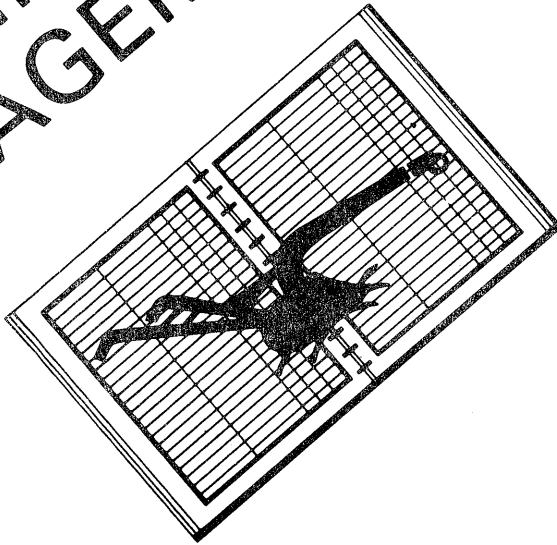


FARM BUSINESS MANAGEMENT



1984 Annual Report Southeastern Minnesota

April, 1985

AN ADULT
EDUCATIONAL
PROGRAM

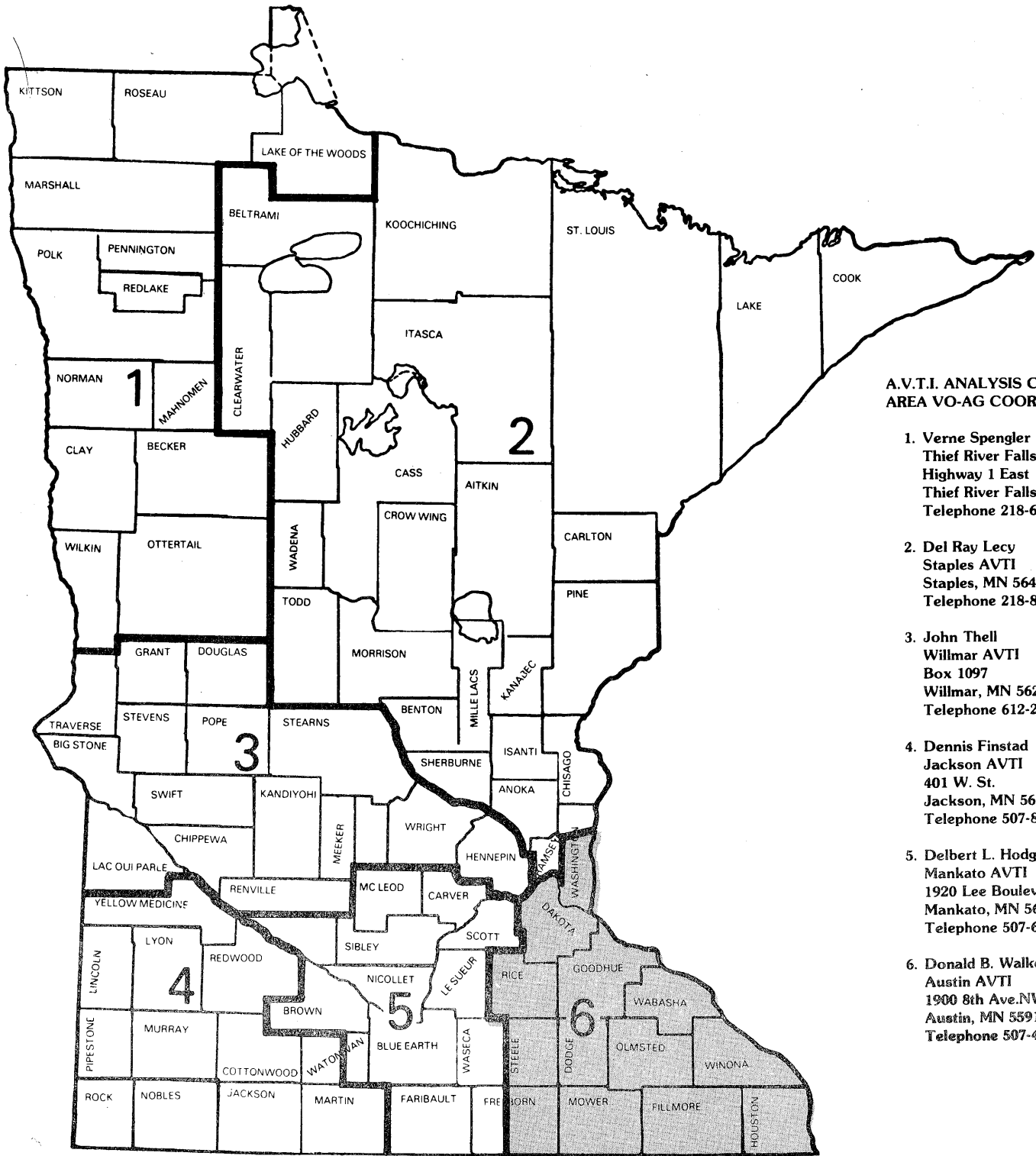
Incooperation with: Minnesota Department of Vocational Technical Education,

Division of Agricultural Education - University of Minnesota

AUSTIN AREA VOCATIONAL TECHNICAL INSTITUTE

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1984 REPORT OF THE VOCATIONAL AGRICULTURE FARM MANAGEMENT
PROGRAM IN SOUTHEASTERN MINNESOTA
Donald Walker - Area Vocational Agriculture Coordinator

TABLE OF CONTENTS

<u>TABLES AND DATA</u>	<u>Page</u>
Introduction	1-2
Summary of Farm Inventories - Whole Farm	3-4
Whole Farm Summary of Cash Receipts	5
Whole Farm Summary of Cash Expenses	6
Whole Farm Enterprise Statement	7
Operators Household Expense	8
Explanation of Ratio's in table 5 - Statement of Financial Position	9
Statement of Financial Position - Operator's	10
Operators Share of Cash Receipts	11
Operators Share of Cash Expenses	12
Average Prices Used - Work Unit Values - Animal Unit Values	13
Explanation of Measures of Farm Organization & Management	14
Measures of Farm Organization	15
Thermometer Chart	16
Crop Acres and Yields	17
Explanation of Crop Tables	18
Crop Data - Individual Crop Tables	19-28
Explanation of Livestock Tables	29
Costs & Returns From Farrow to Finish Hogs	30
Costs & Returns From Finishing Hogs	31
Costs & Returns From Weaning Pig Production	32
Dairy Cows	33-35
Other Dairy Cattle Replacements	36-37
All Dairy Cattle & Replacements	38
Beef Breeding Cattle	39
Beef Feeders All Farms	40
Beef Feeders in Lot at 500 lbs. and 500-700 lbs.	41
Sheep - Farm Flock	42
Custom Work Enterprise	43
Summary of Selected Items of Information 1980 - 1984	44-45
Setting Goals	46-47
How much did the Average Farmer Spend and Whom did they Spend it With	48

1
INTRODUCTION

Adult Farm Business Management Education programs have been part of the public school vocational agriculture offerings since 1952. From the early cooperative efforts of the State Department of Education, Department of Agricultural Education (U of Minn) and the Department of Agricultural Economics (U of Minn), the program has expanded to serve over 5000 farm families in six regional farm management areas. Programs are now cooperatively managed by the Minnesota Department of Vocational Education, the Division of Agricultural Education (U of Minn), AVTI's and local school districts.

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

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

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

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

- Year 1 - Farm business records and accounts.
- Year 2 - Farm business analysis and evaluation
- Year 3 - Farm business organization.

Advanced (For students who have completed years 1, 2, and 3). In the advanced series of classes and on-farm instructional visits the major emphasis is on evaluating the business, examining alternatives and continuing the reorganization of the resources used in the business.

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

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

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

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 summary of farm records for the Southeastern Minnesota area shows the results of the farm businesses enrolled in management education programs for 1984. Study the results carefully so you can use this information to improve agriculture in your area and in your business.

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

ADULT FARM MANAGEMENT

<u>School</u>	<u>Instructor(s)</u>	<u>School</u>	<u>Instructor(s)</u>
Albert Lea AVTI	Norman Fredin	Lewiston H.S.	Loyel Hoseck *
Austin AVTI	Ronald Hayes	Owatonna H.S.	Vic Richardson
Blooming Prairie H.S.	Gene Francis	Red Wing AVTI	James Kelm
	Mark Lewis *	Rochester AVTI	Frank Quam
Faribault AVTI	Ken Stassen	Southland H.S.	Dwain Vangsness
	Doug Wertish		Gary Thome
Hayfield H.S.	Curtis Berg	Spring Valley H.S.	James Erredge
Kasson-Mantorville	Tom Kopp *		
Kenyon H.S.	Jerry Bartel		
Lanesboro H.S.	Vern Groen **		
LeRoy-Ostrander H.S.	Wayne Pike		

*Indicates Part-time adult **High School Ag instructor

The analysis of the records and preparation of the report for the Southeast area is done under the direction of Donald Walker, Area AG Program Coordinator, at the Austin Area Vocational Technical Institute. Directing in a supervisory capacity are Marge Kirchhoff, Director, Austin AVTI; Dr. Richard W. Morrison, Superintendent of Austin Schools; John Murray, Education Specialist, State Board of Vocational Technical Education; and Dr. Edgar Persons, Head of the University of Minnesota Agricultural Education Division. Data processing was done by Specialized Data System, Inc., Madison Wisconsin. Special acknowledgement is due the Offset Printing Department at the Austin Area Vocational Technical Institute for printing this report and to Joan O'Rourke for typing it.

TABLE 1 -WHOLE FARM INVENTORIES - 1984 - AVERAGE FARMS

ITEMS		AVERAGE OF 292 FARMS	
1	SIZE OF FARM - TOTAL ACRES	409.3	
2	- TILLABLE ACRES	365.1	
3	WORK UNITS - CROPS	182.79	
4	- LIVESTOCK	356.18	
5	- OTHER	16.83	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	555.79	
7	NUMBER OF WORKERS	1.67	
8	FARM CAPITAL INVESTMENT PER WORKER	\$ 343148	
8A	FARM CAPITAL INVESTMENT PER WORK UNIT	\$ 1118	
		JAN 1	DEC 31
9	PRODUCTIVE LIVESTOCK	-	-
10	DAIRY COWS	22912	21442
11	OTHER DAIRY CATTLE	13568	13411
12	BEEF BREEDING CATTLE	2386	2196
13	BEEF FEEDER CATTLE	4174	3617
14	HOGS	20845	23175
15	SHEEP (INCLUDING FEEDERS) & GOATS	96	82
16	POULTRY - ALL TYPES	1	1
17	OTHER LIVESTOCK	41	141
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 64024	64066
19	CROP, SEED & FEED & SUPPLIES	58695	60213
20	POWER, MACHINERY & EQUIPMENT		
21	AUTO & TRUCK (FARM SHARE)	3808	3875
22	POWER & MACHINERY	38441	36667
23	IRRIGATION EQUIPMENT	245	220
24	CUSTOM WORK EQUIPMENT	215	173
25	LIVESTOCK EQUIPMENT	13172	11905
26	TOTAL POWER, MACHINERY & EQUIPMENT	\$ 55881	52841
27	LAND	289111	293416
28	BUILDINGS-FENCES-ETC.	84806	81210
29	TOTAL FARM CAPITAL	\$ 552516	551746
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL	\$	(-770)

TABLE 1 -WHOLE FARM INVENTORIES - 1984 - HIGH AND LOW PROFIT FARMS

ITEMS	59 HIGH		59 LOW	
	PROFIT FARMS		PROFIT FARMS	
1 SIZE OF FARM - TOTAL ACRES		498.4		475.0
2 - TILLABLE ACRES		442.3		426.7
3 WORK UNITS - CROPS		224.97		209.12
4 - LIVESTOCK		480.93		325.88
5 - OTHER		39.35		5.06
6 TOTAL SIZE OF BUSINESS IN WORK UNITS		745.25		540.06
7 NUMBER OF WORKERS		1.79		1.91
8 FARM CAPITAL INVESTMENT PER WORKER	\$	368152		402415
8A FARM CAPITAL INVESTMENT PER WORK UNIT		857		1555
9 PRODUCTIVE LIVESTOCK	JAN 1	DEC 31	JAN 1	DEC 31
10 DAIRY COWS	25335	23803	28685	25521
11 OTHER DAIRY CATTLE	15595	16386	17735	17014
12 BEEF BREEDING CATTLE	1746	1706	6715	6052
13 BEEF FEEDER CATTLE	5460	3623	7965	5659
14 HOGS	33375	40275	11466	11534
15 SHEEP (INCLUDING FEEDERS) & GOATS	31	20		
16 POULTRY-ALL TYPES				
17 OTHER LIVESTOCK			205	185
18 TOTAL PRODUCTIVE LIVESTOCK	\$ 81544	85813	72772	65965
19 CROP, SEED & FEED & SUPPLIES	71908	79011	66421	60171
20 POWER, MACHINERY & EQUIPMENT				
21 AUTO & TRUCK (FARM SHARE)	5002	4997	4526	3971
22 POWER & MACHINERY	50012	50086	43388	40888
23 IRRIGATION EQUIPMENT	1105	994		
24 CUSTOM WORK EQUIPMENT	780	702	169	85
25 LIVESTOCK EQUIPMENT	15697	14904	13390	12327
26 TOTAL POWER, MACHINERY & EQUIPMENT	\$ 72595	71684	61474	57270
27 LAND	288711	295045	408547	412875
28 BUILDINGS-FENCES-ETC.	103433	99952	98416	92758
29 TOTAL FARM CAPITAL	\$ 618192	631505	707629	689039
30 INCREASE OR DECREASE IN TOTAL FARM CAPITAL	\$	13313		(-18590)

TABLE 2A - WHOLE FARM SUMMARY OF CASH RECEIPTS - 1984

	AVERAGE OF 293 FARMS	59 MOST PROFITABLE	59 LEAST PROFITABLE
1 SALE OF LIVESTOCK & LIVESTOCK PRODUCTS	\$		
2 DAIRY COWS	4506	5300	5681
3 DAIRY PRODUCTS	45310	55225	51149
4 OTHER DAIRY CATTLE	3049	3573	3049
5 BEEF BREEDING CATTLE	1008	1027	3072
6 BEEF FEEDER CATTLE	5848	6559	11213
7 HOGS COMPLETE & MIXED	42288	69405	20552
8 HOGS FINISHING	13687	20416	12392
9 HOGS PRODUCING WEANING PIGS	2315	4878	
10 SHEEP, GOATS & WOOL, FARM FLOCK	118	71	
11 SHEEP & WOOL, FEEDER LAMBS			
12 CHICKENS (INCLUDING HENS & BROILERS)	7		
13 TURKEYS			
14 EGGS	13	38	
15 OTHER PRODUCTIVE LIVESTOCK & PRODUCTS	6		28
16 OTHER MISCELLANEOUS LIVESTOCK INCOME	1766	3397	809
17 TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 119920	169890	107946
18 SALE OF CROPS			
19 WHEAT	321	318	221
20 OTHER SMALL GRAINS	752	901	1083
21 CORN	27451	37978	32630
22 SOYBEANS	18045	22466	22067
23 OTHER ROW CROPS	1150	2219	918
24 LEGUMES & OTHER FORAGE	673	915	504
25 GRASS SEED			
26 FRUITS & NUTS			
27 VEG. ROADSIDE MARKET & SPEC.			
28 NURSERY, TIMBER & OTHER	187		398
29 SET ASIDE ACRES-GOV. PAYMENTS	895	2049	279
29A PIK ACRES	446	1896	
29B SALE OF CROPS & SUPPLIES PURCHASED FOR RESALE	246	246	161
30 TOTAL SALES FROM CROPS	\$ 50168	68987	58260
31 CAPITAL ASSETS SOLD (AUTO/TRK/MACH.)	548	629	326
31 A. CAP. ASSETS SOLD (BLDGS & IMPVTS.)	301	745	15
31 B. CAP. ASSETS SOLD (LAND)	625	26	2110
32 GAS TAX REFUND	70	74	89
33 INCOME FROM WORK OFF THE FARM	1530	3362	645
34 CUSTOM WORK ENTERPRISE INCOME	127	351	188
35 PATRONAGE REFUNDS	898	1278	1056
36 MISCELLANEOUS FARM INCOME	2113	2271	2310
37 TOTAL FARM SALES	\$ 176299	247611	172945
38 INCREASE IN FARM CAPITAL		13313	
39 FAMILY LIVING FROM THE FARM	614	818	699
40 TOTAL FARM RECEIPTS (37)+(38)+(39)	\$ 176913	261743	173644

