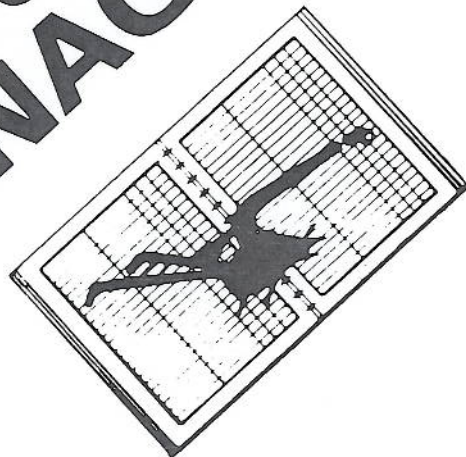


# **FARM BUSINESS MANAGEMENT**

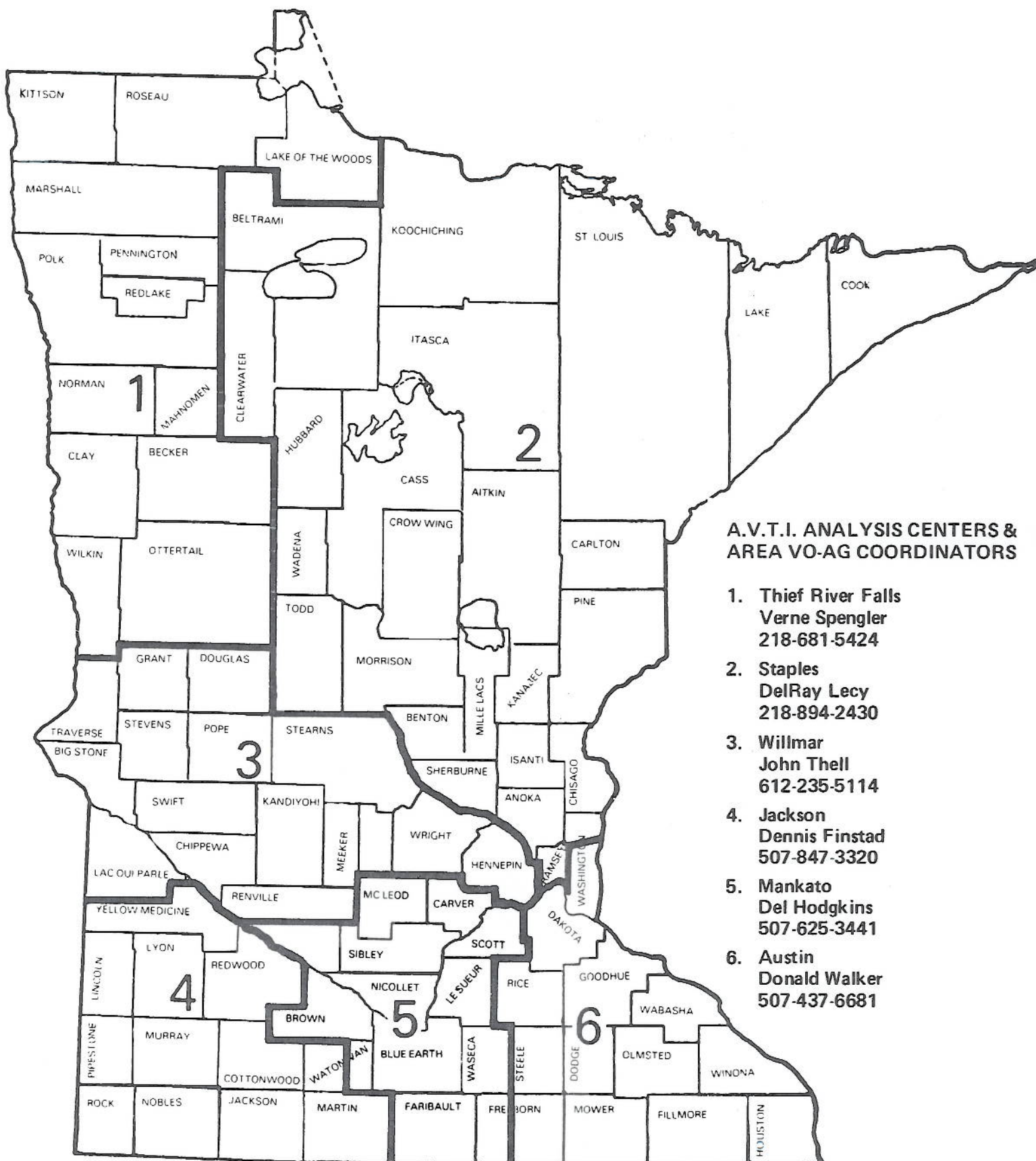


## **1984 Education Program Annual Report Willmar Area Central Minnesota April 1985**

Cooperating Agencies  
Minn. State Board of  
Vocational-Technical Education  
Willmar Area Vocational-Technical Institute

**A VOCATIONAL  
EDUCATION  
PROGRAM**

## VO-AG FARM MANAGEMENT AREAS



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## INTRODUCTION

Adult Farm Business Management Education programs have been part of the public school vocational agriculture offerings since 1952. From the early cooperative efforts of the State Department of Education, and the Department of Agriculture Education ( U. of Minn), the program has expanded to serve over 5000 farms each year in six regional farm management areas. Programs are now offered through the State Board of Vocational Technical Education in AVTI's and local high schools.

From the very beginning the purpose of the farm management education part of the program was to help farm families achieve their farm business and family goals. This was done through improved management, organization and efficiency of their farm operations. The purpose has not changed over the years.

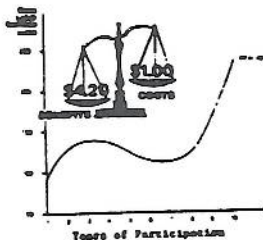
To accomplish this purpose, programs have been organized to generally conform to the following guidelines:

- 1 Farmers enroll in a specific farm management course.
- 2 Each course has a specific objective and units on instruction to meet the objective.
- 3 Courses are offered in sequence, and farmers are expected to enroll in the first course and follow the sequence.
- 4 There is continuity to each course. Each one leads to another.
- 5 Part of the instruction is done on the farm with the individual farm family.

Most programs organize their course 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.
- Year 4 - Farm reorganization and enterprise efficiency.

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 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 spend on their management education they receive \$ 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 their study.



1984 REPORT OF THE VOCATIONAL  
AGRICULTURE FARM MANAGEMENT PROGRAM  
CENTRAL MINNESOTA

John Thell - Area Agriculture Program Coordinator

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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 those enrolled in a farm management education program increased nine fold for every dollar spent on management education. It is a good way to stimulate both the rural and urban economy.

The summary of farm records for the Central 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.

<u>SCHOOL</u>	<u>INSTRUCTOR(S)</u>
Appleton	Tim Holtquist
Alexandria AVTI	Jerry Kalinowski
	Bernard Sonstegard
Benson	Richard Bonde
Buffalo Voc. Center	Stan. Van Der Kooi
Cold Spring ROCORI	Dave Acheson
Dawson-Boyd	Curt Schoephoerster
Granite Falls AVTI	Neale Deters
	Mike Resvick
Hennepin AVTI	* Ralph Grochen
Litchfield	Larry Oraskovich
Madison	Ralph Butterfield
Melrose	Mike Foley
Montevideo	Mike Warner
	* Tim Rademacher
Olivia-Danube-B.Island	Roland Bjorklund
Paynesville-Belgrade	Wallace Payne
St. Cloud AVTI	Ray Anderson
	Dennis Lehto
Willmar AVTI	Dale Steussy

\* Indicates part time Farm Management Instructor.

#### AVTI Production Agriculture Classes

St. Cloud AVTI	Howard Pennertz
Willmar AVTI	Floyd Boeder

The analysis of the records and preparation of this report is done under the direction of John Thell, Area Ag. Program Coordinator, at the Willmar Area Vocational Technical Institute. Directing in a supervisory capacity is Ronald Erpelding, Willmar AVTI Director, Mr. Lowell Melbye, Superintendent of Schools, Minnesota State Board for Vocational-Technical Education, and Dr. Edgar Persons of the University of Minnesota. Clerical work was done by Joyce Jacobson and Celeste Thell. Data processing was done by Specialized Data System, Inc. Madison, Wisconsin.

