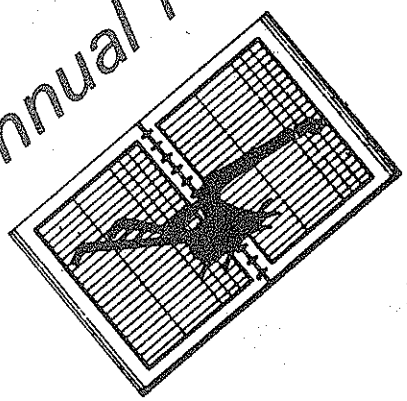
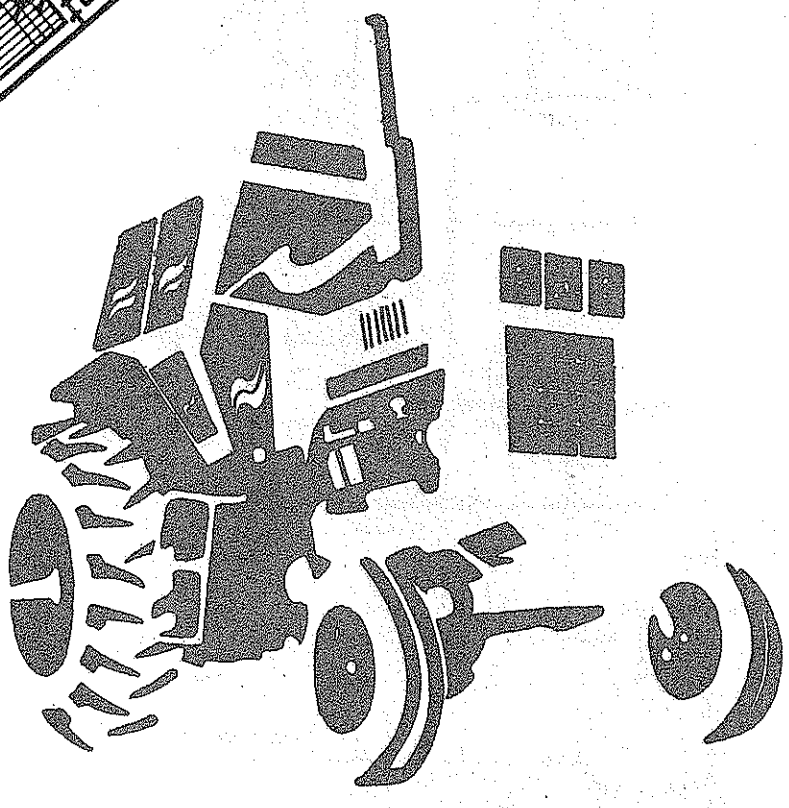
PERSONAL COPY OF:

Alan Dalen

FARM BUSINESS MANAGEMENT

1983 Annual Report





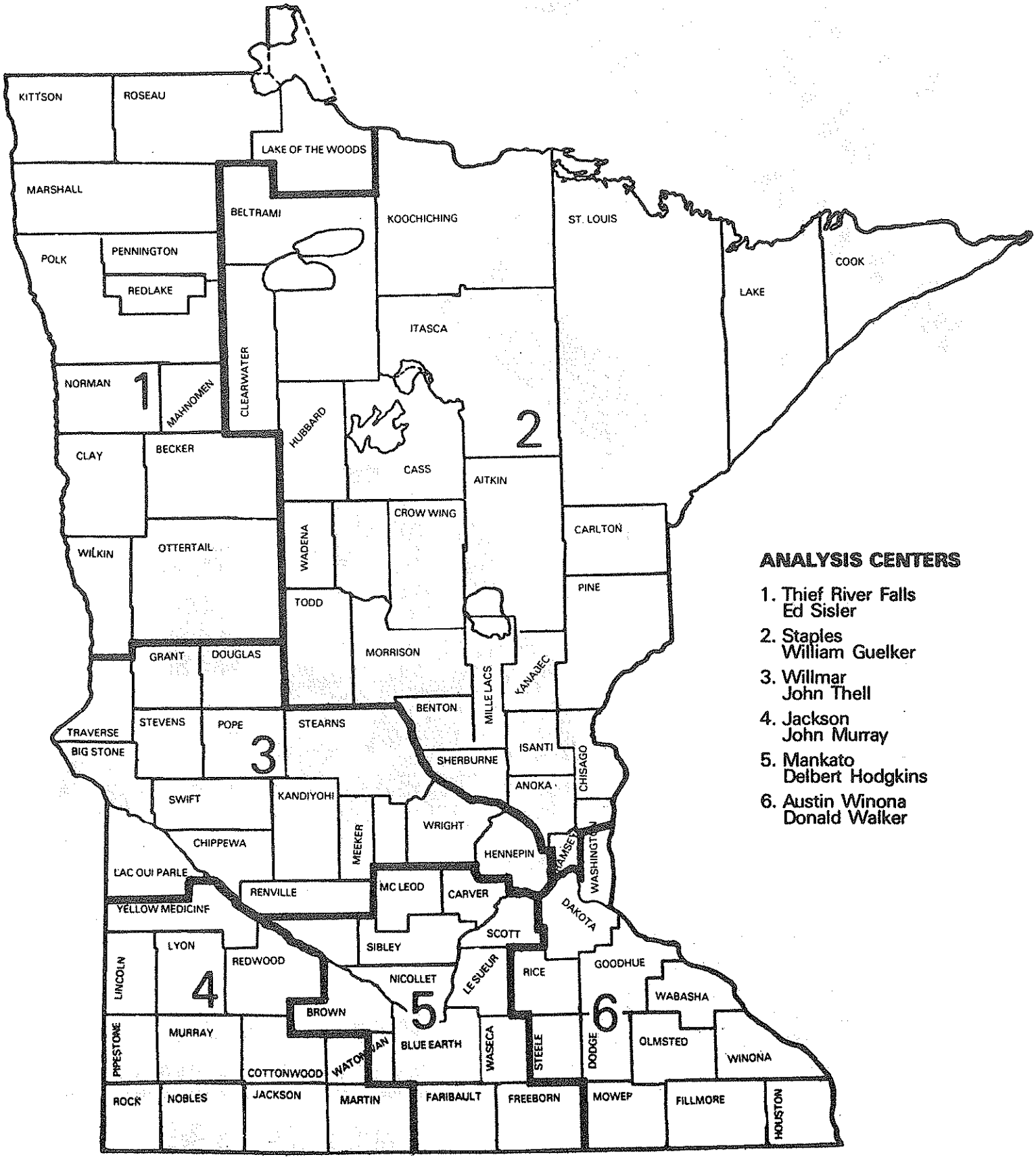
NORTHWESTERN MINNESOTA
REPORT NO. 29
AREA VOCATIONAL-TECHNICAL
INSTITUTE
THIEF RIVER FALLS, MINN.

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
   Ed Sisler
2. Staples
   William Guelker
3. Willmar
   John Thell
4. Jackson
   John Murray
5. Mankato
   Delbert Hodgkins
6. Austin Winona
   Donald Walker

1983 REPORT OF THE FARM MANAGEMENT PROGRAM FOR VOCATIONAL

AGRICULTURE IN NORTHWESTERN MINNESOTA

HERE'S WHERE YOU'LL FIND THE INFORMATION

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.

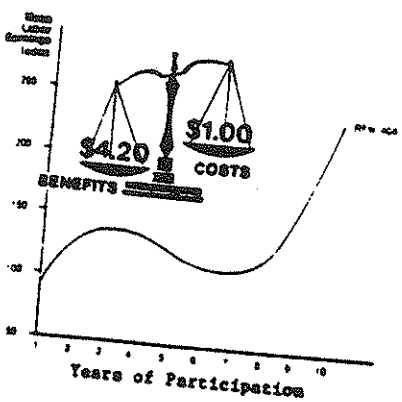
To accomplish the purpose, programs have been organized to generally conform to the following guidelines:

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: Shirley Koop, Bernie Burger, Myrna Giauque, Wilma Bornholdt, Thief River Falls; Beverly Hest, Hawley; Donna Tornell, Barnesville; Jan Mittlestadt, Fergus Falls; Denise Fjerstad, Fosston; Arlene Furuseth, Roseau; Carol Lockhart, Ulen; Suzie Bucholz, Moorhead; Betty Johannsen, Detroit Lakes and Verona Onstad, Ada.

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 tract, 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 OBJECTIVES: NOW AND LATER

THIS YEAR	PRIORITY	IN THE FUTURE
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	THIS YEAR	PRIORITY	IN THE FUTURE
	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:

School	Instructor	% Farm Mgt.	No. Records	No. Families
Ada, Twin Valley	Peter Revier	50%	24	32
Barnesville	David Bakken	100%	47	68
Baudette	Gerald Ausmus	50%) 50% - Vets)	21	36
Detroit Lakes	Dell Christianson	40%	10	13
	Clayton Olsen	100%	32	42
	Ron Monson	100% - Vets	8	8
Fergus Falls	Curt Stillwell	40%	7	9
	Phil Toedter	50%	8	10
	Lambert Schilling	100% - Vets	24	32
Fertile	Ron Salber	100%	40	48
Fosston	Doug Fjerstad	100%	25	39
Goodridge	Wallace Shodean	100%	49	54
Greenbush, Badger	Ed Sisler (Coordinator)		9	10
Hawley	John Hest	100%	53	58
Henning	Charles Erickson	50%) 50% - Vets)	23	34
Kittson County	Mark Prosser	100%	31	46
Mahnomen, Ulen, Twin Valley	Mike Lockhart	100%	30	43
Moorhead	Rick Morgan	100%	50	65
Roseau, Badger, Warroad	Duane Jaenicke	50%	16	22
Thief River Falls,	Verne Spengler	100%	54	59
Plummer, Oklee, Red Lake Falls	Don Johnsen	100%	51	66

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

357 Records were included in the average.

612 Records were processed.

WHAT IS THE CAPITAL INVESTMENT PICTURE IN OUR FARM BUSINESS?

Table 1 - Summary of Farm Inventories, 1983

	Items		Average of 357 Farms Jan. 1	Dec. 31
1	Size of Farm - Total Acres		803.3	
2	- Tillable Acres		753.8	
3	Work Units - Crops		281.74	
4	- Livestock		137.29	
5	- Other		6.29	
6	Total Size of Business in Work Units		425.31	
7	Number of Workers		1.59	
8	Farm Capital Investment per Worker	$	308334	
9	PRODUCTIVE LIVESTOCK			
10	Dairy Cows		9577	9797
11	Other Dairy Cattle		5548	5688
12	Beef Breeding Cattle		6578	6806
13	Beef Feeder Cattle		2689	2302
14	Hogs		1939	1800
15	Sheep (Including Feeders & Goats)		599	625
16	Poultry - All Types			
17	Other Livestock			7
18	Total Productive Livestock	$	26929	27026
19	CROP, SEED & FEED		56422	59205
20	POWER, MACHINERY & EQUIPMENT			
21	Auto & Truck (Farm Share)		7889	7775
22	Power & Machinery		54486	52742
23	Irrigation Equipment		417	348
24	Custom Work Equipment		355	308
25	Livestock Equipment		5008	4804
26	Total Power, Mach. & Equip.	$	68154	65977
27	LAND		314449	321408
28	Buildings-Fences-Etc.		30293	30158
29	Total Farm Capital	$	496247	503774
30	Increase or Decrease in Total Fm. Capital			$ 7527

Table 1 lists the categories of farm capital for the average of farms and for the 71 most profitable and the 71 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, 1983

	Items	Average of 71 High Farms		Average of 71 Low Farms	
1	Size of Farm - Total Acres	1109.4		990.6	
2	- Tillable Acres	1054.7		968.7	
3	Work Units - Crops	423.04		338.32	
4	- Livestock	148.61		91.06	
5	- Other	6.77		10.18	
6	Total Size of Business in Work Units	578.43		439.55	
7	Number of Workers	1.96		1.64	
8	Farm Capital Investment per Worker	$ 353884		405176	
		Jan. 1	Dec. 31	Jan. 1	Dec. 31
9	PRODUCTIVE LIVESTOCK				
10	Dairy Cows	11122	11580	4129	4315
11	Other Dairy Cattle	6959	7304	2593	2505
12	Beef Breeding Cattle	4989	6366	9758	8920
13	Beef Feeder Cattle	1285	1317	3104	1805
14	Hogs	1737	1673	5184	4750
15	Sheep (Incl. Feeders) & Goats	87	174	1705	1466
16	Poultry - All Types				
17	Other Livestock				
18	Total Productive Livestock	$ 26178	28414	26473	23761
19	CROP, SEED & FEED	97857	113754	66483	57495
20	POWER, MACHINERY & EQUIPMENT				
21	Auto & Truck (Farm Share)	12144	12386	9955	9048
22	Power & Machinery	77409	79665	74597	68398
23	Irrigation Equipment	701	547	1068	937
24	Custom Work Equipment	715	684		
25	Livestock Equipment	4436	4385	3171	3046
26	Total Power, Mach. & Equip.	$ 95404	97667	88791	81429
27	Land	389429	397334	464344	473573
28	Buildings-Fences-Etc.	40757	41878	33499	32460
29	Total Farm Capital	$ 649625	679048	679589	668718
30	Increase or Decrease in Total Farm Capital		$ 29422		$ (-10871)