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

6
TABLE 2B - WHOLE FARM SUMMARY OF CASH EXPENSES - 1984

ITEMS	AVERAGE OF 59 MOST		59 LEAST
	293 FARMS	PROFITABLE	PROFITABLE
1 PURCHASE OF LIVESTOCK	\$		
2 DAIRY COWS	866	657	1465
3 OTHER DAIRY CATTLE	560	748	1134
4 BEEF BREEDING CATTLE	43	4	163
5 BEEF FEEDER CATTLE	1736	1194	2900
6 HOGS COMPLETE & MIXED	1585	1546	2464
7 HOGS FINISHING	5014	7145	4934
8 HOGS PRODUCING WEANING PIGS	206	132	
9 SHEEP & GOATS	8	3	
10 SHEEP & FEEDER LAMBS			
11 CHICKENS (INCLUDING HENS & BROILERS)	2	3	
12 TURKEYS			
13 OTHER PRODUCTIVE LIVESTOCK	24		
14 MISCELLANEOUS LIVESTOCK EXPENSE	8129	10147	8566
14A PURCH. OF CROPS/SUPPLIES PURCH'D FOR RESALE	382	513	291
15 FEED BOUGHT	26420	37813	20035
16 FERTILIZER	9898	13104	11667
17 CHEMICALS	6691	8547	7631
18 OTHER CROP EXPENSE	11624	14577	12943
19 IRRIGATION OPERATION COSTS	11	16	
20 CUSTOM WORK ENT. OP. COSTS, INCL. LAB.	22	40	44
21 CUSTOM WORK HIRED	4088	5073	4604
22 REPAIR & UPKEEP OF LVSTK. EQUIPMENT	1668	2131	2009
23 REPAIR & UPKEEP OF FARM REAL ESTATE	1575	2365	1610
24 GAS, OIL & GREASE BOUGHT (FS)	5584	6835	6492
25 REPAIR & OP. MACH. TRAC. TRK. & AUTO (FS)	6274	7691	7510
26 REPAIR & UPKEEP OF IRRIG. EQUIPMENT			
27 REPAIR CUSTOM WORK ENTERPRISE	28	35	75
28 WAGES OF HIRED LABOR	3876	5441	4843
29 PERSONAL PROP. & REAL ESTATE TAXES	5751	7144	6686
30 GENERAL FARM EXPENSE	2812	3225	3311
31 TELEPHONE EXPENSE (FS)	377	451	358
32 ELECTRICITY EXPENSE (FS)	3004	4131	2766
33 TOTAL CASH OPERATING EXPENSE	\$ 108258	140709	114500
34 POW. CROP & GEN. MACH. BOUGHT (FS)	9323	12102	10051
35 IRRIGATION EQUIPMENT BOUGHT			
36 CUSTOM WORK EQUIPMENT BOUGHT			
37 LIVESTOCK EQUIPMENT BOUGHT	1666	2624	1730
38 NEW REAL ESTATE BLDGS/IMPROVEMENTS	4561	6876	3894
38A NEW REAL ESTATE-LAND	4916	6360	6438
39 TOTAL FARM PURCHASES (33) thru (38A)	\$ 128724	168671	136612
40 DECREASE IN FARM CAPITAL	780		18591
41 INTEREST ON FARM CAPITAL(7% OPPORTUNITY CHG.)	38763	43739	48883
42 UNPAID FAMILY LABOR	669	452	1480
43 LABOR CHARGE FOR PARTNERS & OTHER OP.	687	336	1268
44 BOARD FURNISHED HIRED LABOR	96	153	176
45 TOTAL FARM EXPENSE (39) THRU (44)	\$ 169720	213351	207010
46 RET. TO OP. LAB. & MGMT. SING. OP. (W.F.)	\$ 7193	48392	(-33366)
(2A/40)-(45)			
47 NUMBER OF OPERATORS	1	1	1
48 FULL TIME OPERATOR EQUIVALENTS	1.18	1.24	1.15
49 RET. TO OP. LAB. & MGMT/FULL TIME	6431	42167	(-29555)
OPERATOR EQUIVALENTS			

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

TABLE 3 - ENTERPRISE STATEMENT - 1984

ITEMS	AVERAGE OF 293 FARMS	59 MOST PROFITABLE	59 LEAST PROFITABLE
1 RETURNS & NET INCREASES	\$		
2 PRODUCTIVE LIVESTOCK			
3 DAIRY COWS	43615	55479	46394
4 OTHER DAIRY CATTLE	9190	11569	9293
5 BEEF BREEDING CATTLE	1166	996	3260
6 FEEDER CATTLE	2920	3148	4723
7 HOGS, COMPLETE & MIXED	42379	71175	18081
8 HOGS, FINISHING ENTERPRISE	8670	14417	7592
9 PRODUCING WEANING PIGS	2788	7325	
10 SHEEP & GOATS	97	56	
11 SHEEP, FEEDER LAMBS			
12 CHICKENS (INCL. HENS & BROILERS)	20	37	
13 TURKEYS			
14 OTHER PRODUCTIVE LIVESTOCK	81		8
15 TOTAL ALL PROD. LIVESTOCK	\$ 110927	164202	89351
16 LESS THE VALUE OF FEED FED TO LS	66286	90011	60261
17 RETURN OVER FEED FROM LIVESTOCK (15-16)	44641	74191	29090
18 CROP, SEED & FEED	62747	91141	59262
18A CROPS & SUPPLIES PURCHASED FOR RESALE (NET)	(-136)	(-267)	(-130)
19 COOPERATIVE PATRONAGE REFUNDS	898	1278	1056
20 MISC. FARM INCOME	2113	2271	2310
21 CUSTOM WORK ENTERPRISE	34	198	(-15)
22 TOTAL RETURNS & NET INCREASES (17+18+19+20+21)	\$ 110297	168811	91573
23 EXPENSES & NET DECREASES			
24 TRUCK & AUTO (FS)	\$ 4911	5468	5144
25 TRACTORS & CROP MACHINERY	19506	21950	24481
26 IRRIGATION EQUIPMENT	25	111	
27 ELECTRICITY	3004	4131	2766
28 LIVESTOCK EQUIPMENT	4884	6299	5133
29 BUILDINGS, FENCES & TILING	9450	11978	11147
30 BARE LAND			
31 MISC. LIVESTOCK EXPENSE	8129	10147	8566
32 LABOR-PAID, UNPAID, CUS WK, (EXCL CUS LBR)	4804	5442	7196
33 LABOR CHARGE FOR OTHER OP(S)	687	336	1268
34 PROPERTY TAX	5751	7144	6686
35 GENERAL FARM EXPENSE	2812	3225	3311
35A TELEPHONE EXPENSE	377	451	358
36 INTEREST ON FARM CAPITAL (7% PCT. CHG)	38763	43739	48883
37 TOTAL EXPENSES & NET DECREASES	\$ 103103	120419	124939
38 RET. TO OPS. LABOR & MGMT. (SINGLE OPR)	\$ 7193	48392	(-33366)
39 NUMBER OF FARM OPERATORS	1	1	1
40 FULL TIME OPERATOR EQUIVALENTS	1.18	1.24	1.15
41 RTRN. OPR. LBR. & MGMT./FULL TIME OPR.	6431	42167	(-29555)

TABLE 4 - HOUSEHOLD EXPENSE - 1984 - AVERAGE FARMS

ITEMS	AVERAGE OF 167 FARMS	PER ADULT EQUIV	30 HIGH PROFIT FARMS	PER ADULT EQUIV	30 LOW PROFIT FARMS	PER ADULT EQUIV
1 NUMBER OF PERSONS - FAMILY	4		4		4	
2 NUMBER OF ADULT EQUIVALENT - FAMILY	3.0		2.9		3.0	
3 CHURCH & WELFARE	\$ 1022	340.67	\$ 1295	446.55	1117	372.33
4 MEDICAL CARE & HEALTH INSURANCE	2285	761.67	2254	777.24	2279	759.67
5 FOOD & MEALS BOUGHT	3831	1277.00	3761	1296.90	3602	1200.67
6 OPERATING EXPENSE & SUPPLIES	1510	503.33	1709	589.31	1329	443.00
7 FURNISHINGS & EQUIPMENT	941	313.67	1434	494.48	783	261.00
8 CLOTHING & CLOTHING MATERIALS	1061	353.67	1085	374.14	1061	353.67
9 PERSONAL CARE, PERSONAL SPENDING	848	282.67	863	297.59	840	280.00
10 EDUCATION	383	127.67	420	144.83	437	145.67
11 RECREATION	667	222.33	885	305.17	524	174.67
12 GIFTS & SPECIAL EVENTS	810	270.00	780	268.97	984	328.00
12A PERSONAL INTEREST	112	37.33			65	21.67
13 PERSONAL SHARE TRUCK & AUTO EXPENSE	967	322.33	1083	373.45	1036	345.33
14 OPERATOR SHARE UPKEEP ON DWELLING	237	79.00	138	47.59	183	61.00
14A CASH RENT (PERSONAL)	11	3.67				
15 PERSONAL SHARE TELEPHONE & ELECTRIC EXP.	799	266.33	790	272.41	875	291.67
15A PERSONAL SHARE-GENERAL FARM EXPENSE	63	21.00	48	16.55	53	17.67
16 TOTAL CASH LIVING EXPENSE	\$ 15545	5181.67	16545	5705.17	15168	5056.00
17 PERSONAL SHARE NEW TRUCK & AUTO	592	197.33	1072	369.66	537	179.00
18 NEW DWELLING BOUGHT	896	298.67	887	305.86	2651	883.67
19 TAXES & OTHER DEDUCTIONS	1954	651.33	2811	969.31	3070	1023.33
20 LIFE INSURANCE	1525	508.33	2004	691.03	1732	577.33
21 TOTAL HOUSEHOLD & PERSONAL (16)THRU(20)	\$ 20511	6837.00	23318	8040.69	23158	7719.33
22 TOTAL FAMILY LIVING FROM THE FARM (33)	516	172.00	418	144.14	659	219.67
23 TOTAL CASH & NON-CASH EXP. (21) + (22)	\$ 21027	7009.00	23736	8184.83	23817	7939.00
23A PAID ON PERSONAL DEBT	88	29.33				
23B SAVINGS & INVESTMENTS (EXCE LIFE INSURANCE)	201	67.00	168	57.93	282	94.00
23C TOTAL COST/NON CASH FUNDS FOR PERSONAL USE	21316		23905		24098	

FAMILY LIVING FROM THE FARM

	QUANTITY	OPERATOR SHARE	QTY. OP.SHARE	QTY. OP.SHARE
25				
26 MILK & CREAM (QUARTS)	436	111	309	87
27 BEEF & BUFFALO (POUNDS)	478	283	283	175
28 PORK (POUNDS)	226	87	325	121
29 LAMB, MUTTON, GOAT (POUNDS)	4	2		
30 POULTRY, ALL FOWL (POUNDS)	2	1		
31 EGGS (DOZEN)	1	1	3	2
32 VEGETABLES, FRUITS, SPUDS, OTHER PRODUCE & FUEL		32		33
33 TOTAL FAMILY LIVING FROM THE FARM	\$	516	418	659

EXPLANATION OF RATIOS AND OTHER ITEMS IN TABLE 5

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

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

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

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

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

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

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

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

ITEM 36 - Inventoried Value of Farm Per Owned Acre is calculated by dividing the sum of the Dec. 31 inventory value of land, buildings and dwelling by total acres owned.

ITEM 37 - Inventoried Value of Farm Per Tillable Acre is calculated by dividing the sum of the Dec. 31 inventory value of land, buildings and dwelling by tillable acres owned.

ITEM 38 - Debt (all Sources) Per Acre Owned is calculated by dividing the total liabilities on Dec. 31 by total acres owned.

TABLE 5 - STATEMENT OF FINANCIAL POSITION-OPERATOR - 1984
FOR THOSE FARMS WITH A COMPLETE RECORD OF ALL ASSETS AND LIABILITIES

TABLE 5 - STATEMENT OF FINANCIAL POSITION-OPERATOR - 1984		AVERAGE OF 208 FARMS		40 HIGH PROFIT FARMS		40 LOW PROFIT FARMS	
FOR THOSE FARMS WITH A COMPLETE RECORD OF ALL ASSETS AND LIABILITIES		JAN 1	DEC 31	JAN 1	DEC 31	JAN 1	DEC 31
ITEMS							
1	TOTAL PRODUCTIVE LIVESTOCK	\$	55203	54934	\$	62793	67502
2	CROP, SEED & FEED		46965	49856		54512	62981
3	TOTAL POWER, MACH & EQUIP		48149	45816		56245	55390
4	LAND (ACRES OWNED 216.8)(till 182.6)		111122	116581		128229	137153
5	BUILDINGS, FENCES, ETC.		68963	65333		76744	71697
6	TOTAL FARM CAPITAL	\$	330401	332519	\$	378523	394723
7	NON-FARM ASSETS		20941	22404		27778	28982
7A	CASH ON HAND & IN BANK		5262	6017		2895	4629
7B	NON-FARM REAL ESTATE		1587	1630		500	500
8	DWELLING		22364	22749		30141	31031
9	TOTAL ASSETS	\$	380555	385319	\$	439837	459864
10	REAL ESTATE MORTGAGES		148523	152429		180027	187295
11	CHattel MORTGAGES		72565	77308		83521	79927
12	NOTES		21779	23852		19280	24429
13	ACCOUNTS PAYABLE		4756	7007		3460	5533
14	TOTAL LIABILITIES	\$	247623	260595	\$	286289	297184
15	FARMERS NET WORTH (9-14)	\$	132933	124724	\$	153548	162680
16	GAIN (OR LOSS) IN NET WORTH	\$		(-8209)	\$		9132
17	SUPPLEMENTARY MANAGEMENT INFORMATION						
18	RET. TO OPERATORS LABOR & MGMT. (6B/47)	\$	6244		\$	37133	(-25363)
19	RET. TO CAPITAL & FAMILY LABOR (6B/48)		5410			31873	(-25526)
20	NON-FARM INCOME						
21	OUTSIDE INVESTMENT INCOME		938			1227	1298
22	OTHER PERSONAL INCOME & INCOME TAX REFUND		4842			2558	7179
22A	SALE OF PERSONAL SHARE-DWELLING, AUTO & TRK		113				227
23	TOTAL NON-FARM INCOME	\$	5894			3785	8704
24	TOTAL FAMILY FARM & NON-FARM INCOME(19+23)	\$	11304			35657	(-16822)
25	TOTAL MONEY BORROWED (BUSINESS & PERSONAL)		82221			105348	117485
26	TOTAL PAID ON DEBT (PRINCIPAL-BUSINESS ONLY)		69425			94961	93523
27	TOTAL HOUSEHOLD & PERSONAL CASH/NON-CASH EXP.(4/23)		16907			19343	17769
28	RATIO: TOTAL FARM EXP TO TOTAL FARM RECEIPTS(O.S)			.961		.829	1.153
29	RATIO: TOTAL ASSETS TO TOTAL LIABILITIES		JAN 1	DEC 31		JAN 1	DEC 31
30	RATIO: NON-REAL ESTATE ASSETS/NON-REAL ESTATE LIABILITIES		1.537	1.479		1.536	1.547
31	RATIO: REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES		1.781	1.655		1.922	1.997
32	RATIO: NET WORTH TO TOTAL LIABILITIES		1.374	1.353		1.309	1.283
33	*RATIO: CASH OPERATING EXPENSES TO ADJUSTED TOTAL FARM SALES (O.S.)		.537	.479		.536	.547
34	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (W.F.)			.860		(O.S.)	.798
35	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (O.S.)			.339			.417
36	INVENTORIED VALUE OF FARM PER OWNED ACRE			.483			.563
37	INVENTORIED VALUE OF FARM PER TILLABLE ACRE			931			745
38	DEBT (ALL SOURCES) PER ACRE OWNED			1127			929
				1186			923
							1039
							1193
							1350

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

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

TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS - 1984

		AVERAGE OF 293 FARMS	59 MOST PROFITABLE	59 LEAST PROFITABLE
1	SALE OF LIVESTOCK & LIVESTOCK PRODUCTS			
2	DAIRY COWS	4047	3864	5110
3	DAIRY PRODUCTS	42646	49531	48763
4	OTHER DAIRY CATTLE	2787	2926	2857
5	BEEF BREEDING CATTLE	977	748	2523
6	BEEF FEEDER CATTLE	5400	4480	10120
7	HOGS COMPLETE & MIXED	37182	51809	28686
8	HOGS FINISHING	13490	18494	14272
9	HOGS PRODUCING WEANING PIGS	2118	4546	
10	SHEEP, GOATS & WOOL, FARM FLOCK	116	70	
11	SHEEP & WOOL, FEEDER LAMBS			
12	CHICKENS (INCLUDING HENS & BROILERS)	7		
13	TURKEYS			
14	EGGS	13	38	
15	OTHER PRODUCTIVE LIVESTOCK & PRODUCTS	6		
16	OTHER MISCELLANEOUS LIVESTOCK INCOME	1714	2347	1089
17	TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 110503	138853	113421
18	SALE OF CROPS			
19	WHEAT	304	715	239
19A	DURAM			
20	OTHER SMALL GRAINS	673	883	882
21	CORN	25144	35690	34707
22	SOYBEAN	16647	18736	25557
23	OTHER ROW CROPS	1094	1345	977
24	LEGUMES & OTHER FORAGE	519	547	448
25	GRASS SEED			
26	FRUITS & NUTS			
27	VEG. ROADSIDE MARKET & SPEC.			
28	NURSERY, TIMBER & OTHER	187		398
29	SET ASIDE ACRES-GOV. PAYMENTS	836	1358	286
29A	PIC ACRES	444	1886	207
29B	SALE OF CROPS & SUPPLIES PURCHASED FOR RESALE	246	688	207
30	TOTAL SALES FROM CROPS & SUPPLIES	\$ 46095	61847	63701
31	CAPITAL ASSETS SOLD (AUTO/TRK/MACH.)	528	619	304
31A	CAPITAL ASSETS SOLD (BLDGS. & IMPROV.)	251	685	15
31B	CAPITAL ASSETS SOLD (LAND)	625	26	2110
32	GAS TAX REFUND	65	72	87
33	INCOME FROM WORK OFF THE FARM	1466	3062	1073
34	CUSTOM WORK ENTERPRISE INCOME	127	351	188
35	PATRONAGE REFUNDS	877	1056	1169
36	MISCELLANEOUS FARM INCOME	2028	2216	2564
37	TOTAL FARM SALES	\$ 162563	208787	184632
38	INCREASE IN FARM CAPITAL	195	16082	
39	FAMILY LIVING FROM THE FARM	574	553	743
40	TOTAL FARM RECEIPTS (37)+(38)+(39)	\$ 163332	225422	185375
41	ADJUSTED TOTAL FARM SALES (37)-(31)	161159	207457	182203
42	TOTAL CASH FARM OPERATING EXP.	137678	166267	166987
43	NET CASH OPERATING INCOME (41-42)	23481	41190	15216

