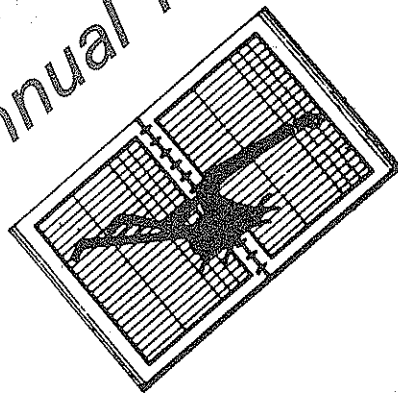
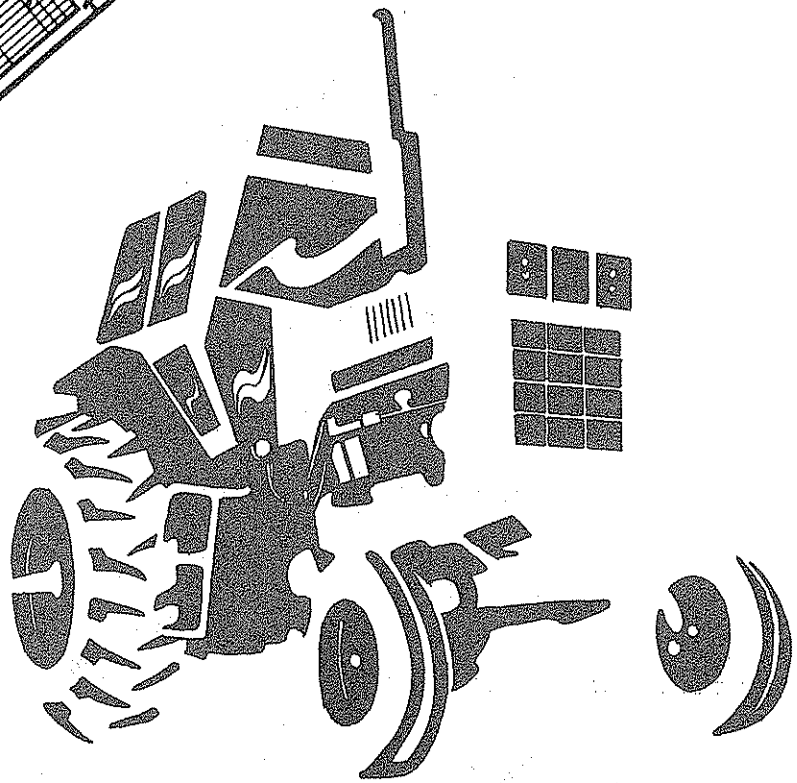


FARM BUSINESS MANAGEMENT

1984 Annual Report



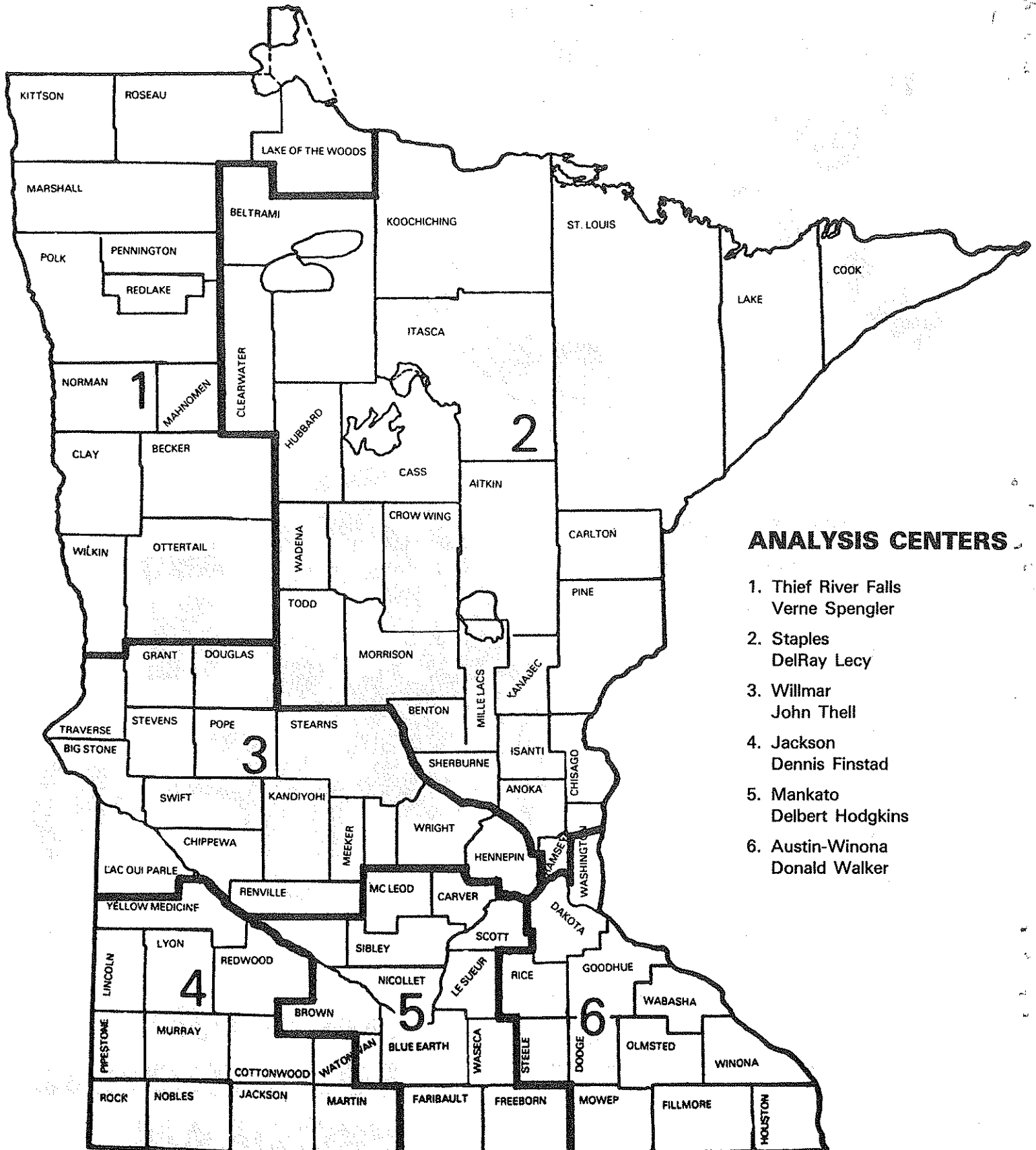
NORTHWESTERN MINNESOTA
REPORT NO. 30
AREA-VOCATIONAL-TECHNICAL
INSTITUTE
THIEF RIVER FALLS, MINN.



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

AN ADULT EDUCATIONAL PROGRAM

VO-AG FARM MANAGEMENT AREAS



1984 REPORT OF THE FARM MANAGEMENT PROGRAM FOR VOCATIONAL
AGRICULTURE IN NORTHWESTERN MINNESOTA

HERE'S WHERE YOU'LL FIND THE INFORMATION

	<u>Page</u>
Introduction	2-3
Table 1 - Summary of Farm Inventories, Whole Farm*	5-6
Table 2A - Summary of Cash Receipts, Whole Farm*	7
Table 2B - Summary of Cash Expenses, Whole Farm*	8
Table 3 - Summary of Farm Earnings by Enterprise, Whole Farm*	9
Table 4 - Household and Personal Expense, Operator	10
Table 5 - Statement of Financial Position, Operator	11-12
Table 6A - Operator's Share of Cash Receipts	13
Table 6B - Operator's Share of Cash Expenses	14
Table 8 - Measures of Farm Organization and Management Efficiency	15
Thermometer Chart	16
Table 9 - Crop Acres and Yields	17
Table 10 - Detailed Crop Analyses:	
- Small Grains: Barley, Buckwheat, Flax, Oats, Rye, Spring Wheat, Winter Wheat	18-24
- Row Crops: Corn, Soybeans, Sugar Beets, Sunflowers	25-28
- Forages: Alfalfa Hay, Corn Silage, Other Legume Hay	29-31
- Grass and Legume Seeds: Red Clover Seed, Timothy Seed, Bluegrass Seed	32-34
- Summer Fallow	35
Livestock Analysis Introduction	36
Table 11A - Hogs, Farrow to Finish	37
Table 11B - Hogs, Finishing	38
Table 11C - Hogs, Weaning Pig Production	39
Table 12 - Dairy, Cows Only	40
Table 13 - Other Dairy	41
Table 14 - All Dairy, Tables 12 and 13 Combined	42
Table 15A - Beef Breeding	43
Table 15B - Beef Feeders	44
Table 16A - Sheep	45
Average Prices Used & Work Units Explanation	46
Summary of Miscellaneous Items by Years	47
Summary of Farm Earnings by Years	48

* Whole farm includes all landlords and operators.

SCHOOLS PARTICIPATING

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

Schools

Ada, Twin Valley
Barnesville
Baudette
Detroit Lakes

Fergus Falls

Fertile
Fosston
Goodridge
Greenbush
Hawley
Henning
Kittson County
Mahnomen, Ulen, Twin Valley
Moorhead
Roseau, Badger, Warroad
Thief River Falls, Plummer,
Oklee, Red Lake Falls

Instructors

Peter Revier
Tom Risdal
Gerald Ausmus
Dell Christianson
Clayton Olsen
Ron Monson
Allen Schoenbauer
Lambert Schilling
Ron Salber
Doug Fjerstad
Wallace Shodean
Verne Spengler
John Hest
Charles Erickson
Mark Prosser
Mike Lockhart
Rick Morgan
Duane Jaenicke
Al Dalen
Don Johnsen

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

309 Records were included in the average.

500 Records were processed.

Table 1 - Whole Farm Inventories, 1984

Items	Average of 309 Farms	
1 Size of Farm - Total Acres	842.1	
2 - Tillable Acres	762.5	
3 Work Units - Crops	299.84	
4 - Livestock	145.53	
5 - Other	6.22	
6 Total Size of Business in Work Units	451.58	
7 Number of Workers	1.57	
8 Farm Capital Investment per Worker	\$ 296134	
8A Farm Capital Investment per Work Unit	\$ 1137	
	<u>Jan. 1</u>	<u>Dec. 31</u>
9 <u>PRODUCTIVE LIVESTOCK</u>		
10 Dairy Cows	10382	10640
11 Other Dairy Cattle	5870	6648
12 Beef Breeding Cattle	6535	6784
13 Beef Feeder Cattle	2281	2439
14 Hogs	1418	1574
15 Sheep (Incl. Feeders) & Goats	179	240
16 Poultry - All Types		
17 Other Livestock		
18 Total Productive Livestock	\$ 26665	28325
19 <u>CROP, SEED, FEED & SUPPLIES</u>	55211	57175
20 <u>POWER, MACHINERY & EQUIPMENT</u>		
21 Auto & Truck (Farm Share)	6715	6469
22 Power & Machinery	49137	48455
23 Irrigation Equipment	463	677
24 Custom Work Equipment	515	715
25 Livestock Equipment	5397	4837
26 Total Power, Mach. & Equip.	\$ 62228	61153
27 Land	315272	323215
28 Buildings-Fences-Etc.	29565	27901
29 Total Farm Capital	\$ 488941	497770
30 Increase or Decrease in Total Farm Capital		\$ 8829

Table 1 lists the categories of farm capital for the average of farms and for the 62 most profitable and the 62 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 - Whole Farm Inventories, 1984

Items	Average of 62 High Farms		Average of 62 Low Farms	
1 Size of Farm - Total Acres	1277.2		904.1	
2 - Tillable Acres	1211.9		829.3	
3 Work Units - Crops	522.8		312.12	
4 - Livestock	64.10		111.81	
5 - Other	10.54		11.35	
6 Total Size of Business in Work Units	596.72		435.27	
7 Number of Workers	1.92		1.59	
8 Farm Capital Investment per Worker	\$ 358933		418111	
8A Farm Capital Investment per Work Unit	\$ 1235		1702	
	<u>Jan. 1</u>	<u>Dec. 31</u>	<u>Jan. 1</u>	<u>Dec. 31</u>
9 <u>PRODUCTIVE LIVESTOCK</u>				
10 Dairy Cows	4563	4469	6753	7167
11 Other Dairy Cattle	2890	3802	3445	3694
12 Beef Breeding Cattle	1822	2183	7541	6895
13 Beef Feeder Cattle	993	755	1503	1396
14 Hogs	510	700	2550	2285
15 Sheep (Incl. Feeders) & Goats	364	278	289	235
16 Poultry - All Types				
17 Other Livestock				
18 Total Productive Livestock	\$ 11141	12187	22081	21673
19 <u>CROP, SEED, FEED & SUPPLIES</u>	91720	109885	65266	54366
20 <u>POWER, MACHINERY & EQUIPMENT</u>				
21 Auto & Truck (Farm Share)	10925	10888	7264	6063
22 Power & Machinery	79992	78686	56672	54273
23 Irrigation Equipment	1417	1188	862	798
24 Custom Work Equipment	1150	2104	1244	1292
25 Livestock Equipment	1830	1397	4032	3584
26 Total Power, Mach. & Equip.	\$ 95315	94264	70074	66011
27 Land	460155	478648	482049	487556
28 Buildings-Fences-Etc.	32276	30467	28535	27525
29 Total Farm Capital	\$ 690607	725452	668006	657130
30 Increase or Decrease in Total Farm Capital	\$ 34845			\$ (-10876)