Table 2A - Whole Farm Summary of Cash Receipts, 1983

	Items	Average of 357 Farms	High 71 Farms	Low 71 Farms
1	Sale of Livestock & Livestock Products			
2	Dairy Cows	$ 1640	1923	445
3	Dairy Products	21017	26905	6552
4	Other Dairy Cattle	1383	1712	714
5	Beef Breeding Cattle	2659	3040	3956
6	Beef Feeder Cattle	3655	2945	3790
7	Hogs Complete & Mixed	1535	3128	3854
8	Hogs Finishing	282	206	877
9	Hogs Producing Weaning Pigs	1347	330	2530
10	Sheep, Goats & Wool, Farm Flock	269	15	669
11	Sheep & Wool, Feeder Lambs			
12	Chickens (Incl. Hens & Broilers)			
13	Turkeys			
14	Eggs			
15	Other Productive Livestock & Products	209		
16	Other Misc. Livestock Income	376	1629	225
17	Total Sales of Productive Lvstk.	$ 34373	41834	23612
18	Sale of Crops			
19	Wheat	39210	69824	48062
19A	Durum	1156	1982	837
20	Other Small Grains	16720	28307	19860
21	Corn	5121	9804	6257
22	Soybeans	6080	11298	5625
22A	Sunflowers	5822	8760	5629
23	Other Row Crops	14733	30634	15400
24	Legumes & Other Forage	427	360	176
25	Grass Seed	372	411	283
26	Fruits & Nuts			
27	Veg. Roadside Market & Specialty			
28	Nursery, Timber & Other	145	423	
29	Set Aside Acres - Gov't. Payments	9667	18129	10414
29A	PIK Acres			
30	Total Sales From Crops	$ 99453	179932	112542
31	Cap. Assets Sold (Auto/Trk/Mach)	740	1959	797
31A	Cap. Assets Sold (Bldgs. & Imprvmnts)	5		
31B	Cap. Assets Sold (Land)	171	664	
32	Gas Tax Refund	120	35	151
33	Income From Work Off the Farm	907	1749	1008
34	Custom Work Enterprise Income	507		1242
35	Patronage Refunds	499	916	485
36	Miscellaneous Farm Income	2392	3459	2434
37	Total Farm Sales	$ 139169	230548	142270
38	Increase in Farm Capital	7528	29422	
39	Family Living From the Farm	509	438	416
40	Total Farm Rec. (37)+(38)+(39)	$ 147206	260408	142686

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, 1983

	Items	Average of 357 Farms	High 71 Farms	Low 71 Farms
1	Purchase of Livestock	$ 505	481	390
2	Dairy Cows	213	127	216
3	Other Dairy Cattle	493	1532	494
4	Beef Breeding Cattle	1388	2187	352
5	Beef Feeder Cattle	107	244	187
6	Hogs Complete & Mixed	41	75	51
7	Hogs Finishing	75	12	230
8	Hogs Producing Weaning Pigs	14		47
9	Sheep & Goats			
10	Sheep, Feeder Lambs			
11	Chickens (Incl. Hens & Broilers)	4		
12	Turkeys	2384	2739	1521
13	Other Productive Livestock	6226	7199	6140
14	Miscellaneous Livestock Expense	11909	17265	14904
15	Feed Bought	6516	11097	7204
16	Fertilizer	15580	28603	21843
17	Chemicals	6		32
*18	Other Crop Expense	291		314
19	Irrigation Operation Costs	3484	5072	3395
20	Custom Work Enterprise Op. Costs, Inc. Labor	478	592	335
21	Custom Work Hired	1095	1629	1385
22	Repair & Upkeep of Livestock Equip.	8431	11841	9998
23	Repair & Upkeep of Farm Real Estate	8610	10971	11221
24	Gas, Oil & Grease Bought (Farm Share)			463
25	Repair & Operation of Mach,Trac,Trk & Auto	160	8559	5041
26	Repair & Upkeep of Irrigation Equip.	4839	5101	5649
27	Repairs - Custom Work Enterprise	4040	4733	3225
28	Wages of Hired Labor	2907	421	357
29	Personal Property & Real Estate Taxes	354	1916	1320
30	General Farm Expense	1432	122395	96311
31	Telephone Expense (Farm Share)	$ 81584	23083	11220
32	Electricity Expense (Farm Share)	12515		
33	Total Cash Operating Expense			
34	Power, Crop & Gen. Mach. Bought (Fm. Sh.)	18	559	485
35	Irrigation Equipment Bought	558	4900	2109
36	Custom Work Equipment Bought	2612	7032	10638
37	Livestock Equipment Bought	7075	157969	120763
38	New Real Estate - Bldgs./Improvements	$ 104362		10871
38A	New Real Estate - Land		46504	47191
39	Total Farm Purchases (33) thru (38A)	35001		51
40	Decrease in Farm Capital	45		309
41	Interest on Farm Capital (7% Oppor. Charge)	221	33	71
42	Unpaid Family Labor	42	204505	179256
43	Labor Chg. for Partners & Other Operators	$ 139672	55903	(-36570)
44	Board Furnished Hired Labor	7534		
45	Total Farm Exp. (39) thru (44)			
46	Ret. to Op.Labor & Mgmt-single Op. (WF) (2A/40) - (45)	1	1	1
47	Number of Operators	1.21	1.35	1.20
48	Full Time Operator Equivalents	6633	48005	(-32279)
49	Ret. to Op.Lab. & Mgmt/Full Time Op. Equiv.			

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), 1983

	Items		Average of 357 Farms	High 71 Farms	Low 71 Farms
1	Returns & Net Increases				
2	Productive Livestock				
3	Dairy Cows	$	20167	25951	5935
4	Other Dairy Cattle		4103	5440	1493
5	Beef Breeding Cattle		2878	2926	3476
6	Feeder Cattle		1552	801	1653
7	Hogs, Complete & Mixed		1441	2958	3508
8	Hog Finishing Enterprise		202	102	616
9	Producing Weaning Pigs		1184	215	2292
10	Sheep & Goats		294	103	444
11	Sheep, Feeder Lambs				
12	Chickens (Incl. Hens & Broilers)		532	1624	
13	Turkeys				
14	Other Productive Livestock		3		
15	Total All Productive Livestock	$	32356	40119	19417
16	Value of Feed Fed to Livestock (Minus)		18098	21692	14701
17	Return Over Feed From Livestock		14258	18426	4716
18	Crop, Seed & Feed		79880	153089	68065
19	Cooperative Patronage Refunds		499	916	485
20	Miscellaneous Farm Income		2392	3459	2434
21	Custom Work Enterprise		3	32	465
22	Total Returns & Net Increases	$	97032	175923	76165
23	Expenses & Net Decreases				
24	Truck & Auto (Farm Share)	$	5382	7346	5471
25	Tractors & Crop Machinery		27301	36795	35156
26	Irrigation Equipment		68	154	131
27	Electricity		1432	1916	1320
28	Livestock Equipment		1307	1284	947
29	Buildings, Fences & Tiling		3836	5408	4533
30	Bare Land		(-56)	(-1537)	1408
31	Miscellaneous Livestock Expense		2384	2739	1521
32	Labor		5321	9156	5516
33	Labor Charge for Other Operator(s)		221		309
34	Property Tax		4040	5101	5649
35	General Farm Expense & Telephone		3261	5154	3582
36	Interest on Farm Capital (7% Oppor. Chg.)		35001	46504	47191
37	Total Expenses & Net Decreases	$	89498	120020	112735
38	Return to Operator Labor & Mgmt.(Single Op.)	$	7534	55903	(-36570)
39	Number of Farm Operators		1	1	1
40	Full Time Operators Equivalents		1.21	1.35	1.20
41	Return to Opr. Lab. & Mgmt./Full Time Opr.		6633	48005	(-32279)

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, 1983

	Items		Average of 196 Farms	High 38 Farms	Low 38 Farms
1	Number of Persons - Family		4	5	4
2	Number of Adult Equivalent - Family		3.3	3.8	3.3
3	Church & Welfare	$	575	957	712
4	Medical Care & Health Insurance		2068	2556	2264
5	Food & Meals Bought		5486	7405	5336
6	Operating Expense & Supplies		1211	1226	1188
7	Furnishings & Equipment		1017	1778	991
8	Clothing & Clothing Materials		1022	1378	1333
9	Personal Care, Personal Spending		1398	2907	1115
10	Education		794	1062	1161
11	Recreation		94	103	44
12	Gifts & Special Events		521	563	807
13	Personal Share Truck & Auto Exp.		631	723	714
14	Operator Share Upkeep on Dwelling				
14A	Cash Rent (Personal)		24		
15	Personal Share Tel. & Elec. Exp.		704	1004	660
15A	Personal Share - Gen. Farm Exp.		12	6	7
16	Total Cash Living Expense	$	15557	21668	16330
17	Personal Share New Truck & Auto		593	921	713
18	New Dwelling Bought		1781	2360	684
19	Taxes & Other Deductions		1635	3506	990
20	Life Ins. & Other Savings & Invst.		1814	3556	1682
21	Total HH & Pers. (16) thru (20)	$	21380	32012	20399
22	Total Fam. Living from the Farm (33)		672	862	472
23	Total Cash & Non-Cash Exp. (21) + (22)	$	22052	32874	20871
24	FAMILY LIVING FROM THE FARM				
25			OPER.SHARE	OPER.SHARE	OPER.SHARE
26	Milk & Cream (Quarts)		259	530	137
27	Beef & Buffalo (Pounds)		336	325	264
28	Pork (Pounds)		29	8	70
29	Lamb, Mutton, Goat (Pounds)		1		
30	Poultry, All Fowl (Pounds)				
31	Eggs (Dozen)				
32	Veg., Fruits, Spuds, Other Prod. & Fuel		46		1
33	Total Family Living from the Farm	$	672	862	472

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 $21380 for family living in addition to the food, fuel and housing furnished by the farm.

Table 5 - Net Worth Statement - Operator, 1983

	Items		Average of 356 Farms	
			Jan. 1	Dec. 31
1	Total Productive Livestock	$	26261	26444
2	Crop, Seed & Feed		54623	57434
3	Total Power, Mach. & Equip.		65736	63879
4	Land		177810	184631
5	Buildings, Fences, Etc.		29322	29252
6	Total Farm Capital	$	353753	361639
7	Non-Farm Assets		22223	23166
7A	Cash on Hand & In Bank		8437	9788
7B	Non-Farm Real Estate		1767	1780
8	Dwelling		22225	23615
9	Total Assets	$	408404	419987
10	Real Estate Mortgages		121591	128477
11	Chattel Mortgages		57577	59669
12	Notes		26156	28202
13	Accounts Payable		4043	4610
14	Total Liabilities	$	209367	220958
15	Farmers Net Worth	$	199038	199029
16	Gain (or Loss) in Net Worth			$ (-9)
17	SUPPLEMENTARY MANAGEMENT INFORMATION			
18	Return to Op. Labor & Mgmt. (6B/47)	$	5843	
19	Return to Cap. & Family Labor(6B/48)		12465	
20	Non-Farm Income			
21	Outside Investment Income		1094	
22	Other Pers. Income & Income Tax Ref.		6149	
22A	Sale of (P.S.) Dwelling, Auto & Trk.		151	
23	Total Non-Farm Income	$	7395	
24	Total Family Farm & Non-Farm Inc.	$	19859	
25	Total Money Borrowed		75860	
26	Total Paid on Debt (Principal)		64544	
27	Total HH & Pers. Cash/Non-Cash Exp.(4/23)		20421	
28	Ratio: Total Farm-Expenses to Rec.(O.S.)		.962	
			Jan. 1	Dec. 31
29	Ratio: Total-Assets to Liabilities		1.951	1.901
30	Ratio: Non-Real Estate-Assets to Liab.		2.020	1.954
31	Ratio: Real Estate-Assets to Liab.		1.901	1.862
32	Ratio: Net Worth to Total Liab.		.951	.901
*33	Ratio: Cash Op. Exp.to Adj.Total Fm Sls(O.S.)			.808
34	Ratio: Total Fm.Rec.to Av. Farm Cap. (W.F.)			.314
35	Ratio: Total Fm.Rec.to Av. Farm Cap. (O.S.)			.428

*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 farmer's 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, 1983

	Items		High 70 Farms Jan. 1	High 70 Farms Dec. 31	Low 71 Farms Jan. 1	Low 71 Farms Dec. 31
1	Total Productive Livestock	$	21591	23209	31119	28887
2	Crop, Seed & Feed		105574	126922	64045	55795
3	Total Power, Mach. & Equip.		89343	94294	82856	74296
4	Land		254846	268495	245168	250283
5	Buildings, Fences, Etc.		36390	37919	35242	34364
6	Total Farm Capital	$	507743	550839	458429	443624
7	Non-Farm Assets		39330	41389	24343	24491
7A	Cash On Hand & In Bank		12943	18294	5774	5444
7B	Non-Farm Real Estate		216	259	4014	4014
8	Dwelling		29324	31226	23468	24990
9	Total Assets	$	589556	642007	516029	502563
10	Real Estate Mortgages		142173	151233	182536	190782
11	Chattel Mortgages		71108	70205	80480	92254
12	Notes		24897	25194	41644	45738
13	Accounts Payable		3390	5491	8327	9249
14	Total Liabilities	$	241568	252122	312987	338023
15	Farmers Net Worth	$	347988	389885	203042	164540
16	Gain (or Loss) in Net Worth			$ 41896	$	(-38502)
17	SUPPLEMENTARY MANAGEMENT INFORMATION					
18	Return to Op. Labor & Mgmt. (6B/47)	$	49642		(-36515)	
19	Return to Cap. & Family Labor (6B/48)		64013		(-26508)	
20	Non-Farm Income					
21	Outside Investment Income		1032		1643	
22	Other Pers. Income & Income Tax Ref.		6854		6095	
22A	Sale of (P.S.) Dwelling, Auto & Truck		178		324	
23	Total Non-Farm Income	$	8065		8062	
24	Total Family Farm & Non-Farm Income		72078		(-18446)	
25	Total Money Borrowed		107475		100976	
26	Total Paid on Debt (Principal)		96774		79129	
27	Total HH & Pers. Cash/Non-Cash Exp. (4/23)		31476		17976	
28	Ratio: Total Farm-Expenses to Rec. (O.S.)		.815		1.270	
			Jan. 1	Dec. 31	Jan. 1	Dec. 31
29	Ratio: Total-Assets to Liabilities		2.441	2.546	1.649	1.487
30	Ratio: Non-Real Estate-Assets to Liab.		2.704	3.014	1.596	1.283
31	Ratio: Real Estate-Assets to Liab.		2.256	2.234	1.687	1.644
32	Ratio: Net Worth to Total Liab.		1.441	1.546	.649	.487
*33	Ratio: Cash Op.Ex. to Adj.Total Fm.Sls(O.S.)			.721		.956
34	Ratio: Total Fm.Rec. to Av.Farm Cap. (W.F.)			.338		.270
35	Ratio: Total Fm.Rec. to Av.Farm Cap. (O.S.)			.506		.300

*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 farmer's total assets and his total liabilities is his net worth. Both the farm and personal assets and liabilities are included.