TABLE 6B - OPERATORS SHARE OF CASH EXPENSES - 1984

		AVERAGE OF 59 293 FARMS	MOST PROFITABLE	59 LEAST PROFITABLE
1	PURCHASE OF LIVESTOCK	\$		
2	DAIRY COWS	817	911	1169
3	OTHER DAIRY CATTLE	534	801	1003
4	BEEF BREEDING CATTLE	38		125
5	BEEF FEEDER CATTLE	1498	904	2839
6	HOGS COMPLETE	1436	1442	2263
7	HOGS FINISHING	4948	6373	5672
8	HOGS PRODUCING WEANING PIGS	176	123	
9	SHEEP, FARM FLOCK	8	3	
10	SHEEP & FEEDER LAMBS			
11	CHICKENS (INCLUDING HENS & BROILERS)	2	3	
12	TURKEYS			
13	OTHER PRODUCTIVE LIVESTOCK	24		
14	MISCELLANEOUS LIVESTOCK EXPENSE	7565	8549	8852
14A	PURCH. OF CROPS/SUPPLIES PURCHASED FOR RESALE	374	665	289
15	FEED BOUGHT	24023	32570	21988
16	FERTILIZER	9244	10858	11687
17	CHEMICALS	6202	7135	8242
18	OTHER CROP EXPENSE	10880	12036	13875
19	IRRIGATION OPERATION COSTS	11	16	
20	CUSTOM WORK ENT. OP. COSTS, INCL. LAB.	22	9	44
21	CUSTOM WORK HIRED	3896	4681	4763
22	REPAIR & UPKEEP OF LVSTK. EQUIPMENT	1596	1368	2181
23	REPAIR & UPKEEP OF FARM REAL ESTATE	1463	1955	2041
24	GAS, OIL & GREASE BOUGHT (FS)	5312	6085	6756
25	REPAIR & OP. MACH. TRAC. TRK. & AUTO (FS)	5980	7221	8142
26	REPAIR & UPKEEP OF IRRIG. EQUIPMENT			
27	REPAIR CUSTOM WORK ENTERPRISE	28	35	75
28	WAGES OF HIRED LABOR	3771	4879	5135
29	PERSONAL PROP. & REAL ESTATE TAXES	3093	3795	4541
30	CASH RENT	12682	15470	15559
31	GENERAL FARM EXPENSES	2712	2929	3504
32	TELEPHONE EXPENSE (FS)	361	430	384
33	ELECTRICITY EXPENSE (FS)	2810	3588	3087
34	INTEREST ACTUALLY PAID	26173	31432	32771
35	TOTAL CASH OPERATING EXPENSE	\$ 137678	166267	166987
36	POWER CROP & GEN. MACH. BOUGHT (FS)	8801	10522	9577
37	IRRIGATION EQUIPMENT BOUGHT			
38	CUSTOM WORK EQUIPMENT BOUGHT			
39	LIVESTOCK EQUIPMENT BOUGHT	1584	2086	1438
40	NEW REAL ESTATE & IMPROVEMENT	4253	5404	4508
40A	NEW REAL ESTATE - LAND	4916	6076	9099
41	TOTAL FARM PURCHASES (35) THRU (40)	\$ 157232	190356	191609
42	DECREASE IN FARM CAPITAL			18825
43	INTEREST ON FARM CAPITAL (7% OPPORTUNITY CHG)	(-163)	(-3859)	2758
44	UNPAID FAMILY LABOR	669	530	1564
45	BOARD FURNISHED HIRED LABOR	96	152	197
46	TOTAL FARM EXPENSE (41) THRU (45)	\$ 157834	187180	214953
47	RETURN TO OP. LAB. & MGMT. (6A/40)-(46)	\$ 5498	38242	(-29578)
48	RETURN TO CAPITAL & FAM. LAB. (47+44+43)	\$ 6004	34913	(-25256)

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

MOST COMMON PRICES USED FOR FEED IN THE 1984 REPORT

FARM GROWN FEEDS	PASTURE PER HEAD PER MONTH	
	GREEN CHOP & ROTATIONAL PASTURE	PERMANENT PASTURE
CORN	2.90	
OATS	1.50	
ALF. HAY	60.00	
CORN SIL.	21.00	
Cows	\$ 10.00	7.00
Young Cattle	5.00	3.50
Hogs	1.25	.88
Pigs (under 6 months)	.63	.44
Sheep	1.81	1.28
Lambs	.91	.64

EXPLANATION OF WORK UNITS

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

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

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

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

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

MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY

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

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

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

TABLE 8 - MEASURES OF FARM ORGANIZATION WHOLE FARM - 1984

		AVERAGE OF 293 FARMS	59 MOST PROFITABLE	59 LEAST PROFITABLE
1	RETURN TO OPERATORS LABOR & MANAGEMENT	\$ 7193	48392	-33366
2	CROP YIELD INDEX	100.0	93.7	98.3
3	PERCENT TILLABLE LAND IN HIGH RET CROPS	91.1	92.2	89.4
4	GROSS RETURN PER TILLABLE ACRE EXC. PAST	\$ 260.76	274.87	248.53
5	RETURN PER \$100 FEED FED PROD. LVSTK INDEX	100.0	108.6	91.4
6	LVSTK UNITS PER 100 ACRES*	33.20	39.84	23.22
7	SIZE OF BUSINESS IN WORK UNITS	556.59	745.25	540.06
8	WORK UNITS PER WORKER	333.29	416.34	282.75
9	POW., MACH., EQ., BLDG. EXP/WORK UNIT	\$ 75.16	67.27	90.20
10	FARM CAPITAL INVESTMENT/WORKER	331595	349078	365620
11	INDEX OF RETURN PER \$100 FEED FED			
12	6100A BEEF BREEDING FARM, WHOLE HERD, COMM.	100.0	146.2	99.3
13	6140A BEEF FEEDERS, FEEDLOT	100.0	105.5	82.7
14	6290A DAIRY COWS, COMMERCIAL, GEN.	100.0	109.8	90.3
15	6310A OTHER DAIRY, COMM., REPLACEMENT	100.0	113.1	74.3
16	6318A OTHER DAIRY, REPL. & FEED STOCK	100.0	116.5	100.3
17	6470A HOGS, FARROW, FINISH, GENERAL	100.0	105.0	93.3
18	6490A HOGS, FINISHING	100.0	103.9	92.5
19	6510A HOGS, WEANING PIG PRODUCTION	100.0	113.3	
20	6670A SHEEP, FARM, COMMERCIAL	100.0		
21	NUMBER OF ANIMAL UNITS	124.43	181.11	101.17
22	WORK UNITS			
23	CROPS	183.26	224.97	209.12
24	PRODUCTIVE LIVESTOCK	356.56	480.93	325.88
25	OTHER PRODUCTIVE WORK UNITS	16.77	39.35	5.06
26	EXPENSES PER WORK UNIT			
27	TRACTOR & CROP MACHINERY EXPENSE	\$ 35.13	29.72	45.37
28	FARM SHARE OF AUTO & TRUCK EXPENSE	\$ 8.83	7.37	9.53
29	FARM SHARE OF ELECTRIC EXPENSE	\$ 5.40	5.57	5.13
30	LIVESTOCK EQUIPMENT EXPENSE	\$ 8.79	8.49	9.51
31	BLDG., FENCE & TILING EXPENSE	\$ 17.00	16.14	20.66
31A	OTHER EXPENSE PER WORK UNIT (INC. CUSTOM ENT)--	--	--	
31B	GENRL FRM TELE/OTHR UTILITIES EXCEPT ELECT.	\$ 5.73	4.93	6.79
31C	HIRED LABOR	\$ 6.96	7.30	8.97
32	TRACT. & CROP MACH. EXP/CROP ACRE**	\$ 53.25	49.62	57.37
33	FARM POWER & MACH. COST ALLOCATED TO LVSTK	\$ 3693.53	4218.37	3307.88
34	BLDG., FENCING & TILING COST ALLOCATED TO CROPS	\$ 3503.94	3879.16	4747.05
35	*ACRES INCLUDE ALL TILLABLE LAND, NON-TILLABLE HAY AND PASTURE			
36	**ACRES INCLUDE ALL TILLABLE LAND PLUS ACRES IN NON-TILLABLE HAY			

16
THERMOMETER CHART

Using your figures from Table 8, locate your standing with respect to the various measures of farm organization and management efficiency. The averages for the farm included in this summary are located between the dotted lines across the center of the chart.

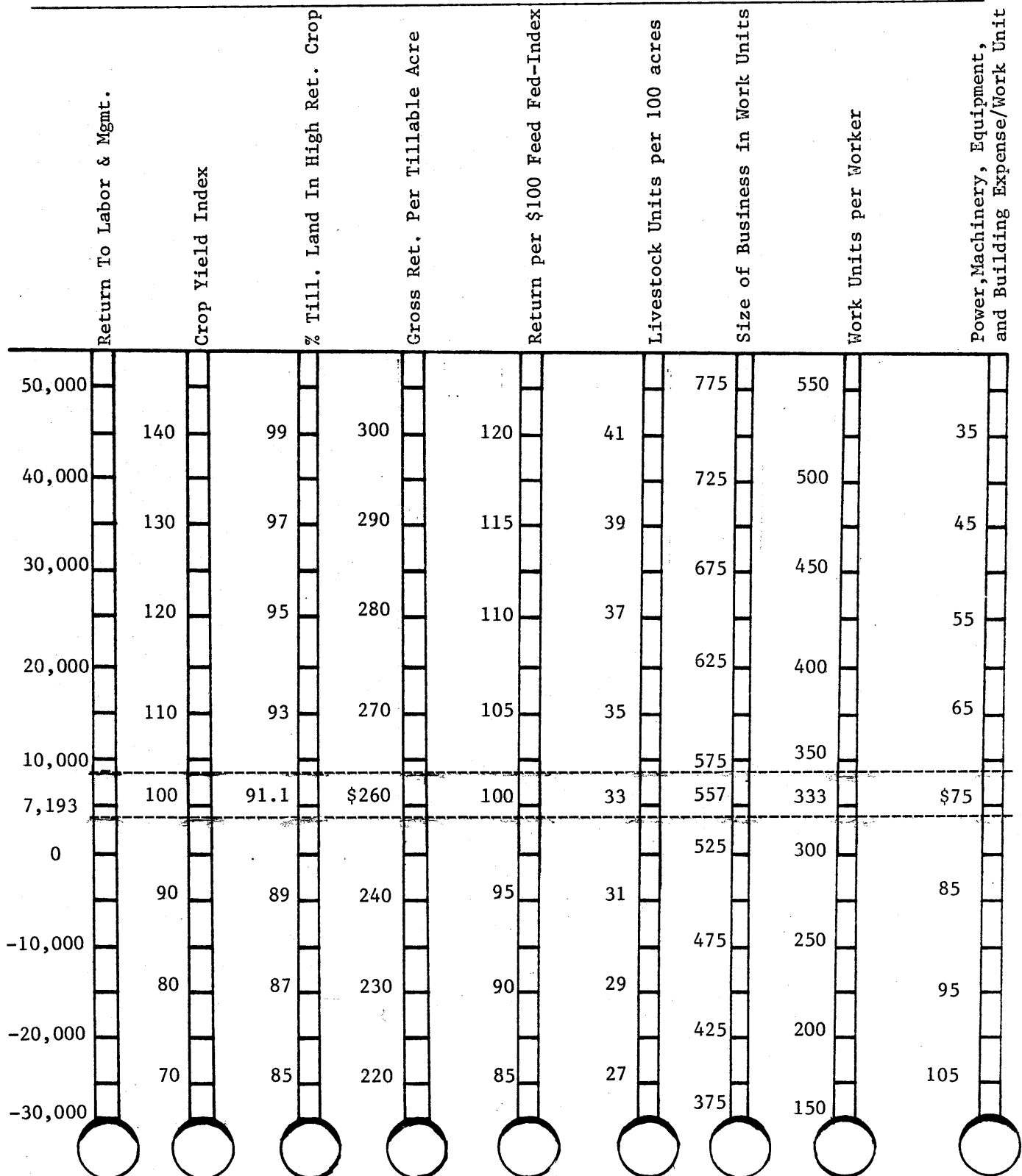


TABLE 9 - CROP ACRES - 1984

	AVERAGE OF 292 FARMS	59 MOST PROFITABLE	59 LEAST PROFITABLE
TOTAL SMALL GRAIN & CANNING PEAS	18.7	18.8	17.9
TOTAL ROW CROP	289.3	337.5	302.5
TOTAL LEGUMES INCLUDING SEED	48.3	49.3	58.0
TOTAL OTHER HAY	.3	.2	.3
TOTAL SILAGE & FODDER	15.3	16.4	19.3
TOTAL TILLABLE PASTURE	2.4	1.2	5.5
TOTAL GRASS CROPS	.1		.4
TOTAL FALLOW & IDLE LAND	16.7	18.8	22.8
TOTAL TILLABLE LAND*	391.1	442.2	426.7
TOTAL NON-TILLABLE HAY & PASTURE	9.6	12.3	9.0
WILD HAY NOT HARV (NON-TILL)	.6	.2	.8
PASTURE NOT HARVESTED	6.3	6.4	8.2
TIMBER NOT HARVESTED	10.1	16.1	8.7
ROAD AND WASTE	12.3	12.9	13.5
FARMSTEAD	8.2	8.2	8.2
TOTAL LAND NOT HARVESTED*	37.5	43.8	39.4
TOTAL NON-TILL LAND	47.1	56.1	48.4
TOTAL LAND IN FARM OR RANCH*	438.2	498.3	475.1

SUPPLEMENTARY MANAGEMENT INFORMATION

	AVERAGE of 292 FARMS	59 MOST PROFITABLE FARMS	59 LEAST PROFITABLE FARMS
PERCENT LAND TILLABLE	89.3	88.7	89.8
PERCENT LAND IN HIGH RETURN CROPS	90.9	92.2	89.4
*FERTILIZER COST PER ACRE	29.07	30.69	28.69
*CROP CHEMICALS PER ACRE	19.40	19.98	19.22
*SEED & OTHER COSTS PER ACRE	31.90	32.68	30.27
*GAS,DIESEL & LUBRICANTS PER ACRE	16.86	17.32	17.03
*REPAIR & MAINT. COST/ACRE	17.83	18.22	18.85

*TILLABLE LAND (-) TILLABLE PASTURE, FALLOW & IDLE LAND

AVERAGE YIELDS (FROM TABLE 10)

CROP	NUMBER OF FARMS GROWING	CROPS RANK	AVERAGE ALL FARMS GROWING CROP	20% HIGH YIELD	20% LOW YIELD
OATS	171	D	70.5	86.6	53.6
WHEAT (SPRING)	21	C	43.1	52.6	37.6
CANNING CORN	16	C	\$274.97	-	-
CANNING PEAS	24	A	\$240.81	-	-
CORN, GRAIN	357	A	122.7	141.7	105.1
SOYBEANS	277	A	34.3	40.8	25.7
ALFALFA HAY	233	B	4.1	5.4	2.8
CORN SILAGE	153	A	17.5	23.6	12.6
GRAIN SILAGE	24	C	4.7	6.4	2.3
LEGUME PASTURE	40	B	\$58.62	-	-
NON TILL PASTURE	65	-	\$17.44	-	-
SET ASIDE ACRES	208	A	\$207.80	-	-
LAND RENTED OUT	20	B	77.50	-	-

CROP TABLES - CROPS ANALYSIS

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

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

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

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

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

TABLE 10 - CROP DATA FOR OATS, FEED - 0072

		AVERAGE OF 171 FARMS	34 FARMS HIGH IN RET. OVER DIR. COSTS	34 FARMS LOW IN RET. OVER DIR. COSTS
1	ACRES	22.1	23.8	19.4
2	YIELD	70.5	86.6	53.6
3	VALUE PER PRODUCTION UNIT	1.50	1.51	1.50
4	CROP PRODUCT RETURN	\$ 105.70	130.71	80.41
5	OTHER CROP INCOME	38.42	77.14	15.00
6	TOTAL CROP RETURN	\$ 144.12	207.85	95.41
7	DIRECT COSTS			
8	FERTILIZER	\$ 4.80	3.28	8.92
9	CHEMICALS	.50	1.05	.82
10	SEED	10.41	10.00	11.39
10A	CROP DRYING			
10B	OTHER EXPENSE	2.81	2.73	2.94
11	SPECIAL HIRED LABOR			
12	CUSTOM WORK HIRED	6.92	3.57	11.55
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 25.44	20.63	35.62
15	RETURN OVER DIRECT COSTS (6-14)	\$ 118.68	187.22	59.79
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 14.18	14.38	12.12
18	FARM POWER & MACHINERY-OPERATION	17.38	16.56	17.40
19	IRRIGATION EQUIPMENT-OWNERSHIP			
20	LAND COSTS	83.43	87.50	81.00
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	4.33	4.70	3.75
23	TOTAL ALLOCATED COSTS	\$ 119.32	123.14	114.27
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ (-.64)	64.08	(-54.48)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27	POWER COST ALLOCATION FACTOR	1.00	1.01	.99
28	TOTAL LISTED COST PER UNIT OF PROD.	2.05	1.66	2.80
29	RETURN OVER LISTED COSTS PER UNIT	(-.01)	.74	(-1.02)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	96.51	95.21	99.93
30A	ESTIMATED TOTAL MACHINE COST/ACRE	40.51	38.02	40.97
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 144.76	143.77	149.89
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	\$ 3.39	2.76	3.39
33A	BUILDINGS, FENCES & TILING COSTS			
34	INTEREST ALLOCATION	.....	.....	.....
35	OTHER COSTS NOT LISTED	.....	.....	.....
36	TOTAL COSTS	.....	.....	.....
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 1.75	1.80	1.68
40	QUANTITY SOLD (OPERATORS SHARE)	591.7	944.5	265.5