Table 2A - Whole Farm Summary of Cash Receipts, 1984

Items	Average of 309 Farms	High 62 Farms	Low 62 Farms
1 <u>Sale of Livestock & Livestock Products</u>			
2 Dairy Cows	\$ 1758	1370	1116
3 Dairy Products	21399	10860	12135
4 Other Dairy Cattle	1474	703	664
5 Beef Breeding Cattle	2660	1249	3034
6 Beef Feeder Cattle	3073	1720	1904
7 Hogs Complete & Mixed	694	149	425
8 Hogs Finishing	739	195	3182
9 Hogs Producing Weaning Pigs	1665	785	2014
10 Sheep, Goats & Wool, Farm Flock	287	363	262
11 Sheep & Wool, Feeder Lambs			
12 Chickens (Incl. Hens & Broilers)			
13 Turkeys			
14 Eggs	313		
15 Other Productive Livestock & Products			
16 Other Misc. Livestock Income	834	1361	606
17 Total Sales of Productive Lvstk.	\$ 34897	18755	25344
18 <u>Sale of Crops</u>			
19 Wheat	38933	79639	37704
19A Durum	888	2995	131
20 Other Small Grains	18460	34283	18923
21 Corn	6964	15909	9624
22 Soybeans	8463	16868	8951
22A Sunflowers	3486	6156	5742
23 Other Row Crops	13584	40504	8230
24 Legumes & Other Forage	655	735	547
25 Grass Seed	444	756	595
26 Fruits & Nuts			
27 Veg. Roadside Market & Specialty	7		
28 Nursery, Timber & Other			
29 Set Aside Acres - Gov't. Payments	14443	30392	11928
29A PIK Acres	212	420	
29B Sale of Crops & Supplies Pur. for Resale	378	801	
30 Total Sales From Crops & Supplies	\$ 106918	229458	102376
31 Cap. Assets Sold (Auto/Trk/Mach.)	1261	1463	2390
31A Cap. Assets Sold (Bldgs. & Imprvmnts)	1052	4581	664
31B Cap. Assets Sold (Land)	489	927	1165
32 Gas Tax Refund	109	99	94
33 Income From Work Off the Farm	1048	1807	1518
34 Custom Work Enterprise Income	875	1728	2633
35 Patronage Refunds	361	635	332
36 Miscellaneous Farm Income	2612	4749	1924
37 Total Farm Sales	\$ 149623	264204	138440
38 Increase in Farm Capital	8829	34845	0
39 Family Living From the Farm	460	211	364
40 Total Farm Receipts (37)+(38)+(39)	\$ 158912	299260	138804

Table 2B - Whole Farm Summary of Cash Expenses, 1984

Items	Average of 309 Farms	High 62 Farms	Low 62 Farms
1 Purchase of Livestock			
2 Dairy Cows	\$ 488		563
3 Other Dairy Cattle	217	13	450
4 Beef Breeding Cattle	589	611	697
5 Beef Feeder Cattle	1054	141	222
6 Hogs Complete & Mixed	44	16	23
7 Hogs Finishing	141	121	485
8 Hogs Producing Weaning Pigs	77	27	145
9 Sheep & Goats	103		5
10 Sheep, Feeder Lambs			
11 Chickens (Incl. Hens & Broilers)			
12 Turkeys			
13 Other Productive Livestock			
14 Miscellaneous Livestock Expense	2671	1675	1716
14A Purc. of Crops/Supplies Purc. for Resale	7792	17914	7614
15 Feed Bought	6021	3029	4648
16 Fertilizer	12461	22454	14358
17 Chemicals	7715	15916	8311
18 Other Crop Expense	9088	16196	9952
19 Irrigation Operation Costs	40	130	69
20 Custom Work Enterprise Op.Costs, Inc.Labor	373	358	1501
21 Custom Work Hired	3744	5458	3421
22 Repair & Upkeep of Livestock Equip.	661	308	268
23 Repair & Upkeep of Farm Real Estate	860	1333	562
24 Gas,Diesel & Lubricants Bought(Farm Share)	8647	13206	9611
25 Repair & Operation of Mach,Trac,Trk & Auto	9137	14828	9766
26 Repair & Upkeep of Irrigation Equipment	2		
27 Repairs - Custom Work Enterprise	103	224	288
28 Wages of Hired Labor	5066	9302	4954
29 Personal Property & Real Estate Taxes	4769	7451	6112
30 General Farm Expense	3202	5020	3368
31 Telephone Expense (Farm Share)	380	457	417
32 Electricity Expense (Farm Share)	1652	1669	1536
33 <u>Total Cash Operating Expense</u>	\$ 87098	137858	91062
34 Power, Crop & Gen. Mach. Bought (Fm. Sh.)	13712	20055	13012
35 Irrigation Equipment Bought	318	58	
36 Custom Work Equipment Bought	317	1129	452
37 Livestock Equipment Bought	327	48	219
38 New Real Estate - Bldgs./Improvements	1385	2080	1864
38A New Real Estate - Land	7402	12468	8805
39 <u>Total Farm Purchases (33) thru (38A)</u>	\$ 110558	173696	115412
40 Decrease in Farm Capital	0	0	10876
41 Interest on Farm Capital (7 pct. Charge)	34535	49562	46380
42 Unpaid Family Labor	92	39	194
43 Labor Chg. for Partners & Other Operators	142	513	
44 Board Furnished Hired Labor	73	89	40
45 <u>Total Farm Exp. (39) thru (44)</u>	\$ 145400	223899	172903
46 Ret. to Op. Labor & Mgmt.-Single Op. (WF)	\$ 13512	75361	(-34097)
(2A/40) - (45)			
47 Number of Operators	1	1	1
48 Full Time Operator Equivalents	1.18	1.27	1.17
49 Ret. to Op.Lab. & Mgmt/Full Time Op. Equiv.	11627	64612	(-29977)
49 (2B/43+46) Divided by (2B/48)			

Labor earnings represent the return for labor after all expenses (Table 2B, Line 45) are deducted from total farm receipts (Table 2A, Line 40).

Table 3 - Whole Farm Enterprise Statement, 1984

Items	Average of 309 Farms	High 62 Farms	Low 62 Farms
1 Returns & Net Increases			
2 Productive Livestock			
3 Dairy Cows	\$ 21533	11774	12271
4 Other Dairy Cattle	4878	2810	2254
5 Beef Breeding Cattle	2925	1167	2257
6 Feeder Cattle	1683	1252	1096
7 Hogs, Complete & Mixed	721	158	379
8 Hog Finishing Enterprise	550	205	2377
9 Producing Weaning Pigs	1749	794	2006
10 Sheep & Goats	250	278	230
11 Sheep, Feeder Lambs			
12 Chickens (Incl. Hens & Broilers)	463	750	
13 Turkeys			
14 Other Productive Livestock			
15 Total All Productive Livestock	\$ 34753	19188	22871
16 Value of Feed Fed to Livestock (Minus)	17842	8304	14846
17 Return Over Feed From Livestock	16911	10884	8024
18 Crop, Seed & Feed	90573	197297	68824
18A Crops & Supplies Purc. for Resale (Net)	(-7414)	(-17113)	(-7614)
19 Cooperative Patronage Refunds	361	635	332
20 Miscellaneous Farm Income	2612	4749	1924
21 Custom Work Enterprise	312	971	593
22 Total Returns & Net Increases	\$ 103354	197422	72083
23 Expenses & Net Decreases			
24 Truck & Auto (Farm Share)	\$ 5439	7083	5135
25 Tractors & Crop Machinery	28006	44151	30207
26 Irrigation Equipment	106	287	64
27 Electricity	1652	1669	1536
28 Livestock Equipment	1515	590	912
29 Buildings, Fences & Tiling	2856	641	2772
30 Bare Land	(-1030)	(-6953)	2133
31 Miscellaneous Livestock Expense	2671	1675	1716
32 Labor-Pd,Unpd,Custom Wrk (Excl. Cus.Lbr.)	5599	9916	5428
33 Labor Charge for Other Operator(s)	142	513	
34 Property Tax	4769	7451	6112
35 General Farm Expense	3202	5020	3368
35A Telephone Expense	380	457	417
36 Interest on Farm Capital (7 pct. Charge)	34535	49562	46380
37 Total Expenses & Net Decreases	\$ 89842	122061	106180
38 Return to Oper. Labor & Mgmt. (Single Op.)	\$ 13512	75361	(-34097)
39 Number of Farm Operators	1	1	1
40 Full Time Operators Equivalents	1.18	1.27	1.17
41 Return to Opr. Lab. & Mgmt./Full Time Opr.	11627	64612	(-29977)

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 the previous page. The negative figures for line 30(bare land) indicate that land has been sold for higher than inventory values.

Table 4 - Operators Household Expense, 1984

Items	Average of 169 Farms	High 34 Farms	Low 34 Farms
1 Number of Persons - Family	4	4	5
2 Number of Adult Equivalent - Family	3.0	3.1	3.2
3 Church & Welfare	\$ 654	1057	776
4 Medical Care & Health Insurance	2579	3105	2780
5 Food & Meals Bought	4227	4858	5050
6 Operating Expense & Supplies	1578	1958	1560
7 Furnishings & Equipment	1162	1150	880
8 Clothing & Clothing Materials	1161	1714	1102
9 Personal Care, Personal Spending	1713	2136	1692
10 Education	845	1512	937
11 Recreation	134	45	175
12 Gifts & Special Events	620	902	563
12A Personal Interest	95	70	17
13 Personal Share Truck & Auto Expense	727	735	811
14 Operator Share Upkeep on Dwelling	1	6	
14A Cash Rent (Personal)	20		
15 Personal Share Tel. & Elec. Expense	711	818	676
15A Personal Share - Gen. Farm Expense	21	29	43
16 Total Cash Living Expense	\$ 16247	20095	17063
17 Personal Share New Truck & Auto	779	961	423
18 New Dwelling Bought	1006	3908	
19 Taxes & Other Deductions	1669	3291	1599
20 Life Insurance	1135	1682	1670
21 Total HH & Pers. (16) thru (20)	\$ 20835	29937	20755
22 Total Fam. Living from the Farm (33)	519	199	370
23 Total Cash & Non-Cash Expense (21) + (22)	\$ 21355	30136	21125
23A Paid on Personal Debt	88	148	
23B Savings & Investments (Excl. Life Ins.)	1150	573	3072
23C Total Cash/NonCash Funds for Pers. Use	\$ 22593	30857	24198
24 <u>FAMILY LIVING FROM THE FARM</u>			
25			
26 Milk & Cream (Quarts)	175	17	83
27 Beef & Buffalo (Pounds)	238	164	187
28 Pork (Pounds)	39	5	80
29 Lamb, Mutton, Goat (Pounds)			
30 Poultry, All Fowl (Pounds)	2	9	
31 Eggs (Dozen)		1	
32 Veg., Fruits, Spuds, Other Prod. & Fuel	66	3	21
33 Total Family Living from the Farm	\$ 519	199	370

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 \$21355 for family living in addition to the food, fuel and housing furnished by the farm.

Table 5 - Statement of Financial Position - Operator, 1984

Items	Average of 302 Farms	
	Jan. 1	Dec. 31
1 Total Productive Livestock	\$ 25987	27653
2 Crop, Seed & Feed	53525	54675
3 Total Power, Mach. & Equip.	60549	59784
4 Land (Acres owned 522.0) (Tillable 358.0)	192820	201283
5 Buildings, Fences, Etc.	28944	27288
6 Total Farm Capital	\$ 361824	370683
7 Non-Farm Assets	23218	25023
7A Cash on Hand & In Bank	11506	14041
7B Non-Farm Real Estate	824	821
8 Dwelling	23417	24263
9 Total Assets	\$ 420789	434831
10 Real Estate Mortgages	130792	136155
11 Chattel Mortgages	61386	66173
12 Notes	26272	30829
13 Accounts Payable	4136	3580
14 Total Liabilities	\$ 222586	236737
15 Farmers Net Worth	\$ 198203	198093
16 Gain (or Loss) in Net Worth		(-109)
17 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>		
18 Return to Op. Labor & Mgmt. (6B/47)	\$ 10299	
19 Return to Cap. & Family Labor (6B/48)	15721	
20 Non-Farm Income		
21 Outside Investment Income	836	
22 Other Pers. Income & Income Tax Ref.	7252	
22A Sale of (P.S.) Dwelling, Auto & Trk.	249	
23 Total Non-Farm Income	\$ 8337	
24 Total Family Farm & Non-Farm Inc.	\$ 24058	
25 Total Money Borrowed (Business & Pers)	78183	
26 Total Paid on Debt (Prin.-Business Only)	64155	
27 Total Cash/NonCash Exp./Pers. Use(4/23C)	22636	
28 Ratio: Total Farm-Exp. to Rec. (O.S.)	.937	
	Jan. 1	Dec. 31
29 Ratio: Total-Assets to Liabilities	1.890	1.837
30 Ratio: Non-Real Estate-Assets to Liab.	1.904	1.801
31 Ratio: Real Estate-Assets to Liab.	1.881	1.863
32 Ratio: Net Worth to Total Liab.	.890	.837
*33 Ratio: Cash Op. Exp.to Adj.Total Fm Sls(O.S.)		.810
34 Ratio: Total Fm.Rec.to Av. Farm Cap. (W.F.)		.342
35 Ratio: Total Fm.Rec.to Av. Farm Cap. (O.S.)		.449
36 Inventoried Value of Farm Per Owned Acre		484
37 Inventoried Value of Farm Per Tillable Acre		557
38 Debt (All Sources) Per Acre Owned		454

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

**Items 1-5 show the distribution of capital invested by the operator in the farm business. All assets are based upon the modified cost (cost minus depreciation). Land may have been adjusted to reflect long term changes in value.