Table 6A - Operators Share of Cash Receipts, 1983

	Items		Average of 357 Farms	High 71 Farms	Low 71 Farms
1	Sale of Livestock & Livestock Products				
2	Dairy Cows	$	1617	1937	951
3	Dairy Products		20592	24753	8097
4	Other Dairy Cattle		1295	1791	629
5	Beef Breeding Cattle		2596	2319	4598
6	Beef Feeder Cattle		3639	3803	4261
7	Hogs Complete & Mixed		1532	2694	3941
8	Hogs Finishing		282	206	803
9	Hogs Producing Weaning Pigs		1288	248	1813
10	Sheep, Goats & Wool, Farm Flock		265	1	474
11	Sheep & Wool, Feeder Lambs				
12	Chickens (Inc. Hens & Broilers)				
13	Turkeys				
14	Eggs		209		
15	Other Prod. Livestock & Products				
16	Other Misc. Livestock Income		376	1629	163
17	Total Sales of Productive Livestock	$	33693	39379	25730
18	Sale of Crops				
19	Wheat		37818	62267	45028
19A	Durum		1123	2146	968
20	Other Small Grain		16160	25971	19104
21	Corn		4972	9209	4867
22	Soybeans		5750	14426	2741
22A	Sunflowers		5678	9263	7127
23	Other Row Crops		14250	29854	5792
24	Legumes & Other Roughage		382	345	395
25	Grass Seed		368	306	703
26	Fruits & Nuts				
27	Vegetables, Roadside Market & Specialty				
28	Nursery, Timber & Other		145	730	
29	Set Aside Acres - Gov. Payments		9550	17465	10009
30	Total Sales From Crops	$	96195	171983	96733
31	Cap. Assets Sold (Auto/Trk/Mach)		725	1964	722
31A	Cap. Assets Sold (Bldgs & Improvements)		5		25
31B	Cap. Assets Sold (Land)		171	664	
32	Gas Tax Refund		120	41	182
33	Income From Work Off the Farm		906	1764	1280
34	Custom Work Enterprise Income		507	1307	
35	Patronage Refunds		494	1013	379
36	Misc. Farm Income		2378	2466	3208
37	Total Farm Sales	$	135194	220581	128259
38	Increase in Farm Capital		7832	42324	
39	Family Living From the Farm		508	553	466
40	Total Farm Receipts(37)+(38)+(39)	$	143533	263458	128725
41	Adjusted Total Farm Sales (37)-(31)		134292	217954	127512
42	Total Cash Farm Operating Expense		108536	157597	121898
43	Net Cash Operating Income	$	25757	60357	5614

Table 6B - Operators Share of Cash Expenses, 1983

	Items		Average of 357 Farms	High 71 Farms	Low 71 Farms
1	Purchase of Livestock				
2	Dairy Cows	$	505	207	846
3	Other Dairy Cattle		213	307	245
4	Beef Breeding Cattle		491	1503	589
5	Beef Feeder Cattle		1388	2598	263
6	Hogs Complete		107	12	191
7	Hogs Finishing		41	75	7
8	Hogs Producing Weaning Pigs		75	12	51
9	Sheep, Farm Flock		14		7
10	Sheep, Feeder Lambs				
11	Chickens				
12	Turkeys				
13	Other Productive Livestock		4		
14	Miscellaneous Livestock Expense		2348	2470	1624
15	Feed Bought		6147	6743	5875
16	Fertilizer		11613	16034	15298
17	Chemicals		6374	11637	5820
18	Other Crop Exper		15216	24040	21748
19	Irrigation Operation Cost		6		32
20	Custom Work Op. Costs, Incl. Labor		291	1149	
21	Custom Work Hired		3409	4029	3205
22	Repair & Upkeep of Lvstk. Equip.		476	500	417
23	Repair & Upkeep of Farm Real Estate		1093	1411	1538
24	Gas, Oil, Grease Bought (F.S.)		8286	11281	10356
25	Repair & Op. Mach.,Trac.,Trk.,Auto (F.S.)		8524	11204	10089
26	Repair & Upkeep of Irrigation Equip.				
27	Repairs, Custom Work Enterprise		160	344	
28	Wages of Hired Labor		4787	8346	3574
29	Personal Prop. & Real Estate Taxes		2962	4318	3781
30	Cash Rent		10828	20381	9538
31	General Farm Expenses		2886	3767	3329
32	Telephone Expense (F.S.)		351	412	433
33	Electricity Expense (F.S.)		1420	1904	1402
34	Interest Actually Paid		18520	22912	21640
35	Total Cash Operating Expense	$	108536	157597	121898
36	Power, Crop & General Mach. Bought (F.S.)		12374	24719	9178
37	Irrigation Equipment Bought				
38	Custom Work Enterprise Equip. Bought		18	90	
39	Livestock Equipment Bought		558	410	287
40	New Real Estate-Bldg./Improvements		2588	4870	2206
40A	New Real Estate - Land		6979	12583	6836
41	Total Farm Purchases (35) thru (40A)	$	131052	200268	140406
42	Decrease in Farm Capital				14806
43	Interest on Farm Capital (7% Oppor.Charge)		6488	13818	9932
44	Unpaid Family Labor		45		76
45	Board Furnished Hired Labor		42	35	21
46	Total Farm Expense (41) thru (45)	$	137628	214122	165241
47	Return to Op. Labor & Mgmt. (O.S.) (6A/40)-(46)	$	5905	49336	(-36515)
48	Return to Cap. & Fam. Labor(47)+(44)+(43)	$	12438	63154	(-26508)

Table 8 - Measures of Farm Organization, 1983

	Items		Average of 357 Farms	High 71 Farms	Low 71 Farms
1	Return to Operators Labor & Mgmt.	$	7534	55903	-36570
2	Crop Yield Index		100.0	105.5	84.3
4	Gross Return Per Tillable Acre (Exc. Past.)	$	115.73	141.16	93.88
5	Return per $100 Feed Fed Prod.Lvstk. Index		100.0	116.7	87.4
*6	Livestock Units per 100 Acres		5.58	3.61	4.43
7	Size of Business - Work Units		425.31	578.43	439.55
8	Work Units per Worker		267.49	295.12	268.02
9	Power, Mach.,Equip.,Bldg.Exp. per Worker Unit		93.09	91.46	109.88
10	Farm Capital Investment per Worker	$	314472	338947	411070
11	Index of Return per $100 Feed Fed				
14	Beef Breeding Farm,Whole Herd,Commercial		100.0	139.5	89.3
17	Beef Feeders Feedlot		100.0	130.4	96.4
18	Dairy Cows, Commercial, General		100.0	103.7	100.4
19	Other Dairy, Commercial, Replacements		100.0	71.0	116.8
20	Hogs, Farrow, Finish, General		100.0	127.0	91.7
21	Hogs, Finishing		100.0	382.3	82.7
22	Hogs, Weaning Pig Production		100.0	102.9	84.5
24	Sheep, Farm, Commercial		99.9	109.7	80.0
30	Number of Animal Units		42.90	38.53	43.19
31	Work Units				
32	Crops		281.74	423.04	338.32
33	Productive Livestock		137.29	148.61	91.06
34	Other Productive Work Units		6.29	6.77	10.18
35	Expenses per Work Unit				
36	Tractor & Crop Machinery Expense	$	64.78	63.88	81.53
37	Farm Share of Auto & Truck Expense	$	12.74	12.70	12.64
38	Farm Share of Electric Expense	$	3.39	3.31	3.05
39	Livestock Equipment Expense	$	3.09	2.22	2.19
40	Building, Fence & Tiling Expense	$	9.08	9.35	10.47
40A	Other Expense per Work Unit(Inc.Custom Ent.)				
40B	Gen. Farm Tel/Other Util., except Elect.	$	7.67	8.91	8.15
40C	Hired Labor	$	11.38	14.80	11.47
**41	Tractor & Crop Mach. Exp. per Crop Acre	$	36.21	34.87	36.29
42	Farm Power & Mach. Cost Alloc. to Lvstk.		2592.69	2600.26	1697.67
43	Bldg.Fence & Til.Cost Alloc.to Crps BCAF(1)		2600.12	4238.15	3525.55

*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	145	130	12	595	330	65
$ 50000	125	140	125	11	565	320	70
$ 40000	120	135	120	10	535	310	75
$ 30000	115	130	115	9	515	300	80
$ 20000	110	125	110	8	485	290	85
$ 10000	105	120	105	7	455	280	90
$ 5843	100	115	100	6	425	275	93
$ 0	95	110	95	5	395	270	95
$-10000	90	105	90	4	365	260	100
$-20000	85	100	85	3	335	250	105
$-30000	80	95	80	2	305	240	110
$-40000	75	90	75	1	275	230	115
$-50000	70	85	70	0	245	220	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 357 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, or cash rental value
   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, 1983

Items	Average of 357 Farms	High 71 Farms	Low 71 Farms
Percent Land Tillable	93.8	95.1	97.8
*Fertilizer Cost per Acre	18.70	18.48	19.87
*Crop Chemicals per Acre	10.97	13.03	10.04
*Seed & Other Costs per Acre	12.29	13.14	12.65
*Gas, Oil & Grease Bought per Acre	13.76	13.29	13.32
*Repair & Maint. Cost per Acre	16.16	14.13	16.96

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

Table 10 - Crop Data for Barley, Malting, 1983

Items		Average of 333 Farms Per Acre	67 High Farms Per Acre	67 Low Farms Per Acre
1	Acres	116.5	133.3	121.6
2	Yield	48.3	70.2	22.5
3	Value per CWT	2.28	2.54	2.06
4	Crop Product Return	$ 110.09	178.43	46.40
5	Other Crop Income	5.46	5.93	3.85
6	Total Crop Return	$ 115.55	184.36	50.25
7	DIRECT COSTS			
8	Fertilizer	$ 19.88	19.76	19.87
9	Chemicals	8.41	9.30	7.71
10	Seed	6.18	6.41	6.07
10A	Crop Drying	.09	.08	.02
10B	Other Expense	3.06	3.20	2.76
11	Special Hired Labor	.09	.02	.01
12	Custom Work Hired	1.91	1.77	1.66
13	Irrigation Oper. (Cost/Acre In.)			
14	Total Direct Costs	$ 39.62	40.54	38.10
15	Return Over Direct Costs	$ 75.93	143.82	12.15
16	ALLOCATED COSTS			
17	Farm Power & Mach. - Ownership	$ 14.91	15.71	14.91
18	Farm Power & Mach. - Operation	17.74	17.23	17.73
19	Irrig. Equip. Ownshp (Cost/Acre In.)			
20	Land Costs	39.16	53.48	29.73
21	Miscellaneous Costs	.13	.14	
* 22	Interest on Mach. & Equip. Invst.	4.61	4.77	4.95
23	Total Allocated Costs	$ 76.55	91.33	67.32
24	Return Over All Listed Costs	$ (-.62)	52.49	(-55.17)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	.30	.30	.30
27	Power Costs Allocation Factor	1.00	1.00	1.00
28	Total Listed Cost per Unit of Prod.	2.41	1.88	4.68
29	Return over Listed Costs per Unit	(-.01)	.75	(-2.45)
30	Breakeven Yield/Units of Prod.	50.95	51.92	51.17
30A	Estimated Total Mach. Cost/Acre	38.53	38.89	38.70
31	Total Listed Costs per Acre	$ 116.17	131.87	105.42