*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 (SPRING) - 0172

		AVERAGE OF 21 FARMS	10 FARMS HIGHEST IN RETURN OVER DIR. COSTS	10 FARMS LOWEST IN RETURN OVER DIR. COSTS
1	ACRES	32.4	24.3	42.7
2	YIELD	43.1	52.6	37.6
3	VALUE PER PRODUCTION UNIT	3.32	3.45	3.20
4	CROP PRODUCT RETURN	\$ 142.93	181.60	120.35
5	OTHER CROP INCOME	23.36	53.70	5.48
6	TOTAL CROP RETURN	\$ 166.29	235.30	125.83
7	DIRECT COSTS			
8	FERTILIZER	\$ 11.98	17.74	8.41
9	CHEMICALS	1.91	2.14	1.78
10	SEED	12.41	15.31	10.56
10A	CROP DRYING	.15		.23
10B	OTHER EXPENSE	2.22	2.39	2.01
11	SPECIAL HIRED LABOR			
12	CUSTOM WORK HIRED	7.81	13.05	5.01
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 36.48	50.63	28.00
15	RETURN OVER DIRECT COSTS (6-14)	\$ 129.81	184.67	97.83
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 13.07	19.88	9.19
18	FARM POWER & MACHINERY-OPERATION	16.38	16.25	16.47
19	IRRIGATION EQUIPMENT-OWNERSHIP			
20	LAND COSTS	80.81	95.50	69.80
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	3.55	4.98	2.74
23	TOTAL ALLOCATED COSTS	\$ 113.81	136.61	98.20
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ 16.00	48.06	(-.37)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27	POWER COST ALLOCATION FACTOR	1.00	1.00	1.00
28	TOTAL LISTED COST PER UNIT OF PROD.	3.49	3.56	3.36
29	RETURN OVER LISTED COSTS PER UNIT	.37	.91	(-.01)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	\$ 45.27	54.27	39.44
30A	ESTIMATED TOTAL MACHINE COST/ACRE	\$ 38.21	49.81	31.74
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 150.29	187.24	126.20
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	\$ 3.15	2.90	2.63
33A	BUILDINGS, FENCES & TILING COSTS			
34	INTEREST ALLOCATION	.....	.....	.....
35	OTHER COSTS NOT LISTED	.....	.....	.....
36	TOTAL COSTS	.....	.....	.....
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 3.41	3.46	3.38
40	QUANTITY SOLD (OPERATORS SHARE)	1229.9	1083.8	1454.4

*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 CANNING CORN AND CANNING PEAS - 1984

		0211	0340
		CANNING CORN	CANNING PEAS
		AVERAGE OF	AVERAGE OF
		16 FARMS	24 FARMS
1	ACRES	64.8	39.4
2	YIELD	274.97	240.81
3	VALUE PER PRODUCTION UNIT	1.00	1.00
4	CROP PRODUCT RETURN	\$ 274.97	240.81
5	OTHER CROP INCOME	1.25	4.06
6	TOTAL CROP RETURN	\$ 276.22	244.87
7	DIRECT COSTS		
8	FERTILIZER	\$ 46.03	12.46
9	CHEMICALS	23.16	4.70
10	SEED	1.70	2.31
10A	CROP DRYING		
10B	OTHER EXPENSE	4.03	5.79
11	SPECIAL HIRED LABOR		
12	CUSTOM WORK HIRED	1.82	.79
13	IRRIGATION OPERATION	.14	.15
14	TOTAL DIRECT COSTS	\$ 76.88	26.20
15	RETURN OVER DIRECT COSTS (6-14)	\$ 199.34	218.67
16	ALLOCATED COSTS (DIRECT & FIXED)		
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 22.94	17.24
18	FARM POWER & MACHINERY-OPERATION	21.77	19.77
19	IRRIGATION EQUIPMENT-OWNERSHIP		
20	LAND COSTS	85.06	86.82
21	MISCELLANEOUS COSTS		
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	7.29	4.44
23	TOTAL ALLOCATED COSTS	\$ 137.06	128.27
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ 62.28	90.40
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	WORK UNITS ASSIGNED PER ACRE	.50	.40
27	POWER COST ALLOCATION FACTOR	.94	.95
28	TOTAL LISTED COST PER UNIT OF PROD.	.78	.64
29	RETURN OVER LISTED COSTS PER UNIT	.23	.38
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	213.94	154.47
30A	ESTIMATED TOTAL MACHINE COST/ACRE	53.21	41.98
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 213.94	154.47
32	OTHER POSSIBLE COSTS NOT LISTED		
33	UTILITIES & OTHER GENERAL FARM EXPENSES	\$ 9.60	4.52
33A	BUILDINGS, FENCES & TILING COSTS	\$	
34	INTEREST ALLOCATION	.....	.....
35	OTHER COSTS NOT LISTED		
36	TOTAL COSTS	.....	.....
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$	
40	QUANTITY SOLD (OPERATORS SHARE)		

*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT OR LAND
 LINES 13, 17, 18 & 22 WERE ALLOCATED TO THIS CROP BY SPECIAL FORMULA

TABLE 10 - CROP DATA FOR CORN, GRAIN - 1984

		AVERAGE OF 357 FARMS	71 FARMS HIGHEST IN RET. OVER DIR. COSTS	71 FARMS LOWEST IN RET. OVER DIR. COSTS
1	ACRES	150.3	124.7	103.1
2	YIELD	122.7	141.7	105.1
3	VALUE PER PRODUCTION UNIT	2.50	2.50	2.50
4	CROP PRODUCT RETURN	\$ 306.69	354.31	262.64
5	OTHER CROP INCOME	11.52	18.08	6.83
6	TOTAL CROP RETURN	\$ 318.21	372.39	269.47
7	DIRECT COSTS			
8	FERTILIZER	\$ 48.12	45.33	51.57
9	CHEMICALS	22.86	22.21	23.49
10	SEED	20.98	21.57	21.46
10A	CROP DRYING	14.72	12.57	16.61
10B	OTHER EXPENSE	6.21	5.76	8.74
11	SPECIAL HIRED LABOR	.14	.06	.18
12	CUSTOM WORK HIRED	6.09	4.11	11.80
13	IRRIGATION OPERATION	.03	.02	.
14	TOTAL DIRECT COSTS	\$ 119.15	111.63	133.85
15	RETURN OVER DIRECT COSTS (6-14)	\$ 199.06	260.76	135.62
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 25.31	31.94	23.05
18	FARM POWER & MACHINERY-OPERATION	28.16	29.21	29.46
19	IRRIGATION EQUIPMENT-OWNERSHIP	.09	.06	
20	LAND COSTS	88.04	93.20	80.79
21	MISCELLANEOUS COSTS	.11		
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	7.40	8.55	5.98
23	TOTAL ALLOCATED COSTS	\$ 149.11	162.96	139.28
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ 49.95	97.80	(-3.66)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.55	.55	.55
27	POWER COST ALLOCATION FACTOR	.99	.99	.99
28	TOTAL LISTED COST PER UNIT OF PROD.	2.19	1.94	2.60
29	RETURN OVER LISTED COSTS PER UNIT	.41	.69	(-.04)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	107.30	109.84	109.25
30A	ESTIMATED TOTAL MACHINE COST/ACRE	64.93	72.44	66.36
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 268.26	274.59	273.13
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	\$ 6.09	4.87	5.10
33A	BUILDINGS, FENCES & TILING COSTS			
34	INTEREST ALLOCATION	.....	....	....
35	OTHER COSTS NOT LISTED	.....	....	....
36	TOTAL COSTS	.....	....	....
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 2.81	2.83	2.72
40	QUANTITY SOLD (OPERATORS SHARE)	7471.3	5620.6	4074.5

*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 - 0291

		AVERAGE OF 277 FARMS	55 FARMS HIGHEST IN RETURN OVER DIR. COSTS	55 FARMS LOWEST IN RETURN OVER DIR. COSTS
1	ACRES	103.8	94.6	64.9
2	YIELD	34.3	40.8	25.7
3	VALUE PER PRODUCTION UNIT	5.80	5.81	5.78
4	CROP PRODUCT RETURN	\$ 199.20	236.77	148.81
5	OTHER CROP INCOME	2.85	7.12	.14
6	TOTAL CROP RETURN	\$ 202.05	243.89	148.95
7	DIRECT COSTS			
8	FERTILIZER	\$ 3.75	5.31	4.18
9	CHEMICALS	25.39	25.94	29.77
10	SEED	13.65	12.21	15.78
10A	CROP DRYING	.14	.24	.08
10B	OTHER EXPENSE	14.87	10.50	17.64
11	SPECIAL HIRED LABOR	.47	.12	.29
12	CUSTOM WORK HIRED	3.52	1.86	6.13
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 61.79	56.18	73.87
15	RETURN OVER DIRECT COSTS (6-14)	\$ 140.26	187.71	75.08
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 19.95	21.01	18.28
18	FARM POWER & MACHINERY-OPERATION	22.60	22.54	22.30
19	IRRIGATION EQUIPMENT-OWNERSHIP			
20	LAND COSTS	89.39	97.05	78.31
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	5.61	6.18	4.95
23	TOTAL ALLOCATED COSTS	\$ 137.55	146.78	123.84
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ 2.71	40.93	(-48.76)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.45	.45	.45
27	POWER COST ALLOCATION FACTOR	1.00	1.00	.99
28	TOTAL LISTED COST PER UNIT OF PROD.	5.80	4.98	7.68
29	RETURN OVER LISTED COSTS PER UNIT	.08	1.00	(-1.89)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	34.37	34.93	34.21
30A	ESTIMATED TOTAL MACHINE COST/ACRE	50.51	50.97	49.62
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 199.34	202.96	197.71
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	\$ 5.02	4.52	4.09
33A	BUILDINGS, FENCES & TILING COSTS			
34	INTEREST ALLOCATION	.....	.....	.....
35	OTHER COSTS NOT LISTED	.....	.....	.....
36	TOTAL COSTS	.....	.....	.....
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 6.85	7.26	6.73
40	QUANTITY SOLD (OPERATORS SHARE)	2396.8	2807.3	1147.3

*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 - 0401

		AVERAGE OF 233 FARMS	47 FARMS HIGHEST IN RETURN OVER DIR. COSTS	47 FARMS LOWEST IN RETURN OVER DIR. COSTS
1	ACRES	59.5	71.8	48.9
2	YIELD	4.1	5.4	2.8
3	VALUE PER PRODUCTION UNIT	61.92	63.62	60.99
4	CROP PRODUCT RETURN	\$ 256.00	342.02	169.63
5	OTHER CROP INCOME	.32	.71	.06
6	TOTAL CROP RETURN	\$ 256.32	342.73	169.69
7	DIRECT COSTS			
8	FERTILIZER	\$ 13.92	11.59	12.72
9	CHEMICALS	.66	.64	1.17
10	SEED	10.02	7.55	12.99
10A	CROP DRYING	.02		
10B	OTHER EXPENSE	3.87	2.66	3.74
11	SPECIAL HIRED LABOR	.34	.06	1.02
12	CUSTOM WORK HIRED	4.61	5.03	5.75
13	IRRIGATION OPERATION	.08	.14	.29
14	TOTAL DIRECT COSTS	\$ 33.52	27.67	37.68
15	RETURN OVER DIRECT COSTS (6-14)	\$ 222.80	315.06	132.01
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 28.43	30.68	23.52
18	FARM POWER & MACHINERY-OPERATION	32.80	33.10	27.51
19	IRRIGATION EQUIPMENT-OWNERSHIP	.25	.38	.94
20	LAND COSTS	84.44	86.38	83.81
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	8.59	9.35	7.25
23	TOTAL ALLOCATED COSTS	\$ 154.51	159.89	143.03
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ 68.29	155.17	(-11.02)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.60	.60	.60
27	POWER COST ALLOCATION FACTOR	.98	.99	.95
28	TOTAL LISTED COST PER UNIT OF PROD.	45.47	34.89	64.97
29	RETURN OVER LISTED COSTS PER UNIT	16.52	28.87	(-3.96)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	3.04	2.95	2.96
30A	ESTIMATED TOTAL MACHINE COST/ACRE	72.89	76.49	62.12
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 188.03	187.56	180.71
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	\$ 7.26	5.88	6.45
33A	BUILDINGS, FENCES & TILING COSTS			
34	INTEREST ALLOCATION	.....	.....	.....
35	OTHER COSTS NOT LISTED	.....	.....	.....
36	TOTAL COSTS	.....	.....	.....
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 60.11	57.79	55.60
40	QUANTITY SOLD (OPERATORS SHARE)	8.8	6.8	11.6

*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 - 0720 - 1984

	AVERAGE OF 153 FARMS	31 FARMS HIGHEST IN RETURN OVER DIR. COSTS	31 FARMS LOWEST IN RETURN OVER DIR. COSTS
1 ACRES	24.1	18.0	27.0
2 YIELD	17.5	23.6	12.6
3 VALUE PER PRODUCTION UNIT	19.88	20.00	19.39
4 CROP PRODUCT RETURN	\$ 348.09	471.11	243.44
5 OTHER CROP INCOME	3.73	7.11	1.81
6 TOTAL CROP RETURN	\$ 351.82	478.22	245.25
7 DIRECT COSTS			
8 FERTILIZER	\$ 42.07	44.94	38.52
9 CHEMICALS	21.87	23.50	22.74
10 SEED	20.29	22.78	19.11
10A CROP DRYING	.12		
10B OTHER EXPENSE	6.06	5.61	5.37
11 SPECIAL HIRED LABOR	.08		
12 CUSTOM WORK HIRED	6.56	5.56	9.19
13 IRRIGATION OPERATION	.04		.11
14 TOTAL DIRECT COSTS	\$ 97.09	102.39	95.04
15 RETURN OVER DIRECT COSTS (6-14)	\$ 254.73	375.83	150.21
16 ALLOCATED COSTS (DIRECT & FIXED)			
17 FARM POWER & MACHINERY-OWNERSHIP	\$ 31.06	32.72	27.34
18 FARM POWER & MACHINERY-OPERATION	33.49	35.43	29.60
19 IRRIGATION EQUIPMENT-OWNERSHIP	.08		.33
20 LAND COSTS	84.80	90.39	78.23
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH. & EQUIP. INVESTMENT	9.04	9.38	7.45
23 TOTAL ALLOCATED COSTS	\$ 158.47	167.92	142.95
24 RETURN OVER ALL LISTED COSTS (6-31)	\$ 96.26	207.91	7.26
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.60	.60	.60
27 POWER COST ALLOCATION FACTOR	1.00	1.00	.99
28 TOTAL LISTED COST PER UNIT OF PROD.	14.59	11.48	18.95
29 RETURN OVER LISTED COSTS PER UNIT)	5.50	8.83	.58
30 BREAKEVEN YIELD/UNIT OF PRODUCTION	12.86	13.52	12.27
30A ESTIMATED TOTAL MACHINE COST/ACRE	77.97	81.24	70.52
31 TOTAL LISTED COSTS PER ACRE (14+23)	\$ 255.56	270.31	237.99
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES	7.47	6.14	6.68
33A BUILDINGS, FENCES & TILING COSTS	\$		
34 INTEREST ALLOCATION	.....	.....	.....
35 OTHER COSTS NOT LISTED	.....	.....	.....
36 TOTAL COSTS	.....	.....	.....
39 AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 18.33	25.56	
40 QUANTITY SOLD (OPERATORS SHARE)	1.2	.9	

*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT

TABLE 10 - CROP DATA FOR GRAIN SILAGE - 0750 - 1984

	AVERAGE OF 24 FARMS	12 FARMS HIGHEST IN RETURN OVER DIR. COSTS	12 FARMS LOWEST IN RETURN OVER DIR. COSTS
1 ACRES	16.1	18.1	14.2
2 YIELD	4.7	6.4	2.3
3 VALUE PER PRODUCTION UNIT	19.17	20.00	18.33
4 CROP PRODUCT RETURN	89.32	128.18	42.61
5 OTHER CROP INCOME	8.14	12.15	3.03
6 TOTAL CROP RETURN	\$ 97.46	140.33	45.64
7 DIRECT COSTS			
8 FERTILIZER	\$ 4.22	4.31	4.01
9 CHEMICALS			
10 SEED	12.17	14.64	8.94
10A CROP DRYING			
10B OTHER EXPENSE	.37	.33	.42
11 SPECIAL HIRED LABOR			
12 CUSTOM WORK HIRED	1.12	1.38	.85
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	\$ 17.88	20.66	14.22
15 RETURN OVER DIRECT COSTS (6-14)	\$ 79.58	119.67	31.42
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	\$ 27.92	35.26	18.36
18 FARM POWER & MACHINERY-OPERATION	22.54	23.40	21.27
19 IRRIGATION EQUIPMENT-OWNERSHIP			
20 LAND COSTS	88.54	87.33	89.75
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH. & EQUIP. INVESTMENT	7.13	9.05	4.63
23 TOTAL ALLOCATED COSTS	\$ 146.13	155.04	134.01
24 RETURN OVER ALL LISTED COSTS (6-31)	\$ (-66.55)	(-35.37)	(-102.59)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.40	.40	.40
27 POWER COST ALLOCATION FACTOR	1.00	1.00	1.00
28 TOTAL LISTED COST PER UNIT OF PROD.	35.20	27.42	63.79
29 RETURN OVER LISTED COSTS PER UNIT	(-14.28)	(-5.53)	(-44.15)
30 BREAK EVEN YIELD/UNIT OF PRODUCTION	8.56	8.79	8.09
30A ESTIMATED TOTAL MACHINE COST/ACRE	58.34	68.63	44.83
31 TOTAL LISTED COSTS PER ACRE (14+23)	\$ 164.01	175.70	44.83
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES	\$ 5.54	4.04	5.76
33A BUILDINGS, FENCES & TILING COSTS			
34 INTEREST ALLOCATION	.....	.....	.....
35 OTHER COSTS NOT LISTED	.....	.....	.....
36 TOTAL COSTS	.....	.....	.....
39 AVERAGE PRICE RECVD. PER UNIT SOLD	\$		
40 QUANTITY SOLD (OPERATORS SHARE)			

*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT
 LINES 13, 17, 18 & 22 WERE ALLOCATED TO THIS CROP BY SPECIAL FORMULA