Table 5 - Net Worth & Working Financial Statement, 1984

Items	High 59 Farms		Low 59 Farms	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
ASSETS				
1 Total Productive Livestock	\$ 10362	12079	25144	24475
2 Crop, Seed & Feed	94928	113040	65175	55084
3 Total Power, Mach. & Equip.	80879	87590	73794	67058
4 Land (Acres Owned 598.9) (Tillable 384.3)	258964	280323	311212	314959
5 Buildings, Fences, Etc.	30167	28432	31661	30112
6 Total Farm Capital	\$475300	521464	506987	491688
7 Non-Farm Assets	33635	37540	28006	31097
7A Cash On Hand & In Bank	14223	17171	15315	18590
7B Non-Farm Real Estate	534	534	387	387
8 Dwelling	26120	28041	32627	32588
9 Total Assets	\$549812	604750	583322	574349
LIABILITIES				
10 Real Estate Mortgages, Contracts	\$157118	167653	170450	179507
11 Chattel Mortgages	58377	59372	96626	102097
12 Notes	52006	58906	24684	28556
13 Accounts Payable	6607	6328	4910	5941
14 Total Liabilities	\$274108	292260	296669	316100
15 NET WORTH	\$275704	312490	286653	258249
16 Gain (or Loss) in Net Worth		\$ 36785		\$ (-28404)
SUPPLEMENTARY MANAGEMENT INFORMATION				
17 Return to Op. Labor & Mgmt.	\$ 65072		(-30681)	
19 Return to Cap. & Family Labor	68118		(-16137)	
20 Non-Farm Income				
21 Outside Investment Income	701		1696	
22 Other Pers. Income & Income Tax Ref.	9128		7730	
22A Sale of (P.S.) Dwelling, Auto & Truck	25		955	
23 Total Non-Farm Income	\$ 9854		10381	
24 Total Family Farm & Non-Farm Income	\$ 77972		(-5756)	
25 Total Money Borrowed (Bus. & Pers.)	112706		85626	
26 Total Paid on Debt (Prin.) - Bus. Only	92861		67961	
26A Total Paid on Debt (Int.)				
27 Total Cash/Non-Cash Exp/Personal Use 4/23C	39163		21448	
28 Ratio: Total Farm-Expenses to Rec. (O.S.)	.780		1.197	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
29 Ratio: Total-Assets to Liabilities	2.006	2.069	1.966	1.817
30 Ratio: Non-Real Estate-Assets to Liab.	2.000	2.146	1.643	1.437
31 Ratio: Real Estate-Assets to Liab.	2.010	2.012	2.205	2.106
32 Ratio: Net Worth to Total Liab.	1.006	1.069	.966	.817
33 Ratio: Cash Op.Ex. to Adj.Total Fm.Sls(O.S.)		.758		.908
34 Ratio: Total Fm.Rec.to Av.Fm.Capital (W.F.)		.380		.247
35 Ratio: Total Fm.Rec.to Av.Fm.Capital (O.S.)		.594		.312
36 Inventoried Value of Farm Per Owned Acre		562		601
37 Inventoried Value of Farm Per Tillable Acre		608		688
38 Debt (All Sources) Per Acre Owned		488		503

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

**Items 1-5 show the distribution of capital invested by the operator in the farm business. All assets are based upon the modified cost (cost minus depreciation).

Table 6A - Operators Share of Cash Receipts, 1984

Item	Average of 309 Farms	High 62 Farms	Low 62 Farms
1 Sale of Livestock & Livestock Products			
2 Dairy Cows	\$ 1696	1153	1111
3 Dairy Products	20487	7322	11648
4 Other Dairy Cattle	1397	493	703
5 Beef Breeding Cattle	2545	1794	3185
6 Beef Feeder Cattle	3022	1881	2905
7 Hogs Complete & Mixed	694		481
8 Hogs Finishing	729	195	3137
9 Hogs Producing Weaning Pigs	1584	785	3252
10 Sheep, Goats & Wool, Farm Flock	261	770	262
11 Sheep & Wool, Feeder Lambs			
12 Chickens (Inc. Hens & Broilers)			
13 Turkeys			
14 Eggs	313		
15 Other Prod. Livestock & Products			
16 Other Misc. Livestock Income	834	1361	769
17 Total Sales of Productive Lvsk.	\$ 33561	15754	27453
18 Sale of Crops			
19 Wheat	37830	74472	41835
19A Durum	888	3103	131
20 Other Small Grain	17748	29942	21614
21 Corn	6733	9489	10227
22 Soybeans	8105	15364	9105
22A Sunflowers	3368	4474	7192
23 Other Row Crops	13391	45496	4186
24 Legumes & Other Roughage	638	1205	632
25 Grass Seed	436	756	158
26 Fruits & Nuts			
27 Vegetables, Roadside Market & Specialty	7		
28 Nursery, Timber & Other			
29 Set Aside Acres - Gov. Payments	14144	27756	14244
29A Pik Acres	212	814	
29B Sale of Crops & Supplies Purc. for Resale	378	1336	
30 Total Sales from Crops & Supplies	\$ 103879	214207	109324
31 Cap. Assets Sold (Auto/Trk/Mach)	1244	1405	2481
31A Cap. Assets Sold (Bldgs. & Improvements)	1052	4581	664
31B Cap. Assets Sold (Land)	489	866	1165
32 Gas Tax Refund	109	83	120
33 Income From Work Off the Farm	1044	1317	1721
34 Custom Work Enterprise Income	875	1728	2633
35 Patronage Refunds	358	551	393
36 Misc. Farm Income	2597	4462	2021
37 Total Farm Sales	\$ 145209	244955	147975
38 Increase in Farm Capital	9142	45824	0
39 Family Living From the Farm	459	182	372
40 Total Farm Receipts(37)+(38)+(39)	\$ 154810	290961	148347
41 Adjusted Total Farm Sales (37) - (31)	142423	238103	143665
42 Total Cash Farm Operating Expense(6B/35)	115766	182109	130509
43 Net Cash Operating Income	\$ 26657	55994	13157

Table 6B - Operators Share of Cash Expenses, 1984

Items	Average of 309 Farms	High 62 Farms	Low 62 Farms
1 Purchase of Livestock			
2 Dairy Cows	\$ 467	34	563
3 Other Dairy Cattle	214	12	438
4 Beef Breeding Cattle	589	640	723
5 Beef Feeder Cattle	1050	503	222
6 Hogs Complete	44		23
7 Hogs Finishing	141	121	485
8 Hogs Producing Weaning Pigs	77	27	185
9 Sheep, Farm Flock	103	510	5
10 Sheep, Feeder Lambs			
11 Chickens			
12 Turkeys			
13 Other Productive Livestock			
14 Miscellaneous Livestock Expense	2580	1121	1806
14A Purch. of Crops/Supplies Purch. for Resale	7713	16338	11090
15 Feed Bought	5876	2551	5330
16 Fertilizer	12160	19246	15245
17 Chemicals	7603	15527	8398
18 Other Crop Expense	8888	14282	11101
19 Irrigation Operation Cost	40	89	69
20 Custom Work Oper. Cost, Incl. Labor	373	358	1501
21 Custom Work Hired	3652	5202	3278
22 Repair & Upkeep of Lvstk. Equipment	652	280	371
23 Repair & Upkeep of Farm Real Estate	858	1259	840
24 Gas, Diesel & Lubricants (Farm Share)	8508	12409	10482
25 Repair & Op.-Mach., Trac., Trk., Auto (F.S.)	9032	14263	10421
26 Repair & Upkeep of Irrigation Equip.	2		
27 Repairs, Custom Work Enterprise	103	224	288
28 Wages of Hired Labor	5023	9539	5002
29 Personal Prop. & Real Estate Taxes	3368	4731	4200
30 Cash Rent	11051	24348	12082
31 General Farm Expenses	3184	4878	3660
32 Telephone Expense (F.S.)	376	421	424
33 Electricity Expense (F.S.)	1635	1536	1673
34 Interest Actually Paid	20405	31657	20604
35 Total Cash Operating Expense	\$ 115766	182109	130509
36 Power, Crop & Gen. Mach. Bought (F.S.)	13390	24069	11281
37 Irrigation Equipment Bought	318	58	
38 Custom Work Enterprise Equip. Bought	317	1129	452
39 Livestock Equipment Bought	327	48	234
40 New Real Estate-Bldg./Improvements	1304	1553	1873
40A New Real Estate - Land	7363	14015	4787
41 Total Farm Purch. (35) thru (40A)	\$ 138784	222981	149135
42 Decrease in Farm Capital	0	0	15300
43 Interest on Farm Capital (7 pct. Charge)	4944	2124	14349
44 Unpaid Family Labor	92	39	194
45 Board Furnished Hired Labor	73	95	50
46 Total Farm Expense (41) thru (45)	\$ 143893	225239	179028
47 Return to Op. Labor & Mgmt. (O.S.)	\$ 10917	65722	(-30681)
(6A/40)-(46)			
48 Return to Cap. & Fam. Labor (47)+(44)+(43)	\$ 15953	67885	(-16137)

Table 8 - Measures of Farm Organization, 1984

Items	Average of 309 Farms	High 62 Farms	Low 62 Farms
1 Return to Operators Labor & Mgmt.	\$ 10299	65072	-30680
2 Crop Yield Index	100.0	106.1	100.5
3 Percent Tillable Land in High Return Crops			
4 Gross Return/Tillable Acre (Exc.Past.)	\$ 140.36	174.56	118.53
5 Return per \$100 Feed Fed Prod. Lvstk.Index	100.0	119.3	92.9
*6 Livestock Units per 100 Acres	5.53	1.57	4.72
7 Size of Business - Work Units	451.58	596.72	435.27
8 Work Units per Worker	287.63	310.79	273.75
9 Power,Mach.,Equip.,Bldg.Exp./Worker Unit	\$ 88.00	91.73	94.60
10 Farm Capital Investment per Worker	\$ 314239	368766	416709
11 Index of Return per \$100 Feed Fed			
12 6020A Beef Breeding Farm/Comm/Gen,Cow Herd	100.0	118.1	78.9
13 6100A Beef Breeding Farm,Whole Herd, Comm.	100.0	143.4	124.5
14 6140A Beef Feeders Feedlot	100.0	115.0	89.0
15 6290A Dairy Cows, Comm., General	100.0	115.6	78.5
16 6310A Other Dairy, Comm., Replacements	100.0	96.1	81.6
17 6470A Hogs, Farrow, Finish, General	100.0	111.4	100.1
18 6490A Hogs, Finishing	100.0	119.4	85.4
19 6510A Hogs, Weaning Pig Production	100.0	115.0	128.4
20 6670A Sheep, Farm, Commercial	100.0		
30 Number of Animal Units	43.20	19.13	39.80
31 Work Units			
32 Crops	299.84	522.08	312.12
33 Productive Livestock	145.53	64.10	111.81
34 Other Productive Work Units	6.22	10.54	11.35
35 Expenses Per Work Units			
36 Tractor & Crop Machinery Expense	\$ 62.51	74.90	70.49
37 Farm Share of Auto & Truck Expense	\$ 12.09	11.94	11.96
38 Farm Share of Electric Expense	\$ 3.67	2.81	3.58
39 Livestock Equipment Expense	\$ 3.37	.99	2.12
40 Building, Fence & Tiling Expense	\$ 6.35	1.08	6.45
40A Other Exp./Work Units (Inc. Custom Ent.)			
40B Gen. Farm Tele/Other Util.(Exc. Elect.)	\$ 7.93	9.18	8.70
40C Hired Labor	\$ 11.22	15.59	11.38
**41 Tractor & Crop Mach. Exp./Crop Acre	\$ 36.70	36.43	36.42
42 Farm Power & Mach. Cost Alloc. to Lvsk.	\$ 2452.52	1023.99	1587.31
43 Bldg.,Fence & Tiling Cost Alloc. to Crops			
BCAF 1	\$ 1502.92	-6.08	1723.38

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

45 ** 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
\$ 70000	160	200	130	12	750	340	55
\$ 60000	150	190	125	11	700	330	60
\$ 50000	140	180	120	10	650	320	65
\$ 40000	130	170	115	9	600	310	70
\$ 30000	120	160	110	8	550	300	75
\$ 20000	110	150	105	7	500	290	80
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\$ 10299	100	140	100	6	451	288	88
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\$ 0	90	130	95	5	400	280	90
\$-10000	80	120	90	4	350	270	95
\$-20000	70	110	85	3	300	260	100
\$-30000	60	100	80	2	250	250	105
\$-40000	50	90	75	1	200	240	110
\$-50000	40	80	70	0	150	230	115

Your standing with respect to the various measures of farm organization and management efficiency are indicated in the thermometer above. The averages for the 309 farmers included in this summary are located between the dotted lines across the center of this page.