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Durum, 1983

	Items		Average of 5 Farms Per Acre
1	Acres		84.0
2	Yield		33.4
3	Value per Bushel		4.23
4	Crop Product Return	$	141.20
5	Other Crop Income		1.06
6	Total Crop Return	$	142.26
7	DIRECT COSTS		
8	Fertilizer		24.54
9	Chemicals		10.19
10	Seed		9.11
10A	Crop Drying		
10B	Other Expense		4.13
11	Special Hired Labor		
12	Custom Work Hired		1.83
13	Irrigation Oper. (Cost/Acre In.)		
14	Total Direct Costs	$	49.80
15	Return Over Direct Costs	$	92.46
16	ALLOCATED COSTS		
17	Farm Power & Mach. - Ownership		10.64
18	Farm Power & Mach. - Operation		20.66
19	Irrig. Equip. Ownshp (Cost/Acre In.)		
20	Land Costs		65.20
21	Miscellaneous Costs		
*22	Interest on Mach. & Equip. Invst.		9.60
23	Total Allocated Costs	$	106.10
24	Return Over All Listed Costs	$	(-13.64)
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	Work Units Assigned per Acre		
27	Power Costs Allocation Factor		
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		
31	Total Listed Costs per Acre	$	155.90

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Flax, 1983

	Items		Average of 25 Farms Per Acre	12 High Farms Per Acre	12 Low Farms Per Acre
1	Acres		39.7	37.8	41.8
2	Yield		5.3	9.7	1.4
3	Value per Bushel		5.13	6.71	3.39
4	Crop Product Return	$	27.13	65.16	4.62
5	Other Crop Income		6.47	13.57	.53
6	Total Crop Return	$	33.60	78.73	5.15
7	DIRECT COSTS				
8	Fertilizer	$	8.46	6.38	9.88
9	Chemicals		5.74	4.52	6.41
10	Seed		7.46	7.78	7.42
10A	Crop Drying				
10B	Other Expense		2.67	3.39	2.22
11	Special Hired Labor		.15	.08	.24
12	Custom Work Hired		2.92	5.85	.48
13	Irrigation Oper. (Cost/Acre In.)				
14	Total Direct Costs	$	27.40	28.00	26.65
15	Return Over Direct Costs	$	6.20	50.73	(-21.50)
16	ALLOCATED COSTS				
17	Farm Power & Mach. - Ownership	$	18.18	17.71	18.70
18	Farm Power & Mach. - Operation		16.31	17.54	15.38
19	Irrig. Equip. Ownshp (Cost/Acre In.)				
20	Land Costs		30.36	36.42	26.25
21	Miscellaneous Costs				
* 22	Interest on Mach. & Equip. Invst.		5.50	5.57	5.57
23	Total Allocated Costs	$	70.35	77.24	65.90
24	Return Over All Listed Costs	$	(-64.15)	(-26.51)	(-87.40)
25	SUPPLEMENTARY MANAGEMENT INFORMATION				
26	Work Units Assigned per Acre		.30	.30	.30
27	Power Costs Allocation Factor		1.00	1.00	1.00
28	Total Listed Cost per Unit of Prod.		18.48	10.84	67.88
29	Return over Listed Costs per Unit		(-12.12)	(-2.73)	(-64.11)
30	Breakeven Yield/Units of Prod.		19.05	15.68	27.30
30A	Estimated Total Mach. Cost/Acre		41.94	44.72	39.97
31	Total Listed Costs per Acre	$	97.75	105.24	92.55

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Oats, Feed, 1983

	Items		Average of 142 Farms Per Acre	28 High Farms Per Acre	28 Low Farms Per Acre
1	Acres		48.5	37.9	51.3
2	Yield		51.2	82.7	21.6
3	Value per Bushel		1.52	1.58	1.31
4	Crop Product Return	$	77.88	130.66	28.34
5	Other Crop Income		2.70	4.25	2.57
6	Total Crop Return	$	80.58	134.91	30.91
7	DIRECT COSTS				
8	Fertilizer	$	15.32	13.91	16.76
9	Chemicals		1.98	2.24	.90
10	Seed		6.25	6.09	6.26
10A	Crop Drying		.02		
10B	Other Expense		1.98	.95	3.66
11	Special Hired Labor		.10	.08	
12	Custom Work Hired		1.69	.77	2.73
13	Irrigation Oper. (Cost/Acre In.)				
14	Total Direct Costs	$	27.34	24.04	30.31
15	Return Over Direct Costs	$	53.24	110.87	.60
16	ALLOCATED COSTS				
17	Farm Power & Mach. - Ownership	$	14.08	14.11	10.81
18	Farm Power & Mach. - Operation		18.08	18.80	16.89
19	Irrig. Equip. Ownshp (Cost/Acre In.)				
20	Land Costs		29.52	36.89	23.00
21	Miscellaneous Costs		.10	.45	
*22	Interest on Mach. & Equip. Invst.		4.22	4.35	3.92
23	Total Allocated Costs	$	66.00	74.60	54.62
24	Return Over All Listed Costs	$	(-12.76)	36.27	(-54.02)
25	SUPPLEMENTARY MANAGEMENT INFORMATION				
26	Work Units Assigned per Acre		.30	.30	.30
27	Power Costs Allocation Factor		.99	1.00	1.00
28	Total Listed Cost per Unit of Prod.		1.82	1.19	3.93
29	Return over Listed Costs per Unit		(-.25)	.44	(-2.50)
30	Breakeven Yield/Units of Prod.		61.41	62.43	64.83
30A	Estimated Total Mach. Cost/Acre		37.51	37.77	33.44
31	Total Listed Costs per Acre	$	93.34	98.64	84.93

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Rye, 1983

	Items		Average of 23 Farms Per Acre	11 High Farms Per Acre	11 Low Farms Per Acre
1	Acres		77.3	68.2	82.0
2	Yield		36.4	43.0	30.3
3	Value per Bushel		2.29	2.31	2.29
4	Crop Product Return	$	83.27	99.44	69.49
5	Other Crop Income		.38		.73
6	Total Crop Return	$	83.65	99.44	70.22
7	DIRECT COSTS				
8	Fertilizer	$	14.20	6.58	19.74
9	Chemicals		.43		.84
10	Seed		4.23	3.46	4.85
10A	Crop Drying				
10B	Other Expense		.89	1.23	.73
11	Special Hired Labor				
12	Custom Work Hired		1.58	1.16	2.16
13	Irrigation Oper. (Cost/Acre In.)				
14	Total Direct Costs	$	21.33	12.43	28.32
15	Return Over Direct Costs	$	62.32	87.01	41.90
16	ALLOCATED COSTS				
17	Farm Power & Mach. - Ownership	$	11.38	12.28	11.48
18	Farm Power & Mach. - Operation		16.75	18.55	14.94
19	Irrig. Equip. Ownshp (Cost/Acre In.)				
20	Land Costs		31.57	37.18	25.45
21	Miscellaneous Costs				
* 22	Interest on Mach. & Equip. Invst.		3.34	4.21	2.91
23	Total Allocated Costs	$	63.04	72.22	54.78
24	Return Over All Listed Costs	$	(-.72)	14.79	(-12.88)
25	SUPPLEMENTARY MANAGEMENT INFORMATION				
26	Work Units Assigned per Acre		.30	.30	.30
27	Power Costs Allocation Factor		1.00	1.00	1.00
28	Total Listed Cost per Unit of Prod.		2.32	1.97	2.74
29	Return over Listed Costs per Unit		(-.02)	.34	(-.43)
30	Breakeven Yield/Units of Prod.		36.84	36.65	36.29
30A	Estimated Total Mach. Cost/Acre		32.52	35.81	30.77
31	Total Listed Costs per Acre	$	84.37	84.65	83.10

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Wheat, 1983

	Items		Average of 290 Farms Per Acre	58 High Farms Per Acre	58 Low Farms Per Acre
1	Acres		107.4	111.8	109.1
2	Yield		26.5	43.6	10.6
3	Value per Bushel		3.71	3.81	3.54
4	Crop Product Return	$	98.42	165.97	37.51
5	Other Crop Income		18.93	23.84	8.30
6	Total Crop Return	$	117.35	189.81	45.81
7	DIRECT COSTS				
8	Fertilizer	$	23.32	22.83	25.81
9	Chemicals		8.87	10.03	6.23
10	Seed		9.23	10.21	9.76
10A	Crop Drying		.28	.18	.58
10B	Other Expense		3.61	4.54	2.89
11	Special Hired Labor		.06	.12	
12	Custom Work Hired		2.47	3.18	1.75
13	Irrigation Oper. (Cost/Acre In.)				
14	Total Direct Costs	$	47.84	51.09	47.02
15	Return Over Direct Costs	$	69.51	138.72	(-1.21)
16	ALLOCATED COSTS				
17	Farm Power & Mach. - Ownership	$	16.13	15.45	16.48
18	Farm Power & Mach. - Operation		17.27	17.16	16.82
19	Irrig. Equip. Ownshp (Cost/Acre In.)				
20	Land Costs		34.18	48.69	22.14
21	Miscellaneous Costs		.26	.38	
*22	Interest on Mach. & Equip. Invst.		4.57	4.75	4.54
23	Total Allocated Costs	$	72.41	86.43	59.98
24	Return Over All Listed Costs	$	(-2.90)	52.29	(-61.19)
25	SUPPLEMENTARY MANAGEMENT INFORMATION				
26	Work Units Assigned per Acre		.30	.30	.30
27	Power Costs Allocation Factor		1.00	1.00	1.00
28	Total Listed Cost per Unit of Prod.		4.53	3.16	10.10
29	Return over Listed Costs per Unit		(-.11)	1.20	(-5.78)
30	Breakeven Yield/Units of Prod.		32.41	36.09	30.23
30A	Estimated Total Mach. Cost/Acre	$	39.62	39.48	39.01
31	Total Listed Costs per Acre	$	120.25	137.52	107.00

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Winter Wheat, 1983

	Items	Average of 37 Farms Per Acre	12 High Farms Per Acre	12 Low Farms Per Acre
1	Acres	38.8	43.8	45.5
2	Yield	40.3	61.4	24.2
3	Value per Bushel	3.60	3.67	3.58
4	Crop Product Return	$ 145.21	225.23	86.64
5	Other Crop Income	1.55	3.77	.44
6	Total Crop Return	$ 146.76	229.00	87.08
7	DIRECT COSTS			
8	Fertilizer	$ 12.09	8.79	16.35
9	Chemicals	2.29	.05	4.99
10	Seed	6.11	5.96	5.60
10A	Crop Drying	.23	.48	
10B	Other Expense	1.47	1.55	1.38
11	Special Hired Labor			
12	Custom Work Hired	1.24	1.78	1.54
13	Irrigation Oper. (Cost/Acre In.)			
14	Total Direct Costs	$ 23.43	18.61	29.86
15	Return Over Direct Costs	$ 123.33	210.39	57.22
16	ALLOCATED COSTS			
17	Farm Power & Mach. - Ownership	16.01	15.93	16.44
18	Farm Power & Mach. - Operation	18.34	15.57	20.95
19	Irrig. Equip. Ownshp (Cost/Acre In.)			
20	Land Costs	35.16	44.83	25.42
21	Miscellaneous Costs	.44	1.14	.09
* 22	Interest on Mach. & Equip. Invst.	5.40	6.05	5.55
23	Total Allocated Costs	$ 75.35	83.52	68.45
24	Return Over All Listed Costs	$ 47.98	126.87	(-11.23)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	.30	.30	.30
27	Power Costs Allocation Factor	1.00	1.00	.99
28	Total Listed Cost per Unit of Prod.	2.45	1.66	4.06
29	Return over Listed Costs per Unit	1.19	2.07	(-.46)
30	Breakeven Yield/Units of Prod.	27.44	27.83	27.46
30A	Estimated Total Mach. Cost/Acre	40.58	38.74	43.97
31	Total Listed Costs per Acre	$ 98.78	102.13	98.31

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Corn for Grain, 1983

	Items		Average of 236 Farms Per Acre	47 High Farms Per Acre	42 Low Farms Per Acre
1	Acres		47.0	47.1	49.2
2	Yield		66.4	95.3	38.3
3	Value per Bushel		2.83	2.93	2.61
4	Crop Product Return	$	188.04	279.13	100.00
5	Other Crop Income		1.64		3.35
6	Total Crop Return	$	189.68	279.13	103.35
7	DIRECT COSTS				
8	Fertilizer	$	27.70	27.03	28.80
9	Chemicals		13.74	15.29	11.77
10	Seed		14.96	16.07	13.74
10A	Crop Drying		5.79	5.44	4.00
10B	Other Expense		2.11	1.27	2.89
11	Special Hired Labor		.21	.15	.12
12	Custom Work Hired		4.57	1.21	6.08
13	Irrigation Oper. (Cost/Acre In.)		.15		
14	Total Direct Costs	$	69.23	66.46	67.40
15	Return Over Direct Costs	$	120.45	212.67	35.95
16	ALLOCATED COSTS				
17	Farm Power & Mach. - Ownership	$	22.54	22.73	22.31
18	Farm Power & Mach. - Operation		34.52	30.14	31.94
19	Irrig. Equip. Ownshp (Cost/Acre In.)				
20	Land Costs		43.92	55.70	33.94
21	Miscellaneous Costs		.55	.59	.55
*22	Interest on Mach. & Equip. Invst.		8.93	9.20	7.50
23	Total Allocated Costs	$	110.46	118.36	96.24
24	Return Over All Listed Costs	$	9.99	94.31	(-60.29)
25	SUPPLEMENTARY MANAGEMENT INFORMATION				
26	Work Units Assigned per Acre		.55	.55	.55
27	Power Costs Allocation Factor		.99	1.00	.97
28	Total Listed Cost per Unit of Prod.		2.70	1.94	4.27
29	Return over Listed Costs per Unit		.15	.99	(-1.57)
30	Breakeven Yield/Units of Prod.		63.49	63.08	62.70
30A	Estimated Total Mach. Cost/Acre		69.04	62.88	65.81
31	Total Listed Costs per Acre	$	179.69	184.82	163.64