TABLE 1 - FARM INVENTORIES - 1984 - AVERAGE FOR ALL FARMS

ITEMS		AVERAGE OF 389 FARMS	
1	SIZE OF FARM - TOTAL ACRES	435.8	
2	TILLABLE ACRES	386.6	
3	WORK UNITS - CROPS	195.38	
4	LIVESTOCK	247.13	
5	OTHER	32.80	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	475.31	
7	NUMBER OF WORKERS	1.54	
8	FARM CAPITAL INVESTED / WORKER	\$ 379184	
8A	FARM CAPITAL INVESTED / WORK UNIT	\$ 1327	
9	PRODUCTIVE LIVESTOCK	JAN 1	DEC 31
10	DAIRY COWS	16482	16404
11	OTHER DAIRY CATTLE	9982	10370
12	BEEF BREEDING CATTLE	2041	1700
13	BEEF FEEDER CATTLE	4249	5106
14	HOGS	9540	10631
15	SHEEP ( INCLUDING FEEDERS )	192	249
16	POULTRY - ALL TYPES	74	65
17	OTHER LIVESTOCK	17	8
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 42576	44533
19	CROP, SEED, FEED & SUPPLIES	\$ 51059	46734
20	POWER, MACHINERY & EQUIPMENT		
21	TRUCK AND AUTO ( FARM SHARE )	4000	3900
22	POWER AND MACHINERY	37598	35656
23	IRRIGATION EQUIPMENT	1759	1498
24	CUSTOM WORK EQUIPMENT	284	243
25	LIVESTOCK EQUIPMENT	10152	9741
26	TOTAL POWER, MACHINERY & EQUIP. \$	53793	50938
27	BARE LAND	334880	335028
28	BUILDINGS, FENCES ETC.	53011	50916
29	TOTAL FARM CAPITAL	\$ 535320	528148
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL	\$	(-7172)

TABLE 1 LISTS THE CATAGORIES OF FARM CAPITAL FOR THE AVERAGES OF FARMS. PAGE 4 LISTS THE SAME INFORMATION FOR THE MOST PROFITABLE AND THE LEAST PROFITABLE FARM BUSINESSES. TABLE 1 INCLUDES THE LANDLORDS SHARE OF THE INVESTEMENT FOR RENTED LAND.

OTHER MEASURES OF FARM SIZE ARE LISTED IN LINES 1 THROUGH 8 IN DESCRIBING THE FARMS INCLUDED IN THIS REPORT. FURTHER INFORMATION REGARDING THIS REPORT CAN BE OBTAINED FROM YOUR LOCAL AGRICULTURE INSTRUCTOR.



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

ITEMS	78 HIGH PROFIT FARMS		78 LOW PROFIT FARMS	
1	SIZE OF FARM - TOTAL ACRES	526.7	605.8	
2	TILLABLE ACRES	472.4	546.0	
3	WORK UNITS - -CROPS	245.97	267.31	
4	LIVESTOCK	326.03	203.63	
5	OTHER	42.63	23.12	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	614.62	494.07	
7	NUMBER OF WORKERS	1.73	1.64	
8	FARM CAPITAL INVESTED / WORKER	\$ 340156	572771	
8A	FARM CAPITAL INVESTED / WORK UNIT	\$ 998	1953	
9	PRODUCTIVE LIVESTOCK	JAN 1	DEC 31	JAN 1 DEC 31
10	DAIRY COWS	18574	19832	11575 11278
11	OTHER DAIRY CATTLE	12942	14959	5628 5267
12	BEEF BREEDING CATTLE	2434	2726	4871 3773
13	BEEF FEEDER CATTLE	3699	4341	10032 11210
14	HOGS	13088	15843	11107 12687
15	SHEEP (INCLUDING FEEDERS)			889 1197
16	POULTRY- ALL TYPES			368 323
17	OTHER LIVESTOCK			
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 50737	57701	44469 45734
19	CROP SEED & FEED	\$ 57389	60701	76307 58921
20	POWER MACHINERY AND EQUIPMENT			
21	AUTO & TRUCK (FARM SHARE)	4992	4257	4797 5057
22	POWER & MACHINERY	43455	40053	54653 50003
23	IRRIGATION EQUIPMENT	1915	1585	2385 2120
24	CUSTOM WORK EQUIPMENT			107 71
25	LIVESTOCK EQUIPMENT	11930	12064	8961 8231
26	TOTAL POWER, MACHINERY & EQUIP.\$	62292	57959	70903 65481
27	BARE LAND	311977	310305	602683 603283
28	BUILDINGS, FENCES - ETC.	58265	55405	66087 60973
29	TOTAL FARM CAPITAL	\$ 540660	542071	860449 834392
30	INCREASE OR DECREASE IN FARM CAPITAL	\$ 1411		(-26057)

MACHINERY, EQUIPMENT, AND BUILDINGS REFLECT COST LESS DEPRECIATION. LAND IS VALUED AT A CONSERVATIVE MARKET VALUE.

MARKET LIVESTOCK, CROPS FOR SALE OR FEED ARE VALUED AT MARKET PRICE AT TIME THE INVENTORY WAS TAKEN. PURCHASED AND RAISED BREEDING STOCK IS VALUED AT TIME PUT INTO USEFUL PRODUCTION AND CARRY THAT SAME VALUE FOR THEIR USEFUL LIFE.

WORK UNITS PROVIDE A MEASURE OF WORK LOAD AND SIZE OF BUSINESS.



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

		AVERAGE OF 389 FARMS	HIGH 78 FARMS	LOW 78 FARMS
1	SALE OF LIVESTOCK & LIVESTOCK			
2	DAIRY COWS	3137	4179	1833
3	DAIRY PRODUCTS	36007	45204	22804
4	OTHER DAIRY CATTLE	2671	4088	1909
5	BEEF BREEDING CATTLE	961	1729	1521
6	BEEF FEEDER CATTLE	7509	5431	17835
7	HOGS COMPLETE & MIXED	13312	16895	16913
8	HOGS FINISHING	8316	14054	7685
9	HOGS-PRODUCING WEANING PIGS	1841	2758	1004
10	SHEEP, GOATS, & WOOL F. FLOCK	101		458
11	SHJEEP & WOOL-FEEDER LAMBS	225		1120
12	CHICKENS (INC. HENS & BROILERS)	65	220	
13	TURKEYS			
14	EGGS	365		1819
15	OTHER PRODUCTIVE LIVESTOCK	4		
16	MISCELLANEOUS LIVESTOCK INCOME	1293	2527	172
17	TOTAL SALES OF PRODUCTIVE LVS'TK.\$	75805	97082	75074
18	SALE OF CROPS			
19	WHEAT	4397	5142	7917
20	OTHER SMALL GRAINS	3214	5882	2420
21	CORN	19233	25559	34605
22	SOYBEANS	23036	23931	41097
22A	SUNFLOWERS	98	331	81
23	OTHER ROW CROPS	6341	12822	5064
24	LEGUMES & OTHER FORAGES	449	567	827
25	GRASS SEED	6		
26	FRUITS 7 NUTS			
28	VEG. ROADSIDE MKT. & SPECIALTY	46		104
29	SET ASIDE ACRES-GOV'T PAYMENTS	449	521	625
29A	PIK ACRES			
29B	SALE OF CROP-SUPP.PURCH.& RESALE	828	97	3206
30	TOTAL CROP SALES	\$ 58096	74851	95947
31	CAP. ASSETS SOLD ( AUTO/TRK./MACH.)	867	1649	850
	A. CAP ASSETS SOLD (BLDGS & IMPVTS.)	379	1222	64
	B. CAP ASSETS SOLD ( LAND)	4630	12551	5748
32	GAS TAX REFUND	50	186	26
33	INCOME FROM WORK OFF FARM	1927	2524	1585
34	CUSTOM WORK ENTERPRISE INCOME	497	100	645
35	PATRONAGE REFUNDS	515	443	708
36	MISCELLANEOUS FARM INCOME	2337	2535	3436
37	TOTAL FARM SALES	\$ 145104	193145	184083
38	INCREASE IN FARM CAPITAL			
39	FAMILY LIVING FROM THE FARM	684	858	523
40	TOTAL FARM RECEIPTS (37)+(38)+(39)\$	145788	195413	184606

OPERATORS LABOR AND MANAGEMENT EARNINGS. PAGE 6 LINE 46 REPRESENT THE RETURN TO THE OPERATOR AFTER ALL EXPENSES ARE DEDUCTED. THE CALCULATION IS DETERMINED BY SUBTRACTING TABLE 2B LINE 46 FROM LINE 40 TABLE 2A.