CROP ANALYSES

The crop analyses on the following pages show the yield, value per unit, crop product return, other crop income and total crop return for crops commonly grown in Northwestern Minnesota. Other crop income may include such items as government deficiency payments, sale of straw, and hail or crop insurance proceeds.

Direct costs such as fertilizer, chemicals, seed, hired labor, custom work and crop insurance premiums are costs that can be assigned to each individual crop in the account book.

"Allocated Costs" are a combination of cash and non-cash expenses and may be either calculated or assigned. A proportion of the total ownership and operation costs of power and machinery is calculated for each crop by using the work unit value for that crop. The farmer may modify this cost by assigning a specific power cost allocation factor (PCAF) for each crop. Land cost for rented land is the actual cash or share rent paid. Land cost for owned land is interest on investment plus real estate taxes paid.

Table 9 - Crop Acres and Yields, 1984

Items	No. Farms Growing Crop	Average Acres	Average Yield/Acre
Crop:			
Barley	306	116	61.5 Bu.
Buckwheat	12	56	5.7 Cwt.
Flax	17	48	16.5 Bu.
Oats	133	50	64.3 Bu.
Rye	32	66	42.9 Bu.
Spring Wheat	481	129	48.8 Bu.
Winter Wheat	59	59	40.4 Bu.
Corn	234	58	62.2 Bu.
Soybeans	236	83	25.4 Bu.
Sugar Beets	55	110	40.3 Cwt.
Sunflowers	138	79	11.1 Cwt.
Alfalfa Hay	156	63	2.6 Tons
Red Clover Seed	7	41	179 Lbs.
Bluegrass Seed	4	101	213 Lbs.
Other Legume Hay	136	74	2.2 Tons
Timothy Seed	12	103	389 Lbs.
Corn Silage	128	37	8.8 Tons
Summer Fallow	212	128	

Supplementary Management Information

Items	Average of 309 Farms	High 62 Farms	Low 62 Farms
Percent Land Tillable	90.5	94.9	91.7
Percent Land in High Return Crops			
*Fertilizer Cost Per Acre	19.18	21.52	18.61
*Crop Chemicals Per Acre	11.83	15.25	11.29
*Seed & Other Costs Per Acre	13.84	15.46	13.78
*Gas, Diesel & Lubricants Per Acre	14.33	13.45	14.47
*Repair & Maint. Cost/Acre	14.84	14.89	14.37

*Tillable Land (-) Tillable Pasture, Fallow & Idle Land

Table 10 - Crop Data for Barley, 1984

Items	Average of 306 Farms Per Acre	61 High Farms Per Acre	61 Low Farms Per Acre
1 Acres	116.4	115.6	114.0
2 Yield	61.5	87.8	31.9
3 Value per bushel	2.03	2.17	1.96
4 Crop Product Return	\$ 124.77	190.61	62.50
5 Other Crop Income	8.70	6.82	6.70
6 Total Crop Return	\$ 133.47	197.43	69.20
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 20.68	20.20	19.50
9 Chemicals	8.81	10.99	6.04
10 Seed	8.07	10.42	7.16
10A Crop Drying	.14	.14	.06
10B Other Expense	3.10	2.82	3.03
11 Special Hired Labor	.27	.91	.04
12 Custom Work Hired	2.32	1.51	1.81
13 Irrigation Operation			
14 Total Direct Costs	\$ 43.39	46.99	37.64
15 Return Over Direct Costs	\$ 90.08	150.44	31.56
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach.- Ownership	\$ 14.05	16.13	14.74
18 Farm Power & Mach. - Operation	17.84	17.50	17.44
19 Irrig. Equip. Ownership			
20 Land Costs	39.04	46.89	29.03
21 Miscellaneous Costs	.25	.95	.05
*22 Interest on Mach. & Equip. Invst.	4.11	4.96	3.57
23 Total Allocated Costs	\$ 75.29	86.43	64.83
24 Return Over All Listed Costs	\$ 14.79	64.01	(-33.27)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	.99	1.00	1.00
28 Total Listed Cost per Unit of Prod.	1.93	1.52	3.21
29 Return over Listed Costs per Unit	.24	.73	(-1.04)
30 Breakeven Yield/Units of Prod.	58.46	61.48	52.28
30A Estimated Total Mach. Cost/Acre	37.55	39.60	36.96
31 Total Listed Costs per Acre	\$ 118.68	133.42	102.47

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Buckwheat, 1984

Items	Average of 12 Farms Per Acre	6 High Farms Per Acre	6 Low Farms Per Acre
1 Acres	56.4	64.0	48.8
2 Yield	5.7	7.4	3.5
3 Value per bushel	9.85	11.82	7.89
4 Crop Product Return	\$ 56.06	87.17	27.32
5 Other Crop Income	.02		.06
6 Total Crop Return	\$ 56.08	87.17	27.38
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 5.53	.27	12.46
9 Chemicals	1.67	.95	2.60
10 Seed	10.05	9.78	10.43
10A Crop Drying	.02		.04
10B Other Expense	1.33	2.20	.20
11 Special Hired Labor			
12 Custom Work Hired	.51	1.89	
13 Irrigation Operation			
14 Total Direct Costs	\$ 19.11	14.09	25.73
15 Return Over Direct Costs	\$ 36.97	73.08	1.65
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach.- Ownership	\$ 15.38	15.57	15.13
18 Farm Power & Mach. - Operation	17.38	15.87	19.35
19 Irrig. Equip. Ownership			
20 Land Costs	34.67	44.17	25.17
21 Miscellaneous Costs			
*22 Interest on Mach. & Equip. Invst.	3.99	4.88	2.82
23 Total Allocated Costs	\$ 71.42	80.49	62.47
24 Return Over All Listed Costs	\$ (-34.45)	(-7.41)	(-60.82)
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.	15.90	12.82	25.47
29 Return over Listed Costs per Unit	(-6.05)	(-1.00)	(-17.56)
30 Breakeven Yield/Units of Prod.	9.19	8.00	11.18
30A Estimated Total Mach. Cost/Acre	37.09	36.91	37.30
31 Total Listed Costs per Acre	\$ 90.53	94.58	88.20

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Flax, 1984

Items	Average of 17 Farms Per Acre	8 High Farms Per Acre	8 Low Farms Per Acre
1 Acres	48.2	48.4	52.5
2 Yield	16.5	23.0	10.5
3 Value per bushel	5.92	6.07	5.79
4 Crop Product Return	\$ 97.88	139.71	60.67
5 Other Crop Income	1.08	2.29	
6 Total Crop Return	\$ 98.96	142.00	60.67
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 9.48	9.92	8.90
9 Chemicals	7.93	9.71	6.32
10 Seed	7.68	8.20	7.03
10A Crop Drying			
10B Other Expense	1.24	1.26	1.28
11 Special Hired Labor	.29	.62	
12 Custom Work Hired	1.22	.72	1.52
13 Irrigation Operation			
14 Total Direct Costs	\$ 27.84	30.43	25.05
15 Return Over Direct Costs	\$ 71.12	111.57	35.62
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach.- Ownership	\$ 15.67	16.06	14.98
18 Farm Power & Mach. - Operation	16.46	16.87	15.96
19 Irrig. Equip. Ownership			
20 Land Costs	33.53	34.13	32.38
21 Miscellaneous Costs			
*22 Interest on Mach. & Equip. Invst.	5.10	4.95	5.19
23 Total Allocated Costs	\$ 70.76	72.01	68.51
24 Return Over All Listed Costs	\$.36	39.56	(-32.89)
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.	5.96	4.45	8.93
29 Return over Listed Costs per Unit	.02	1.72	(-3.14)
30 Breakeven Yield/Units of Prod.	16.66	16.88	16.16
30A Estimated Total Mach. Cost/Acre	38.04	38.36	37.14
31 Total Listed Costs per Acre	\$ 98.60	102.44	93.56

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Oats, Feed, 1984

Items	Average of 133 Farms Per Acre	27 High Farms Per Acre	27 Low Farms Per Acre
1 Acres	50.4	50.6	58.6
2 Yield	64.3	97.3	33.9
3 Value per bushel	1.54	1.58	1.46
4 Crop Product Return	\$ 99.09	153.72	49.51
5 Other Crop Income	2.40	6.60	1.31
6 Total Crop Return	\$ 101.49	160.32	50.82
7 <u>DIRECT COSTS</u>			
8 Fertilizer	14.92	16.19	16.59
9 Chemicals	2.18	3.20	2.61
10 Seed	7.36	8.89	7.29
10A Crop Drying	.02	.12	
10B Other Expense	1.35	1.44	2.17
11 Special Hired Labor	.08		.03
12 Custom Work Hired	1.75	.97	2.42
13 Irrigation Operation	.08		
14 Total Direct Costs	\$ 27.74	30.81	31.11
15 Return Over Direct Costs	\$ 73.75	129.51	19.71
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach.- Ownership	\$ 12.13	16.02	12.69
18 Farm Power & Mach. - Operation	16.97	19.77	16.28
19 Irrig. Equip. Ownership			
20 Land Costs	29.70	36.44	25.07
21 Miscellaneous Costs	.04	.16	
*22 Interest on Mach. & Equip. Invst.	3.12	4.05	3.25
23 Total Allocated Costs	\$ 61.96	76.44	57.29
24 Return Over All Listed Costs	\$ 11.79	53.07	(-37.58)
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.	1.39	1.10	2.61
29 Return over Listed Costs per Unit	.18	.55	(-1.11)
30 Breakeven Yield/Units of Prod.	58.25	67.88	60.55
30A Estimated Total Mach. Cost/Acre	33.39	40.49	33.83
31 Total Listed Costs per Acre	\$ 89.70	107.25	88.40

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Rye, 1984

Items	Average of 32 Farms Per Acre	11 High Farms Per Acre	11 Low Farms Per Acre
1 Acres	66.3	78.2	65.1
2 Yield	42.9	54.0	31.6
3 Value per bushel	2.03	2.13	2.00
4 Crop Product Return	\$ 87.07	115.10	63.29
5 Other Crop Income	.60	1.48	
6 Total Crop Return	\$ 87.67	116.58	63.29
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 12.16	12.19	16.97
9 Chemicals	.14		
10 Seed	4.39	3.99	5.64
10A Crop Drying	.03	.06	
10B Other Expense	1.01	.64	.08
11 Special Hired Labor			
12 Custom Work Hired	2.61	3.44	1.08
13 Irrigation Operation			
14 Total Direct Costs	\$ 20.34	20.32	23.77
15 Return Over Direct Costs	\$ 67.33	96.26	39.52
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach.- Ownership	\$ 12.05	12.51	11.58
18 Farm Power & Mach. - Operation	15.72	16.20	13.74
19 Irrig. Equip. Ownership			
20 Land Costs	30.84	33.09	27.73
21 Miscellaneous Costs	.05		
*22 Interest on Mach. & Equip. Invst.	3.46	3.85	3.22
23 Total Allocated Costs	\$ 62.12	65.65	56.27
24 Return Over All Listed Costs	\$ 5.21	30.61	(-16.75)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	.98	1.00	.93
28 Total Listed Cost per Unit of Prod.	1.92	1.59	2.53
29 Return over Listed Costs per Unit	.12	.57	(-.53)
30 Breakeven Yield/Units of Prod.	40.62	40.36	40.02
30A Estimated Total Mach. Cost/Acre	32.97	34.85	29.26
31 Total Listed Costs per Acre	\$ 82.46	85.97	80.04

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Wheat, 1984

Items	Average of 481 Farms Per Acre	96 High Farms Per Acre	96 Low Farms Per Acre
1 Acres	129.0	127.7	89.7
2 Yield	48.8	62.4	29.9
3 Value per bushel	3.40	3.47	3.29
4 Crop Product Return	\$ 165.97	216.65	98.29
5 Other Crop Income	19.99	32.23	6.29
6 Total Crop Return	\$ 185.96	248.88	104.58
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 22.14	20.88	21.86
9 Chemicals	10.66	12.29	8.61
10 Seed	8.65	9.02	8.44
10A Crop Drying	.24	.09	.09
10B Other Expense	3.11	2.80	1.67
11 Special Hired Labor	.14	.28	.06
12 Custom Work Hired	2.36	1.65	1.54
13 Irrigation Operation	.01		
14 Total Direct Costs	\$ 47.31	47.01	42.27
15 Return Over Direct Costs	\$ 138.65	201.87	62.31
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach.- Ownership	\$ 13.81	16.57	13.87
18 Farm Power & Mach. - Operation	17.81	19.41	17.80
19 Irrig. Equip. Ownership			
20 Land Costs	40.87	48.47	30.28
21 Miscellaneous Costs	.12	.38	.02
*22 Interest on Mach. & Equip. Invst.	4.11	5.21	3.55
23 Total Allocated Costs	\$ 76.72	90.04	65.52
24 Return Over All Listed Costs	\$ 61.93	111.83	(-3.21)
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.	2.54	2.20	3.61
29 Return over Listed Costs per Unit	1.27	1.79	(-.11)
30 Breakeven Yield/Units of Prod.	36.48	39.50	32.76
30A Estimated Total Mach. Cost/Acre	37.30	42.29	36.25
31 Total Listed Costs per Acre	\$ 124.03	137.05	107.79