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Potatoes, Early Table, 1983

	Items	Average of 5 Farms Per Acre
1	Acres	60.2
2	Yield	126.3
3	Value per CWT	5.02
4	Crop Product Return	$ 634.17
5	Other Crop Income	
6	Total Crop Return	$ 634.17
7	DIRECT COSTS	
8	Fertilizer	$ 34.12
9	Chemicals	15.60
10	Seed	72.11
10A	Crop Drying	
10B	Other Expense	
11	Special Hired Labor	
12	Custom Work Hired	4.29
13	Irrigation Oper. (Cost/Acre In.)	
14	Total Direct Costs	$ 126.12
15	Return Over Direct Costs	$ 508.05
16	ALLOCATED COSTS	
17	Farm Power & Mach. - Ownership	$ 67.78
18	Farm Power & Mach. - Operation	138.14
19	Irrig. Equip. Ownshp (Cost/Acre In.)	
20	Land Costs	57.20
21	Miscellaneous Costs	2.82
* 22	Interest on Mach. & Equip. Invst.	38.34
23	Total Allocated Costs	$ 304.28
24	Return Over All Listed Costs	203.77
25	SUPPLEMENTARY MANAGEMENT INFORMATION	
26	Work Units Assigned per Acre	3.00
27	Power Costs Allocation Factor	1.00
28	Total Listed Cost per Unit of Prod.	3.41
29	Return over Listed Costs per Unit	1.61
30	Breakeven Yield/Units of Prod.	85.74
30A	Estimated Total Mach. Cost/Acre	247.12
31	Total Listed Costs per Acre	$ 430.40

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Sugar Beets, 1983

	Items		Average of 68 Farms Per Acre	14 High Farms Per Acre	14 Low Farms Per Acre
1	Acres		109.5	69.9	103.1
2	Yield		37.1	45.9	25.6
3	Value per CWT Extractable Sugar		14.99	17.27	12.99
4	Crop Product Return	$	555.65	792.35	332.50
5	Other Crop Income		5.76	1.90	4.89
6	Total Crop Return	$	561.41	794.25	337.39
7	DIRECT COSTS				
8	Fertilizer	$	22.31	21.02	22.56
9	Chemicals		57.12	57.54	62.46
10	Seed		22.58	23.05	21.13
10A	Crop Drying				
10B	Other Expense		6.14	6.82	4.68
11	Special Hired Labor		37.64	28.03	49.77
12	Custom Work Hired		17.99	15.84	15.09
13	Irrigation Oper. (Cost/Acre In.)				
14	Total Direct Costs	$	163.78	152.30	175.69
15	Return Over Direct Costs	$	397.63	641.95	161.70
16	ALLOCATED COSTS				
17	Farm Power & Mach. - Ownership	$	59.70	74.15	44.03
18	Farm Power & Mach. - Operation		85.62	91.63	78.99
19	Irrig. Equip. Ownshp (Cost/Acre In.)				
20	Land Costs		96.63	105.29	94.14
21	Miscellaneous Costs		.98		2.52
*22	Interest on Mach. & Equip. Invst.		20.43	24.41	15.36
23	Total Allocated Costs	$	263.36	295.48	235.04
24	Return Over All Listed Costs	$	134.27	346.47	(-73.34)
25	SUPPLEMENTARY MANAGEMENT INFORMATION				
26	Work Units Assigned per Acre		2.00	2.00	2.00
27	Power Costs Allocation Factor		.80	.84	.77
28	Total Listed Cost per Unit of Prod.		11.52	9.76	16.05
29	Return over Listed Costs per Unit		3.62	7.55	(-2.87)
30	Breakeven Yield/Units of Prod.		28.49	25.93	31.62
30A	Estimated Total Mach. Cost/Acre		177.75	200.76	148.45
31	Total Listed Costs per Acre	$	427.14	447.78	410.73

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Sunflowers, 1983

	Items	Average of 132 Farms Per Acre	26 High Farms Per Acre	26 Low Farms Per Acre
1	Acres	80.1	66.6	68.9
2	Yield	10.0	13.5	4.3
3	Value per CWT	12.67	13.87	11.10
4	Crop Product Return	$ 126.23	187.64	48.01
5	Other Crop Income	3.16	11.59	4.80
6	Total Crop Return	$ 129.39	199.23	52.81
7	DIRECT COSTS			
8	Fertilizer	$ 19.66	12.21	21.54
9	Chemicals	12.31	14.11	12.99
10	Seed	8.46	8.15	8.93
10A	Crop Drying	1.67	2.54	1.12
10B	Other Expense	3.28	3.57	2.93
11	Special Hired Labor	.14		.26
12	Custom Work Hired	3.98	3.11	5.54
13	Irrigation Oper. (Cost/Acre In.)			
14	Total Direct Costs	$ 49.50	43.69	53.31
15	Return Over Direct Costs	$ 79.89	155.54	(-.50)
16	ALLOCATED COSTS			
17	Farm Power & Mach. - Ownership	$ 19.23	18.49	18.09
18	Farm Power & Mach. - Operation	22.41	26.19	19.63
19	Irrig. Equip. Ownshp (Cost/Acre In.)			
20	Land Costs	41.92	52.27	28.31
21	Miscellaneous Costs	.94	.36	.93
* 22	Interest on Mach. & Equip. Invst.	6.08	8.07	5.28
23	Total Allocated Costs	$ 90.58	105.38	72.24
24	Return Over All Listed Costs	$ (-10.69)	50.16	(-72.74)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	.40	.40	.40
27	Power Costs Allocation Factor	.99	.99	.99
28	Total Listed Cost per Unit of Prod.	14.06	11.02	29.03
29	Return over Listed Costs per Unit	(-1.07)	3.71	(-16.82)
30	Breakeven Yield/Units of Prod.	11.06	10.75	11.31
30A	Estimated Total Mach. Cost/Acre	50.37	54.82	46.70
31	Total Listed Costs per Acre	$ 140.08	149.07	125.55

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Soybeans, 1983

	Items		Average of 169 Farms Per Acre	34 High Farms Per Acre	34 Low Farms Per Acre
1	Acres		72.9	67.5	49.4
2	Yield		33.4	43.1	17.8
3	Value per Bushel		7.41	8.06	6.91
4	Crop Product Return	$	247.82	347.36	123.24
5	Other Crop Income		.97	.21	4.15
6	Total Crop Return	$	248.79	347.57	127.39
7	DIRECT COSTS				
8	Fertilizer	$	7.02	4.71	14.01
9	Chemicals		16.79	15.02	22.15
10	Seed		10.43	10.46	12.65
10A	Crop Drying		.52	.19	.81
10B	Other Expense		5.40	4.27	6.13
11	Special Hired Labor		.05		
12	Custom Work Hired		2.81	.73	4.27
13	Irrigation Oper. (Cost/Acre In.)				
14	Total Direct Costs	$	43.02	35.38	60.02
15	Return Over Direct Costs	$	205.77	312.19	67.37
16	ALLOCATED COSTS				
17	Farm Power & Mach. - Ownership	$	18.36	18.73	19.33
18	Farm Power & Mach. - Operation		25.21	24.55	25.22
19	Irrig. Equip. Ownshp (Cost/Acre In.)				
20	Land Costs		57.11	63.32	37.53
21	Miscellaneous Costs		.41	.53	.30
*22	Interest on Mach. & Equip. Invst.		6.63	7.11	6.20
23	Total Allocated Costs	$	107.72	114.24	88.58
24	Return Over All Listed Costs	$	98.05	197.95	(-21.21)
25	SUPPLEMENTARY MANAGEMENT INFORMATION				
26	Work Units Assigned per Acre		.45	.45	.45
27	Power Costs Allocation Factor		.94	.95	.97
28	Total Listed Cost per Unit of Prod.		4.51	3.47	8.33
29	Return over Listed Costs per Unit		2.93	4.59	(-1.19)
30	Breakeven Yield/Units of Prod.		20.34	18.56	21.51
30A	Estimated Total Mach. Cost/Acre		52.07	50.88	53.60
31	Total Listed Costs per Acre	$	150.74	149.62	148.60

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Alfalfa Hay, 1983

	Items	Average of 172 Farms Per Acre	34 High Farms Per Acre	34 Low Farms Per Acre
1	Acres	59.5	41.3	54.7
2	Yield	3.1	4.7	2.5
3	Value per Ton	44.95	51.36	36.22
4	Crop Product Return	$ 139.76	241.26	90.05
5	Other Crop Income	.08		
6	Total Crop Return	$ 139.84	241.26	90.05
7	DIRECT COSTS			
8	Fertilizer	$ 10.10	9.61	12.50
9	Chemicals	.20		.16
10	Seed	4.35	2.81	6.97
10A	Crop Drying	.02		
10B	Other Expense	.94	.70	.75
11	Special Hired Labor	.25	.10	
12	Custom Work Hired	1.18	1.82	1.85
13	Irrigation Oper. (Cost/Acre In.)			
14	Total Direct Costs	$ 17.04	15.04	22.23
15	Return Over Direct Costs	$ 122.80	226.22	67.82
16	ALLOCATED COSTS			
17	Farm Power & Mach. - Ownership	27.84	25.70	28.52
18	Farm Power & Mach. - Operation	34.58	41.12	31.61
19	Irrig. Equip. Ownshp (Cost/Acre In.)			
20	Land Costs	35.93	44.26	30.62
21	Miscellaneous Costs			
* 22	Interest on Mach. & Equip. Invst.	8.32	8.90	8.26
23	Total Allocated Costs	$ 106.67	119.98	99.01
24	Return Over All Listed Costs	$ 16.13	106.24	(-31.19)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	.60	.60	.60
27	Power Costs Allocation Factor	.99	1.00	.97
28	Total Listed Cost per Unit of Prod.	39.79	28.75	48.76
29	Return over Listed Costs per Unit	5.19	22.61	(-12.54)
30	Breakeven Yield/Units of Prod.	2.75	2.63	3.35
30A	Estimated Total Mach. Cost/Acre	71.53	76.93	69.62
31	Total Listed Costs per Acre	$ 123.71	135.02	121.24

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Other Legume Hay, 1983

	Items		Average of 124 Farms Per Acre	25 High Farms Per Acre	25 Low Farms Per Acre
1	Acres		73.0	57.8	82.9
2	Yield		2.5	4.3	1.1
3	Value per Ton		38.48	49.76	29.19
4	Crop Product Return	$	96.99	211.78	33.45
5	Other Crop Income				
6	Total Crop Return	$	96.99	211.78	33.45
7	DIRECT COSTS				
8	Fertilizer	$	8.59	16.42	4.45
9	Chemicals		.30	.69	.13
10	Seed		1.42	1.80	.70
10A	Crop Drying		.01	.12	
10B	Other Expense		1.44	1.57	1.11
11	Special Hired Labor		.01		.05
12	Custom Work Hired		1.67	2.09	1.94
13	Irrigation Oper. (Cost/Acre In.)				
14	Total Direct Costs	$	13.44	22.69	8.38
15	Return Over Direct Costs	$	83.55	189.09	25.07
16	ALLOCATED COSTS				
17	Farm Power & Mach. - Ownership	$	20.96	24.88	18.39
18	Farm Power & Mach. - Operation		24.33	27.69	21.05
19	Irrig. Equip. Ownshp (Cost/Acre In.)				
20	Land Costs		28.43	32.76	24.08
21	Miscellaneous Costs				
*22	Interest on Mach. & Equip. Invst.		5.87	6.70	5.19
23	Total Allocated Costs	$	79.59	92.03	68.71
24	Return Over All Listed Costs	$	3.96	97.06	(-43.64)
25	SUPPLEMENTARY MANAGEMENT INFORMATION				
26	Work Units Assigned per Acre		.40	.40	.40
27	Power Costs Allocation Factor		.99	.98	1.00
28	Total Listed Cost per Unit of Prod.		36.91	26.96	67.27
29	Return over Listed Costs per Unit		1.57	22.80	(-38.08)
30	Breakeven Yield/Units of Prod.		2.42	2.31	2.64
30A	Estimated Total Mach. Cost/Acre		52.27	60.66	45.92
31	Total Listed Costs per Acre	$	93.03	114.72	77.09

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Annual Hay, 1983

	Items	Average of 9 Farms Per Acre
1	Acres	26.8
2	Yield	1.3
3	Value per Ton	26.36
4	Crop Product Return	$ 34.44
5	Other Crop Income	1.83
6	Total Crop Return	$ 36.27
7	DIRECT COSTS	
8	Fertilizer	$ 14.18
9	Chemicals	6.79
10	Seed	7.69
10A	Crop Drying	
10B	Other Expense	.15
11	Special Hired Labor	
12	Custom Work Hired	4.29
13	Irrigation Oper. (Cost/Acre In.)	
14	Total Direct Costs	$ 33.10
15	Return Over Direct Costs	$ 3.17
16	ALLOCATED COSTS	
17	Farm Power & Mach. - Ownership	12.44
18	Farm Power & Mach. - Operation	26.19
19	Irrig. Equip. Ownshp (Cost/Acre In.)	
20	Land Costs	26.22
21	Miscellaneous Costs	
*22	Interest on Mach. & Equip. Invst.	3.62
23	Total Allocated Costs	$ 68.47
24	Return Over All Listed Costs	$ (-65.30)
25	SUPPLEMENTARY MANAGEMENT INFORMATION	
26	Work Units Assigned per Acre	.40
27	Power Costs Allocation Factor	.94
28	Total Listed Cost per Unit of Prod.	77.77
29	Return over Listed Costs per Unit	(-50.00)
30	Breakeven Yield/Units of Prod.	3.85
30A	Estimated Total Mach. Cost/Acre	45.11
31	Total Listed Costs per Acre	$ 101.57