TABLE 10 - CROP DATA FOR LEGUME AND NON-TILL. PASTURE 1984

		0810 LEGUME PASTURE AVERAGE OF 40 FARMS	0860 NON-TILL PASTURE AVERAGE OF 65 FARMS
1	ACRES	15.9	42.9
2	YIELD	58.62	12.38
3	VALUE PER PRODUCTION UNIT	1.00	1.00
4	CROP PRODUCT RETURN	\$ 58.62	12.38
5	OTHER CROP INCOME	2.83	
6	TOTAL CROP RETURN	\$ 61.45	12.38
7	DIRECT COSTS		
8	FERTILIZER	\$ 4.06	1.17
9	CHEMICALS	.26	.08
10	SEED	.52	
10A	CROP DRYING		
10B	OTHER EXPENSE		.08
11	SPECIAL HIRED LABOR		
12	CUSTOM WORK HIRED	.32	.08
13	IRRIGATION OPERATION		
14	TOTAL DIRECT COSTS	\$ 5.16	1.41
15	RETURN OVER DIRECT COSTS (6-14)	\$ 56.29	10.97
16	ALLOCATED COSTS (DIRECT & FIXED)		
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 2.31	.50
18	FARM POWER & MACHINERY-OPERATION	2.67	.46
19	IRRIGATION EQUIPMENT-OWNERSHIP		
20	LAND COSTS	70.53	29.09
21	MISCELLANEOUS COSTS		
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	.62	.13
23	TOTAL ALLOCATED COSTS	\$ 76.13	30.18
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ (-19.84)	(-19.21)
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	WORK UNITS ASSIGNED PER ACRE	.05	.01
27	POWER COST ALLOCATION FACTOR	.87	.52
28	TOTAL LISTED COST PER UNIT OF PROD.	1.40	1.30
29	RETURN OVER LISTED COSTS PER UNIT	(-.31)	(-.48)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	85.57	47.86
30A	ESTIMATED TOTAL MACHINE COST/ACRE	5.81	1.14
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 81.29	31.59
32	OTHER POSSIBLE COSTS NOT LISTED		
33	UTILITIES & OTHER GENERAL FARM EXPENSES \$	0.54	0.13
33A	BUILDINGS, FENCES & TILING COSTS		
34	INTEREST ALLOCATION	.....	.....
35	OTHER COSTS NOT LISTED	.....	.....
36	TOTAL COSTS	.....	.....
39	AVERAGE PRICE RECVD. PER UNIT SOLD		
40	QUANTITY SOLD (OPERATORS SHARE)		

*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT

TABLE 10 - CROP DATA FOR SET ASIDE ACRES AND LAND RENTED OUT - 1984

		1994 SET ASIDE ACRES OF 20 FARMS	1997 LAND RENTED AVERAGE OF 20 FARMS
1	ACRES	20.1	44.7
2	YIELD	207.8	77.5
3	VALUE PER PRODUCTION UNIT	1.00	1.00
4	CROP PRODUCT RETURN	\$ 207.76	77.47
5	OTHER CROP INCOME	35.87	1.57
6	TOTAL CROP RETURN	\$ 243.63	79.04
7	DIRECT COSTS		
8	FERTILIZER	\$.65	.96
9	CHEMICALS	1.11	
10	SEED	2.76	.16
10A	CROP DRYING		
10B	OTHER EXPENSE	.90	
11	SPECIAL HIRED LABOR		
12	CUSTOM WORK HIRED	.25	.05
13	IRRIGATION OPERATION		
14	TOTAL DIRECT COSTS	\$ 237.96	77.87
15	RETURN OVER DIRECT COSTS (6-14)	\$	
16	ALLOCATED COSTS		
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 9.32	1.86
18	FARM POWER & MACHINERY-OPERATION	10.06	2.20
19	IRRIGATION EQUIPMENT-OWNERSHIP		
20	LAND COSTS	88.87	79.15
21	MISCELLANEOUS COSTS		
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	2.67	.40
23	TOTAL ALLOCATED COSTS	\$ 110.92	83.61
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ 127.04	(-5.74)
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	WORK UNITS ASSIGNED PER ACRE	.20	.05
27	POWER COST ALLOCATION FACTOR	.96	.71
28	TOTAL LISTED COST PER UNIT OF PROD.	.56	1.07
29	RETURN OVER LISTED COSTS PER UNIT	.62	.15
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	117.77	89.24
30A	ESTIMATED TOTAL MACHINE COST/ACRE	22.22	4.49
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 116.59	84.78
32	OTHER POSSIBLE COSTS NOT LISTED		
33	UTILITIES & OTHER GENERAL FARM EXPENSES	\$ 2.35	0.58
33A	BUILDINGS, FENCES & TILING COSTS		
34	INTEREST ALLOCATION	.....	.....
35	OTHER COSTS NOT LISTED	.....	.....
36	TOTAL COSTS	.....	.....
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$	
40	QUANTITY SOLD (OPERATORS SHARE)		

*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT
 LINES 13, 17, 18 & 22 WERE ALLOCATED TO THIS CROP BY SPECIAL FORMULA

EXPLANATION OF LIVESTOCK TABLES

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

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

Enterprise Inflow:		<u>Weight</u>	<u>Value</u>
Beginning Inventory	860 head @ 100 lbs. each =	86,000 lbs.	\$ 43,000
Purchased	9 head @ 275 lbs. each =	2,475 lbs.	3,100
		<u>88,475 lbs.</u>	<u>\$ 46,100</u>
Enterprise Outflow:			
Ending Inventory	790 head @ 115 lbs. each =	90,850 lbs.	\$ 52,150
Hogs sold	1100 head @ 225 lbs. each =	247,500 lbs.	133,650
Hogs Butchered	3 head @ 230 lbs. each =	690 lbs.	373
	Total Production =	<u>339,040 lbs.</u>	<u>\$ 186,173</u>
	Minus inflow of Beg. Inv. & Purchases	<u>-88,475 lbs.</u>	<u>-46,100</u>
	Net Production =	<u>250,565 lbs.</u>	<u>\$ 140,073</u>

\$140,073 (net value) divided by 2505.65 cwts. (net lbs. prod.)
 = \$55.90/cwt. (net increase in value/cwt)

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

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

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

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

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

TABLE 11A - HOGS, FARROW, FINISH, ALL FARMS 6470

		AVERAGE OF 77 FARMS 237576	15 FARMS HIGH IN RETURN ABOVE FEED 249895	15 FARMS LOW IN RETURN ABOVE FEED 115354
1	POUNDS OF HOGS PRODUCED			
2	NET INCREASE IN VALUE OF HOGS	\$ 48.22	49.99	46.44
3	OTHER MISCELLANEOUS HOG INCOME			
4	TOTAL VALUE PRODUCED	\$ 48.22	49.99	46.44
5	POUNDS OF FEED FED			
6	CORN	311.1	277.1	380.6
7	SMALL GRAIN	3.7	3.3	8.1
8	COMPLETE RATION	7.8	5.2	16.7
9	PROTEIN, SALT & MINERAL & MILK	79.2	76.4	89.8
10	TOTAL CONCENTRATES	401.8	362.0	495.2
11	FORAGES	.7		2.1
12	FEED COSTS			
13	GRAINS	16.31	14.59	20.07
14	COMPLETE RATION	1.24	.67	2.62
15	PROTEIN, SALT & MINERAL & MILK	11.79	10.80	13.75
16	FORAGES	.03		.07
17	PASTURE	.01	.02	.02
18	TOTAL FEED COSTS	\$ 29.38	26.08	36.53
19	RETURN OVER FEED COSTS	\$ 18.84	23.91	9.91
20	OTHER DIRECT COSTS			
21	MISCELLANEOUS LIVESTOCK EXPENSE	1.13	1.18	1.65
22	VETERINARY EXPENSE	.90	1.24	.64
23	CUSTOM HAULING, GRINDING, MARKETING ETC.	.31	.24	.42
24	SPECIAL HIRED LABOR	.06	.21	.
25	TOTAL OTHER DIRECT COSTS	\$ 2.40	2.87	2.71
26	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 16.44	21.04	7.20
27	ALLOCATED COSTS			
28	POWER & MACHINERY COSTS	1.24	1.28	1.52
29	LIVESTOCK EQUIPMENT COSTS	1.82	1.73	2.35
30	BUILDING & FENCES	2.79	3.45	2.20
31	TOTAL ALLOCATED COSTS	\$ 5.85	6.46	6.07
32	RETURN OVER ALL LISTED COSTS	\$ 10.59	14.58	1.13
33	SUPPLEMENTARY MANAGEMENT INFORMATION			
34	RETURN FOR \$100 FEED FED	164.11	191.68	127.14
35	PRICE RECEIVED PER CWT. ALL ANIMALS	48.44	48.85	48.11
36	PRICE RECEIVED PER CWT. SOLD MKT. ONLY	49.12	49.58	48.27
37	NUMBER OF LITTERS FARROWED	136	144	70
37A	LITTERS/BEARING FEMALE/YEAR	1.6	1.9	1.2
38	NUMBER OF PIGS BORN PER LITTER	9.8	10.1	9.5
39	NUMBER OF PIGS WEANED PER LITTER	7.8	8.1	7.1
39A	NUMBER OF PIGS PRODUCED/LITTER	7.5	7.6	6.7
40	PERCENT DEATH LOSS	15.5	16.6	18.7
41	AVERAGE WEIGHT OF ALL HOGS SOLD	236.5	233.7	247.3
42	AVERAGE WEIGHT OF MKT. HOGS SOLD	227.2	226.4	236.7
43	PRICE PER CWT. CONCENTRATE FED	7.30	7.20	7.36
44	PRICE PER CWT. PROTEIN, SALT & MINERAL	14.88	14.13	15.32
45	POUNDS OF PORK PURCHASED	1902	960	2156
46	TOTAL LISTED COSTS PER CWT. PORK PROD.	\$ 37.63	35.41	45.31
47	UTILITIES & OTHER GENERAL FARM EXPENSE	\$ 1.52	0.94	1.33
48	INTEREST ALLOCATION	.....	.....	.....
49	OTHER COSTS NOT LISTED	.....	.....	.....
50	TOTAL COST	.....	.....	.....

TABLE 11B - HOGS, FINISHING - 6490

		AVERAGE OF 47 FARMS	15 FARMS HIGH IN RETURN ABOVE FEED	15 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF PIGS ON HAND	347.9	235.5	183.4
2	POUNDS OF HOGS PRODUCED	160450	113702	79453
		PER HUNDRED WEIGHT		
3	NET VALUE PRODUCED - HOGS	\$ 38.48	38.80	38.00
4	OTHER MISCELLANEOUS HOG INCOME			
5	TOTAL VALUE PRODUCED	\$ 38.48	38.80	38.00
6	POUNDS OF FEED FED			
7	CORN	293.6	291.9	289.1
8	SMALL GRAIN	3.1	1.7	.5
9	COMPLETE RATION	6.2	.1	38.2
10	PROTEIN, SALT & MINERAL & MILK	78.3	68.6	92.5
11	TOTAL CONCENTRATES	381.2	362.3	420.3
12	FORAGES			
13	FEED COSTS			
14	GRAINS	15.34	15.15	15.08
15	COMPLETE RATION	.53	.01	3.24
16	PROTEIN, SALT & MINERAL & MILK	11.64	8.79	13.42
17	FORAGES			
18	PASTURE			
19	TOTAL FEED COSTS	\$ 27.51	23.95	31.74
20	RETURN OVER FEED COSTS	\$ 10.97	14.85	6.26
21	OTHER DIRECT COSTS			
22	MISCELLANEOUS LIVESTOCK EXPENSE	.56	.21	.95
23	VETERINARY EXPENSE	.38	.85	.36
24	CUSTOM HAULING, GRINDING, MARKETING ETC.	1.04	.45	1.25
25	SPECIAL HIRED LABOR			
26	TOTAL OTHER DIRECT COSTS	\$ 1.98	1.51	2.56
27	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 8.99	13.34	3.70
28	ALLOCATED COSTS			
29	POWER & MACHINERY COSTS	.72	.95	.86
30	LIVESTOCK EQUIPMENT COSTS	1.30	1.37	2.29
31	BUILDING & FENCES	1.44	1.80	2.65
32	TOTAL ALLOCATED COSTS	\$ 3.46	4.12	5.80
33	RETURN OVER ALL LISTED COSTS	\$ 5.53	9.22	(-2.10)
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$100 FEED FED	139.88	162.00	119.74
36	PRICE RECEIVED PER CWT.	49.38	49.25	47.77
37	AVERAGE WEIGHT OF PIGS SOLD	227.0	229.5	233.1
38	AVERAGE PRICE PAID PER PIG BOUGHT	42.86	41.71	44.77
39	AVERAGE WEIGHT PER PIG BOUGHT	47.6	45.7	47.4
40	NUMBER OF PIGS PURCHASED	845	620	356
41	NUMBER OF PIGS TRANSFERRED IN	110	45	78
42	AVERAGE WEIGHT OF PIGS TRANSFERRED IN	53.0	39.0	43.5
43	POUNDS OF PORK PURCHASED	40260	28358	16867
44	PERCENT DEATH LOSS	3.1	3.0	5.0
45	PRICE PER CWT. CONCENTRATE FED	7.22	6.61	7.55
46	PRICE PER CWT. PROTEIN, SALT & MIN FED	14.85	12.83	14.49
47	EFFECTIVE DAILY GAIN-LBS PER DAY PER PIG	1.26	1.32	1.19
48	TOTAL LISTED COST PER CWT. PORK PRODUCED \$	32.95	29.58	40.10
49	UTILITIES & OTHER GENERAL FARM EXPENSE	\$ 0.66	.44	0.69
50	INTEREST ALLOCATION	.....	.....	.....
51	OTHER COSTS NOT LISTED	.....	.....	.....
52	TOTAL COSTS	.....	.....	.....

TABLE 11C - HOGS, WEANING PIG PRODUCTION 6510

		AVERAGE OF 17 FARMS	8 FARMS HIGH IN RETURN ABOVE FEED	8 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF LITTERS FARROWED	170	214	133
		PER LITTER		
2	NET VALUE PRODUCED - HOGS \$	329.73	359.52	282.48
3	OTHER MISCELLANEOUS WEANING PIGS INCOME	.12	.21	.
4	TOTAL VALUE PRODUCED \$	329.85	359.73	282.48
5	POUNDS OF FEED FED			
6	CORN	1102.7	1092.6	1079.4
7	SMALL GRAIN	58.5	43.5	69.3
8	COMPLETE RATION	186.8	193.7	195.7
9	PROTEIN, SALT & MINERAL & MILK	482.9	426.4	570.5
10	TOTAL CONCENTRATES	1830.0	1756.2	1914.9
11	FORAGES	1.2	1.4	.9
12	FEED COSTS			
13	GRAINS	61.21	60.19	60.33
14	COMPLETE RATION	19.28	17.93	23.52
15	PROTEIN, SALT & MINERAL & MILK	79.72	66.91	97.97
16	FORAGES	.04	.04	.04
17	PASTURE			
18	TOTAL FEED COSTS \$	160.25	145.07	181.86
19	RETURN OVER FEED COSTS \$	169.60	214.66	100.62
20	OTHER DIRECT COSTS			
21	MISCELLANEOUS LIVESTOCK EXPENSE	14.15	14.91	13.50
22	VETERINARY EXPENSE	12.36	15.60	7.23
23	CUSTOM HAULING, GRINDING, MARKETING ETC.	1.61	.47	3.62
24	SPECIAL HIRED LABOR	.02	.03	.
25	TOTAL OTHER DIRECT COSTS \$	28.14	31.01	24.35
26	RETURN OVER FEED & OTHER DIRECT COSTS \$	141.46	183.65	76.27
27	ALLOCATED COSTS			
28	POWER & MACHINERY COSTS	12.23	11.09	13.61
29	LIVESTOCK EQUIPMENT COSTS	21.48	21.33	21.49
30	BUILDING & FENCES	21.40	25.30	12.13
31	TOTAL ALLOCATED COST \$	55.11	57.72	47.23
32	RETURN OVER ALL LISTED COSTS \$	86.35	125.93	29.04
33	SUPPLEMENTARY MANAGEMENT INFORMATION			
34	RETURN FOR \$100 FEED FED	205.83	247.97	155.33
35	AVERAGE PRICE RECEIVED PER ANIMAL SOLD	48.47	49.45	46.68
36	AVERAGE PRICE PER PIG SOLD OR TRANSFERRED	41.14	41.43	40.80
37	AVERAGE WEIGHT/PIG SOLD OR TRANSFERRRED	45.4	44.6	46.9
38	NUMBER OF PIGS PRODUCED	1256	1663	906
39	NUMBER OF PIGS BORN PER LITTER	10.1	10.1	10.0
40	NUMBER OF PIGS WEANED PER LITTER	7.5	7.9	6.9
40A	LITTERS/BEARING/FEMALE/YEAR	1.9	1.9	1.9
40B	PIGS PRODUCED/PER SOW/PER YEAR	14.1	14.8	12.9
41	PERCENT DEATH LOSS	22.0	18.7	25.9
42	PRICE PER CWT. CONCENTRATE FED	8.75	8.26	9.50
43	PRICE PER CWT. PROTEIN, SALT & MIN FED	16.51	15.69	17.17
44	FEED & SUPPLEMENTAL COSTS/PIG PRODUCED	25.50	22.66	30.27
45	TOTAL LISTED COST/LITTER \$	243.50	233.80	253.44
46	UTILITIES & OTHER GENERAL FARM EXPENSE	10.54	11.33	7.15
47	INTEREST ALLOCATION	.....	.....	.....
48	OTHER COSTS NOT LISTED	.....	.....	.....
49	TOTAL COSTS	.....	.....	.....