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

		AVERAGE OF 389 FARMS	78 MOST PROFITABLE	78 LEAST PROFITABLE
1	PURCHASE OF LIVESTOCK \$			
2	DAIRY COWS	658	660	401
3	OTHER DAIRY CATTLE	494	460	459
4	BEEF BREEDING CATTLE	351	1404	64
5	BEEF FEEDER CATTLE	3851	2241	9821
6	HOGS COMPLETE AND MIXED	801	709	1405
7	HOGS FINISHING	1721	2528	1305
8	HOGS, PRODUCING WEAN. PIGS	325	265	512
9	SHEEP AND GOATS	13		65
10	SHEEP & FEEDER LAMBS	202		1005
11	CHICKENS ( INC HENS & BROILERS)			
12	TURKEYS			
13	OTHER PROD. LIVESTOCK			
14	MISC. LIVESTOCK EXPENSE	4441	5219	3966
14A	PURCH. CROPS & SUPP. FOR RESALE	660	683	1953
15	FEED BOUGHT	18513	23129	20386
16	FERTILIZER	7888	9996	11812
17	CHEMICALS	5485	7510	8356
18	OTHER CROP EXPENSE	8543	10676	13135
19	IRRIG. OPERATION COSTS	247	131	601
20	CUSTOM WORK ENTERPRISE	129	74	43
21	CUSTOM WORK HIRED	3537	4305	4049
22	REPAIR LIVESTOCK EQUIP.	1224	1391	1419
23	REPAIR UPKEEP FARM REAL EST.	1311	1207	1705
24	GAS, DIESEL, LUBRICATION BOT.	5315	6553	6997
25	REPAIR & OP. MACH., TRK-AUTO	5800	6925	8141
26	REPAIR OF IRRIGATION EQUIP	30	6	58
27	REPAIR-CUSTOM ENTERPRISE	72		76
28	WAGES OF HIRED LABOR	4118	4774	5148
29	PERSONAL AND REAL ESTATE TAXES	3450	4069	5555
30	GENERAL FARM EXPENSE	2591	3110	3466
31	TELEPHONE-FARM SHARE	354	397	384
32	ELECTRICITY-FARM SHARE	2309	2592	2234
33	TOTAL CASH OPER. EXPENSE \$	84435	101016	114519
34	POWER & MACH. BOUGHT (FS)	9034	8403	11437
35	IRRIG. EQUIP BOUGHT	93		99
36	CUSTOM WORK EQUIP BOUGHT	13		
37	LIVSTK. EQUIP BOUGHT	1529	2328	815
38	NEW LAND/BLDGS/IMP.	3852	4404	4234
38A	LAND BOUGHT	4282	7962	6810
39	TOTAL FARM PURCH.(33)tr(38A) \$	103238	124113	137913
40	DECREASE IN FARM CAPITAL	7172		26057
41	INT.ON F.CAPITAL ( 7% chrg)	37221	37896	59319
42	UNPAID FAMILY LABOR	502	376	377
43	LABOR CHARGE FOR PARTNERS	446	1027	808
44	BOARD FURNISHED HIRED LABOR	51	29	57
45	TOTAL FARM EXP.(39) THRU (44)	148630	163441	224531
46	RET TO OPER. LABOR & MGMT. \$ (-2842)		31972	(-39926)
47	NUMBER OF OPERATORS	1	1	1
48	FULL TIME OPERATOR EQUIVALENT	1.14	1.27	1.23
49	RETURN OPER. LABOR & MGN'T. (-2492)		25174	(-32460)
49	(2B/43+46) DIVIDED BY ( 2B/4B)			



TABLE 3 WHOLE FARM ENTERPRISE STATEMENT - 1984				
		AVERAGE OF 389 FARMS	78 MOST PROFITABLE	78 LEAST PROFITABLE
1	RETURNS AND NET INCREASES	\$		
2	PRODUCTIVE LIVESTOCK			
3	DAIRY COWS	35731	47788	21744
4	OTHER DAIRY CATTLE	7688	11697	4481
5	BEEF BREEDING COWS	674	949	1794
6	FEEDER CATTLE	3914	3478	7380
7	HOGS, MIXED-COMplete	13172	18100	16335
8	HOGS FINISH ENTERPRISE	5347	9173	4802
9	HOGS-PROD. WEANING PIGS	3290	5794	2895
10	SHEEP & GOATS	84		399
11	SHEEP, FEEDER LAMBS	89		445
12	CHICKENS (HENS & BROILERS)	422	221	1776
13	TURKEYS			
14	OTHER PROD. LIVESTOCK	76		
15	TOTAL ALL.PROD. LIVESTOCK	70487	97200	62050
16	LESS VALUE FEED FED LVSTK (--)	41792	52128	41354
17	RET. OVER FEED FED LVSTK (15-16)	28694	45072	20697
18	CROP, SEED, FEED	53602	78188	62192
18A	CROPS,SUPP BOT FOR RESALE (DIFF.)	167	1814	1253
19	COOP PATRONAGE REFUNDS	515	443	708
20	MISC. FARM INCOME	2337	2535	3436
21	CUSTOM WORK ENTERPRISE	234	26	491
22	TOTAL RETURNS 7 NET INCREASES \$ (17+18+19+20+21)	85559	128078	88777
23	EXPENSES AND NET DECREASES			
24	TRUCK-AUTO (FS)	\$ 4211	4831	5153
25	TRACTORS & CROP MACH.	19055	21802	27139
26	IRRIGATION EQUIP.	373	337	422
27	ELECTRICITY	2309	2592	2234
28	LIVESTOCK EQUIP.	3467	3816	3236
29	BLDGs.,FENCES,TILING	6879	7249	10988
30	BARE LAND	(-495)	(-517)	462
31	MISC. LVSTK. EXPENSE	4441	5219	3966
32	LABOR	4099	4278	5571
	(PAID,UNPAID,NET CUSTOM LABOR CHG.)			
33	LABOR CHG. OTHER OPERATORS	446	1027	808
34	PROPERTY TAX	3450	4069	5555
35	GEN. FARM EXPENSE	2591	3110	3466
35A	TELEPHONE	354	397	384
36	FARM CAP.CHG.(AT 7% INT.)	37221	37896	59319
37	TOTAL FARM EXP.& NET DECREASES \$	88401	96106	128703
38	RET. TO OPS LABOR & MGMT.(22-37)	(-2842)	31972	(-39926)
39	NUMBER OF OPERATORS	1	1	1
40	FULL TIME OPER. EQUIVALENTS	1.14	1.27	1.23
41	RET.OPR LBR.& MGMT./FULL TIME OPER.	(-2492)	25174	(-32460)

TABLE 3 COMBINE TABLES 1-2A & 3. CASH RECEIPTS AND EXPENSES ARE ADJUSTED FOR CHANGES IN INVENTORY FOR EACH ENTERPRISE AND FOR EACH CATEGORY OF EXPENSE IN ORDER TO SHOW NET INCREASES AND DECREASES. THE RESULTING RETURN TO OPERATORS LABOE AND MANAGEMENT IS THE SAME AS THOSE ON P.6 L-46.



TABLE 4 - HOUSEHOLD AND PERSONAL EXPENSES - 1984

		AVERAGE OF 242 FARMS	PER ADULT EQUIVALENT
1	NUMBER OF PERSONS IN FAMILY	4	
2	NUMBER OF ADULT EQUIVALENT	3.2	
3	CHURCH & WELFARE	\$ 686	214.38
4	MEDICAL CARE HEALTH INS.	2363	738.44
5	FOOD & MEALS BOUGHT	4263	1332.19
6	OPERATING EXP. & SUPPLIES	1649	515.31
7	FURNISHINGS & EQUIPMENT	934	291.88
8	CLOTHING AND CLOTHING MATERIAL	1153	360.31
9	PERSONAL CARE & SPENDING	744	232.50
10	EDUCATION	314	98.13
11	RECREATION	952	297.50
12	GIFTS & SPECIAL EVENTS	719	224.69
12A	PERSONAL INTEREST	90	28.13
13	PERS. SHARE TRUCK-AUTO	858	268.13
14	OPERATOR SH. UPKEEP ON DWELLING	150	46.88
14A	CASH RENT ( PERSONAL )	4	1.25
15	PERS. SHARE TELEPHONE AND ELECT.	765	239.06
15A	PERS. SHARE- GEN. FARM EXPENSE	47	14.69
16	TOTAL CASH LIVING EXPENSE	\$ 15690	4903.13
17	PERS. SHARE NEW TRUCK-AUTO BOUGHT	587	183.44
18	NEW DWELLING BOUGHT	554	173.13
19	TAXES & OTHER DEDUCTIONS	1754	548.13
20	LIFE INSURANCE	1070	334.38
21	TOTAL HOUSEHOLD & PERSONAL (16 THRU 20)	19655	6142.19
22	TOTAL FAMILY LIVING FROM THE FARM (33)	635	198.44
23	TOTAL CASH & NON-CASH EXP. (21+22) \$	20290	6340.63
23A	PAID ON PERSONAL DEBT.	76	23.75
23B	SAVINGS-INVEST. OTHER THAN LIFE INS.	594	185.63
23C	TOTAL CASH & NON CASH FUNDS-PERS.USE \$	20960	
FAMILY LIVING FROM THE FARM			
25		QUANTITY	OPER. SHARE
26	MILK & CREAM (QUARTS)	624	\$ 196
27	BEEF (POUNDS)	573	354
28	PORK (POUNDS)	196	81
29	LAMB (POUNDS)	7	1
30	POULTRY (POUNDS)	4	2
31	EGGS (DOZEN)		
32	VEGETABLES, FRUIT, OTHER PRODUCE		
33	TOTAL FAMILY LIVING FROM THE FARM		\$ 635

HOUSEHOLD AND PERSONAL ACCOUNTS ARE IMPORTANT IF THE FAMILY IS TO MANAGE ITS FINANCIAL AFFAIRS WISELY. THE HOUSEHOLD AND PERSONAL EXPENSES REPRESENTED IN THIS TABLE ARE FROM THOSE WHERE A COMPLETE HOUSEHOLD RECORD WAS KEPT IN THEIR FARM RECORD BOOK.