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Corn Silage, 1983

	Items	Average of 129 Farms Per Acre	26 High Farms Per Acre	26 Low Farms Per Acre
1	Acres	29.0	26.9	28.4
2	Yield	10.3	17.4	5.2
3	Value per Ton	15.93	17.31	13.81
4	Crop Product Return	$ 164.24	300.52	72.46
5	Other Crop Income	2.38	.33	1.30
6	Total Crop Return	$ 166.62	300.85	73.76
7	DIRECT COSTS			
8	Fertilizer	$ 21.66	19.74	26.73
9	Chemicals	8.00	11.60	7.25
10	Seed	13.21	12.57	14.23
10A	Crop Drying	.38	.74	
10B	Other Expense	1.28	1.64	1.02
11	Special Hired Labor	.14	.15	.39
12	Custom Work Hired	2.34	1.41	5.53
13	Irrigation Oper. (Cost/Acre In.)			
14	Total Direct Costs	$ 47.01	47.85	55.15
15	Return Over Direct Costs	$ 119.61	253.00	18.61
16	ALLOCATED COSTS			
17	Farm Power & Mach. - Ownership	$ 30.29	33.50	29.16
18	Farm Power & Mach. - Operation	38.34	39.96	39.15
19	Irrig. Equip. Ownshp (Cost/Acre In.)			
20	Land Costs	34.51	42.96	30.08
21	Miscellaneous Costs	.17	.48	.07
* 22	Interest on Mach. & Equip. Invst.	9.82	14.30	8.81
23	Total Allocated Costs	$ 113.13	131.20	107.27
24	Return Over All Listed Costs	$ 6.48	121.80	(-88.66)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	.60	.60	.60
27	Power Costs Allocation Factor	1.00	1.00	1.00
28	Total Listed Cost per Unit of Prod.	15.53	10.31	30.95
29	Return over Listed Costs per Unit	.63	7.01	(-16.89)
30	Breakeven Yield/Units of Prod.	10.05	10.34	11.76
30A	Estimated Total Mach. Cost/Acre	$ 80.01	88.70	80.81
31	Total Listed Costs per Acre	$ 160.14	179.05	162.42

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Grain Silage, 1983

	Items		Average of 8 Farms Per Acre
1	Acres		24.1
2	Yield		3.4
3	Value per Ton		20.50
4	Crop Product Return	$	70.62
5	Other Crop Income		
6	Total Crop Return	$	70.62
7	DIRECT COSTS		
8	Fertilizer	$	20.12
9	Chemicals		1.99
10	Seed		10.41
10A	Crop Drying		
10B	Other Expense		10.62
11	Special Hired Labor		
12	Custom Work Hired		
13	Irrigation Oper. (Cost/Acre In.)		
14	Total Direct Costs	$	43.14
15	Return Over Direct Costs	$	27.48
16	ALLOCATED COSTS		
17	Farm Power & Mach. - Ownership	$	24.59
18	Farm Power & Mach. - Operation		19.53
19	Irrig. Equip. Ownshp (Cost/Acre In.)		
20	Land Costs		31.88
21	Miscellaneous Costs		
*22	Interest on Mach. & Equip. Invst.		6.81
23	Total Allocated Costs	$	82.81
24	Return Over All Listed Costs	$	(-55.33)
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	Work Units Assigned per Acre		.40
27	Power Costs Allocation Factor		1.00
28	Total Listed Cost per Unit of Prod.		36.58
29	Return over Listed Costs per Unit		(-16.07)
30	Breakeven Yield/Units of Prod.		6.14
30A	Estimated Total Mach. Cost/Acre	$	50.93
31	Total Listed Costs per Acre	$	125.95

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Timothy Seed, 1983

	Items		Average of 11 Farms Per Acre	5 High Farms Per Acre	5 Low Farms Per Acre
1	Acres		90.7	69.0	84.6
2	Yield		315.7	337.3	278.8
3	Value per Pound		.30	.33	.26
4	Crop Product Return	$	94.72	111.30	72.48
5	Other Crop Income				
6	Total Crop Return	$	94.72	111.30	72.48
7	DIRECT COSTS				
8	Fertilizer	$	27.24	22.04	28.77
9	Chemicals		1.55	2.01	2.02
10	Seed		.32	.33	
10A	Crop Drying				
10B	Other Expense		2.43		
11	Special Hired Labor		.25		.59
12	Custom Work Hired		5.25	1.59	4.48
13	Irrigation Oper. (Cost/Acre In.)				
14	Total Direct Costs	$	37.04	25.97	35.86
15	Return Over Direct Costs	$	57.68	85.33	36.62
16	ALLOCATED COSTS				
17	Farm Power & Mach. - Ownership	$	12.10	14.05	16.38
18	Farm Power & Mach. - Operation		15.69	16.31	12.20
19	Irrig. Equip. Ownshp (Cost/Acre In.)				
20	Land Costs		36.18	37.40	34.20
21	Miscellaneous Costs				
* 22	Interest on Mach. & Equip. Invst.		4.21	5.61	4.25
23	Total Allocated Costs	$	68.18	73.37	67.03
24	Return Over All Listed Costs	$	(-10.50)	11.96	(-30.41)
25	SUPPLEMENTARY MANAGEMENT INFORMATION				
26	Work Units Assigned per Acre		.30	.30	.30
27	Power Costs Allocation Factor		.90	.84	.94
28	Total Listed Cost per Unit of Prod.		.33	.29	.37
29	Return over Listed Costs per Unit		(-.03)	.04	(-.11)
30	Breakeven Yield/Units of Prod.		350.73	301.03	395.73
30A	Estimated Total Mach. Cost/Acre		35.50	37.03	35.82
31	Total Listed Costs per Acre	$	105.22	99.34	102.89

*Does not include interest on investment in irrigation equipment.

Table 10 - Crop Data for Summer Fallow - Maximum, 1983

	Items	Average of 170 Farms Per Acre	34 High Farms Per Acre	34 Low Farms Per Acre
1	Acres	190.3	163.3	208.4
2	Yield			
3	Value per			
4	Crop Product Return			
5	Other Crop Income			
6	Total Crop Return			
7	DIRECT COSTS			
8	Fertilizer	$ .17	.80	.16
9	Chemicals	.73	1.52	2.15
10	Seed	.19	.72	.30
10A	Crop Drying			
10B	Other Expense	.04	.02	.14
11	Special Hired Labor			
12	Custom Work Hired	.49	.79	1.59
13	Irrigation Oper. (Cost/Acre In.)			
14	Total Direct Costs	$ 1.62	3.85	4.34
15	Return Over Direct Costs			
16	ALLOCATED COSTS			
17	Farm Power & Mach. - Ownership	$ 14.53	13.13	15.71
18	Farm Power & Mach. - Operation	16.47	17.00	14.54
19	Irrig. Equip. Ownshp (Cost/Acre In.)			
20	Land Costs	30.75	29.56	29.97
21	Miscellaneous Costs	.01	.06	
* 22	Interest on Mach. & Equip. Invst.	3.88	3.45	4.36
23	Total Allocated Costs	$ 65.64	63.20	64.58
24	Return Over All Listed Costs	$ (-67.26)	(-67.05)	(-68.92)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre			
27	Power Costs Allocation Factor			
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			
31	Total Listed Costs per Acre	$ 67.26	67.05	68.92

*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, 1983

	Items	Average of 21 Farms	High 10 Farms	Low 10 Farms
1	Pounds of Hogs Produced	76059	92114	52185
			PER CWT	
2	Net Increase in Value of Hogs	$ 42.71	43.84	40.96
3	Other Miscellaneous Hog Income	.05		.15
4	Total Value Produced	$ 42.76	43.84	41.11
5	POUNDS OF FEED FED			
6	Corn	252.3	242.5	282.7
7	Small Grain	154.2	119.8	169.7
8	Complete Ration	12.6	8.6	23.5
9	Protein, Salt & Mineral & Milk	112.4	98.4	154.7
10	Total Concentrates	531.5	469.3	630.6
11	Forages	3.7	6.4	
12	FEED COSTS			
13	Grains	18.44	16.22	21.16
14	Complete Ration	1.73	1.24	3.12
15	Protein, Salt & Mineral & Milk	14.29	11.94	18.18
16	Forages	.11	.19	
17	Pasture			
18	Total Feed Costs	$ 34.57	29.59	42.46
19	Return Over Feed Costs	$ 8.19	14.25	(-1.35)
20	OTHER DIRECT COSTS			
21	Miscellaneous Livestock Expense	1.60	1.12	2.58
22	Veterinary Expense	.58	.38	.82
23	Custom Work	.72	.54	.57
24	Special Hired Labor			
25	Total Other Direct Costs	$ 2.90	2.04	3.97
26	Return Over Feed & Other Direct Costs	$ 5.29	12.21	(-5.32)
27	ALLOCATED COSTS			
28	Power & Machinery Costs (PCAF .90)	1.25	.90	1.86
29	Livestock Equipment Costs (ECAF 1)	.64	.09	1.83
30	Building & Fences (BCAF 1)	1.50	1.23	2.04
31	Total Allocated Costs	$ 3.39	2.22	5.73
32	Return Over All Listed Costs	$ 1.90	9.99	(-11.05)
33	SUPPLEMENTARY MANAGEMENT INFORMATION			
34	Return for $100 Feed Fed	123.67	148.17	96.82
35	Price Rec. per CWT all Animals	46.95	46.48	47.37
36	Price Rec. per CWT Sold Mkt. Only	46.09	43.31	46.32
37	Number of Litters Farrowed	50	56	39
37A	Litters/Bearing Female/Year			
38	Number of Pigs Born per Litter	9.0	8.9	9.1
39	Number of Pigs Weaned per Litter	6.9	7.3	5.9
39A	Number of Pigs Produced/Litter	6.6	6.9	5.8
40	Percent Death Loss	15.7	13.3	21.6
41	Average Weight of all Hogs Sold	212.2	231.7	196.8
42	Average Weight of Mkt. Hogs Sold	202.1	237.2	195.9
43	Price per CWT Concentrate Fed	6.48	6.26	6.73
44	Price per CWT Protein, Salt & Mineral	12.71	12.13	11.75
45	Pounds of Pork Purchased	2336	2943	1962
46	Total Listed Costs per CWT Pork Prod.	$ 40.86	33.85	52.16
47	Utilities & Other Gen. Farm Exp. Total			

Table 11B - Hogs, Finishing, 1983

	Items	Average of 8 Farms
1	Average Number of Pigs on Hand	135.8
2	Pounds of Hogs Produced	43764
		PER CWT
3	Net Increase in Value of Hogs	$ 32.39
4	Other Miscellaneous Hog Income	
5	Total Value Produced	$ 32.39
6	POUNDS OF FEED FED	
7	Corn	219.0
8	Small Grain	128.8
9	Complete Ration	15.4
10	Protein, Salt & Mineral & Milk	54.5
11	Total Concentrates	417.7
12	Forages	
13	FEED COST	
14	Grains	16.02
15	Complete Ration	1.51
16	Protein, Salt & Mineral & Milk	10.87
17	Forages	
18	Pasture	
19	Total Feed Costs	$ 28.40
20	Return Over Feed Costs	$ 3.99
21	OTHER DIRECT COSTS	
22	Misc. Livestock Expense	.43
23	Veterinary Expense	.45
24	Custom Work	
25	Special Hired Labor	
26	Total Other Direct Costs	$ .88
27	Return Over Feed & Other Direct Costs	$ 3.11
28	ALLOCATED COSTS	
29	Power & Mach. Costs (PCAF .88)	1.15
30	Livestock Equip. Costs (ECAF 1)	.54
31	Building & Fences (BCAF 1)	.64
32	Total Allocated Costs	$ 2.33
33	Return Over All Listed Costs	$ .78
34	SUPPLEMENTARY MANAGEMENT INFORMATION	
35	Return for $100 Feed Fed	114.06
36	Price Received per CWT	47.31
37	Average Weight of Pigs Sold	230.8
38	Average Price Paid per Pig Bought	37.43
39	Average Weight per Pig Bought	44.3
40	Number of Pigs Purchased	141
41	No. Pigs Transferred In	58
42	Average Weight of Pigs Trans. In	35.4
43	Pounds of Pork Purchased	6248
44	Percent Death Loss	3.7
45	Price per CWT Concentrate Fed	6.80
46	Price per CWT Protein, Salt & Min. Fed	19.95
47	Effective Daily Gain-Lbs.per Day per Pig	.88
48	Total Listed Cost per CWT, Pork Prod.	$ 31.61
49	Utilities & Other General Farm Exp. Total	