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Winter Wheat, 1984

Items	Average of 59 Farms Per Acre	12 High Farms Per Acre	12 Low Farms Per Acre
1 Acres	58.8	53.0	60.8
2 Yield	40.4	53.5	25.0
3 Value per bushel	3.38	3.51	3.31
4 Crop Product Return	\$ 136.46	187.89	82.65
5 Other Crop Income	11.26	20.08	.58
6 Total Crop Return	\$ 147.72	207.97	83.23
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 15.82	16.91	18.73
9 Chemicals	2.48	1.00	6.48
10 Seed	7.24	7.81	6.84
10A Crop Drying	.15		.54
10B Other Expense	2.38	2.89	1.46
11 Special Hired Labor	.41		.30
12 Custom Work Hired	2.77	2.49	2.14
13 Irrigation Operation			
14 Total Direct Costs	\$ 31.25	31.10	36.49
15 Return Over Direct Costs	\$ 116.47	176.87	46.74
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach.- Ownership	\$ 14.27	20.35	15.54
18 Farm Power & Mach. - Operation	17.42	19.00	21.30
19 Irrig. Equip. Ownership			
20 Land Costs	39.66	39.67	32.42
21 Miscellaneous Costs			
*22 Interest on Mach. & Equip. Invst.	4.46	5.45	4.96
23 Total Allocated Costs	\$ 75.81	84.47	74.22
24 Return Over All Listed Costs	\$ 40.66	92.40	(-27.48)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	.98	1.00	.91
28 Total Listed Cost per Unit of Prod.	2.65	2.16	4.43
29 Return over Listed Costs per Unit	1.01	1.73	(-1.10)
30 Breakeven Yield/Units of Prod.	31.67	32.93	33.45
30A Estimated Total Mach. Cost/Acre	38.00	46.46	43.23
31 Total Listed Costs per Acre	\$ 107.06	115.57	110.71

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Corn for Grain, 1984

Items	Average of 234 Farms Per Acre	47 High Farms Per Acre	47 Low Farms Per Acre
1 Acres	57.6	52.0	68.3
2 Yield	62.2	93.1	36.1
3 Value per bushel	2.56	2.81	2.50
4 Crop Product Return	\$ 159.24	261.71	90.31
5 Other Crop Income	2.88	10.12	2.02
6 Total Crop Return	\$ 162.12	271.83	92.33
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 29.38	28.35	31.55
9 Chemicals	13.51	12.48	12.30
10 Seed	16.20	16.81	17.92
10A Crop Drying	6.08	7.62	5.11
10B Other Expense	2.15	1.44	2.17
11 Special Hired Labor	.26		.28
12 Custom Work Hired	4.53	.90	10.47
13 Irrigation Operation	.03	.08	
14 Total Direct Costs	\$ 72.14	67.68	79.80
15 Return Over Direct Costs	\$ 89.98	204.15	12.53
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach.- Ownership	\$ 23.17	26.97	17.59
18 Farm Power & Mach. - Operation	30.31	31.58	25.99
19 Irrig. Equip. Ownership			
20 Land Costs	41.64	53.30	34.34
21 Miscellaneous Costs	.12	.29	.22
*22 Interest on Mach. & Equip. Invst.	6.98	7.43	5.17
23 Total Allocated Costs	\$ 102.22	119.57	83.31
24 Return Over All Listed Costs	\$ (-12.24)	84.58	(-70.78)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.55	.55	.55
27 Power Costs Allocation Factor	.98	.99	1.00
28 Total Listed Cost per Unit of Prod.	2.80	2.01	4.52
29 Return over Listed Costs per Unit	(-.20)	.91	(-1.96)
30 Breakeven Yield/Units of Prod.	68.11	66.64	65.24
30A Estimated Total Mach. Cost/Acre	63.48	66.58	55.73
31 Total Listed Costs per Acre	\$ 174.36	187.25	163.11

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Sugar Beets, 1984

Items	Average of 55 Farms Per Acre	11 High Farms Per Acre	11 Low Farms Per Acre
1 Acres	110.2	91.6	122.5
2 Yield	40.3	47.9	33.6
3 Value per CWT Extractable Sugar	14.64	15.59	14.03
4 Crop Product Return	\$ 589.32	747.00	470.95
5 Other Crop Income	9.21	9.28	9.21
6 Total Crop Return	\$ 598.53	756.28	480.16
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 17.69	16.20	20.33
9 Chemicals	54.48	50.93	54.64
10 Seed	23.12	22.28	26.07
10A Crop Drying	.11	.16	
10B Other Expense	8.23	3.03	8.25
11 Special Hired Labor	36.38	37.73	33.44
12 Custom Work Hired	27.89	22.23	30.46
13 Irrigation Operation			
14 Total Direct Costs	\$ 167.90	152.56	173.19
15 Return Over Direct Costs	\$ 430.63	603.72	306.97
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach.- Ownership	\$ 55.75	49.50	39.79
18 Farm Power & Mach. - Operation	80.31	90.47	77.86
19 Irrig. Equip. Ownership			
20 Land Costs	99.07	103.55	109.27
21 Miscellaneous Costs	.02		
*22 Interest on Mach. & Equip. Invst.	18.60	14.40	13.82
23 Total Allocated Costs	\$ 253.75	257.92	240.74
24 Return Over All Listed Costs	\$ 176.88	345.80	66.23
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	2.00	2.00	2.00
27 Power Costs Allocation Factor	.73	.77	.72
28 Total Listed Cost per Unit of Prod.	10.47	8.57	12.33
29 Return over Listed Costs per Unit	4.39	7.22	1.97
30 Breakeven Yield/Units of Prod.	28.80	26.33	29.50
30A Estimated Total Mach. Cost/Acre	173.26	169.20	151.79
31 Total Listed Costs per Acre	\$ 421.65	410.48	413.93

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Sunflowers, 1984

Items	Average of 138 Farms Per Acre	28 High Farms Per Acre	28 Low Farms Per Acre
1 Acres	78.7	106.7	61.9
2 Yield	11.1	16.1	4.6
3 Value per CWT	10.87	11.87	9.82
4 Crop Product Return	\$ 120.99	191.45	45.38
5 Other Crop Income	5.76	2.48	3.28
6 Total Crop Return	\$ 126.75	193.93	48.66
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 22.21	21.93	17.82
9 Chemicals	10.95	13.63	9.82
10 Seed	10.18	10.50	9.60
10A Crop Drying	1.61	1.23	1.50
10B Other Expense	3.20	3.49	3.30
11 Special Hired Labor	.29	1.93	
12 Custom Work Hired	3.77	1.85	4.60
13 Irrigation Operation			
14 Total Direct Costs	\$ 52.21	53.56	46.64
15 Return Over Direct Costs	\$ 74.54	140.37	2.02
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach.- Ownership	\$ 16.78	20.69	16.32
18 Farm Power & Mach. - Operation	22.87	23.90	21.50
19 Irrig. Equip. Ownership			
20 Land Costs	36.42	43.46	35.04
21 Miscellaneous Costs	.20	.51	.03
*22 Interest on Mach. & Equip. Invst.	5.44	7.22	4.99
23 Total Allocated Costs	\$ 81.71	95.78	77.88
24 Return Over All Listed Costs	\$ (-7.17)	44.59	(-75.86)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.40	.40	.40
27 Power Costs Allocation Factor	.99	1.00	.99
28 Total Listed Cost per Unit of Prod.	12.03	9.26	26.95
29 Return over Listed Costs per Unit	(-.64)	2.77	(-16.42)
30 Breakeven Yield/Units of Prod.	12.32	12.58	12.68
30A Estimated Total Mach. Cost/Acre	47.60	53.04	45.88
31 Total Listed Costs per Acre	\$ 133.92	149.34	124.52

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Soybeans, 1984

Items	Average of 236 Farms Per Acre	47 High Farms Per Acre	47 Low Farms Per Acre
1 Acres	83.1	78.8	58.4
2 Yield	25.4	33.9	15.8
3 Value per bushel	5.77	6.00	5.64
4 Crop Product Return	\$ 146.29	203.60	89.14
5 Other Crop Income	1.42	1.85	2.64
6 Total Crop Return	\$ 147.71	205.45	91.78
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 8.45	3.69	12.95
9 Chemicals	21.28	19.28	25.48
10 Seed	13.72	12.61	15.62
10A Crop Drying	.13	.13	.33
10B Other Expense	5.94	5.52	4.95
11 Special Hired Labor	.16		.17
12 Custom Work Hired	3.57	4.60	5.24
13 Irrigation Operation	.02		.17
14 Total Direct Costs	\$ 53.27	41.83	64.91
15 Return Over Direct Costs	\$ 94.44	163.62	26.87
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach.- Ownership	\$ 16.99	16.20	16.87
18 Farm Power & Mach. - Operation	22.65	22.30	23.00
19 Irrig. Equip. Ownership			
20 Land Costs	49.37	57.32	39.68
21 Miscellaneous Costs	.29	.11	.24
*22 Interest on Mach. & Equip. Invst.	5.47	5.61	4.99
23 Total Allocated Costs	\$ 94.77	101.54	84.78
24 Return Over All Listed Costs	\$ (-.33)	62.08	(-57.91)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.45	.45	.45
27 Power Costs Allocation Factor	.92	.95	.94
28 Total Listed Cost per Unit of Prod.	5.84	4.23	9.47
29 Return over Listed Costs per Unit	(-.01)	1.83	(-3.66)
30 Breakeven Yield/Units of Prod.	25.66	23.90	26.54
30A Estimated Total Mach. Cost/Acre	47.49	44.51	48.36
31 Total Listed Costs per Acre	\$ 148.04	143.37	149.69

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Alfalfa Hay, 1984

Items	Average of 156 Farms Per Acre	31 High Farms Per Acre	31 Low Farms Per Acre
1 Acres	63.4	45.6	75.4
2 Yield	2.6	4.2	1.6
3 Value per Ton	46.12	54.73	37.62
4 Crop Product Return	\$ 121.48	230.44	58.38
5 Other Crop Income	.77		2.98
6 Total Crop Return	\$ 122.25	230.44	61.36
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 10.19	11.14	8.57
9 Chemicals	.38	.35	.80
10 Seed	3.53	3.25	5.12
10A Crop Drying	.05	.31	
10B Other Expense	1.24	1.64	1.72
11 Special Hired Labor	.36		
12 Custom Work Hired	1.27	1.14	1.67
13 Irrigation Operation			
14 Total Direct Costs	\$ 17.02	17.83	17.88
15 Return Over Direct Costs	\$ 105.23	212.61	43.48
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach.- Ownership	\$ 22.06	25.24	17.81
18 Farm Power & Mach. - Operation	29.51	31.11	26.54
19 Irrig. Equip. Ownership			
20 Land Costs	37.23	47.48	31.81
21 Miscellaneous Costs	.11	.53	
*22 Interest on Mach. & Equip. Invst.	5.79	6.74	4.35
23 Total Allocated Costs	\$ 94.70	111.10	80.51
24 Return Over All Listed Costs	\$ 10.53	101.51	(-37.03)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.60	.60	.60
27 Power Costs Allocation Factor	.88	.96	.83
28 Total Listed Cost per Unit of Prod.	42.46	30.62	63.40
29 Return over Listed Costs per Unit	4.23	24.11	(-23.85)
30 Breakeven Yield/Units of Prod.	2.44	2.36	2.62
30A Estimated Total Mach. Cost/Acre	58.21	63.85	49.81
31 Total Listed Costs per Acre	\$ 111.72	128.93	98.39

*Does not include interest on investment in irrigation equipment.
 Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Other Legume Hay, 1984

Items	Average of 136 Farms Per Acre	27 High Farms Per Acre	27 Low Farms Per Acre
1 Acres	73.7	59.7	85.7
2 Yield	2.2	3.9	1.4
3 Value per Ton	39.58	47.48	34.65
4 Crop Product Return	\$ 88.62	182.91	47.30
5 Other Crop Income	.03	.05	
6 Total Crop Return	\$ 88.65	182.96	47.30
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 6.68	10.50	8.45
9 Chemicals	.07	.39	.06
10 Seed	1.81	2.68	1.55
10A Crop Drying	.01		
10B Other Expense	.61	1.93	.24
11 Special Hired Labor	.18	.59	.13
12 Custom Work Hired	1.56	4.64	.90
13 Irrigation Operation			
14 Total Direct Costs	\$ 10.92	20.73	11.33
15 Return Over Direct Costs	\$ 77.73	162.23	35.97
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach.- Ownership	\$ 18.04	23.52	15.75
18 Farm Power & Mach. - Operation	23.16	25.82	20.49
19 Irrig. Equip. Ownership			
20 Land Costs	27.39	34.30	23.26
21 Miscellaneous Costs	.01	.10	
*22 Interest on Mach. & Equip. Invst.	4.95	6.72	4.23
23 Total Allocated Costs	\$ 73.55	90.46	63.73
24 Return Over All Listed Costs	\$ 4.18	71.77	(-27.76)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.40	.40	.40
27 Power Costs Allocation Factor	.98	1.00	.96
28 Total Listed Cost per Unit of Prod.	37.67	28.86	54.59
29 Return over Listed Costs per Unit	1.92	18.63	(-19.94)
30 Breakeven Yield/Units of Prod.	2.15	2.34	2.26
30A Estimated Total Mach. Cost/Acre	47.19	59.15	41.07
31 Total Listed Costs per Acre	\$ 84.47	111.19	75.06