## EXPLANATION OF RATIOS IN TABLE 5

ITEM 28 - 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 - RATIO OF TOTAL ASSETS OT 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 - RATIO OF NON-REAL ESTATE ASSETS TO NON-REAL ESTATE DEBT. Sometimes called the Intermediate Ratio, is calclated by dividing the sum of items 1,2,3 & 7 by the Non-Real Estate Liabilities, items 11,12 & 13.

ITEM 31 - RATIO OF REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES. This 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 - RATIO OF NET WORTH TO TOTAL LIABILITIES. This is a ratio of owners equity to total debt. It expresses the percentage of liabilities to that covered by net worth.

ITEM 33 - RATIO OF CASH OPER. EXPENSE TO ADJ. TOTAL FARM SALES. This 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 - RATIO OF TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL-WHOLE FARM. This is sometimes called the Capital Turnover Ratio. It is calculated by dividing item 40, Table 2A by 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 - RATIO OF TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL, OPERATORS SHARE. This is the same as Item 34 except its the operators share only. It's calculated by dividing item 40, Table 6A by Average Farm Capital Table 5.



TABLE 5 - STATEMENT FINANCIAL POSITION- OPERATOR - AVERAGE FARMS - 1984

ITEMS	AVERAGE OF 389 FARMS	
	JAN 1	DEC 31
1 TOTAL PRODUCTIVE LIVESTOCK	\$ 40767	42446
2 CROP, SEED, FEED	48381	45072
3 TOTAL POWER, MACH & EQUIP	52328	49644
4 LAND ( ACRES OWNED ) (till )	149924	153507
5 BUILDINGS, FENCES, ETC.	48923	47070
6 TOTAL FARM CAPITAL	\$ 340322	337740
7 NON-FARM ASSETS	19925	21180
7A CASH ON HAND & IN BANK	3781	3507
7B NON-FARM REAL ESTATE	1900	1795
8 DWELLING	22024	23158
9 TOTAL ASSETS	\$ 387952	387379
10 REAL ESTATE MORTGAGES	123392	125836
11 CHATTEL MORTGAGES	54255	58789
12 NOTES	26185	27819
13 ACCOUNTS PAYABLE	5806	7108
14 TOTAL LIABILITES	\$ 209637	219552
15 FARMERS NET WORTH	178315	167827
16 GAIN ( OR LOSS ) IN NET WORTH	\$	(-10488)
17 SUPPLEMENTARY MANAGEMENT INFORMATION		
18 RET. TO OPERATORS LABOR & MGMT. (6B/47)	(-1818)	
19 RET. TO CAPITAL & FAMILY LABOR (6B/48)	2900	
20 NON-FARM INCOME		
21 OUTSIDE INVESTMENT INCOME	1327	
22 OTHER PERSONAL INCOME & TAX REFUND	4809	
22A SALE OF PERSONAL DWELLING, AUTO	63	
23 TOTAL NON-FARM INCOME	\$ 6198	
24 TOTAL FAMILY FARM & NON-FARM INCOME \$	9099	
25 TOTAL MONEY BORROWED (BUSINESS + PERSONAL)	71214	
26 TOTAL PAID ON DEBT (PRINCIPAL-BUSINESS ONLY)	60762	
27 TOTAL CASH/NON-CASH EXP (4/23C) PERSONAL USE	17041	
28 RATIO: TOTAL FARM EXP TO TOT.FARM RECP'T (O.S)	1.013	
	JAN 1	DEC 31
29 RATIO: TOTAL ASSETS TO TOTAL LIABILITIES	1.851	1.764
30 RATIO: NON-REAL EST. ASSETS/NON-REAL EST. DEBT	1.915	1.727
31 RATIO: REAL ESTATE ASSETS TO REAL ESTATE DEBTS	1.805	1.792
32 RATIO: NET WORTH TO TOTAL LIABILITIES	.851	.764
33 RATIO: CASH OPER EXPENSES TO ADJ. TOTAL FARM SALES (O.S)		.821
34 RATIO: TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL ( W.F.)		.245
35 RATIO: TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL (O.S.)		.389
36 INV. VALUE OF FARM/ACRE (L4+L5+L8/ACRES OWNED)		1011
37 INV. VALUE OF FARM/TILLABLE ACRE (L4+L5+L8/ACRES TILLABLE)		1311
38 DEBT ( ALL SOURCES )/ACRE OWNED. ( L14/ACRES OWNED )		992

THE STATEMENT OF FINANCIAL POSITION shows the operators financial progress during the year and from this statement he or she can study their progress from year to year.



TABLE 5-STATEMENT OF FINANCIAL POSITION- 1984 - OPERATORS, HI-LO RETURNS

ITEMS	78 HIGH PROFIT FARMS		78 LOW PROFIT FARMS	
	JAN 1	DEC 31	JAN 1	DEC 31
1 TOTAL PROD. LIVESTOCK	47346	52722	45103	47435
2 CROP, SEED, FEED	43964	52529	70035	55941
3 TOTAL POWER, MACH, EQUIP	53988	50729	70965	65550
4 LAND ( ACRES OWNED TILL.)	120531	122391	269822	278258
5 BLDGS, FENCES, ETC.	41565	39576	68746	64330
6 TOTAL FARM CAPITAL	\$ 307393	317947	524671	511514
7 NON-FARM ASSETS	16830	16600	30111	32969
7A CASH ON HAND & IN BANK	1797	2233	4242	3851
7B NON-FARM REAL ESTATE	260	155	538	538
8 DWELLING	19656	20248	26205	28311
9 TOTAL ASSETS	\$ 345936	357182	585767	577182
10 REAL ESTATE MORTGAGES	98631	99290	184387	192291
11 CHATTEL MORTGAGES	52292	52122	69422	86113
12 NOTES	27638	28178	42573	42938
13 ACCOUNTS PAYABLE	5860	8059	9533	12436
14 TOTAL LIABILITIES	\$ 184421	187649	305915	333779
15 FARMERS NET WORTH	\$ 161515	169533	279852	243403
16 GAIN (OR LOSS)-NET WORTH	\$	8018		(-36449)
17 SUPPLEMENTARY MANAGEMENT INFORMATION				
18 RET. OPERATOR LABOR & MGMT. (6B/47)		29286		(-35100)
19 RET. CAPITAL & FAM. LABOR (6B/48)		31078		(-27373)
20 NON-FARM INCOME				
21 OUTSIDE INVEST. INCOME		3655		747
22 OTHER PERSONAL INCOME & TAX REF.		2791		6176
22A SALE OF PERS. DWELLING, AUTO.		33		231
23 TOTAL NON-FARM INCOME	\$	6479		7145
24 TOT. FAM. FARM & NON-FARM INC.	\$	37557		(-20219)
	(19+23)			
25 TOTAL MONEY BORROWED (BUS & PERS)		80506		109143
26 TOT. PAID ON DEBT (BUSINESS ONLY)		75175		81331
27 TOT. CASH/NON-CASH EXP. PERSONAL USE		16796		18548
	(T4/L23)			
28 RATIO: TOT. FARM EXP. TO TOT. FARM REC.		.829		1.194
	( OPERATORS SHARE)			
29 RATIO: TOT. ASSETS TO TOT. LIAB.	JAN 1	DEC 31	JAN 1	DEC 31
30 RATIO: NON-REAL ESTATE ASSETS TO	1.876	1.903	1.915	1.729
LIABILITIES	1.911	1.978	1.814	1.454
31 RATIO: REAL EST.-ASSETS TO LIAB.	1.845	1.837	1.981	1.932
32 RATIO: NET WORTH TO TOT. LIAB.	.876	.903	.915	.729
33 RATIO: CASH OPER. EXPENSE TO ADJ.		.793		.928
TOTAL FARM SALES (O.S.)				
34 RATIO: TOT. FARM RECEIPTS TO AVE. FARM		.301		.198
CAPITAL (W.F.)				
35 RATIO: TOT. FARM RECEIPTS TO AVE FARM		.521		.324
CAPITAL (O.S.)				
36 INV. VALUE OF FARM / ACRE OWNED	\$	831		1153
37 INV. VALUE OF FARM / TILL. ACRE OWNED		1161		1485
38 DEBT (ALL SOURCES) PER ACRE OWNED		856		1038

TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS - 1984

		AVERAGE OF 389 FARMS	78 HIGH FARMS	78 LOW FARMS
1	SALE OF LIVESTOCK & LIVESTOCK	\$		
2	DAIRY COWS	3089	4023	2403
3	DAIRY PRODUCTS	35864	43584	32399
4	OTHER DAIRY CATTLE	2573	3541	2153
5	BEEF BREEDING CATTLE	719	1126	638
6	BEEF FEEDER CATTLE	6864	6612	14401
7	HOGS COMPLETE & MIXED	12552	19817	14517
8	HOGS FINISHING	7451	7144	9006
9	HOGS-PRODUCING WEANING PIGS	1734	1672	817
10	SHEEP, GOATS, & WOOL F. FLOCK	100		320
11	SHEEP & WOOL-FEEDER LAMBS	225		1120
12	CHICKENS (INC. HENS & BROILERS)	65		
13	TURKEYS			
14	EGGS	362		1807
15	OTHER PRODUCTIVE LIVESTOCK	4		
16	MISCELLANEOUS LIVESTOCK INCOME	1293	2568	582
17	TOTAL SALES OF PRODUCTIVE LVS'TK.\$	72895	90091	80162
18	SALE OF CROPS			
19	WHEAT	3956	3862	5704
20	OTHER SMALL GRAINS	1916	2050	2359
21	CORN	17400	17823	29715
22	SOYBEANS	20653	21743	32961
22A	SUNFLOWERS	98	331	158
23	OTHER ROW CROPS	5555	4461	5011
24	LEGUMES & OTHER FORAGES	396	388	913
25	GRASS SEED	6		
26	FRUITS 7 NUTS			
28	VEG. ROADSIDE MKT. & SPECIALTY	36		52
29	SET ASIDE ACRES-GOV'T PAYMENTS	359	385	473
29A	PIK ACRES			
29B	SALE OF CROP-SUPP.PURCH.& RESALE	821	138	3174
30	TOTAL CROP SALES	\$ 51196	51180	80520
31	CAP. ASSETS SOLD ( AUTO/TRK./MACH.)	862	1414	681
	A. CAP ASSETS SOLD (BLDGs & IMPVTS.)	165	411	(-132)
	B. CAP ASSETS SOLD ( LAND)	1071	3048	
32	GAS TAX REFUND	50	20	10
33	INCOME FROM WORK OFF FARM	1927	2746	1721
34	CUSTOM WORK ENTERPRISE INCOME	497	100	645
35	PATRONAGE REFUNDS	505	532	606
36	MISCELLANEOUS FARM INCOME	2302	2135	3312
37	TOTAL FARM SALES	\$ 131469	151676	167527
38	INCREASE IN FARM CAPITAL		10208	
39	FAMILY LIVING FROM THE FARM	666	842	632
40	TOTAL FARM RECEIPTS (37)+(38)+(39) \$	132135	162726	168159
41	ADJ. TOTAL FARM SALES (37)-(31)	129371	146803	166978
42	TOTAL CASH FARM OPR. EXPENSE (6B/35)	107873	115822	154689
43	NET CASH OPERATING INCOME	\$ 21498	30981	12289

OPERATORS LABOR AND MANAGEMENT EARNINGS. PAGE 13 LINE 47 REPRESENT THE RETURN TO THE OPERATOR AFTER ALL EXPENSES ARE DEDUCTED. THE CALCULATION IS DETERMINED BY SUBTRACTING TABLE 6B LINE 46 FROM LINE 40 TABLE 6A.



TABLE 6B - OPERATORS SHARE OF CASH EXPENSES - 1984

		AVERAGE OF 389 FARMS	78 MOST PROFITABLE	78 LEAST PROFITABLE
1	PURCHASE OF LIVESTOCK	\$		
2	DAIRY COWS	658	633	602
3	OTHER DAIRY CATTLE	486	452	795
4	BEEF BREEDING CATTLE	128	300	51
5	BEEF FEEDER CATTLE	3417	2853	8123
6	HOGS COMPLETE AND MIXED	729	1028	1109
7	HOGS FINISHING	1621	1676	2099
8	HOGS,PRODUCING WEAN. PIGS	280	122	384
9	SHEEP AND GOATS	13		46
10	SHEEP & FEEDER LAMBS	202		1005
11	CHICKENS ( INC HENS & BROILERS)			
12	TURKEYS			
13	OTHER PROD. LIVESTOCK			
14	MISC. LIVESTOCK EXPENSE	4364	5260	4926
14A	PURCH. CROPS & SUPP. FOR RESALE	653	615	1886
15	FEED BOUGHT	17670	22456	21360
16	FERTILIZER	7362	7530	11174
17	CHEMICALS	5109	4842	8112
18	OTHER CROP EXPENSE	8099	8199	12100
19	IRRIG. OPERATION COSTS	247	125	647
20	CUSTOM WORK ENTERPRISE	129	74	43
21	CUSTOM WORK HIRED	3381	3391	4121
22	REPAIR LIVESTOCK EQUIP.	1205	1390	1666
23	REPAIR UPKEEP FARM REAL EST.	1276	1000	1642
24	GAS, DIESEL, LUBRICATION BOT.	5152	5646	6562
25	REPAIR & OPER. MACH.,TRK-AUTO	5630	5646	7975
26	REPAIR OF IRRIGATION EQUIP	30	6	24
27	REPAIR-CUSTOM ENTERPRISE	72		76
28	WAGES OF HIRED LABOR	4024	4185	5060
29	PERSONAL AND REAL ESTATE TAXES	2071	2035	3472
30	CASH RENT	9291	10332	14350
31	GENERAL FARM EXPENSE	2537	2956	3487
32	TELEPHONE-FARM SHARE	341	375	376
33	ELECTRICITY-FARM SHARE	2260	2460	2490
34	INTEREST ACTUALLY PAID	19436	20236	28927
35	TOTAL CASH OPER. EXPENSE	\$ 107873	115822	154689
36	POWER & MACHINERY BOUGHT (FS)	8916	6932	11414
37	IRRIG. EQUIP BOUGHT	84		99
38	CUSTOM WORK EQUIP BOUGHT	13		
39	LIVSTK. EQUIP BOUGHT	1529	2313	980
40	NEW REAL ESTATE/BLDGS/IMPR.	3800	2838	5837
40A	LAND BOUGHT	4160	3518	8789
41	TOTAL FARM PURCH.(33)tr(38A)	126375	131423	181809
42	DECREASE IN FARM CAPITAL	2763		14025
43	INT.ON FM.CAPITAL ( 7% charge)	4380	1654	7853
44	UNPAID FAMILY LABOR	502	233	595
45	BOARD FURNISHED HIRED LABOR	51	29	51
46	TOTAL FARM EXP.(39) TR (44)	134071	133339	204333
47	RET TO OPER. LABOR & MGNT (6A/40)-(46)	\$ (-1935)	29386	(-36175)
48	RET. TO CAP. & FAMILY LABOR (47+44+43)	\$ 2946	31274	(-27727)



# EXPLANATION OF WORK AND ANIMAL UNITS

THE TOTAL WORK UNITS ON ANY ONE FARM IS ONE MEASURE OF THE SIZE OF THAT PARTICULAR FARM BUSINESS. BANKERS AND OTHER CREDITORS ARE INTERESTED IN WORK UNITS AS A SIZE OF THE BUSINESS. THIS CAN BE A MEASURE OF ABILITY TO PAY OFF DEBT. 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 OR HOW MUCH MACHINERY AND EQUIPMENT IS USED IN GETTING THE FARM WORK DONE, BUT IT DOES MEASURE HOW MUCH IS BEING ACCOMPLISHED ON THE FARM. IT DOES MEASURE THE SIZE OF A FARM BUSINESS IN COMPARISON WITH OTHER FARMS.

TABLE 7 - WORK UNITS FOR CROP, LIVESTOCK, AND WORK OFF THE FARM

ITEM	NO. WORK UNITS	ITEM	NO. WORK UNITS
DAIRY COWS	7.0/ COW	OAT, WHT, BLY RYE	.30/ACRE
OTHER DY. CATTLE	1.2/ HEAD	CANNING PEAS	.40/ACRE
BEEF COWS	1.5/ HEAD	CANNING CORN	.50/ACRE
BEEF, FEEDERS	.12/CWT.	PINTO BEANS	.50/ACRE
HOG PRODUCTION;		SOYBEANS	.45/ACRE
FARROW-FINISH	.12/CWT.	CORN FOR GRAIN	.55/ACRE
FINISHING PIGS	.06/CWT.	SUGARBEETS	2.00/ACRE
WEANING PIG PROD.	1.4/LITTER	CORN-CANE SILAGE	.60.ACRE
SHEEP, FARM FLOCK	.60/ HEAD	OAT SILAGE	.40/ACRE
LAMBS, FEEDERS	.30/ HEAD	LEG. GRASS SILAGE	.40/ACRE
CHICKENS, EGG PROD.	5.0/ 100	ALFALFA HAY	.60/ACRE
BROILERS	.20/CWT.	OTHER LEG. HAY	.40/ACRE
TURKEY, EGG PROD.	25.0/ 100	TAME GRASS HAY	.20/ACRE
TURKEY PULLETS	.12/CWT.	ANNUAL HAY	.30/ACRE
LABOR, OFF FARM	1.0/ \$ 20	WILD HAY	.20/ACRE
IDLE ACRES	.05/ ACRE	SUMMER FALLOW	.20/ACRE
SUNFLOWERS	.40/ ACRE	POTATOS	2.00/ACRE

ANIMAL UNITS- 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 CATTLE	.5/HEAD	SHEEP, ADULTS	.143/HEAD
BEEF COWS	.8/HEAD	LAMBS	.071/HEAD
OTHER BEEF CATTLE	.3/HEAD	CHICKENS, LAYERS	.02/HEAD
BEEF FEEDERS	1.0/HEAD	BROIL. TURK.POULT.	1.0/1100#
HOGS, ADULTS	.4/HEAD	TURKEYS, LAYING F.	.04/HEAD