Table 11C - Hogs, Weaning Pig Production, 1983

	Items		Average of 20 Farms	High 10 Farms	Low 10 Farms
			PER LITTER		
1	Number of Litters Farrowed		80	85	74
2	Net Increase in Value of Hogs per Litter	$	261.86	322.80	195.42
3	Other Miscellaneous Weaning Pig Income				
4	Total Value Produced	$	261.86	322.80	195.42
5	POUNDS OF FEED FED				
6	Corn		465.6	522.4	406.8
7	Small Grain		1059.6	1090.9	1038.0
8	Complete Ration		663.8	696.9	634.6
9	Protein, Salt & Mineral & Milk		601.2	661.9	539.7
10	Total Concentrates		2790.2	2972.1	2619.1
11	Forages		106.3	121.2	90.5
12	FEED COST				
13	Grains		69.58	73.06	66.51
14	Complete Ration		35.90	29.72	43.50
15	Protein, Salt & Mineral & Milk		89.06	101.44	76.05
16	Forages		2.08	2.62	1.49
17	Pasture		.76	1.35	.09
18	Total Feed Costs	$	197.38	208.19	187.64
19	Return Over Feed Costs	$	64.48	114.61	7.78
20	OTHER DIRECT COSTS				
21	Miscellaneous Livestock Expense		9.28	13.02	5.09
22	Veterinary Expense		8.10	9.04	7.14
23	Custom Work		4.33	4.82	3.81
24	Special Hired Labor				
25	Total Other Direct Costs	$	21.71	26.88	16.04
26	Return Over Feed & Other Direct Costs	$	42.77	87.73	(-8.26)
27	ALLOCATED COSTS				
28	Power & Machinery Costs (PCAF 1.00)		20.28	17.99	22.80
29	Livestock Equip. Costs (ECAF 1)		13.81	13.61	14.18
30	Building & Fences (BCAF 1)		15.41	11.84	19.14
31	Total Allocated Costs	$	49.50	43.44	56.12
32	Return Over All Listed Costs	$	(-6.73)	44.29	(-64.38)
33	SUPPLEMENTARY MANAGEMENT INFORMATION				
34	Return for $100 Feed Fed		132.67	155.05	104.15
35	Average Price Rec. per Animal Sold		38.28	39.54	36.66
36	Average Price per Pig Sold or Transf.		33.02	36.36	29.02
37	Average Wght. per Pig Sold or Transf.		48.7	53.9	42.5
38	Number of Pigs Produced		636	726	547
39	Number of Pigs Born per Litter		9.7	10.3	9.1
40	Number of Pigs Weaned per Litter		8.0	8.6	7.5
41	Percent Death Loss		14.1	13.9	14.4
42	Price per CWT Concentrate Fed		6.97	6.87	7.10
43	Price per CWT Prot., Salt & Min. Fed		14.81	15.33	14.09
44	Feed & Supp. Costs per Pig Prod.		27.56	27.52	27.55
45	Total Listed Costs per Litter	$	268.59	278.51	259.80
46	Utilities & Other Gen. Farm Exp. Total				

Table 12 - Dairy Cows, Commercial, General, 1983

	Items	Average of 116 Farms	High 23 Farms	Low 23 Farms
1	Average Number of Cows	41.3	55.3	33.3
			PER COW	
2	Pounds of Milk	13572	15863	10945
3	Pounds of Butterfat	486.1	558.6	393.0
4	Percent of Butterfat in Milk			
5	VALUE OF PRODUCE			
6	Dairy Products Sold	$ 1697.85	1988.39	1360.18
7	Dairy Products Used in Home	15.93	12.69	14.41
8	Milk Fed to Livestock	19.23	18.90	13.60
9	Net Increase in Value of Cows	(-103.49)	(-89.04)	(-149.97)
10	Other Miscellaneous Dairy Income	.41		1.77
11	Total Value Produced	$ 1629.93	1930.94	1239.99
12	POUNDS OF FEED FED			
13	Corn	2384.5	2671.2	1433.5
14	Small Grain	1907.3	1528.8	2931.9
15	Complete Ration	1005.8	1068.2	905.6
16	Protein, Salt & Mineral	840.0	807.1	590.2
17	Total Concentrates	6137.6	6075.3	5861.2
18	Legume Hay	6313.8	5295.2	7640.4
19	Other Hay & Dry Roughage	946.5	2003.3	1979.6
20	Silage	8338.5	7181.4	6846.8
20A	Haylage	2574.8	3109.5	1149.0
21	FEED COSTS			
22	Grains	204.38	203.29	202.70
23	Complete Ration	82.03	93.85	71.05
24	Protein/Salt/Mnrl.	113.66	112.64	104.95
25	All Hay & Dry Roughage	208.01	192.89	318.83
26	Silage	67.07	58.95	54.17
27	Pasture	6.76	3.47	10.96
28	Total Feed Costs	$ 681.91	665.09	762.66
29	Return Over Feed Costs	$ 948.02	1265.85	477.33
30	OTHER DIRECT COSTS			
31	Miscellaneous Livestock Expense	127.07	162.22	110.69
32	Veterinary Expense	31.89	39.64	26.85
33	Custom Work Hired	72.62	81.65	67.24
34	Special Hired Labor			
35	Total Other Direct Costs	$ 231.58	283.51	204.78
36	Return Over Feed & Other Direct Costs	$ 716.44	982.34	272.55
37	ALLOCATED COSTS			
38	Power & Mach. Costs (PCAF .99)	74.28	79.42	62.26
39	Livestock Equip. Costs (ECAF 1)	60.66	85.13	38.12
40	Bldgs. & Fences (BCAF 1)	58.71	65.14	39.78
41	Total Allocated Costs	$ 193.65	229.69	140.16
42	Return Over All Listed Costs	$ 522.79	752.65	132.39
43	SUPPLEMENTARY MANAGEMENT INFORMATION			
44	Return for $100 Feed Fed	239.02	290.33	162.59
45	Feed Cost per CWT Milk	5.03	4.19	6.97
46	Feed Cost per Pound of Butterfat	1.40	1.19	1.94
47	Pounds of Milk per Pound of Concentrate	2.21	2.61	1.87
*48	Average Price per CWT Milk Sold	12.75	12.72	12.67
49	Average Price per Pound of Butterfat	3.56	3.61	3.53
50	Total Listed Costs per CWT Milk Prod.	8.16	7.43	10.12
51	Dairy Cow Turnover Percentage	29.1	36.2	27.0
52	Total Listed Costs per Cow	$ 1107.14	1178.29	1107.60
53	Utilities & Other Gen. Farm Exp. Total			

* In most instances, check-off recorded as misc. livestock expense.

Table 13 - Other Dairy, Commercial, Replacement, 1983

	Items		Average of 117 Farms	23 High Farms	23 Low Farms
1	Number of Head		54.3	60.1	54.7
				PER HEAD	
2	Net Increase in Value	$	246.80	376.02	139.60
3	Other Miscellaneous Income		.11	.47	
4	Total Income	$	246.91	376.49	139.60
5	POUNDS OF FEED FED				
6	Corn		329.0	233.6	339.5
7	Small Grain		330.1	312.9	371.0
8	Complete Ration		116.6	81.6	104.6
9	Protein, Salt & Minerals		117.7	86.7	136.7
10	Hay & Dry Roughage		2830.5	2248.3	4156.3
11	Silage		3729.0	3853.9	3732.9
11A	Haylage		359.0	200.8	932.4
12	Milk		114.3	146.8	111.3
13	FEED COSTS				
14	Grains		31.38	25.02	33.80
15	Complete Ration		40.35	8.57	158.90
16	Protein, Salt & Minerals		18.27	19.95	20.51
17	Hay & Dry Roughage		62.82	50.03	93.77
18	Silage		29.85	31.01	29.82
19	Milk		14.18	17.59	14.61
20	Pasture		5.58	1.98	7.04
21	Total Feed Costs	$	202.43	154.15	358.45
22	Return Over Feed Costs	$	44.48	222.34	(-218.85)
23	OTHER DIRECT COSTS				
24	Miscellaneous Expense				
25	Veterinary Expense				
26	Custom Work Hired				
27	Special Hired Labor				
28	Total Other Direct Costs				
29	Return Over Feed & Other Direct Costs	$	42.52	220.38	(-218.85)
30	ALLOCATED COSTS				
31	Power & Machinery Costs (PCAF .97)		12.19	10.27	12.06
32	Livestock Equip. Costs (ECAF 1)		10.98	12.13	9.51
33	Buildings & Fences (BCAF 1)		9.58	11.36	8.22
34	Total Allocated Costs	$	32.75	33.76	29.79
35	Return Over All Listed Costs	$	11.73	188.58	(-248.64)
36	SUPPLEMENTARY MANAGEMENT INFORMATION				
37	Return for $100 Feed Fed		121.97	244.25	38.95
38	Percent Death Loss - Total		7.4	7.1	9.1
39	Percent Calf Death Loss		16.7	14.8	20.5
40	Total Listed Costs per Head	$	235.18	187.91	388.24
41	Utilities & Other Gen. Farm Exp. Total				

Table 14 - All Dairy & Dual Purpose Cattle, 1983

	Items		Average of 117 Farms	High 23 Farms	Low 23 Farms
1	Average Number of Cows		41.2	50.7	32.7
				PER COW	
2	Value of Dairy Products	$	1726.02	2038.60	1354.01
3	Net Increase in Value		225.24	327.83	73.67
4	Miscellaneous Dairy Income		.66		.73
5	Total Value Produced	$	1951.92	2366.43	1428.41
6	POUNDS OF FEED FED				
7	Grains		5148.3	5034.4	5354.9
8	Complete Rations		1153.3	1442.8	907.1
9	Prot., Salt & Min., Incl.Milk Equiv.		1004.4	1130.7	801.2
10	Hay & Dry Roughage		11023.9	10361.4	13682.8
11	Silage		13222.8	14906.1	7341.8
11A	Haylage		3032.1	3819.6	
12	FEED COSTS				
13	Grains		245.05	238.86	251.35
14	Complete Rations		134.71	119.94	321.25
15	Prot., Salt, & Min., Incl. Milk		155.80	184.12	131.41
16	Hay & Dry Roughage		290.92	256.33	401.04
17	Silage		106.07	120.55	57.09
18	Pasture Costs		14.51	10.97	20.86
19	Total Feed Costs	$	947.06	930.77	1183.00
20	Return Over Feed Costs	$	1004.86	1435.66	245.41
21	OTHER DIRECT COSTS				
22	Miscellaneous Livestock Expense		127.06	165.17	93.91
23	Veterinary Expense		32.23	47.48	20.18
24	Custom Work		72.50	89.13	64.01
25	Special Hired Labor				
26	Total Other Direct Costs	$	231.79	301.78	178.10
27	Return Over Feed & Other Direct Costs	$	773.07	1133.88	67.31
28	ALLOCATED COSTS				
29	Power & Machinery Costs		90.08	89.79	81.65
30	Livestock Equipment Costs		73.50	106.48	44.76
31	Building & Fences		71.09	97.50	59.18
32	Total Allocated Costs	$	234.67	293.77	185.59
33	Return Over All Listed Costs	$	538.40	840.11	(-118.28)
34	SUPPLEMENTARY MANAGEMENT INFORMATION				
35	Return for $100 Feed Fed		206.10	254.24	120.75
36	Total Listed Costs Per Cow	$	1413.52	1526.32	1546.69
37	Utilities & Other Gen. Farm Exp. Total				

Table 15A - Beef Breeding, 1983 (Farm, Whole Herd, Commercial)

	Items		Average of 56 Farms	High 11 Farms	Low 11 Farms
1	Average Number of Beef Cows		45.8	68.7	27.2
2	Average No. of Beef Animals & Bulls		38.8	66.9	21.3
3	Pounds of Beef Produced		23254	45649	10198
				PER COW	
4	Net Increase in Value	$	290.98	404.41	157.32
5	Other Miscellaneous Beef Income		4.52		
6	Total Value Produced	$	295.50	404.41	157.32
7	POUNDS OF FEED FED				
8	Grain		578.8	494.1	526.0
9	Protein, Salt & Mineral		120.1	259.0	110.4
10	Legume Hay		6640.8	4505.7	10187.2
11	Other Hay & Dry Roughage		1923.6	2778.9	779.4
12	Silage		3327.1	4822.0	4465.3
12A	Haylage				
13	FEED COSTS				
14	Grain		26.48	22.20	27.06
15	Protein, Salt & Mineral		11.62	23.06	6.62
16	Legume Hay		127.49	81.64	215.33
17	Other Hay & Dry Roughage		31.92	49.72	16.95
18	Silage		26.53	37.85	35.74
19	Pasture		27.51	22.71	26.62
20	Total Feed Costs	$	251.55	237.18	328.32
21	Return Over Feed Costs	$	43.95	167.23	(-171.00)
22	OTHER DIRECT COSTS				
23	Misc. Livestock Expense		7.47	3.55	14.23
24	Veterinary Expense		5.39	7.15	3.86
25	Custom Work		7.90	10.06	9.49
26	Special Hired Labor				
27	Total Other Direct Costs	$	20.76	20.76	27.58
28	Return Over Feed & Other Direct Costs	$	23.19	146.47	(-198.58)
29	ALLOCATED COSTS				
30	Power & Mach. Costs (PCAF .98)		17.90	10.64	30.23
31	Livestock Equip. Costs (ECAF 1)		8.88	8.41	17.00
32	Buildings & Fences (BCAF 1)		15.89	14.49	19.56
33	Total Allocated Costs	$	42.67	33.54	66.79
34	Return Over All Listed Costs	$	(-19.48)	112.93	(-265.37)
35	SUPPLEMENTARY MANAGEMENT INFORMATION				
36	Return for $100 Feed Fed		117.47	170.51	47.92
37	Price per CWT Sold		53.58	56.99	46.24
38	Price per CWT Calves Sold or Transf.		56.22	54.02	49.11
39	Average Wght. per Head Sold		700.8	632.8	764.6
40	Average Wght. per Calf Sold or Transf.		574.8	589.3	706.4
41	Percent Death Loss		4.0	2.4	5.3
42	Percent Calf Crop		93.5	104.9	93.1
42A	Percent Calf Death Loss		9.3	6.3	11.1
43	Total Listed Costs per Cow	$	314.98	291.48	422.69
44	Utilities & Other Gen. Farm. Exp. Total				