TABLE 12 - 6290A - DAIRY COWS - 1984

	AVERAGE OF 153 FARMS	31 FARMS HIGH IN RETURN ABOVE FEED PER COW	31 FARMS LOW IN RETURN ABOVE FEED
1 AVERAGE NUMBER OF COWS	51.4	53.0	45.2
2 POUNDS OF MILK	13994	15785	12006
3 POUNDS OF BUTTERFAT	516.1	582.3	434.7
4 PERCENT OF BUTTERFAT IN MILK	3.7	3.7	3.6
5 VALUE OF PRODUCE			
6 DAIRY PRODUCTS SOLD	\$ 1809.18	2048.70	1522.72
7 DAIRY PRODUCTS USED IN HOME	5.54	7.17	5.42
8 MILK FED TO LIVESTOCK	21.40	27.40	18.98
9 NET CHANGES IN VALUE OF COWS	(-164.11)	(-125.06)	(-213.96)
10 OTHER MISCELLANEOUS DAIRY INCOME *	70.31	122.60	34.45
11 TOTAL VALUE PRODUCED	\$ 1742.32	2080.81	1367.61
12 POUNDS OF FEED FED			
13 CORN	5220.3	5550.2	5176.9
14 SMALL GRAIN	217.3	190.9	270.0
15 COMPLETE RATION	105.3	19.1	156.6
16 PROTEIN, SALT & MINERAL	970.5	1061.5	890.8
17 TOTAL CONCENTRATES	6513.4	6821.7	6494.3
18 LEGUME HAY	7585.9	7691.2	7730.4
19 OTHER HAY AND DRY ROUGHAGE	198.6	62.8	159.0
20 SILAGE	9059.2	7729.8	11657.1
20A HAYLAGE	685.4	1168.6	
21 FEED COSTS			
22 GRAINS	281.87	296.11	284.23
23 COMPLETE RATION	9.86	1.92	14.27
24 PROTEIN/SALT/MINERAL (COST/CWT FED)	151.03	173.04	143.30
25 HAY, HAYLAGE & DRY ROUGHAGE	277.53	262.15	287.01
26 SILAGE	94.47	80.42	120.73
27 PASTURE	3.27	3.55	5.11
28 TOTAL FEED COSTS	\$ 818.03	817.19	854.65
29 RETURN OVER FEED COST	\$ 924.29	1263.62	512.96
30 OTHER DIRECT COSTS			
31 MISCELLANEOUS LIVESTOCK EXPENSE **	164.81	201.45	124.29
32 VETERINARY EXPENSE	44.57	49.75	34.12
33 CUSTOM HAULING, GRINDING, MARKETING ETC.	55.31	56.83	51.06
34 SPECIAL HIRED LABOR	3.77	2.96	.09
35 TOTAL OTHER DIRECT COSTS	\$ 268.46	310.99	209.56
36 RETURN OVER FEED & OTHER DIRECT COSTS	\$ 655.83	952.63	303.40
37 ALLOCATED COSTS			
38 POWER & MACHINERY COSTS	67.50	69.73	65.79
39 LIVESTOCK EQUIPMENT COSTS	85.29	101.63	68.20
40 BUILDING & FENCES	107.44	149.45	95.59
41 TOTAL ALLOCATED COSTS	\$ 260.23	320.81	229.58
42 RETURN OVER ALL LISTED COSTS	\$ 395.60	631.82	73.82
43 SUPPLEMENTARY MANAGEMENT INFORMATION			
44 RETURN FOR \$100 FEED FED	212.99	254.63	160.02
45 FEED COST PER CWT. MILK	5.85	5.18	7.12
46 FEED COST PER POUND OF BUTTERFAT	1.33	1.40	1.97
47 POUNDS OF MILK PER LB. OF CONCENTRATE	2.15	2.31	1.85
48 AVERAGE PRICE PER CWT. MILK SOLD	13.13	13.21	12.89
49 AVERAGE PRICE PER LB. OF BUTTERFAT	2.97	3.58	3.56
50 TOTAL LISTED COSTS PER CWT. MILK PRODUCED	9.62	9.18	10.78
51 DAIRY COW TURNOVER PERCENTAGE	40.9	43.4	37.6
52 TOTAL LISTED COSTS PER COW	\$ 1346.72	1448.99	1293.79
53 UTILITIES & OTHER GENERAL FARM EXPENSE	\$ 90.00	81.79	69.69
54 INTEREST ALLOCATION	.....	.....	.....
55 OTHER COSTS NOT LISTED	.....	.....	.....
56 TOTAL COST	.....	.....	.....

* Government Milk reduction payment

** Government Check-off expense included in this figure for 1984

TABLE 12 - 6290 - DAIRY COWS - NOT IN GOVT. PROGRAM

	AVERAGE OF 109 FARMS	22 FARMS HIGH IN RETURN ABOVE FEED	22 FARMS LOW IN RETURN ABOVE FEED
1 AVERAGE NUMBER OF COWS	53.2	55.2	43.3
2 POUNDS OF MILK	14283	PER COW 16159	12364
3 POUNDS OF BUTTERFAT	525.4	596.3	444.1
4 PERCENT OF BUTTERFAT IN MILK	3.7	3.7	3.6
5 VALUE OF PRODUCE			
6 DAIRY PRODUCTS SOLD	\$ 1852.41	2116.11	1566.33
7 DAIRY PRODUCTS USED IN HOME	5.51	6.97	6.65
8 MILK FED TO LIVESTOCK	16.03	16.94	11.52
9 NET INCREASES IN VALUE OF COWS	(-157.14)	(-93.08)	(-208.66)
10 OTHER MISCELLANEOUS DAIRY INCOME			
11 TOTAL VALUE PRODUCED	\$ 1716.81	2046.94	1375.84
12 POUNDS OF FEED FED			
13 CORN	5210.4	5238.2	5486.3
14 SMALL GRAIN	192.0	116.2	249.7
15 COMPLETE RATION	120.0	25.9	189.8
16 PROTEIN, SALT & MINERAL	983.6	1213.7	884.1
17 TOTAL CONCENTRATES	6506.0	6594.0	6809.9
18 LEGUME HAY	7059.4	6208.2	7883.0
19 OTHER HAY & DRY ROUGHAGE	207.6	180.0	233.9
20 SILAGE	8911.9	8646.3	10159.6
20A HAYLAGE	811.2	1786.9	
21 FEED COSTS			
22 GRAINS	279.77	274.24	298.55
23 COMPLETE RATION	10.98	2.61	18.41
24 PROTEIN/SALT/MINERAL (COST/CWT FED 16.27)	153.78	184.75	142.68
25 HAY, HAYLAGE & DRY ROUGHAGE	266.33	245.09	298.80
26 SILAGE	92.82	90.05	104.50
27 PASTURE	2.26	.63	3.23
28 TOTAL FEED COSTS	\$ 805.94	797.37	866.17
29 RETURN OVER FEED COST	\$ 910.87	1249.57	509.67
30 OTHER DIRECT COSTS			
31 MISCELLANEOUS LIVESTOCK EXPENSE *	168.95	204.73	128.24
32 VETERINARY EXPENSE	45.38	52.28	33.46
33 CUSTOM HAULING, GRINDING, MARKETING ETC.	54.32	60.11	52.66
34 SPECIAL HIRED LABOR	4.25		
35 TOTAL OTHER DIRECT COSTS	\$ 272.90	317.12	214.36
36 RETURN OVER FEED & OTHER DIRECT COSTS	\$ 637.97	932.45	295.31
37 ALLOCATED COSTS			
38 POWER & MACHINERY COSTS	64.73	66.80	64.51
39 LIVESTOCK EQUIPMENT COSTS	89.69	109.61	77.83
40 BUILDING & FENCES	107.32	152.92	86.61
41 TOTAL ALLOCATED COSTS	\$ 261.74	329.33	228.95
42 RETURN OVER ALL LISTED COSTS	\$ 376.23	603.12	66.36
43 SUPPLEMENTARY MANAGEMENT INFORMATION			
44 RETURN FOR \$100 FEED FED	213.02	256.71	158.84
45 FEED COST PER CWT. MILK	5.64	4.93	7.00
46 FEED COST PER POUND OF BUTTERFAT	1.22	1.34	1.95
47 POUNDS OF MILK PER LB. OF CONCENTRATE	2.20	2.45	1.82
48 AVERAGE PRICE PER CWT. MILK SOLD	13.13	13.26	12.82
49 AVERAGE PRICE PER LB. OF BUTTERFAT	2.82	3.59	3.57
50 TOTAL LISTED COSTS PER CWT. MILK PRODUCED	9.39	8.94	10.59
51 DAIRY COW TURNOVER PERCENTAGE	35.7	32.6	34.6
52 TOTAL LISTED COSTS PER COW	\$ 1340.58	1443.82	1309.48
53 UTILITIES & OTHER GENERAL FARM EXPENSE	\$ 86.52	75.76	68.79
54 INTEREST ALLOCATION	.....	.....	.....
55 OTHER COSTS NOT LISTED	.....	.....	.....
56 TOTAL COST	.....	.....	.....

* Government Check-off expense included in this figure for 1984

TABLE 12 - 6294 - DAIRY COWS - IN GOVT. PROGRAM

		AVERAGE OF 44 FARMS	15 FARMS HIGH IN RETURN ABOVE FEED	15 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF COWS	46.9	51.3	46.9
2	POUNDS OF MILK	13195	14648	11486
3	POUNDS OF BUTTERFAT	490.1	545.2	424.6
4	PERCENT OF BUTTERFAT IN MILK	3.7	3.7	3.7
5	VALUE OF PRODUCE			
6	DAIRY PRODUCTS SOLD	\$ 1689.28	1879.10	1471.73
7	DAIRY PRODUCTS USED IN HOME	5.61	7.10	3.73
8	MILK FED TO LIVESTOCK	36.48	43.06	30.15
9	NET INCREASES IN VALUE OF COWS	(-183.75)	(-195.65)	(-183.94)
10	OTHER MISCELLANEOUS DAIRY INCOME *	267.97	337.39	192.75
11	TOTAL VALUE PRODUCED	\$ 1815.59	2071.00	1514.42
12	POUNDS OF FEED FED			
13	CORN	5252.6	5874.8	4933.5
14	SMALL GRAIN	288.4	325.6	307.4
15	COMPLETE RATION	63.9		54.9
16	PROTEIN, SALT & MINERAL	934.6	740.6	841.4
17	TOTAL CONCENTRATES	6539.5	6941.0	6137.2
18	LEGUME HAY	9072.0	9892.9	8234.3
19	OTHER HAY & DRY ROUGHAGE	173.8	21.6	409.4
20	SILAGE	9481.0	7407.4	12844.3
20A	HAYLAGE	332.4	891.5	
21	FEED COSTS			
22	GRAIN	287.97	323.94	274.78
23	COMPLETE RATION	6.72		3.50
24	PROTEIN/SALT/MINERAL (COST/CWT FED 15.35)	143.45	135.11	140.90
25	HAY, HAYLAGE & DRY ROUGHAGE	309.23	301.73	306.40
26	SILAGE	99.21	77.33	134.52
27	PASTURE	6.10	6.59	8.93
28	TOTAL FEED COSTS	\$ 852.68	844.70	869.03
29	RETURN OVER FEED COST	\$ 962.91	1226.30	645.39
30	OTHER DIRECT COSTS			
31	MISCELLANEOUS LIVESTOCK EXPENSE **	153.30	172.01	121.22
32	VETERINARY EXPENSE	42.30	37.02	35.25
33	CUSTOM HAULING, GRINDING, MARKETING ETC.	58.10	50.27	47.10
34	SPECIAL HIRED LABOR	2.41	6.32	.15
35	TOTAL OTHER DIRECT COSTS	\$ 256.11	265.62	203.72
36	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 706.80	960.68	441.67
37	ALLOCATED COSTS			
38	POWER & MACHINERY COSTS	75.27	76.31	68.79
39	LIVESTOCK EQUIPMENT COSTS	73.88	91.34	57.92
40	BUILDING & FENCES	107.95	124.40	101.62
41	TOTAL ALLOCATED COSTS	\$ 257.10	292.05	228.33
42	RETURN OVER ALL LISTED COSTS	\$ 449.70	668.63	213.34
43	SUPPLEMENTARY MANAGEMENT INFORMATION			
44	RETURN FOR \$100 FEED FED	212.93	245.18	174.26
45	FEED COST PER CWT. MILK	6.46	5.77	7.57
46	FEED COST PER POUND OF BUTTERFAT	1.74	1.55	2.05
47	POUNDS OF MILK PER LB. OF CONCENTRATE	2.02	2.11	1.87
48	AVERAGE PRICE PER CWT. MILK SOLD	13.14	13.18	13.11
49	AVERAGE PRICE PER LB. OF BUTTERFAT	3.54	3.54	3.55
50	TOTAL LISTED COSTS PER CWT. MILK PRODUCED	10.35	9.57	11.33
51	DAIRY COW TURNOVER PERCENTAGE	51.2	64.3	40.5
52	TOTAL LISTED COSTS PER COW	\$ 1365.89	1402.37	1301.08
53	UTILITIES & OTHER GENERAL FARM EXPENSE	\$ 98.70	83.80	90.39
54	INTEREST ALLOCATION	.....	.....	.....
55	OTHER COSTS NOT LISTED	.....	.....	.....
56	TOTAL COST	.....	.....	.....

* Government Milk reduction payment

** Government check-off expense included in this figure for 1984

TABLE 13 - 6310 - OTHER DAIRY REPLACEMENTS 1984

		AVERAGE OF 65 FARMS	13 FARMS HIGH IN RETURN ABOVE FEED	13 FARMS LOW IN RETURN ABOVE FEED
1	NUMBER OF HEAD	64.0	61.3 PER HEAD	56.4
2	NET VALUE PRODUCED	282.13	384.06	170.62
3	OTHER MISCELLANEOUS DAIRY INCOME			
4	TOTAL INCOME	\$ 282.13	384.06	170.62
5	POUNDS OF FEED FED			
6	CORN	870.3	711.9	1479.7
7	SMALL GRAIN	133.1	122.7	139.3
8	COMPLETE RATION	77.5	50.7	26.5
9	PROTEIN, SALT & MINERAL	189.3	439.0	113.3
10	HAY & DRY ROUGHAGE	2898.3	1744.8	5212.0
11	SILAGE	5727.5	5541.2	5563.3
11A	HAYLAGE			
12	MILK	154.0	93.6	166.3
13	FEED COSTS			
14	GRAINS	51.89	42.89	84.63
15	COMPLETE RATION	4.55	4.05	4.70
16	PROTEIN/SALT/MINERAL	25.08	31.24	20.30
17	HAY, HAYLAGE & DRY ROUGHAGE	91.78	58.94	131.49
18	SILAGE	59.88	54.42	58.85
19	MILK	19.45	11.97	20.35
20	PASTURE	2.53	2.35	2.55
21	TOTAL FEED COSTS	255.16	205.86	322.87
22	RETURN OVER FEED COST	\$ 26.97	178.20	(-152.25)
23	OTHER DIRECT COSTS			
24	MISCELLANEOUS LIVESTOCK EXPENSE	11.83	16.53	7.13
25	VETERINARY EXPENSE	5.89	7.83	4.06
26	CUSTOM HAULING, GRINDING, MARKETING ETC.	3.78	6.59	1.68
27	SPECIAL HIRED LABOR	.05		
28	TOTAL OTHER DIRECT COSTS	\$ 21.55	30.95	12.87
29	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 5.42	147.25	(-165.12)
30	ALLOCATED COSTS			
31	POWER & MACHINERY COSTS	11.70	12.47	11.25
32	LIVESTOCK EQUIPMENT COSTS	13.64	17.28	13.44
33	BUILDING & FENCES	19.05	22.00	17.53
34	TOTAL ALLOCATED COSTS	\$ 44.39	51.75	42.22
35	RETURN OVER ALL LISTED COSTS	\$ (-38.97)	95.50	(-207.34)
36	SUPPLEMENTARY MANAGEMENT INFORMATION			
37	RETURN FOR \$100 FEED FED	110.57	186.57	52.84
38	PERCENT DEATH LOSS-TOTAL	8.3	7.2	9.4
39	PERCENT CALF DEATH LOSS	16.7	15.3	20.0
40	TOTAL LISTED COSTS PER HEAD	\$ 321.10	288.56	377.96
41	UTILITIES & OTHER GENERAL FARM EXPENSE	\$ 15.13	10.39	15.35
42	INTEREST ALLOCATION	.....	.....	.....
43	OTHER COSTS NOT LISTED	.....	.....	.....
44	TOTAL COST	.....	.....	.....

TABLE 13 - 6318A - OTHER DAIRY REPLACEMENTS & FEEDER STOCK - 1984

		AVERAGE OF 88 FARMS	18 FARMS HIGH IN RETURN ABOVE FEED PER HEAD	18 FARMS LOW IN RETURN ABOVE FEED
1	NUMBER OF HEAD	69.8	68.4	56.3
2	NET INCREASE IN VALUE	\$ 268.07	388.07	148.53
3	OTHER MISCELLANEOUS INCOME			
4	TOTAL INCOME	\$ 268.07	388.07	148.53
5	POUNDS OF FEED FED			
6	CORN	971.5	736.3	1236.4
7	SMALL GRAIN	132.1	164.2	131.9
8	COMPLETE RATION	33.4	52.1	24.3
9	PROTEIN, SALT & MINERAL	190.1	218.4	170.0
10	HAY & DRY ROUGHAGE	2509.8	2374.6	3725.5
11	SILAGE	4855.6	4355.7	5079.9
11A	HAYLAGE	201.5	19.5	
12	MILK	100.9	96.4	218.0
13	FEED COSTS			
14	GRAINS	56.43	45.82	68.85
15	COMPLETE RATION	3.81	5.94	3.94
16	PROTEIN/SALT/MINERAL	30.57	31.26	31.81
17	HAY, HAYLAGE & DRY ROUGHAGE	88.50	76.02	127.58
18	SILAGE	50.13	42.78	52.70
19	MILK	12.46	12.09	27.03
20	PASTURE	3.83	3.68	4.97
21	TOTAL FEED COSTS	\$ 245.73	217.59	316.88
22	RETURN OVER FEED COST	\$ 22.34	170.48	(-168.35)
23	OTHER DIRECT COSTS			
24	MISCELLANEOUS LIVESTOCK EXPENSE	12.62	18.55	12.04
25	VETERINARY EXPENSE	5.79	8.52	4.49
26	CUSTOM HAULING, GRINDING, MARKETING ETC.	3.50	4.46	1.65
27	SPECIAL HIRED LABOR	1.46	2.92	.66
28	TOTAL OTHER DIRECT COSTS	\$ 23.37	34.45	18.84
29	RETURN OVER FEED & OTHER DIRECT COSTS	\$ (-1.03)	136.03	(-187.19)
30	ALLOCATED COSTS			
31	POWER & MACHINERY COSTS	12.00	10.95	13.61
32	LIVESTOCK EQUIPMENT COSTS	15.36	16.33	14.00
33	BUILDING & FENCES	18.24	15.69	21.97
34	TOTAL ALLOCATED COSTS	\$ 45.60	42.97	49.58
35	RETURN OVER ALL LISTED COSTS	\$ (-46.63)	93.06	(-236.77)
36	SUPPLEMENTARY MANAGEMENT INFORMATION			
37	RETURN FOR \$100 FEED FED	109.09	178.35	46.87
38	PERCENT DEATH LOSS-TOTAL	7.9	6.8	12.3
39	PERCENT CALF DEATH LOSS	17.0	14.3	25.0
40	TOTAL LISTED COSTS PER HEAD	\$ 314.70	295.01	385.30
41	UTILITIES & OTHER GENERAL FARM EXPENSE	\$ 15.60	11.14	14.46
42	INTEREST ALLOCATION	.....	.....	.....
43	OTHER COSTS NOT LISTED	.....	.....	.....
44	TOTAL COSTS	.....	.....	.....