TABLE 8 - MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY-1984

ITEMS			
	AVERAGE 389 FARMS	HIGH 78 FARMS	LOW 78 FARMS
1 RETURN TO OPERATORS LABOR & MGMNT.	\$ -2842	31972	-39926
2 CROP YIELD INDEX	100.0	93.4	94.3
3 PERCENT TILLABLE LAND-HI RETURN CROPS	88.3	89.3	89.3
4 GROSS RETURN/ TILLABLE ACRE	\$ 217	220	214
5 RETURN OVER \$100 FEED FED LVSTK	100.0	109.6	98.8
6 LVSTK UNITS PER 100 ACRES *	19.92	21.42	14.78
7 SIZE OF BUSINESS- WORK UNITS	475	614	494
8 WORK UNITS PER WORKER	309	355	301
9 POW. MACH. EQ. BLD. EXP/ WORK UNIT	\$ 76.47	66.10	99.74
10 FARM CAP. INVEST/WORKER	\$ 345282	312928	516720
11 INDEX-RETURN PER \$100 FEED FED			
12 6100A BEEF BREEDING HERD	100.0	89.4	133.0
13 6140A BEEF FEEDERS-FEED LOT	100.0	135.0	86.4
14 6250A HENS,FARM LAYING FLOCK	100.0		100.0
15 6290A DAIRY COWS	100.0	109.2	97.7
16 6310A OTHER DAIRY REPL.	100.0	113.5	93.8
17 6470A HOGS, FARROW-FINISH	100.0	108.5	90.9
18 6490A HOGS- FINISHING	100.0	107.1	86.0
19 6510A HOGS-WEANING PIG PROD.	100.0	112.0	91.4
20 6530A HOGS- MIXED SYSTEM	100.0	112.7	93.7
21 6670A SHEEP-FARM FLOCK	100.0		91.0
22 6670A LAMBS-FEEDERS	100.0		100.0
30 NUMBER OF ANIMAL UNITS	78.31	102.5	81.59
31 WORK UNITS;			
32 CROPS	195.38	245.97	207.31
33 PRODUCTIVE LIVESTOCK	247.13	326.07	208.83
34 OTHER PROD. LIVESTOCK	32,80	42.63	23.12
35 EXPENSES PER WORK UNIT;			
36 TRACTOR & CROP MACH EXP.	\$ 40.93	36.02	55.91
37 AUTO & TRUCK (FARM SH.)	\$ 8.87	7.86	10.45
38 ELECTRICITY ( FARM SH.)	\$ 4.86	4.22	4.53
39 LIVSTK. EQUIP. EXPENSE	\$ 7.30	6.21	6.56
40 BLDG., FENC, TILING EXP.	\$ 14.49	11.79	22.29
40A OTHER EXP/WORK UNIT(INC.CUST.ENT.)			
40B TELEPHONE/OTHER UTILITY EXP.	\$ 6.20	5.71	7.79
40C HIRED LABOR	\$ 8.66	7.77	10.42
41 ** TRACTOR,CROP MACH EXP./CROP ACRE \$	49.04	46.02	49.43
42 FM. POWER & MACH. COST ALLOC.TO CROPS \$	3081	3578	2381
43 BLDG. FENCE, TILE COST ALLOCATED TO CROPS (BCAF)	\$ 3191	3314	6281
44 * ACRES INCLUDE ALL TILLABLE LAND, NON TILLABLE HAY AND PASTURE			
45 ** ACRES INCLUDE ALL TILLABLE LAND PLUS ACRES IN NON-TILLABLE HAY			



## MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY

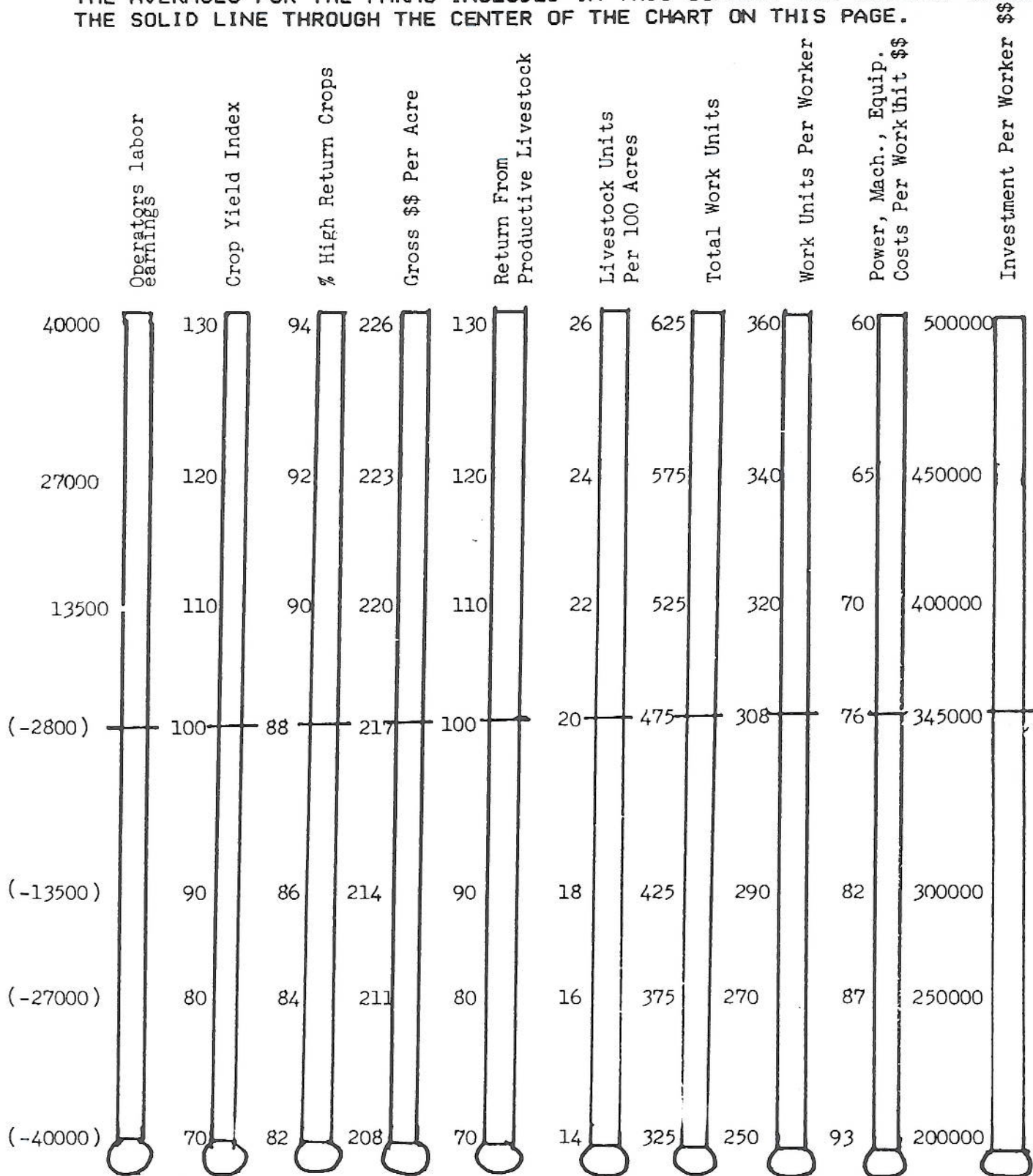
THE FOLLOWING EXPLANATION AND DEFINITIONS ARE FOR USE IN INTERPRETING TABLE 8 AND THE THERMOMETER CHART ON PAGES 16 AND 17.

1. **LABOR EARNINGS**---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 AT A RATE OF 7%. THIS IS BASED ON THE WHOLE FARM BUSINESS AND IS ALSO FOUND ON TABLES 2 AND 3.
2. **CROP YIELD INDEX**---A MEASURE OF THE CROP YIELD LEVEL FOR ALL CROPS PRODUCED EXPRESSED AS A PERCENTAGE OF AVERAGE; AVERAGE BEING RATED AS 100%.
3. **% TILLABLE LAND IN HI-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 LIVESTOCK**---MEASURES THE GENERAL LEVEL OF EFFICIENCY FOR ALL LIVESTOCK. IT IS EXPRESSED AS A PERCENTAGE OF THE AVERAGE AND COMBINES 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, PAGE 14.
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 TEN 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, 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.

# 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 FARMS INCLUDED IN THIS SUMMARY ARE LOCATED BETWEEN THE SOLID LINE THROUGH THE CENTER OF THE CHART ON THIS PAGE.





# TABLE 10 - CROP ANALYSIS AND CROP RANK EVALUATION

THE INDIVIDUAL CROP ANALYSIS TABLE SHOWS THE YIELD, VALUE PER UNIT, AND GROSS RETURN PER ACRE FOR EACH CROP YOU RAISED THIS PAST YEAR.