Table 15B - Beef Feeders, 1983

	Items	Average of 22 Farms	High 11 Farms	Low 11 Farms
1	Average Number of Beef Feeders	76.0	96.5	55.5
2	Pounds of Beef Produced	45967	69941	21992
			PER CWT	
3	Net Increase in Value of Animals	$ 57.83	60.74	48.57
4	Other Miscellaneous Beef Income			
5	Total Value Produced	$ 57.83	60.74	48.57
6	POUNDS OF FEED FED			
7	Grain	539.5	526.3	581.4
8	Protein, Salt & Mineral	52.1	13.9	173.5
9	Legume Hay	614.7	535.5	866.8
10	Other Hay & Dry Roughage	10.3	8.1	17.4
11	Silage	612.5	537.1	852.4
11A	Haylage	29.7		124.0
12	FEED COST			
13	Grain	23.04	21.51	27.94
14	Protein, Salt & Mineral	3.20	1.96	7.15
15	Legume Hay	14.88	13.45	19.43
16	Other Hay & Dry Roughage	.16	.11	.32
17	Silage	4.76	4.15	6.68
18	Pasture	.18	.09	.50
19	Total Feed Cost	$ 46.22	41.27	62.02
20	Return Over Feed Cost	$ 11.61	19.47	(-13.45)
21	OTHER DIRECT COSTS			
22	Miscellaneous Livestock Expense	.79	.71	1.07
23	Veterinary Expense	1.01	.80	1.65
24	Custom Work Hired	1.33	1.03	2.27
25	Special Hired Labor			
26	Total Other Direct Costs	$ 3.13	2.54	4.99
27	Return Over Feed & Other Direct Costs	$ 8.48	16.93	(-18.44)
28	ALLOCATED COSTS			
29	Power & Mach. Costs (PCAF .95)	1.34	1.24	1.81
30	Livestock Equip. Costs (ECAF 1)	1.02	.90	1.49
31	Building & Fences (BCAF 1)	1.09	1.01	1.48
32	Total Allocated Costs	$ 3.45	3.15	4.78
33	Return Over All Listed Costs	$ 5.03	13.78	(-23.22)
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	Return for $100 Feed Fed	125.12	147.19	78.32
36	Price per CWT Sold	60.08	60.56	58.56
37	Average Weight per Head Sold	876.5	916.5	758.5
38	Price per CWT Bought	61.95	62.16	54.77
39	Average Weight per Head Bought	536.5	569.1	184.1
40	Number of Head Bought	65	119	11
41	Percent Death Loss	1.0	.7	1.7
42	Effective Daily Gain-Pounds/Head/Day	1.66	1.99	1.09
43	Total Listed Cost per CWT Prod.	$ 52.80	46.96	71.79
44	Utilities & Other Gen. Farm Exp. Total			

Table 16A - Sheep, Farm, Commercial, 1983

	Items		Average of 11 Farms	High 5 Farms	Low 5 Farms
1	Average Number of Ewes		147.6	99.2	190.7
2	Pounds of Lamb & Mutton Produced		17293	13293	19418
3	Pounds of Wool Produced		1533	1022	2075
4	VALUE OF PRODUCE			PER EWE	
5	Wool		9.09	7.95	10.56
6	Net Increase in Value of Animal		59.30	92.79	39.73
7	Other Miscellaneous Sheep Income				
8	Total Value Produced	$	68.39	100.74	50.29
9	POUNDS OF FEED FED				
10	Grain		295.7	277.3	264.5
11	Protein, Salt & Mineral		71.8	95.4	58.5
12	Legume Hay		1242.7	1197.6	1278.4
13	Other Hay & Dry Roughage		37.0		62.9
14	Silage				
14A	Haylage				
15	FEED COSTS				
16	Grain		12.87	13.21	11.23
17	Protein, Salt & Mineral		6.21	4.31	6.62
18	Legume Hay		24.42	24.30	23.59
19	Other Hay & Dry Roughage		.37		.63
20	Silage				
21	Pasture		3.99	3.18	5.15
22	Total Feed Costs	$	47.86	45.00	47.22
23	Return Over Feed Costs	$	20.53	55.74	3.07
24	OTHER DIRECT COSTS				
25	Miscellaneous Livestock Expense		3.07	3.38	2.35
26	Veterinary Expense		2.91	2.49	3.21
27	Custom Work		3.16	2.19	4.15
28	Special Hired Labor				
29	Total Other Direct Costs	$	9.14	8.06	9.71
30	Return Over Feed & Other Direct Costs	$	11.39	47.68	(-6.64)
31	ALLOCATED COSTS				
32	Power & Machinery Costs (PCAF 1.00)		8.05	8.01	7.12
33	Livestock Equipment Costs (ECAF 1)		1.61	1.81	1.27
34	Buildings & Fences (BCAF 1)		7.03	7.33	7.06
35	Total Allocated Costs	$	16.69	17.15	15.45
36	Return Over All Listed Costs	$	(-5.30)	30.53	(-22.09)
37	SUPPLEMENTARY MANAGEMENT INFORMATION				
38	Return for $100 Feed Fed		142.91	223.88	106.51
39	Price per CWT Lamb & Mutton Sold		50.27	56.77	47.04
40	Price per CWT Lamb Sold or Transf.		54.76	57.26	53.37
41	Average Wt. of Lambs Sold or Transf.		94.7	89.1	91.4
42	Pounds of Wool per Sheep Sheared		9.7	9.3	10.4
43	Number of Ewes Kept for Lambing		148	98	191
44	Percent Lamb Crop		130.4	128.6	129.8
45	Percent Death Loss		8.4	5.6	9.7
45A	Percent Lamb Death Loss		13.0	7.9	15.7
46	Total Listed Costs per Ewe	$	73.69	70.21	72.38
47	Utilities & Other Gen. Farm Exp. Total				

AVERAGES OF PRICES OF FEED AND PRODUCE USED IN HOME, 1983

Farm Grown Grains	
Oats	$1.55
Barley, Feed	2.05
Wheat	3.61
Oats Mixture	1.91
Corn	2.74

Other Roughages	
Corn Silage	16.00

Home Produce	
Milk/quart	.34
Beef (live)/CWT	59.00
Hogs (live)/CWT	46.00

Hay	
Alfalfa-Brome	$46.00
Wild Hay	26.00
Mixed Legume	37.00

Milk For Feed	
Whole Milk - Gr. A.	12.46

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's 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

Item	No. of Work Units	Item	No. of Work Units
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	.07 per CWT	Fallow	.30 per Acre
		Sunflowers	.40 per Acre

SUMMARY OF MISCELLANEOUS ITEMS BY YEAR, 1983

Items	1965	1970	1975	1982	1983
Miscellaneous					
Average Tillable Acres	491	465	528	810.9	753.8
Total Farm Capital	42436	89957	181222	527831	503774
Expenses per Dollar Income	.81	.93	.94	.99	.96
Percent Income from Farm Crops	44	44	64	78	82
Percent Income from Farm Lvstk.	56	56	36	22	18
HH & Personal Expenses	3869	6205	13283	22331	22052
Trac. & Mach. Exp. per Crop Acre	7.17	11.31	20.16	38.91	36.29
Efficiencies					
Yield per Acre:					
Oats	53.1	40.8	39.6	61.0	51.2
Alfalfa	1.9	2.3	2.5	2.7	3.1
Barley	43.5	36.9	37.7	58.9	48.3
Wheat	27.2	25.4	29.2	38.7	26.5
Flax	8.2	11.3	8.6	5.7	5.3
Sugar Beets	22.5		11.2	42.9*	37.1*
Corn	33.3	50.5	54.1	73.7	66.4
Sunflowers		8.4	15.8	11.6	10.0
Soybeans				27.8	33.4
*CWT Extractible Sugar					
Return Above Feed Cost Per:					
Dairy Cow	$ 177	325	318	1007	948
CWT Hogs	11	3	22	28	8
Ewe	15	12	3	(-23)	21
Hogs, Litter	83	33	203	227	64
CWT Cattle	8	9	7	20	12
Beef Cow	25	66	(-63)	95	44
Prices Received Per:					
Oats, Bushel	$ .54	.56	1.37	1.42	1.52
Alfalfa, Ton	15.00	15.00	34.00	43.00	44.95
Barley, Bushel	1.03	.91	2.61	1.87	2.28
Wheat, Bushel	1.52	1.78	3.66	3.79	3.76
Flax, Bushel	2.68	2.26	6.13	4.21	5.13
Sugar Beets, Ton			22.00		
Sugar Beets, CWT Ext. Sugar				13.10	14.99
Corn, Bushel	1.05	1.19	2.39	2.23	2.83
Sunflowers, CWT	4.00	4.54	9.87	8.68	12.67
Soybeans				5.03	7.41
CWT, Milk	3.63	4.79	7.72	12.97	12.75
CWT, Beef	21.00	29.00	34.00	60.00	60.00
CWT, Hogs	21.00	21.00	51.00	53.00	47.31
CWT, Lambs	23.00	22.00	44.00	51.00	55.00

SUMMARY OF FARM EARNINGS BY YEARS, 1983

Items		1965	1970	1975	1982	1983
Number of Records Analyzed		202	385	1078	600	612
Farm Receipts						
Livestock	$	12480	15950	18473	38697	34373
Crops		4970	7957	32700	97287	99453
Mach. & Equip. Sold & Gas Tax Ref.		410	394	1385	2152	1036
Income from work off the farm		188	250	859	1063	907
Miscellaneous		635	2001	1646	3703	3398
(1) Total Farm Sales	$	18683	26552	55063	142903	139169
(2) Increase in Farm Capital		2345	2771	9510	1225	7528
(3) Family Living from the Farm		283	337	454	536	509
(4) Total Farm Rec.(1 + 2 + 3)	$	21311	29660	65027	144664	147206
Farm Expenses						
Livestock & Livestock Exp.	$	1806	2881	2262	5721	5224
Feed Bought		3232	2733	3625	6035	6226
Fertilizers & Chemicals		867	1645	7001	18730	18425
Other Crop Expenses		1017	1444	3011	15054	15580
Custom Work Hired		659	785	1435	4507	3775
Gas, Oil & Grease Bought (F.S.)		1002	1302	2892	9655	8431
Rep. & Op. Mach.,Trac.,Auto (F.S.)		914	1477	3459	8974	8776
Rep. & Upkeep of Real Estate		148	275	769	1117	1095
Rep. & Upkeep of Livestock Equip.		95	221	137	429	478
Wages of Hired Labor		654	962	2203	4713	4839
Utility Exp. (F.S.)		262	392	567	1700	1786
Real Estate Taxes		637	860	1115	4115	4040
Gen. Farm Expense		272	424	1049	2829	2907
(5) Total Cash Operating Expense	$	11592	15401	29525	83578	81584
(6) Pw. Crop & Gen. Mach.Bought(F.S.)		1908	3239	12210	13382	12533
(7) Livestock Equip. Bought		195	357	495	924	558
(8) Bldgs. & Fencing Bought		1255	2604	6894	8526	9687
(9) Total Farm Purchases(5 to 8)		14950	21601	49124	106412	104362
(10) Decrease in Farm Capital						
(11) Interest on Farm Capital		2068	5314	10588	37019	35001
(12) Unpaid Family Labor		96	586	225	51	45
(13) Labor Chg. for Part. & Other Op.				187	222	221
(14) Bd. Furn. Hired Labor		86	57	58	63	42
(15) Total Farm Expenses(9 to 14)	$	17200	27458	60182	143765	139672
(16) Return to Labor & Mgmt. (4 - 15)	$	4111	2202	4854	899	7534
(17) NET CASH INCOME (1 - 9)	$	3733	4951	5939	36491	34777

POST SECONDARY VOCATIONAL PROGRAMS

ARGICULTURE PROGRAMS

- Agri-Business
- Farm Operation and Management
- Farm Equipment Mechanics

BUSINESS PROGRAMS

- Accounting
- Legal Secretarial
- Medical Secretarial
- Secretarial (NS)
- Secretarial (WS)

HEALTH PROGRAMS

- Practical Nursing

SALES AND RELATED PROGRAMS

- Sales, Marketing, and Management

TECHNICAL PROGRAMS

- Architectural Drafting
- Audio Communications
- Electronics

TRADE AND INDUSTRIAL PROGRAMS

- Auto Body Repair
- Auto Mechanics
- Aviation Maintenance Technician
- Carpentry
- Cosmetology
- Welding

ADULT VOCATIONAL PROGRAMS

Full Time

A. Farm Management
B. Small Business Management
C. Safety and Health

Part Time

Classes, Workshops, and Seminars. Available to train, retrain, in-service,, and upgrade. Programs can be established in the following occupational areas: Trade and Industrial, Home Economics, Health, Sales and Distribution, Business and Office, Technical, and Agriculture. Phone: 681-5424.

LOOK TO

VOCATIONAL EDUCATION

FOR YOUR FUTURE IN

MINNESOTA