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Corn Silage

Items	Average of 128 Farms Per Acre	26 High Farms Per Acre	26 Low Farms Per Acre
1 Acres	37.3	31.7	32.5
2 Yield	8.8	12.6	5.3
3 Value per Ton	15.83	17.08	15.35
4 Crop Product Return	\$ 140.05	216.06	81.72
5 Other Crop Income	1.39	3.38	2.58
6 Total Crop Return	\$ 141.44	219.44	84.30
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 21.69	13.88	25.54
9 Chemicals	8.02	10.57	10.37
10 Seed	14.26	13.44	16.62
10A Crop Drying	.03		
10B Other Expense	1.77	2.15	1.51
11 Special Hired Labor	.11	.09	
12 Custom Work Hired	2.68	3.19	3.57
13 Irrigation Operation	.19		
14 Total Direct Costs	\$ 48.75	40.32	57.61
15 Return Over Direct Costs	\$ 92.69	179.12	26.69
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach.- Ownership	\$ 28.49	26.64	28.90
18 Farm Power & Mach. - Operation	35.58	31.68	37.96
19 Irrig. Equip. Ownership			
20 Land Costs	33.82	42.27	29.96
21 Miscellaneous Costs			.06
*22 Interest on Mach. & Equip. Invst.	7.63	7.68	8.42
23 Total Allocated Costs	\$ 105.52	108.27	105.30
24 Return Over All Listed Costs	\$ (-12.83)	70.85	(-78.61)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
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.	17.44	11.74	30.61
29 Return over Listed Costs per Unit	(-1.45)	5.60	(-14.77)
30 Breakeven Yield/Units of Prod.	9.75	8.70	10.61
30A Estimated Total Mach. Cost/Acre	73.49	66.13	77.66
31 Total Listed Costs per Acre	\$ 154.27	148.59	162.91

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Bluegrass Seed, 1984

Items	Average of 4 Farms Per Acre
1 Acres	101.3
2 Yield	212.8
3 Value per Pound	.37
4 Crop Product Return	78.76
5 Other Crop Income	
6 Total Crop Return	\$ 78.76
7 <u>DIRECT COSTS</u>	
8 Fertilizer	\$ 32.35
9 Chemicals	2.25
10 Seed	.55
10A Crop Drying	
10B Other Expense	.49
11 Special Hired Labor	
12 Custom Work Hired	1.09
13 Irrigation Operation	
14 Total Direct Costs	\$ 36.73
15 Return Over Direct Costs	\$ 42.03
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>	
17 Farm Power & Mach. - Ownership	\$ 14.33
18 Farm Power & Mach. - Operation	17.37
19 Irrig. Equip. Ownership	
20 Land Costs	29.25
21 Miscellaneous Costs	
*22 Interest on Mach. & Equip. Invest.	3.45
23 Total Allocated Costs	\$ 64.40
24 Return Over All Listed Costs	\$ (-22.37)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	.40
27 Power Costs Allocation Factor	.85
28 Total Listed Cost per Unit of Prod.	.48
29 Return over Listed Costs per Unit	(-.11)
30 Breakeven Yield/Units of Prod.	273.32
30A Estimated Total Mach. Cost/Acre	35.88
31 Total Listed Costs per Acre	\$ 101.13

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Medium Red Clover Seed, 1984

Items	Average of 7 Farms Per Acre
1 Acres	41.2
2 Yield	178.8
3 Value per Pound	1.49
4 Crop Product Return	\$ 87.60
5 Other Crop Income	36.09
6 Total Crop Return	\$ 123.69
7 <u>DIRECT COSTS</u>	
8 Fertilizer	\$ 1.21
9 Chemicals	1.24
10 Seed	1.99
10A Crop Drying	
10B Other Expense	.87
11 Special Hired Labor	
12 Custom Work Hired	7.40
13 Irrigation Operation	
14 Total Direct Costs	\$ 12.71
15 Return Over Direct Costs	\$ 110.98
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>	
17 Farm Power & Mach.- Ownership	\$ 8.61
18 Farm Power & Mach. - Operation	18.36
19 Irrig. Equip. Ownership	
20 Land Costs	33.57
21 Miscellaneous Costs	
*22 Interest on Mach. & Equip. Invst.	3.54
23 Total Allocated Costs	\$ 64.08
24 Return Over All Listed Costs	\$ 46.90
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	.50
27 Power Costs Allocation Factor	.98
28 Total Listed Cost per Unit of Prod.	.43
29 Return over Listed Costs per Unit	.26
30 Breakeven Yield/Units of Prod.	156.71
30A Estimated Total Mach. Cost/Acre	35.45
31 Total Listed Costs per Acre	\$ 76.79

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Timothy Seed, 1984

Items	Average of 12 Farms Per Acre	6 High Farms Per Acre	6 Low Farms Per Acre
1 Acres	103.1	99.0	107.2
2 Yield	389.3	466.7	317.8
3 Value per Pound	.19	.19	.19
4 Crop Product Return	\$ 73.96	88.67	60.38
5 Other Crop Income	2.45		4.72
6 Total Crop Return	\$ 76.41	88.67	65.10
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 27.16	19.96	33.81
9 Chemicals	2.18	1.34	2.97
10 Seed	.16		.31
10A Crop Drying			
10B Other Expense			
11 Special Hired Labor			
12 Custom Work Hired	1.80	1.71	1.88
13 Irrigation Operation			
14 Total Direct Costs	\$ 31.30	23.01	38.97
15 Return Over Direct Costs	\$ 45.11	65.66	26.13
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach.- Ownership	\$ 13.81	18.36	9.61
18 Farm Power & Mach. - Operation	14.36	16.58	12.30
19 Irrig. Equip. Ownership			
20 Land Costs	31.33	32.17	30.50
21 Miscellaneous Costs			
*22 Interest on Mach. & Equip. Invst.	5.02	7.11	3.08
23 Total Allocated Costs	\$ 64.52	74.22	55.49
24 Return Over All Listed Costs	\$ (-19.41)	(-8.56)	(-29.36)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	.85	.85	.85
28 Total Listed Cost per Unit of Prod.	.25	.21	.30
29 Return over Listed Costs per Unit	(-.05)	(-.02)	(-.09)
30 Breakeven Yield/Units of Prod.	504.32	511.74	497.16
30A Estimated Total Mach. Cost/Acre	34.39	43.19	26.24
31 Total Listed Costs per Acre	\$ 95.82	97.23	94.46

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Summer Fallow, 1984

Items	Average of 212 Farms Per Acre	42 High Farms Per Acre	42 Low Farms Per Acre
1 Acres	127.7	157.7	119.7
2 Yield			
3 Value per			
4 Crop Product Return			
5 Other Crop Income			
6 Total Crop Return			
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$.33	.45	.99
9 Chemicals	.74	.49	3.28
10 Seed	.29	.47	.74
10A Crop Drying			
10B Other Expense	.02	.01	.08
11 Special Hired Labor	.06	.26	
12 Custom Work Hired	.13	.01	.64
13 Irrigation Operation			
14 Total Direct Costs	\$ 1.57	1.69	5.73
15 Return Over Direct Costs	\$ 10.71	47.28	(-5.44)
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach.- Ownership	\$ 12.52	12.02	13.42
18 Farm Power & Mach. - Operation	17.37	19.64	15.44
19 Irrig. Equip. Ownership			
20 Land Costs	30.32	35.10	36.90
21 Miscellaneous Costs			
*22 Interest on Mach. & Equip. Invst.	3.30	3.55	3.24
23 Total Allocated Costs	\$ 63.51	70.31	69.00
24 Return Over All Listed Costs			
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	.97	.94	1.00
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	33.28	35.22	32.53
31 Total Listed Costs per Acre	\$ 65.08	72.00	74.73

*Does not include interest on investment in irrigation equipment.

Lines 13, 17, 18 & 22 were allocated to this crop by special formula.

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 feed 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 - 6470 Hogs, Farrow, Finish, General, 1984

Items	Average of 12 Farms	High 6 Farms	Low 6 Farms
1 Pounds of Hogs Produced	60983	82766	39199
		PER CWT	
2 Net Value Produced	\$ 47.06	50.67	39.43
3 Other Miscellaneous Hog Income			
4 Total Value Produced	\$ 47.06	50.67	39.43
5 <u>POUNDS OF FEED FED</u>			
6 Corn	233.0	261.5	172.9
7 Small Grain	115.6	117.2	112.1
8 Complete Ration	66.9		208.3
9 Protein, Salt & Mineral & Milk	154.7	206.5	45.4
10 Total Concentrates	570.2	585.2	538.7
11 Forages	5.4	6.4	3.3
12 <u>FEED COSTS</u>			
13 Grains	16.29	17.35	14.07
14 Complete Ration	3.35		10.42
15 Protein, Salt & Mineral & Milk	11.04	12.55	7.84
16 Forages	.11	.13	.08
17 Pasture			
18 Total Feed Costs	\$ 30.79	30.03	32.41
19 Return Over Feed Costs	\$ 16.27	20.64	7.02
20 <u>OTHER DIRECT COSTS</u>			
21 Miscellaneous Livestock Expense	1.39	1.58	.99
22 Veterinary Expense	.50	.55	.40
23 Custom Hauling, Grinding, Mktg., Etc.	.76	.60	1.10
24 Special Hired Labor			
25 Total Other Direct Costs	\$ 2.65	2.73	2.49
26 Return Over Feed & Other Direct Costs	\$ 13.62	17.91	4.53
27 <u>ALLOCATED COSTS</u>			
28 Power & Machinery Costs (PCAF .92)	1.27	.91	1.98
29 Livestock Equipment Costs (ECAF 1)	1.41	1.13	1.98
30 Building & Fences (BCAF 1)	1.69	2.02	1.27
31 Total Allocated Costs	\$ 4.37	4.06	5.23
32 Return Over All Listed Costs	\$ 9.25	13.85	(-.70)
33 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
34 Return for \$100 Feed Fed	152.83	168.72	121.68
35 Price Rec. per CWT All Animals	49.10	50.10	46.58
36 Price Rec. per CWT Sold Mkt. Only	50.57	61.33	45.77
37 Number of Litters Farrowed	41	60	23
37A Litters/Bearing Female/Year	2.2	2.4	1.8
38 Number of Pigs Born per Litter	10.0	10.5	8.6
39 Number of Pigs Weaned per Litter	8.0	8.5	6.1
39A Number of Pigs Produced/Litter	7.9	8.5	6.1
40 Percent Death Loss	13.9	13.0	16.0
41 Average Weight of All Hogs Sold	201.0	196.3	214.0
42 Average Weight of Mkt. Hogs Sold	142.5		199.2
43 Price per CWT Concentrate Fed	5.38	5.11	6.00
44 Price per CWT Protein, Salt & Mineral	7.13	6.08	17.28
45 Pounds of Pork Purchased	1464	608	2320
46 Total Listed Costs per CWT Pork Prod.	\$37.81	36.82	40.13

Table 11B - 6490 Hogs, Finishing, 1984

Items	Average of 6 Farms
1 Average Number of Pigs on Hand	218.8
2 Pounds of Hogs Produced	69125
	PER CWT
3 Net Value Produced	\$ 40.57
4 Other Miscellaneous Hog Income	
5 Total Value Produced	\$ 40.57
6 <u>POUNDS OF FEED FED</u>	
7 Corn	277.8
8 Small Grain	196.3
9 Complete Ration	21.3
10 Protein, Salt & Mineral & Milk	73.4
11 Total Concentrates	568.8
12 Forages	
13 <u>FEED COST</u>	
14 Grains	22.48
15 Complete Ration	2.69
16 Protein, Salt & Mineral & Milk	9.48
17 Forages	
18 Pasture	
19 Total Feed Costs	\$ 34.65
20 Return Over Feed Costs	\$ 5.92
21 <u>OTHER DIRECT COSTS</u>	
22 Misc. Livestock Expense	.61
23 Veterinary Expense	.27
24 Custom Hauling, Grinding, Mktg., Etc.	1.11
25 Special Hired Labor	
26 Total Other Direct Costs	\$ 1.99
27 Return Over Feed & Other Direct Costs	\$ 3.93
28 <u>ALLOCATED COSTS</u>	
29 Power & Mach. Costs (PCAF 1.00)	.89
30 Livestock Equip. Costs (ECAF 1)	1.04
31 Building & Fences (BCAF 1)	.71
32 Total Allocated Costs	\$ 2.64
33 Return Over All Listed Costs	\$ 1.29
34 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
35 Return for \$100 Feed Fed	117.08
36 Price Received per CWT	47.62
37 Average Weight of Pigs Sold	318.6
38 Average Price Paid per Pig Bought	116.08
39 Average Weight per Pig Bought	127.3
40 Number of Pigs Purchased	62
41 No. Pigs Transferred In	76
42 Average Weight of Pigs Trans. In	39.7
43 Pounds of Pork Purchased	7893
44 Percent Death Loss	12.9
45 Price per CWT Concentrate Fed	6.09
46 Price per CWT Protein, Salt & Min. Fed	12.91
47 Effective Daily Gain-Lbs.per Day/Pig	.87
48 Total Listed Cost per CWT Pork Prod.	39.28