TABLE 14 - ALL DAIRY & REPLACEMENTS - 1984

		AVERAGE OF 153 FARMS	31 FARMS HIGH IN RETURN ABOVE FEED	31 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF COWS	51.4	50.5	49.9
		PER COW & REPLACEMENTS		
2	VALUE OF DAIRY PRODUCTS	\$ 1836.11	2106.10	1625.21
3	NET INCREASE IN VALUE	194.12	369.37	20.52
4	MISCELLANEOUS DAIRY INCOME *	70.31	91.45	35.73
5	TOTAL VALUE PRODUCED	\$ 2100.54	2566.92	1681.46
6	POUNDS OF FEED FED			
7	GRAINS	6831.4	7299.1	6788.3
8	COMPLETE RATION	172.4	57.4	335.4
9	PROTEIN, SALT, MINERALS INCLDG. MILK EQUIV.	1235.1	1339.3	999.1
10	HAY & DRY ROUGHAGE	11278.3	11874.6	13893.8
11	SILAGE	15901.7	14717.2	16510.4
11A	HAYLAGE	842.8	1241.8	
12	FEED COSTS			
13	GRAINS	353.44	375.31	353.03
14	COMPLETE RATION	15.23	6.63	24.17
15	PROTEIN/SALT/MINERAL INCL. MILK	208.21	226.00	184.61
16	HAY, HAYLAGE & DRY ROUGHAGE	395.21	399.68	470.44
17	SILAGE	165.51	151.94	171.72
18	PASTURE COSTS	7.55	7.64	11.22
19	TOTAL FEED COSTS	\$ 1145.15	1167.20	1215.19
20	RETURN OVER FEED COST	\$ 955.39	1399.72	466.27
21	OTHER DIRECT COSTS			
22	MISCELLANEOUS LIVESTOCK EXPENSE **	180.91	230.34	141.84
23	VETERINARY EXPENSE	52.20	63.70	37.43
24	CUSTOM HAULING, GRINDING, MARKETING ETC.	60.00	66.42	52.30
25	SPECIAL HIRED LABOR	4.94	5.74	.08
26	TOTAL OTHER DIRECT COSTS	\$ 298.05	366.20	231.65
27	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 657.34	1033.52	234.62
28	ALLOCATED COSTS			
29	POWER & MACHINERY COSTS	82.76	76.85	76.88
30	LIVESTOCK EQUIPMENT COSTS	103.99	121.82	78.98
31	BUILDING & FENCES	131.23	179.75	109.81
32	TOTAL ALLOCATED COSTS	\$ 317.98	378.42	265.67
33	RETURN OVER ALL LISTED COSTS	\$ 339.36	655.10	(-31.05)
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$100 FEED FED	\$ 183.43	219.92	138.37
36	TOTAL LISTED COSTS PER COW	\$ 1761.18	1911.82	1712.51
37	UTILITIES & OTHER GENERAL FARM EXPENSE	\$ 110.22	99.70	89.62
38	INTEREST ALLOCATION	.....	.....	.....
39	OTHER COSTS NOT LISTED	.....	.....	.....
40	TOTAL COST	.....	.....	.....

* Government Milk reduction program payment

** Government Check-off expense included in this figure in 1984

TABLE 15A - 6101 BEEF BREEDING- 1984

		AVERAGE OF 28 FARMS	14 FARMS HIGH IN RETURN ABOVE FEED	14 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF BEEF COWS	37.1	48.1	26.1
2	AVERAGE NUMBER OF OTHER BEEF ANIMALS & BULLS	30.6	46.1	15.1
3	POUNDS OF BEEF PRODUCED	21710	33371	10050
			PER COW	
4	NET VALUE PRODUCED	\$ 358.73	448.92	192.53
5	OTHER MISCELLANEOUS BEEF INCOME			
6	TOTAL VALUE PRODUCED	\$ 358.73	448.92	192.53
7	POUNDS OF FEED FED			
8	GRAINS	590.7	632.6	513.4
9	PROTEIN, SALT & MINERAL	115.9	139.5	72.5
10	LEGUME HAY	4524.6	4524.8	4524.4
11	OTHER HAY & DRY ROUGHAGE	555.1	182.1	1242.5
12	SILAGE	4878.7	5790.0	3199.2
12A	HAYLAGE			
13	FEED COSTS			
14	GRAINS	30.30	32.47	26.28
15	PROTEIN/SALT/MINERAL	19.49	22.72	13.52
16	LEGUME HAY/HAYLAGE	138.68	129.06	156.40
17	OTHER HAY & DRY ROUGHAGE	6.85	1.50	16.70
18	SILAGE	50.27	60.15	32.07
19	PASTURE	26.90	24.07	32.15
20	TOTAL FEED COSTS	\$ 272.49	269.97	277.12
21	RETURN OVER FEED COST	\$ 86.24	178.95	(-84.59)
22	OTHER DIRECT COSTS			
23	MISCELLANEOUS LIVESTOCK EXPENSE	32.35	44.78	9.43
24	VETERINARY EXPENSE	11.94	13.76	8.58
25	CUSTOM HAULING, GRINDING, MARKETING ETC.	3.29	3.39	3.14
26	SPECIAL HIRED LABOR			
27	TOTAL OTHER DIRECT COSTS	\$ 47.58	61.93	21.15
28	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 38.66	117.02	(-105.74)
29	ALLOCATED COSTS			
30	POWER & MACHINERY COSTS	21.30	18.07	27.16
31	LIVESTOCK EQUIPMENT COSTS	22.90	21.22	25.77
32	BUILDING & FENCES	36.57	27.75	52.77
33	TOTAL ALLOCATED COSTS	\$ 80.77	67.04	105.70
34	RETURN OVER ALL LISTED COSTS	\$ (-42.11)	49.98	(-211.44)
35	SUPPLEMENTARY MANAGEMENT INFORMATION			
36	RETURN FOR \$100 FEED FED	131.65	166.28	69.47
37	PRICE PER CWT SOLD	59.90	65.89	45.71
38	PRICE PER CWT CALVES SOLD OR TRANSFERRED	72.70	74.70	62.08
39	AVERAGE WEIGHT PER HEAD SOLD	793.1	769.3	855.7
40	AVERAGE WEIGHT PER CALF SOLD OR TRANSFERRED	575.5	609.8	443.4
41	PERCENT DEATH LOSS	4.1	3.1	6.2
42	PERCENT CALF CROP	94.9	100.0	85.7
42A	PERCENT CALF DEATH LOSS	7.7	5.8	12.0
43	TOTAL LISTED COSTS PER COW	\$ 400.84	398.94	403.97
44	UTILITIES & OTHER GENERAL FARM EXPENSE	18.57	10.19	24.17
45	INTEREST ALLOCATION	.....	.....	.....
46	OTHER COSTS NOT LISTED	.....	.....	.....
47	TOTAL COSTS	.....	.....	.....

TABLE 15B - BEEF FEEDERS ALL FARMS

		AVERAGE OF 51 FARMS	10 FARMS HIGH IN RETURN ABOVE FEED	10 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF BEEF FEEDERS	48.6	34.9	52.9
2	POUNDS OF BEEF PRODUCED	29614	24779	27997
			PER HUNDRED WEIGHT	
3	NET VAULE PRODUCED	\$ 64.70	69.35	60.04
4	OTHER MISCELLANEOUS BEEF INCOME	.02	.12	
5	TOTAL VALUE PRODUCED	\$ 64.72	69.47	60.04
6	POUNDS OF FEED FED			
7	GRAINS	622.3	484.6	872.3
8	PROTEIN, SALT & MINERAL	47.5	48.1	20.1
9	LEGUME HAY	326.3	279.2	381.8
10	OTHER HAY & DRY ROUGHAGE	19.3	34.9	
11	SILAGE	1034.2	566.6	1397.6
11A	HAYLAGE			
12	FEED COSTS			
13	GRAINS	35.45	23.97	58.08
14	PROTEIN/SALT/MINERAL	6.20	5.76	3.55
15	LEGUME HAY AND HAYLAGE	11.26	9.62	13.06
16	OTHER HAY & DRY ROUGHAGE	.32	.35	
17	SILAGE	10.73	5.88	14.51
18	PASTURE	.54	.65	
19	TOTAL FEED COSTS	\$ 64.50	46.23	89.20
20	RETURN OVER FEED COST	\$.22	23.24	(-29.16)
21	OTHER DIRECT COSTS			
22	MISCELLANEOUS LIVESTOCK EXPENSE	1.36	1.75	1.25
23	VETERINARY EXPENSE	1.27	.55	1.11
24	CUSTOM HAULING, GRINDING, MARKETING ETC.	1.26	.91	1.77
25	SPECIAL HIRED LABOR	.		
26	TOTAL OTHER DIRECT COSTS	\$ 3.89	3.21	4.13
27	RETURN OVER FEED & OTHER DIRECT COSTS	\$ (-3.67)	20.03	(-33.29)
28	ALLOCATED COSTS			
29	POWER & MACHINERY COSTS	2.24	2.07	2.33
30	LIVESTOCK EQUIPMENT COSTS	3.48	2.56	3.73
31	BUILDING & FENCES	4.05	2.62	4.20
32	TOTAL ALLOCATED COSTS	\$ 9.77	7.25	10.26
33	RETURN OVER ALL LISTED COSTS	\$ (-13.44)	12.78	(-43.55)
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$100 FEED FED	100.34	150.28	67.31
36	PRICE PER CWT SOLD	60.12	61.99	59.92
37	AVERAGE WEIGHT PER HEAD SOLD	1035.4	986.0	989.4
38	PRICE PER CWT BOUGHT	58.80	58.43	58.76
39	AVERAGE WEIGHT/HEAD BOUGHT	536.0	480.3	534.8
40	NUMBER OF HEAD BOUGHT	36	22	38
41	PERCENT DEATH LOSS	1.7	2.0	1.5
42	EFFECTIVE DAILY GAIN-LBS/HEAD/DAY	1.67	1.95	1.45
43	TOTAL LISTED COST PER CWT PRODUCED	\$ 78.16	56.69	103.59
44	UTILITIES & OTHER GENERAL FARM EXPENSE	1.29	5.05	6.15
45	INTEREST ALLOCATION	.....	.....	.....
46	OTHER COSTS NOT LISTED	.....	.....	.....
47	TOTAL COSTS	.....	.....	.....

TABLE 15B - BEEF FEEDERS - 1984

		6140 BEEF FEEDERS IN LOT UNDER 500 lbs AVERAGE OF 31 FARMS	6141 BEEF FEEDERS IN LOT BETWEEN 500-700 lbs AVERAGE OF 14 FARMS
1	AVERAGE NUMBER OF BEEF FEEDERS	43.5	61.5
2	POUNDS OF BEEF PRODUCED	25402	39454
		PER HUNDRED WEIGHT	
3	NET INCREASE IN VALUE OF ANIMALS	\$ 62.79	68.38
4	OTHER MISCELLANEOUS BEEF INCOME		.05
5	TOTAL VALUE PRODUCED	\$ 62.79	68.43
6	POUNDS OF FEED FED		
7	GRAINS	541.6	758.3
8	PROTEIN, SALT & MINERAL	49.2	43.7
9	LEGUME HAY	282.2	382.9
10	OTHER HAY & DRY ROUGHAGE	15.8	18.4
11	SILAGE	1087.8	990.1
11A	HAYLAGE		
12	FEED COSTS		
13	GRAIN	29.54	45.92
14	PROTEIN/SALT/MINERAL	5.92	6.65
15	LEGUME HAY/HAYLAGE	9.74	13.32
16	OTHER HAY & DRY ROUGHAGE	.16	.22
17	SILAGE	11.23	10.35
18	PASTURE	.51	.29
19	TOTAL FEED COSTS	\$ 57.10	76.75
20	RETURN OVER FEED COST	\$ 5.69	(-8.32)
21	OTHER DIRECT COSTS		
22	MISCELLANEOUS LIVESTOCK EXPENSE	1.07	1.87
23	VETERINARY EXPENSE	.95	1.46
24	CUSTOM HAULING, GRINDING, MARKETING ETC.	1.17	1.42
25	SPECIAL HIRED LABOR		
26	TOTAL OTHER DIRECT COSTS	\$ 3.19	4.75
27	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 2.50	(-13.07)
28	ALLOCATED COSTS		
29	POWER & MACHINERY COSTS	2.50	1.93
30	LIVESTOCK EQUIPMENT COSTS	3.35	4.18
31	BUILDING & FENCES	4.15	4.03
32	TOTAL ALLOCATED COSTS	\$ 10.00	10.14
33	RETURN OVER ALL LISTED COSTS	\$ (-7.50)	(-23.21)
34	SUPPLEMENTARY MANAGEMENT INFORMATION		
35	RETURN FOR \$100 FEED FED	\$ 109.96	89.16
36	PRICE PER CWT SOLD	59.35	61.83
37	AVERAGE WEIGHT PER HEAD SOLD	953.9	1097.8
38	PRICE PER CWT BOUGHT	60.41	59.82
39	AVERAGE WEIGHT/HEAD BOUGHT	366.4	649.4
40	NUMBER OF HEAD BOUGHT	22	63
41	PERCENT DEATH LOSS	3.0	.6
42	EFFECTIVE DAILY GAIN-LBS/HEAD/DAY	1.60	1.76
43	TOTAL LISTED COST PER CWT PRODUCED	\$ 70.29	91.64
44	UTILITIES & OTHER GENERAL FARM EXPENSE	1.16	1.71
45	INTEREST ALLOCATION	.....	.....
46	OTHER COSTS NOT LISTED	.....	.....
47	TOTAL COSTS	.....	.....

TABLE 16A - 6670 SHEEP, FARM - 1984

		AVERAGE OF 8 FARMS
1	AVERAGE NUMBER OF EWES	45.5
2	POUNDS OF LAMB & MUTTON PRODUCED	5136
3	POUNDS OF WOOL PRODUCED	511
		<u>PER EWE</u>
4	VALUE OF PRODUCE	
5	WOOL	\$ 16.37
6	NET VALUE PRODUCED - ANIMALS	67.96
7	OTHER MISCELLANEOUS SHEEP INCOME	.51
8	TOTAL VALUE PRODUCED	\$ 84.84
9	POUNDS OF FEED FED	
10	GRAINS	505.3
11	PROTEIN, SALT & MINERAL	100.5
12	LEGUME HAY	1040.7
13	OTHER HAY & DRY ROUGHAGE	37.9
14	SILAGE	
14A	HAYLAGE	
15	FEED COSTS	
16	GRAINS	26.42
17	PROTEIN/SALT/MINERAL	13.93
18	LEGUME HAY AND HAYLAGE	37.38
19	OTHER HAY & DRY ROUGHAGE	.68
20	SILAGE	
21	PASTURE	4.24
22	TOTAL FEED COSTS	\$ 82.65
23	RETURN OVER FEED COST	\$ 2.19
24	OTHER DIRECT COSTS	
25	MISCELLANEOUS LIVESTOCK EXPENSE	4.90
26	VETERINARY EXPENSE	2.22
27	CUSTOM HAULING, GRINDING, MARKETING ETC.	6.13
28	SPECIAL HIRED LABOR	.24
29	TOTAL OTHER DIRECT COSTS	\$ 13.49
30	RETURN OVER FEED & OTHER DIRECT COST	\$ (-11.30)
31	ALLOCATED COSTS	
32	POWER & MACHINERY COSTS	14.28
33	LIVESTOCK EQUIPMENT COSTS	20.91
34	BUILDING & FENCES	19.93
35	TOTAL ALLOCATED COSTS	\$ 55.12
36	RETURN OVER ALL LISTED COSTS	\$ (-66.42)
37	SUPPLEMENTARY MANAGEMENT INFORMATION	
38	RETURN FOR \$100 FEED FED	102.63
39	PRICE PER CWT LAMB & MUTTON SOLD	55.63
40	PRICE PER CWT LAMB SOLD OR TRANSFERRED	65.19
41	AVERAGE WEIGHT/LAMBS SOLD OR TRANSFERRED	113.6
42	POUNDS OF WOOL PER SHEEP SHEARED	10.0
43	NUMBER OF EWES KEPT FOR LAMBING	41
44	PERCENT LAMB CROP	154.2
45	PERCENT DEATH LOSS	21.4
45A	PERCENT LAMB DEATH LOSS	34.3
46	TOTAL LISTED COST PER EWE	\$ 151.26
47	UTILITIES & OTHER GENERAL FARM EXPENSE	6.38
48	INTEREST ALLOCATION	.....
49	OTHER COSTS NOT LISTED	.....
50	TOTAL COSTS	.....