COSTS SUCH AS FERTILIZER, CHEMICALS, SEED AND OTHERS, HIRED LABOR, AND CUSTOM WORK ARE COSTS THAT ARE ASSIGNED TO EACH INDIVIDUAL CROP IN THE ACCOUNT BOOK OR COMPUTER RECORD KEEPING SYSTEM. THESE COSTS ARE SHOWN IN TABLE 10, UNDER DIRECT COSTS.

OTHER COSTS, CALLED **ALLOCATED COSTS**, ARE NOT ACTUAL COSTS INCURRED BUT A CALCULATED COST. THE POWER AND CROP MACHINERY EXPENSE IS DIVIDED INTO OWNERSHIP AND OPERATION COSTS FOR EACH CROP. THE POWER AND CROP MACHINERY EXPENSE FOR CROP WORK UNIT IS CALCULATED FROM THE EXPENSE AND NET DECREASE ON TABLE 3, PAGE 7 OF THIS REPORT. WORK UNITS FOR EACH CROP ARE USED AS A FACTOR TO CALCULATE THE PER ACRE COST FOR POWER AND CROP MACHINERY. LINE 22 ON EACH CROP TABLE SHOWS THE CALCULATED INTEREST ON INVESTMENT FOR EQUIPMENT AND LAND.

LAND COST USED IN THIS REPORT IS CONSIDERED THE GOING RENTAL VALUE FOR LAND OF SIMILAR TYPE IN THE LOCAL AREA. LAND RENTAL VALUE REFLECTS A CHARGE FOR TAXES AND INTEREST INVESTMENT IN LAND. THE ONLY COST NOT INCLUDED IS STORAGE COST AND THE OPERATORS LABOR.

THE FOLLOWING CROP RANKS ARE USED IN THIS AREA REPORT FOR CROPS RAISED. THIS RANK IS USED IN MEASURING THE CROP SELECTION UNDER PERCENT HIGH RETURN CROPS ON TABLE 8, MEASURES OF FARM ORGANIZATION. AN "A" RANKED CROP IS RATED AT 100, "B" CROP AT 50, "C" CROP AT 25 AND "D" CROPS HAVE A RATING OF 0.

## A RANKED CROPS

CORN, GRAIN  
SOYBEANS  
EDIBLE BEANS  
POTATOS  
SUNFLOWERS  
SUGARBEETS  
ALFALFA  
OTHER LEGUMES

## B RANKED CROPS

FLAX  
WHEAT  
CORN SILAGE  
LEGUME SILAGE

## C RANKED CROPS

BARLEY  
RYE  
SORGHUM  
SUDAX  
SORG. SILAGE  
MILLET  
OAT SILAGE

## D RANKED CROPS

OATS  
MEADOW HAY  
(TILLABLE)  
SUMMER FALLOW

TABLE 9 - CROP DATA FOR MAJOR CROPS, DISTRIBUTION OF ACRES & YIELDS -1984

	AVERAGE OF-389 FARMS	78 HI RETURN FARMS	78 LOW RETURN FARMS
CROPS	ACRES	ACRES	ACRES
TOTAL SMALL CROP AND CANNING PEAS	44.8	51.0	58.8
TOTAL ROW CROP	271.8	337.1	419.7
TOTAL LEGUMES, INCLUDING SEED	31.8	36.9	28.2
TOTAL OTHER HAY	2.0	2.5	1.2
TOTAL SILAGE AND FODDER	23.8	29.9	15.6
TOTAL TILLABLE PASTURE	1.0	2.2	1.4
TOTAL FALLOW & IDLE LAND	11.4	12.7	21.0
TOTAL TILLABLE LAND	386.6	472.3	545.9
TOTAL NON-TILLABLE HAY/PASTURE	6.5	6.4	6.0
TOTAL NON-TILLABLE FOREST CROPS	.1	.3	2.7
WILD HAY NOT HARVESTED	3.9	4.5	17.6
PASTURE NOT HARVESTED	13.2	15.0	2.2
TIMBER NOT HARVESTED	2.2	1.2	21.3
ROADS AND WASTE	15.1	17.8	10.1
FARMSTEAD	8.4	9.2	53.9
TOTAL LAND NOT HARVESTED	42.8	47.7	59.9
TOTAL NON-TILLABLE LAND	49.4	54.4	605.8
TOTAL LAND IN FARM OR RANCH	436.0	526.7	

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SUPPLEMENTARY MANAGEMENT INFORMATION

	AVERAGE ALL FARMS	HI RETURN FARMS	LOW RETURN FARMS
PERCENT LAND TILLABLE	88.7	89.7	90.1
PERCENT LAND IN HIGH RETURN CROPS	88.3	89.3	89.3
*FERTILIZER COST PER ACRE \$	21.57	22.10	22.56
*CROP CHEMICAL COST PER ACRE \$	15.04	16.40	15.76
*SEED AND OTHER COSTS PER ACRE \$	22.72	24.50	22.51
*GAS, DIESEL, LUBRICANT COST/ ACRE \$	15.12	14.94	14.06
*REPAIR, MAINTENANCE COST/ ACRE \$	15.50	15.14	15.55

\* TILLABLE LAND MINUS TILLABLE PASTURE, FALLOW AND IDLE LAND.

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AVERAGE YIELDS ( FROM TABLE 10 )

CROP	NO. FARMS GROWING	CROP RANK	YIELD		
			AVERAGE ALL FARMS	HI FARMS	LOW FARMS
CORN, GRAIN		A	95	119	64
SOYBEANS		A	33	43	25
SUGARBEETS		A	17	18	16
ALFALFA		A	3.8	4.3	3.5
CANNING CORN		A \$	239		
CANNING PEAS		A \$	82		
CORN SILAGE		B	12	16	6
WHEAT		B	46	55	30
OATS		D	56	76	37



TABLE 10 - CROP DATA FOR OATS - 1984 -

		AVERAGE OF 243 FARMS	49 HI RETURN FARMS	49 LOW RETURN FARMS
1	ACRES	26.0	20.0	28.2
2	YIELD PER ACRE	56.2	76.0	37.0
3	VALUE PER PRODUCTION UNIT	1.59	1.60	1.59
4	CROP PRODUCT RETURN	\$ 89.42	121.50	58.87
5	OTHER CROP INCOME	26.42	53.95	12.09
6	TOTAL CROP RETURN	\$ 115.84	175.45	70.96
7	DIRECT COSTS			
8	FERTILIZER	9.23	5.80	10.21
9	CHEMICALS	.96	.80	1.35
10	SEED	8.38	8.55	8.94
10A	CROP DRYING			
10B	OTHER EXPENSE	1.42	1.15	1.63
11	SPECIAL HIRED LABOR	.35	.30	.53
12	CUSTOM WORK HIRED	5.31	3.60	10.64
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 25.65	20.20	33.30
15	RETURN OVER DIRECT COSTS ( 6-14)	\$ 90.19	155.25	37.66
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	15.85	19.82	13.35
18	FARM POWER & MACHINERY-OPERATION	16.49	16.51	15.26
19	IRRIGATION EQUIP. OWNERSHIP			
20	LAND COSTS	50.99	54.37	49.92
21	MISCELLANEOUS COSTS	.08	.10	.04
22	*INTEREST ON MACH-EQUIP. INVESTMENT	4.64	5.42	4.10
23	TOTAL ALLOCATED COSTS	\$ 88.05	96.22	82.67
24	RETURN OVER ALL LISTED COSTS (6-23) \$	2.14	59.03	(-45.01)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27	POWER COST ALLOCATION FACTOR	.98	1.01	.95
28	TOTAL LISTED COSTS PER UNIT OF PROD.	2.02	1.53	3.13
29	RETURN OVER LISTED COSTS PER UNIT	.04	.78	(-1.21)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	71.51	72.76	72.94
30A	ESTIMATED TOTAL MACHINE COST/ACRE	40.52	44.15	39.81
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	113.70	116.42	115.97
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	87.34	48.39	88.29
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS			
39	AVE. PRICE RECVD./ UNIT SOLD	\$ 1.62	1.66	1.57
40	QUANTITY SOLD (OPERATORS SHARE)	566.8	760.3	421.0

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT  
 LINES 13-17 AND 18 THROUGH 22 WERE ALLOCATED TO THIS CROP BY FORMULA