Table 11C - 6510 Hogs, Weaning Pig Production, 1984

Items	Average of 21 Farms	High 10 Farms	Low 10 Farms
	PER LITTER		
1 Number of Litters Farrowed	92	115	70
2 Net Value Produced	\$ 312.91	350.39	247.67
3 Other Miscellaneous Weaning Pig Income			
4 Total Value Produced	\$ 312.91	350.39	247.67
5 <u>POUNDS OF FEED FED</u>			
6 Corn	726.9	661.9	889.7
7 Small Grain	932.8	921.3	874.7
8 Complete Ration	383.1	275.5	342.0
9 Protein, Salt & Mineral & Milk	504.1	562.0	416.9
10 Total Concentrates	2546.9	2420.7	2523.3
11 Forages	12.4	20.9	
12 <u>FEED COST</u>			
13 Grains	78.18	73.23	86.10
14 Complete Ration	29.48	16.43	43.16
15 Protein, Salt & Mineral & Milk	83.55	90.70	73.66
16 Forages	.25	.42	
17 Pasture	1.17	1.42	.91
18 Total Feed Costs	\$ 192.63	182.20	203.83
19 Return Over Feed Costs	\$ 120.28	168.19	43.84
20 <u>OTHER DIRECT COSTS</u>			
21 Miscellaneous Livestock Expense	7.95	7.28	8.19
22 Veterinary Expense	6.13	6.91	4.93
23 Custom Hauling, Grinding, Mktg., Etc.	3.95	4.78	3.04
24 Special Hired Labor			
25 Total Other Direct Costs	\$ 18.03	18.97	16.16
26 Return Over Feed & Other Direct Costs	\$ 102.25	149.22	27.68
27 <u>ALLOCATED COSTS</u>			
28 Power & Machinery Costs (PCAF 1.00)	18.89	20.82	16.95
29 Livestock Equip. Costs (ECAAF 1)	10.21	7.37	15.52
30 Building & Fences (BCAF 1)	9.82	8.69	9.90
31 Total Allocated Costs	\$ 38.92	36.88	42.37
32 Return Over All Listed Costs	\$ 63.33	112.34	(-14.69)
33 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
34 Return for \$100 Feed Fed	162.44	192.31	121.51
35 Average Price Rec. per Animal Sold	41.42	39.76	44.25
36 Average Price per Pig Sold or Transf.	35.80	36.15	35.22
37 Average Wght. per Pig Sold or Transf.	42.9	41.9	44.9
38 Number of Pigs Produced	676	904	448
39 Number of Pigs Born per Litter	9.3	10.1	8.1
40 Number of Pigs Weaned per Litter	7.4	7.9	6.5
40A Litters/Bearing Female/Year	1.8	1.9	1.6
40B Pigs Produced/Per Sow/Per Year	13.1	15.0	10.2
41 Percent Death Loss	16.7	17.6	16.2
42 Price per CWT Concentrate Fed	7.51	7.45	8.04
43 Price per CWT Prot., Salt & Min. Fed	16.57	16.14	17.67
44 Feed & Direct Costs per Pig Produced	28.67	25.59	34.37
45 Total Listed Costs per Litter	\$ 249.58	238.05	262.36

Table 12 - 6290 Dairy Cows, Commercial, General, 1984

Items	Average of 110 Farms	High 22 Farms	Low 22 Farms
1 Average Number of Cows	40.7	44.0	37.0
	PER COW		
2 Pounds of Milk	13368	15749	10658
3 Pounds of Butterfat	477.7	570.4	375.1
4 Percent of Butterfat in Milk	3.6	3.6	3.5
5 <u>VALUE OF PRODUCE</u>			
6 Dairy Products Sold	\$ 1629.39	1930.82	1255.35
7 Dairy Products Used in Home	11.87	15.75	13.11
8 Milk Fed to Livestock	34.52	69.95	20.03
9 Net Change in Value of Cows	(-84.84)	(-41.93)	(-128.89)
10 Other Miscellaneous Dairy Income	49.39	99.95	28.73
11 Total Value Produced	\$ 1650.33	2074.54	1188.33
12 <u>POUNDS OF FEED FED</u>			
13 Corn	2636.2	3353.4	1606.9
14 Small Grain	1812.6	1432.0	1500.6
15 Complete Ration	483.7	319.2	826.3
16 Protein, Salt & Mineral	1265.7	818.3	1433.6
17 Total Concentrates	6198.2	5922.9	5367.4
18 Legume Hay	7100.7	6840.7	9031.5
19 Other Hay & Dry Roughage	592.5	181.4	316.5
20 Silage	8281.3	8613.6	6071.2
20A Haylage	1757.4	2059.9	1488.9
21 <u>FEED COSTS</u>			
22 Grains	211.67	232.84	150.95
23 Complete Ration	38.85	30.77	59.76
24 Protein/Salt/Minrl (Cost/Cwt Fed 9.94)	125.88	101.93	154.11
25 Hay/Haylage & Dry Roughage	192.38	189.50	227.78
26 Silage	66.29	71.52	51.86
27 Pasture	6.98	4.07	18.76
28 Total Feed Costs	\$ 641.94	630.63	663.22
29 Return Over Feed Costs	\$ 1008.39	1443.91	525.11
30 <u>OTHER DIRECT COSTS</u>			
31 Miscellaneous Livestock Expense	148.35	213.64	92.35
32 Veterinary Expense	37.59	48.05	18.59
33 Custom Hauling, Grinding, Marketing Etc.	71.06	82.91	55.59
34 Special Hired Labor			
35 Total Other Direct Costs	\$ 257.00	344.60	166.53
36 Return Over Feed & Other Direct Costs	\$ 751.39	1099.31	358.58
37 <u>ALLOCATED COSTS</u>			
38 Power & Mach. Costs (PCAF .97)	68.85	69.89	66.59
39 Livestock Equip. Costs (ECAF 1)	67.99	101.08	43.17
40 Bldgs. & Fences (BCAF 1)	59.66	71.53	45.19
41 Total Allocated Costs	\$ 196.50	242.50	154.95
42 Return Over All Listed Costs	\$ 554.89	856.81	203.63
43 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
44 Return for \$100 Feed Fed	257.08	328.96	179.18
45 Feed Cost per CWT Milk	4.80	4.01	6.22
46 Feed Cost per Pound of Butterfat	1.34	1.11	1.77
47 Pounds of Milk per Pound of Concentrate	2.16	2.66	1.99
48 Average Price per CWT Milk Sold	12.61	12.75	12.08
49 Average Price per Pound of Butterfat	3.53	3.52	3.43
50 Total Listed Costs per CWT Milk Prod.	8.19	7.73	9.24
51 Dairy Cow Turnover Percentage	31.9	36.4	32.4
52 Total Listed Costs per Cow	\$ 1095.44	1217.73	984.70

Table 13 - 6310 Other Dairy, Commercial, Replacement, 1984

Items	Average of 109 Farms	High 22 Farms	Low 22 Farms
1 Number of Head	59.2	54.7	59.7
		PER HEAD	
2 Net Value Produced	\$ 249.59	385.78	157.71
3 Other Miscellaneous Income			
4 Total Income	\$ 249.59	385.78	157.71
5 <u>POUNDS OF FEED FED</u>			
6 Corn	327.7	367.9	313.2
7 Small Grain	309.5	329.1	305.8
8 Complete Ration	107.9	114.4	145.0
9 Protein, Salt & Minerals	139.7	124.1	118.7
10 Hay & Dry Roughage	3162.1	2829.5	4903.5
11 Silage	3626.6	2655.8	3982.8
11A Haylage	440.2		319.0
12 Milk	189.2	163.2	363.8
13 <u>FEED COSTS</u>			
14 Grains	29.92	31.48	29.73
15 Complete Ration	6.23	10.20	6.42
16 Protein, Salt & Minerals	18.02	17.57	17.81
17 Hay/Haylage & Dry Roughage	76.18	62.72	117.55
18 Silage	29.16	20.60	32.91
19 Milk	23.58	15.10	44.74
20 Pasture	5.37	6.05	6.98
21 Total Feed Costs	\$ 188.46	163.72	256.14
22 Return Over Feed Costs	\$ 61.13	222.06	(-98.43)
23 <u>OTHER DIRECT COSTS</u>			
24 Miscellaneous Expense	1.06	1.26	1.78
25 Veterinary Expense	.88	1.59	.59
26 Custom Hauling, Grinding, Marketing Etc.	.19	.46	
27 Special Hired Labor			
28 Total Other Direct Costs	\$ 2.13	3.31	2.37
29 Return Over Feed & Other Direct Costs	\$ 59.00	218.75	(-100.80)
30 <u>ALLOCATED COSTS</u>			
31 Power & Machinery Costs (PCAF .97)	11.72	10.91	11.32
32 Livestock Equip. Costs (ECAF 1)	11.51	10.71	10.14
33 Buildings & Fences (BCAF 1)	10.07	7.97	11.52
34 Total Allocated Costs	33.30	29.59	32.98
35 Return Over All Listed Costs	\$ 25.70	189.16	(-133.78)
36 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
37 Return for \$100 Feed Fed	132.44	235.64	61.57
38 Percent Death Loss - Total	7.1	6.2	7.2
39 Percent Calf Death Loss	17.1	13.6	18.9
40 Total Listed Costs per Head	\$ 223.89	196.62	291.49

Table 14 - All Dairy & Dual Purpose Cattle, 1984

Items	Average of 111 Farms	High 22 Farms	Low 22 Farms
1 Average Number of Cows	40.8	45.1	39.9
	PER COW		
2 Value of Dairy Products	\$ 1674.49	1986.41	1234.81
3 Net Change in Value	271.10	412.44	105.31
4 Miscellaneous Dairy Income	48.82	61.69	52.66
5 Total Value Produced	\$ 1994.41	2460.54	1392.78
6 <u>POUNDS OF FEED FED</u>			
7 Grains	5374.4	5493.3	4757.7
8 Complete Rations	657.9	650.9	982.2
9 Prot., Salt & Min., Incl. Milk Equiv.	1477.6	1687.3	1131.3
10 Hay & Dry Roughage	12234.7	10587.0	13869.0
11 Silage	13568.1	14339.8	10972.9
11A Haylage	2364.6	2711.2	2206.6
12 <u>FEED COSTS</u>			
13 Grains	255.25	261.09	223.23
14 Complete Rations	48.24	56.36	67.72
15 Prot., Salt & Min., Incl. Milk	183.75	172.62	138.10
16 Hay/Haylage & Dry Roughage	301.08	279.58	352.11
17 Silage	108.80	114.12	84.76
18 Pasture Costs	14.71	9.84	20.50
19 Total Feed Costs	\$ 911.83	893.61	886.42
20 Return Over Feed Costs	\$ 1082.58	1566.93	506.36
21 <u>OTHER DIRECT COSTS</u>			
22 Miscellaneous Livestock Expense	148.82	208.63	89.52
23 Veterinary Expense	38.65	78.14	20.33
24 Custom Hauling, Grinding, Marketing, Etc.	70.88	79.09	51.65
25 Special Hired Labor			
26 Total Other Direct Costs	\$ 258.35	365.86	161.50
27 Return Over Feed & Other Direct Costs	\$ 824.23	1201.07	344.86
28 <u>ALLOCATED COSTS</u>			
29 Power & Machinery Costs	85.42	98.62	78.49
30 Livestock Equipment Costs	84.01	114.06	53.94
31 Building & Fences	73.71	79.53	52.37
32 Total Allocated Costs	\$ 243.14	292.21	184.80
33 Return Over All Listed Costs	\$ 581.09	908.86	160.06
34 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
35 Return for \$100 Feed Fed	218.72	275.35	157.13
36 Total Listed Costs Per Cow	\$ 1413.32	1551.68	1232.72

SUMMARY OF MISCELLANEOUS ITEMS BY YEAR, 1984

Items	1980	1981	1982	1983	1984
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Miscellaneous

Average Tillable Acres	668	750.5	810.9	753.8	762.5
Total Farm Capital	351633	403300	527831	503774	497770
Expenses per Dollar Income	.89	.96	.99	.96	.94
Percent Income from Farm Crops	80	82	78	82	80
Percent Income from Farm Lvstk.	20	18	22	18	20
HH & Personal Expenses	19913	21882	22331	22052	22593
Trac. & Mach. Exp. per Crop Acre	34.75	38.96	38.91	36.29	36.70

EfficienciesYield per Acre:

Oats	40.0	60.8	61.0	51.2	50.6
Alfalfa	1.7	2.5	2.7	3.1	2.6
Barley	41.0	60.8	58.9	48.3	61.5
Wheat	27.6	42.7	38.7	26.5	48.8
Flax	7.8	11.2	5.7	5.3	16.5
Sugar Beets	32.7*	39.5	42.9*	37.1*	40.3*
Corn	53.6	86.5	73.7	66.4	62.2
Sunflowers	12.3	12.4	11.6	10.0	11.1
Soybeans	21.1	31.4	27.8	33.4	25.4