TABLE 40 9001 CUSTOM WORK ENTERPRISE

		AVERAGE OF 4 FARMS
1	INCOME	
2	CASH INCOME	\$ 6524
3	NON - CASH INCOME	203
4	TOTAL INCOME	\$ 6726
5	EXPENSES	
6	CASH OPERATING EXPENSE	
7	GAS, OIL & GREASE	943
8	REPAIRS	1922
9	SUPPLIES	98
10	LABOR HIRED	
11	TOTAL LISTED CASH OPERATING EXPENSE	2963
12	RETURN OVER CASH OPERATING EXPENSE	3763
13	MACHINERY & EQUIPMENT OWNERSHIP COSTS	
14	NET DECREASES OWNERSHIP	2056
15	INTEREST ON MACHINERY & EQUIP INVESTMENT (6 PERCENT)	667
16	TOTAL LISTED OWNERSHIP COSTS	\$ 2723
17	TOTAL LISTED OPERATING & OWNERSHIP COSTS	5685
18	RETURN OVER LISTED COSTS	1041
19	OTHER POSSIBLE COSTS NOT LISTED ABOVE	
20	UTILITIES & GENERAL FARM EXPENSE	415
21	INTEREST ON OPERATING CAPITAL	.....
22	OTHER COSTS NOT LISTED	.....
23	TOTAL OTHER POSSIBLE COSTS	.....
24	RETURN OVER ALL COSTS	\$
25	SUPPLEMENTARY MANAGEMENT INFORMATION	
26	DAYS WORKED BY OPERATOR(S) & FAMILY	39
27	DAYS WORKED BY HIRED LABOR	
28	RETURN OVER LISTED COST/OPERATOR AND FAMILY LABOR/DAY	\$ (-7)
29	WORK UNITS ASSIGNED TO THIS ENTERPRISE	39

SUMMARY OF SELECTED ITEMS OF INFORMATION BY YEARS

	1980	1981	1982	1983	1984
TABLE 1					
TILLABLE ACRES	310	321	336	349	365
TOTAL FARM CAPITAL BEG INVEN.	431,664	494,807	508,538	537,268	552,516
TOTAL FARM CAPITAL ENDING INV	474,724	511,575	519,258	536,651	551,746
INCREASE IN INVENTORY	43,084	16,768	10,720	(-617)	(-770)
TABLE 3					
TOTAL RETURNS & NET INCREASES	113,238	97,923	112,226	120,364	110,297
% OF TOTAL RETURNS FROM FEED FED TO LIVESTOCK	33%	37%	53%	28%	40%
% OF TOTAL RETURNS FROM CROP, SEED & FEED	64%	60%	44%	68%	57%
% OF TOTAL RETURN FROM MISC.	3%	3%	3%	4%	3%
TOTAL EXP. & NET DECR	84,742	92,564	99,924	101,649	103,103
RETURN TO LABOR & MG	28,496	5,359	12,302	18,715	7,193
TABLE 4					
TOTAL HOUSEHOLD & PERSONAL	19,588	23,241	21,244	24,158	21,316
TABLE 5					
NET WORTH END OF YEAR	177,401	155,334	146,725	159,054	123,724
NET WORTH BEG OF YEAR	155,881	163,847	149,945	154,003	132,933
INCREASE IN NET WORTH	21,519	(-8,512)	(-3,220)	5,050	(-8,209)
TABLE 6					
RETURN TO CAP. & FAMILY LABOR	32,838	8,383	11,692	18,668	6,004
DAIRY					
AVERAGE NUMBER OF COWS	48.4	49.2	53.0	53.3	51.4
AVE LBS OF MILK PER COW LBS	13,305	13,655	13,574	14,106	13,994
AVE PRICE RECEIVED PER CWT \$	12.44	13.28	13.15	12.82	13.13
FEED COST PER COW \$	687.46	839.79	770.31	861.07	818.03
FEED COST PER CWT MILK \$	5.16	6.15	5.67	6.10	5.85
RETURN PER \$100 FEED FED	234.53	205.57	213.95	191.61	212.99
RETURN OVER ALL LISTED COSTS\$	522.20	460.56	434.17	313.76	395.60
SWINE (COMPLETE HOGS)					
LBS OF FEED PER CWT GAIN,LBS	418.2	417.0	431.9	409.6	401.8
FEED COST PER CWT GAIN \$	27.21	29.38	26.32	30.31	29.38
RETURN PER \$100 FEED FED \$	150.87	144.94	227.22	143.99	164.11
PRICE PER CWT OF FEED \$	6.50	7.04	6.08	7.38	7.30
PRICE RECEIVED PER CWT PORK \$	39.80	43.92	55.10	47.04	48.44
RETURN OVER ALL LISTED COSTS\$	6.03	5.27	24.48	4.78	10.59
BEEF BREEDERS					
AVERAGE NUMBER OF BEEF COWS	41.6	41.2	33.9	34.1	37.1
FEED COST PER COW \$	276.46	266.14	298.35	311.99	272.49
RETURN PER \$100 FEED FED \$	122.16	108.58	93.64	86.58	131.65
RETURN OVER ALL LISTED COSTS\$	(-51.30)	(-98.72)	(-163.18)	(-204.14)	(-42.11)
FEEDER CATTLE					
AVERAGE NO. BEEF FEEDERS	57.3	53.7	49.5	53.6	48.6
FEED COST PER 100 LBS GAIN \$	47.23	56.59	49.26	53.19	64.50
RETURN PER \$100 FEED FED \$	112.04	84.60	125.68	113.48	100.34
PRICE PER CWT SOLD \$	63.69	59.95	60.96	58.39	60.12
PRICE PER CWT BOUGHT \$	68.79	62.73	59.90	57.77	58.80
RETURN OVER ALL LISTED COSTS\$	(-4.10)	(-20.63)	(-4.73)	(-7.03)	(-13.44)

	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>
<u>SHEEP FLOCK</u>					
AVERAGE NUMBER OF HEAD	48.3	36.4	42.2	37.4	45.5
FEED COST PER EWE \$	56.25	64.42	65.43	67.14	82.65
RETURN PER \$100 FEED FED \$	121.38	93.26	111.01	86.14	102.63
PRICE PER CWT SOLD (LAMBS) \$	59.05	52.86	53.75	52.96	65.19
PER CENT LAMB CROP %	131.3	130.6	145.7	--	154.2
REUTRN OVER ALL LISTED COSTS\$	(-69.03)	(-105.25)	(-33.47)	(-81.50)	(-66.42)
<u>WORK UNITS</u>					
CROPS W.U.	159.73	166.4	170.51	151.21	183.26
LIVESTOCK	313.05	339.46	359.76	352.52	356.56
OTHER WORK UNITS	8.34	10.90	13.05	12.45	16.77
TOTAL WORK UNITS	481.12	516.76	543.32	516.19	556.59
WORK UNITS PER WORKER	288	302	299	307	333
<u>EXPENSE PER WORK UNIT</u>					
TRACTOR & CROP MACH EXPENSE	37.47	36.80	38.10	37.98	35.13
ELECTRICITY (FARM SHARE)	4.54	4.77	5.45	5.77	5.40
AUTO & TRUCKS (FARM SHARE)	9.41	9.70	9.39	9.80	8.83
LIVESTOCK EQUIPMENT	7.43	8.03	8.50	9.15	8.79
BUILDINGS, FENCES & TILE	15.32	16.14	17.64	19.15	17.00
<u>TRACTOR, CROP MACHINERY EXPENSE</u>					
<u>PER CROP ACRE</u>	58.10	59.06	61.28	55.87	53.25
<u>YIELDS PER ACRE</u>					
OATS, BUSHEL	65.0	71.2	58.1	53.3	70.5
CORN FOR GRAIN, BUSHEL	106.8	131.9	112.0	100.9	122.7
CORN SILAGE, TONS	15.3	18.9	17.1	14.4	17.5
SOYBEANS, BUSHEL	32.2	36.5	34.2	35.2	34.3
ALFALFA HAY, TONS	3.5	3.8	3.7	3.7	4.1
<u>RETURN OVER LISTED COSTS PER ACRE</u>					
OATS	(-.17)	9.74	(-42.33)	(-41.68)	(-0.64)
CORN FOR GRAIN	74.30	22.17	(-47.82)	44.57	49.95
SOYBEANS	90.90	33.20	(-26.80)	86.39	2.71
CORN SILAGE	101.38	116.40	144.70	62.82	96.26
ALFALFA HAY	84.69	104.81	87.87	90.59	68.29

SETTING GOALS

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

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

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

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

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

WHAT DOES YOUR FAMILY WANT?

Name Charles Thatcher Family Date 2-15-85
 Address Anywhere, Minnesota

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

	SHORT TERM GOALS	LONG TERM GOALS
<u>FOR A PROFITABLE FARM BUSINESS:</u>		
<u>PRIORITY</u>		
8 Build a new farrowing barn		X
1 Raise the production of the dairy herd by 500 lbs. milk per cow - cull cows not producing 14,000 lbs.	X	
7 Raise the production of the dairy herd from 13500 lbs. to 15000 lbs. per cow in 4 yrs.		X
3 Improve the number of pigs saved per litter from 6.5 to 7.5.	X	
<u>FOR SATISFYING LIVING</u>		
2 Put new carpeting in living room	X	
4 Remodel kitchen & bathroom	X	
12 Build a new family room on house		X
13 Buy a piano		X
<u>FOR DEVELOPMENT OF FAMILY MEMBERS:</u>		
11 Provide opportunity for Jane to attend college.		X
10 Provide money for family to take a vacation together to England.		X
9 Provide money for Mary to attend vocational school		X
5 Provide money for John to go to leadership camp	X	
<u>FOR LONG-TERM FINANCIAL SECURITY:</u>		
6 Improve net worth by 10% per year.		X

How Much Money Did the Average Farmer Spend, And With Whom Did He Spend It?

Summary by Years

Austin Area

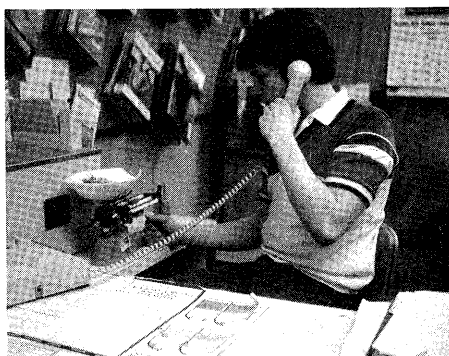
Information From Table 6B, Annual Farm Management Analysis Report

	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>
Family Size	5	4	4	4	4	4	4	4
Farm Size	339.0	296.6	309.4	309.7	320.9	336.1	349.1	365.1
To Other Farmers for Livestock and Custom Work	\$ 11,377	14,741	16,120	17,438	14,089	16,369	14,215	13,399
To the Agri-Business Community For Fertilizers, Chemicals, Seeds, Feeds, Repairs and Fuel	41,490	41,995	49,139	58,755	68,515	70,009	69,509	75,390
For Extra Labor	2,358	2,704	2,996	3,302	3,693	4,416	4,117	3,771
For Utilities (Electricity & Telephone)	1,332	1,501	1,818	2,356	2,593	3,092	3,216	3,171
Support of Local Government (Property Tax)	1,703	1,547	1,909	1,969	1,836	2,690	2,953	3,093
For Use of Other Peoples Capital (Interest and Cash Rent)	15,040	15,306	18,467	25,440	31,978	36,111	38,476	38,855
Farm Equipment Dealers (Power, Machinery, Lvsstk, Equipment)	13,759	16,561	20,459	16,692	15,584	11,910	12,671	10,385
Total Farm Operating Purchases	105,187	94,355	110,908	125,952	138,288	144,594	145,157	148,063
Real Estate Purchase & Improvement	18,128	18,584	38,033	22,975	19,808	12,324	12,885	9,169
Household & Personal Expenses	<u>16,316</u>	<u>17,595</u>	<u>20,265</u>	<u>18,891</u>	<u>22,466</u>	<u>21,244</u>	<u>24,158</u>	<u>21,316</u>
Total Money Spent in Community & Service Area by One Average Farmer	\$139,631	\$130,534	\$169,206	\$167,818	\$180,562	\$178,162	\$182,200	\$178,549

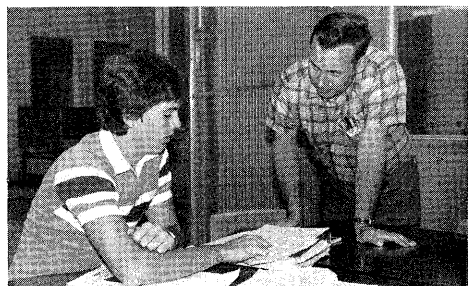
Full Time Vo-Tech Training Programs for Farming and Agri-Business in Southeastern Minnesota

Austin AVTI
507-433-0617

Agri-Business
21 Months



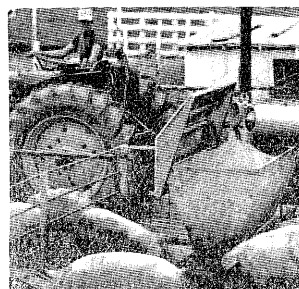
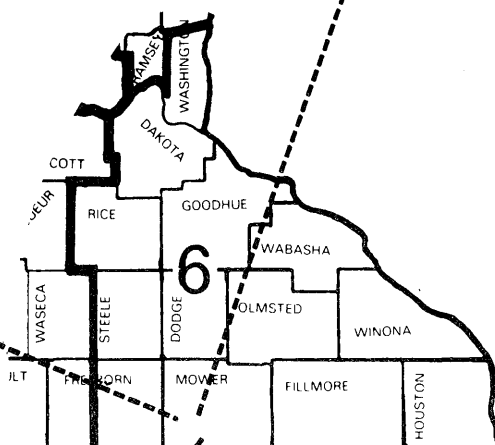
Jerome Migler
Ron Van Nurden
Ken Ingvalson



Austin AVTI
507-433-0617

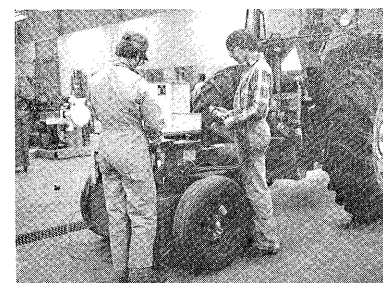
Farm Operation and Management
19 months

Ron Van Nurden
Jerome Migler
Ken Ingvalson



Austin AVTI
507-433-0608
Farm Diesel Mechanics
18 Months

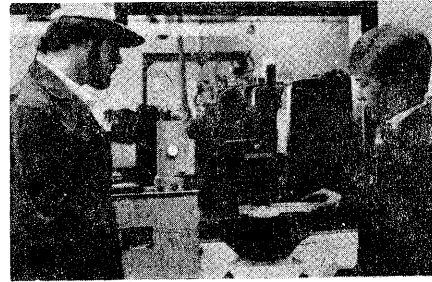
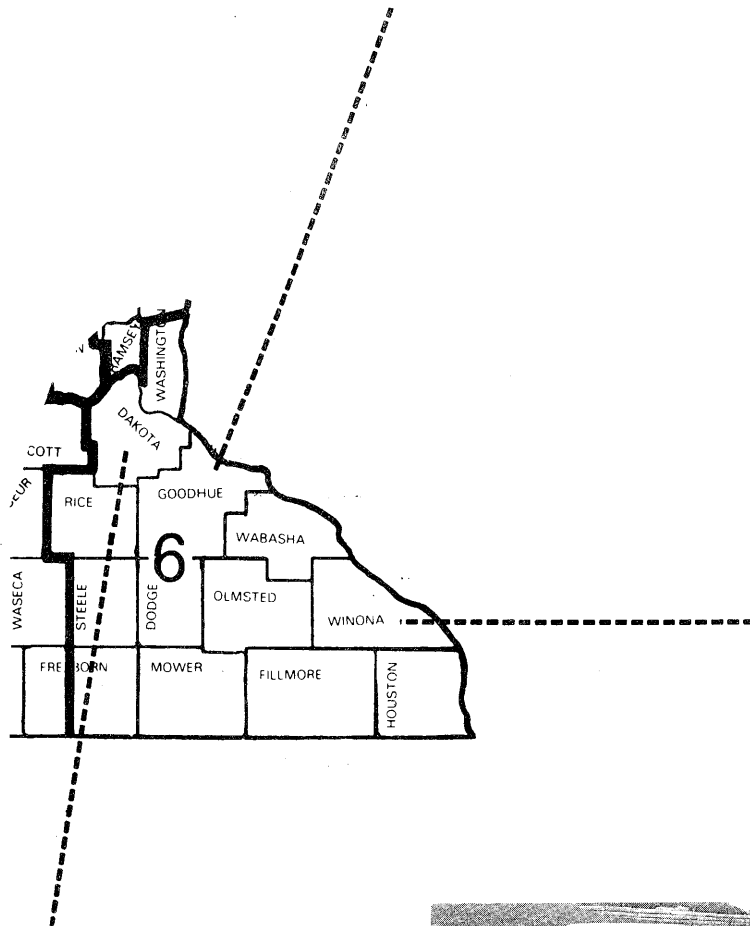
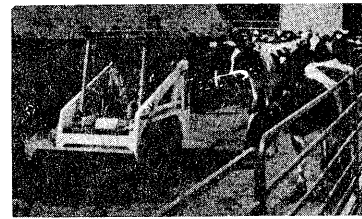
Charles Uthke
John Drees



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

Red Wing AVTI
612-388-3271

Farm Opportunities and Management
18 Months
John Wachhloz



Winona AVTI
507-454-7118

Farm Operation and Management

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

Andy Marthaler

Dakota County AVTI
612-423-8301

Landscape Horticulture

10-12 months

Dale Connolly
Jeff Kleinboehl
Ed Plaster

Majors in:

- *Landscape Design and Sales
- *Landscape Installation and Construction
- *Nusery and Greenhouse Management
- *Garden Center Management