*CWT Extractible Sugar

Return Above Feed Cost Per:

Dairy Cow	\$ 932	998	1007	948	1008
CWT Hogs	3	.67	28	8	6
Ewe	37	5	(-23)	21	34
Hogs, Litter	71	72	227	64	120
CWT Cattle	2	.4	20	12	14
Beef Cow	130	37	95	44	75

Prices Received Per:

Oats, Bushel	\$ 1.60	1.74	1.42	1.52	1.54
Alfalfa, Ton	49.00	40.00	43.00	44.95	46.12
Barley, Bushel	2.68	2.26	1.87	2.28	2.03
Wheat, Bushel	3.94	3.72	3.79	3.76	3.40
Flax, Bushel	5.95	6.31	4.21	5.13	5.92
Sugar Beets, Ton					
Sugar Beets, CWT Ext. Sugar	20.05	10.68	13.10	14.99	14.64
Corn, Bushel	2.89	2.36	2.23	2.83	2.56
Sunflowers, CWT	10.85	10.63	8.68	12.67	10.87
Soybeans	7.50	5.61	5.03	7.41	5.77
CWT, Milk	12.29	13.09	12.97	12.75	12.61
CWT, Beef	65.00	60.00	60.00	60.00	59.02
CWT, Hogs	42.00	43.00	53.00	47.31	47.62
CWT, Lambs	64.00	55.00	51.00	55.00	61.67

SUMMARY OF FARM EARNINGS BY YEARS, 1984

Items	1980	1981	1982	1983	1984
Number of Records Analyzed	770	675	600	612	485
<u>Farm Receipts</u>					
Livestock	\$ 35913	38586	38697	34373	34897
Crops	81314	103324	97287	99453	106918
Mach. & Equip. Sold & Gas Tax Ref.	3083	2726	2152	1036	2911
Income from work off the farm	1062	1393	1063	907	1924
Miscellaneous	4666	4528	3703	3398	2973
(1) Total Farm Sales	\$126041	150557	142903	139169	149623
(2) Increase in Farm Capital	23862	35632	1225	7528	8829
(3) Family Living from the Farm	619	534	536	509	460
Total Farm Rec.(1 + 2 + 3)	\$150522	186723	144664	147206	158912
<u>Farm Expenses</u>					
Livestock & Livestock Exp.	\$ 5136	7816	5721	5224	5384
Feed Bought	6675	7666	6035	6226	6021
Fertilizers & Chemicals	17034	22118	18730	18425	20176
Other Crop Expenses	16316	16886	15054	15580	16880
Custom Work Hired	2958	5205	4507	3775	4117
Gas, Oil & Grease Bought (F.S.)	8116	10047	9655	8431	8647
Rep. & Op. Mach.,Trac.,Auto (F.S.)	6697	8880	8974	8776	9282
Rep. & Upkeep of Real Estate	1187	1285	1117	1095	860
Rep. & Upkeep of Livestock Equip.	363	428	429	478	661
Wages of Hired Labor	4755	5529	4713	4839	5066
Utility Exp. (F.S.)	1228	1445	1700	1786	2032
Real Estate Taxes	2403	2526	4115	4040	4769
Gen. Farm Expense	2246	2791	2829	2907	3202
(5) Total Cash Operating Exp.	\$ 75113	92662	83578	81584	87097
(6) Pw.Crop & Gen.Mach.Bot(F.S.)	17319	22371	13382	12533	14347
(7) Livestock Equip. Bought	839	1757	924	558	327
(8) Bldgs. & Fencing Bought	11620	25241	8526	9687	8787
(9) Total Farm Purch. (5 to 8)	104946	141990	106412	104362	110558
(10) Decrease in Farm Capital					
(11) Interest on Farm Capital	23779	27055	37019	35001	34535
(12) Unpaid Family Labor	133	64	51	45	92
(13) Labor Chg.for Part.& Other Op.	315	673	222	221	142
(14) Bd. Furn. Hired Labor	42	59	63	42	73
(15) Total Farm Exp. (9 to 14)	\$129215	169841	143765	139672	145400
(16) Return to Labor&Mgmt.(4-15)	\$ 21306	16882	899	7534	13512
(17) NET CASH INCOME (1-9)	\$ 21095	8567	36491	34777	39065

Table 16A - 6670 Sheep, Commercial, 1984

Items	Average of 6 Farms
1 Average Number of Ewes	180.0
2 Pounds of Lamb & Mutton Produced	27505
3 Pounds of Wool Produced	504
4 <u>VALUE OF PRODUCE</u>	
5 Wool	\$ 3.69
6 Net Value Produced - Animals	66.43
7 Other Miscellaneous Sheep Income	1.51
8 Total Value Produced	71.63
9 <u>POUNDS OF FEED FED</u>	
10 Grain	230.7
11 Protein, Salt & Mineral	29.8
12 Legume Hay	1121.3
13 Other Hay & Dry Roughage	
14 Silage	27.8
14A Haylage	
15 <u>FEED COSTS</u>	
16 Grain	9.38
17 Protein, Salt & Mineral	3.91
18 Legume Hay/Haylage	21.83
19 Other Hay & Dry Roughage	
20 Silage	.22
21 Pasture	2.57
22 Total Feed Costs	\$ 37.91
23 Return Over Feed Costs	\$ 33.72
24 <u>OTHER DIRECT COSTS</u>	
25 Miscellaneous Livestock Expense	3.87
26 Veterinary Expense	1.83
27 Custom Hauling, Grinding, Mktg., Etc.	3.82
28 Special Hired Labor	
29 Total Other Direct Costs	\$ 9.52
30 Return Over Feed & Other Direct Costs	\$ 24.20
31 <u>ALLOCATED COSTS</u>	
32 Power & Machinery Costs (PCAF 1.00)	4.33
33 Livestock Equipment Costs (ECAF 1)	1.37
34 Buildings & Fences (BCAF 1)	3.67
35 Total Allocated Costs	\$ 9.37
36 Return Over All Listed Costs	\$ 14.83
37 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
38 Return for \$100 Feed Fed	188.95
39 Price per CWT Lamb & Mutton Sold	57.09
40 Price per CWT Lamb Sold or Transf.	61.67
41 Average Wt. of Lambs Sold or Transf.	93.6
42 Pounds of Wool per Sheep Sheared	8.1
43 Number of Ewes Kept for Lambing	193
44 Percent Lamb Crop	128.0
45 Percent Death Loss	9.7
45A Percent Lamb Death Loss	13.0
46 Total Listed Costs per Ewe	\$ 56.80

AVERAGES OF PRICES OF FEED AND PRODUCE USED IN HOME, 1984

Farm Grown Grains

Oats	\$1.60 Bu.
Barley, Feed	2.04 Bu.
Wheat	3.49 Bu.
Oats Mixture	1.94 Bu.
Corn	2.78 Bu.

Forages

Alfalfa	\$49.00 Ton
Wild Hay	29.00 Ton
Mixed Legume	38.00 Ton
Haylage (55% Moisture)	26.00 Ton
Corn Silage	16.00 Ton
Straw	.50 Bale

Milk for Feed

Whole Milk - Gr. A \$12.30

Home Produce

Milk	.29 Qt.
Beef (live)	56.00 CWT
Hogs (live)	46.00 CWT

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

<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	.07 per CWT	Fallow	.30 per Acre
		Sunflowers	.40 per Acre

Table 15A - 6100 Beef Breeding, 1984 (Whole Herd, Commercial)

Items	Average of 57 Farms	High 11 Farms	Low 11 Farms
1 Average Number of Beef Cows	51.5	43.4	37.3
2 Average No. of Other Beef Animals & Bulls	47.6	47.4	30.8
3 Pounds of Beef Produced	30101	28833	15700
4 Net Value Produced	\$ 313.44	414.54	181.88
5 Other Miscellaneous Beef Income			
6 Total Value Produced	\$ 313.44	414.54	181.88
7 <u>POUNDS OF FEED FED</u>			
8 Grain	734.0	394.4	414.3
9 Protein, Salt & Mineral	97.1	24.0	60.9
10 Legume Hay	7010.1	7574.4	8961.7
11 Other Hay & Dry Roughage	941.8	175.9	741.9
12 Silage	4210.4	2899.0	3421.9
12A Haylage	49.0		
13 <u>FEED COSTS</u>			
14 Grain	31.42	16.64	20.70
15 Protein, Salt & Mineral	10.00	13.48	7.45
16 Legume Hay/Haylage	128.85	125.12	180.56
17 Other Hay & Dry Roughage	11.40	2.21	7.51
18 Silage	29.75	21.61	27.37
19 Pasture	26.91	17.05	29.79
20 Total Feed Costs	\$ 238.33	196.11	273.38
21 Return Over Feed Costs	\$ 75.11	218.43	(-91.50)
22 <u>OTHER DIRECT COSTS</u>			
23 Misc. Livestock Expense	6.47	6.87	13.06
24 Veterinary Expense	6.43	6.47	5.36
25 Custom Hauling, Grinding, Marketing Etc.	7.96	7.90	7.00
26 Special Hired Labor			
27 Total Other Direct Costs	\$ 20.86	21.24	25.42
28 Return Over Feed & Other Direct Costs	\$ 54.25	197.19	(-116.92)
29 <u>ALLOCATED COSTS</u>			
30 Power & Mach. Costs (PCAF .95)	16.19	16.91	18.93
31 Livestock Equip. Costs (ECAF 1)	9.66	18.57	7.03
32 Buildings & Fences (BCAF 1)	13.20	9.77	18.60
33 Total Allocated Costs	\$ 39.05	45.25	44.56
34 Return Over All Listed Costs	\$ 15.20	151.94	(-161.48)
35 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
36 Return for \$100 Feed Fed	131.51	211.39	66.53
37 Price per CWT Sold	53.17	54.69	48.52
38 Price per CWT Calves Sold or Transf.	59.56	51.46	64.44
39 Average Wght. per Head Sold	579.5	309.9	682.3
40 Average Wght. per Calf Sold or Transf.	530.3	667.3	475.6
41 Percent Death Loss	2.6	1.1	4.6
42 Percent Calf Crop	96.2	91.3	94.6
42A Percent Calf Death Loss	6.1	4.7	8.3
43 Total Listed Costs per Cow	\$ 298.24	262.60	343.36

Table 15B - 6140 Beef Feeders - Feedlot, 1984

Items	Average of 24 Farms	High 12 Farms	Low 12 Farms
1 Average Number of Beef Feeders	60.5	50.9	70.2
2 Pounds of Beef Produced	48317	33393	63241
3 Net Value Produced	\$ 46.61	71.90	33.25
4 Other Miscellaneous Beef Income			
5 Total Value Produced	\$ 46.61	71.90	33.25
6 <u>POUNDS OF FEED FED</u>			
7 Grain	175.8	289.5	115.7
8 Protein, Salt & Mineral	207.2	54.8	287.6
9 Legume Hay	398.4	319.0	440.2
10 Other Hay & Dry Roughage	34.3	21.5	41.1
11 Silage	536.3	1208.1	181.6
11A Haylage	4.7		7.1
12 <u>FEED COST</u>			
13 Grain	7.99	12.38	5.68
14 Protein, Salt & Mineral	11.42	4.94	14.84
15 Legume Hay/Haylage	8.43	6.71	9.33
16 Other Hay & Dry Roughage	.70	.26	.93
17 Silage	4.08	9.46	1.24
18 Pasture	.12		.19
19 Total Feed Cost	\$ 32.74	33.75	32.21
20 Return Over Feed Cost	\$ 13.87	38.15	1.04
21 <u>OTHER DIRECT COSTS</u>			
22 Miscellaneous Livestock Expense	.99	2.35	.28
23 Veterinary Expense	1.04	.96	1.08
24 Custom Hauling, Grinding, Mkg., Etc.	2.01	1.59	2.23
25 Special Hired Labor			
26 Total Other Direct Costs	\$ 4.04	4.90	3.59
27 Return Over Feed & Other Direct Costs	\$ 9.83	33.25	(-2.55)
28 <u>ALLOCATED COSTS</u>			
29 Power & Mach. Costs (PCAF .92)	1.42	1.26	1.60
30 Livestock Equip. Costs (ECAF 1)	1.13	1.07	1.22
31 Building & Fences (BCAF 1)	1.70	2.15	1.35
32 Total Allocated Costs	\$ 4.25	4.48	4.17
33 Return Over All Listed Costs	\$ 5.58	28.77	(-6.72)
34 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
35 Return for \$100 Feed Fed	142.35	213.05	103.23
36 Price per CWT Sold	59.02	64.85	56.12
37 Average Weight per Head Sold	859.9	815.1	893.0
38 Price per CWT Bought	58.70	54.30	60.75
39 Average Weight per Head Bought	420.4	353.1	454.7
40 Number of Head Bought	54	41	68
41 Percent Death Loss	1.8	2.2	1.0
42 Effective Daily Gain-Pounds/Head/Day	2.19	1.80	2.47
43 Total Listed Cost per CWT Prod.	\$ 41.03	43.13	39.97

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