TABLE 10 - CROP DATA FOR SPRING WHEAT - 1984

		AVERAGE OF 21 FARMS	18 HI RETURN FARMS	18 LOW RETURN FARMS
1	ACRES	44.2	35.5	35.6
2	YIELD PER ACRE	45.8	55.1	29.7
3	VALUE PER PRODUCTION UNIT	3.43	3.44	3.46
4	CROP PRODUCT RETURN	\$ 156.99	189.55	102.84
5	OTHER CROP INCOME	2.35	10.65	3.62
6	TOTAL CROP RETURN	\$ 159.34	200.20	106.46
7	DIRECT COSTS			
8	FERTILIZER	24.23	22.39	21.63
9	CHEMICALS	6.52	1.94	12.67
10	SEED	10.45	10.14	9.78
10A	CROP DRYING			
10B	OTHER EXPENSE	1.79	1.44	1.07
11	SPECIAL HIRED LABOR	.07		
12	CUSTOM WORK HIRED	1.92	1.27	2.78
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 44.98	37.18	47.93
15	RETURN OVER DIRECT COSTS ( 6-14)	\$ 114.36	163.02	58.53
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	14.01	14.14	14.68
18	FARM POWER & MACHINERY-OPERATION	14.87	17.68	14.71
19	IRRIGATION EQUIP. OWNERSHIP			
20	LAND COSTS	64.30	69.67	54.28
21	MISCELLANEOUS COSTS	.20	.06	.03
22	*INTEREST ON MACH-EQUIP. INVESTMENT	3.08	3.55	3.69
23	TOTAL ALLOCATED COSTS	\$ 96.46	105.10	87.39
24	RETURN OVER ALL LISTED COSTS (6-23) \$	17.90	57.92	(-28.86)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27	POWER COST ALLOCATION FACTOR	1.02	1.04	1.00
28	TOTAL LISTED COSTS PER UNIT OF PROD.	3.09	2.58	4.55
29	RETURN OVER LISTED COSTS PER UNIT	.34	.86	(-1.09)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	41.24	41.36	39.11
30A	ESTIMATED TOTAL MACHINE COST/ACRE	33.24	36.22	34.93
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	141.44	142.28	135.32
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	105.74	77.45	84.95
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS			
39	AVE. PRICE RECVD./ UNIT SOLD	\$ 3.39	3.57	3.32
40	QUANTITY SOLD (OPERATORS SHARE)	1912.5	1962.6	928.9

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT  
 LINES 13-17 AND 18 THROUGH 22 WERE ALLOCATED TO THIS CROP BY FORMULA



TABLE 10 - CROP DATA FOR BEANS, NAVY - 1984

		AVERAGE OF 9 FARMS
1	ACRES	45.9
2	YIELD PER ACRE	15.0
3	VALUE PER PRODUCTION UNIT	17.74
4	CROP PRODUCT RETURN	\$ 266.69
5	OTHER CROP INCOME	
6	TOTAL CROP RETURN	\$ 266.69
7	DIRECT COSTS	
8	FERTILIZER	19.87
9	CHEMICALS	21.46
10	SEED	26.51
10A	CROP DRYING	3.20
10B	OTHER EXPENSE	4.90
11	SPECIAL HIRED LABOR	.46
12	CUSTOM WORK HIRED	1.37
13	IRRIGATION OPERATION	
14	TOTAL DIRECT COSTS	\$ 77.77
15	RETURN OVER DIRECT COSTS ( 6-14)	\$ 188.92
16	ALLOCATED COSTS (DIRECT + FIXED)	
17	FARM POWER & MACHINERY-OWNERSHIP \$	22.43
18	FARM POWER & MACHINERY-OPERATION	19.75
19	IRRIGATION EQUIP. OWNERSHIP	
20	LAND COSTS	84.89
21	MISCELLANEOUS COSTS	
22	*INTEREST ON MACH-EQUIP.INVESTMENT	3.67
23	TOTAL ALLOCATED COSTS	\$ 130.74
24	RETURN OVER ALL LISTED COSTS (6-3) \$	58.18
25	SUPPLEMENTARY MANAGEMENT INFORMATION	
26	WORK UNITS ASSIGNED PER ACRE	.50
27	POWER COST ALLOCATION FACTOR	.94
28	TOTAL LISTED COSTS PER UNIT OF PROD.	13.87
29	RETURN OVER LISTED COSTS PER UNIT	3.87
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	11.75
30A	ESTIMATED TOTAL MACHINE COST/ACRE	46.76
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	208.51
32	OTHER POSSIBLE COSTS NOT LISTED	
33	UTILITIES-OTHER GENERAL EXPENSES \$	185.23
33A	BUILDING, FENCE & TILING COSTS	_____
34	INTEREST ALLOCATION	_____
35	OTHER COSTS NOT LISTED	_____
36	TOTAL COSTS	
39	AVE. PRICE RECVD./ UNIT SOLD	\$ 3.84
40	QUANTITY SOLD (OPERATORS SHARE)	1429.8

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT  
 LINES 13-17 AND 18 THROUGH 22 WERE ALLOCATED TO THIS CROP BY FORMULA

TABLE 10 - CROP DATA FOR CANNING CORN - 1984

		AVERAGE OF 9 FARMS
1	ACRES	91.8
2	YIELD PER ACRE	238.98
3	VALUE PER PRODUCTION UNIT	1.00
4	CROP PRODUCT RETURN	\$ 238.98
5	OTHER CROP INCOME	
6	TOTAL CROP RETURN	\$ 238.98
7	DIRECT COSTS	
8	FERTILIZER	40.13
9	CHEMICALS	11.69
10	SEED	
10A	CROP DRYING	
10B	OTHER EXPENSE	5.08
11	SPECIAL HIRED LABOR	1.10
12	CUSTOM WORK HIRED	.40
13	IRRIGATION OPERATION	
14	TOTAL DIRECT COSTS	\$ 58.40
15	RETURN OVER DIRECT COSTS ( 6-14)	\$ 180.58
16	ALLOCATED COSTS (DIRECT + FIXED)	
17	FARM POWER & MACHINERY-OWNERSHIP \$	19.81
18	FARM POWER & MACHINERY-OPERATION	18.41
19	IRRIGATION EQUIP. OWNERSHIP	
20	LAND COSTS	80.83
21	MISCELLANEOUS COSTS	
22	*INTEREST ON MACH-EQUIP.INVESTMENT	3.27
23	TOTAL ALLOCATED COSTS	\$ 122.32
24	RETURN OVER ALL LISTED COSTS (6-3) \$	58.26
25	SUPPLEMENTARY MANAGEMENT INFORMATION	
26	WORK UNITS ASSIGNED PER ACRE	.50
27	POWER COST ALLOCATION FACTOR	.91
28	TOTAL LISTED COSTS PER UNIT OF PROD.	.76
29	RETURN OVER LISTED COSTS PER UNIT	.24
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	180.72
30A	ESTIMATED TOTAL MACHINE COST/ACRE	41.76
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	180.72
32	OTHER POSSIBLE COSTS NOT LISTED	
33	UTILITIES-OTHER GENERAL EXPENSES \$	251.28
33A	BUILDING, FENCE & TILING COSTS	_____
34	INTEREST ALLOCATION	_____
35	OTHER COSTS NOT LISTED	_____
36	TOTAL COSTS	
39	AVE. PRICE RECVD./ UNIT SOLD	\$
40	QUANTITY SOLD (OPERATORS SHARE)	

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT  
 LINES 13-17 AND 18 THROUGH 22 WERE ALLOCATED TO THIS CROP BY FORMULA



TABLE 10 - CROP DATA FOR CORN FOR GRAIN - 1984

		AVERAGE OF 536 FARMS	107 HI RETURN FARMS	107 LOW RETURN FARMS
1	ACRES	89.5	89.2	55.5
2	YIELD PER ACRE	95.4	118.8	64.3
3	VALUE PER PRODUCTION UNIT	2.61	264	2.57
4	CROP PRODUCT RETURN	\$ 249.11	313.54	165.35
5	OTHER CROP INCOME	1.11	1.87	.36
6	TOTAL CROP RETURN	\$ 250.22	315.41	165.71
7	DIRECT COSTS			
8	FERTILIZER	39.13	38.86	35.23
9	CHEMICALS	17.47	16.31	17.50
10	SEED	18.76	18.85	18.27
10A	CROP DRYING	9.96	11.04	7.01
10B	OTHER EXPENSE	3.56	2.95	2.79
11	SPECIAL HIRED LABOR	1.13	1.22	1.05
12	CUSTOM WORK HIRED	4.75	3.46	6.36
13	IRRIGATION OPERATION	.12	.63	
14	TOTAL DIRECT COSTS	\$ 94.88	93.32	88.21
15	RETURN OVER DIRECT COSTS ( 6-14)	\$ 155.34	222.09	77.50
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	25.99	25.19	23.12
18	FARM POWER & MACHINERY-OPERATION	28.07	28.63	26.16
19	IRRIGATION EQUIP. OWNERSHIP	.10	.53	
20	LAND COSTS	62.64	72.99	49.74
21	MOSCELLANEOUS COSTS	.04	.02	
22	*INTEREST ON MACH-EQUIP.INVESTMENT	7.30	8.29	6.53
23	TOTAL ALLOCATED COSTS	\$ 124.14	135.65	105.55
24	RETURN OVER ALL LISTED COSTS (6-3) \$	31.20	86.44	(-28.05)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.55	.55	.55
27	POWER COST ALLOCATION FACTOR	.99	.99	.98
28	TOTAL LISTED COSTS PER UNIT OF PROD.	2.30	1.93	3.01
29	RETURN OVER LISTED COSTS PER UNIT	.31	.71	(-.44)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	83.92	86.73	75.39
30A	ESTIMATED TOTAL MACHINE COST/ACRE	64.53	64.42	60.05
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	219.02	228.97	193.76
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	560.26	498.28	332.82
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS			
39	AVE. PRICE RECVD./ UNIT SOLD	\$ 2.82	2.80	2.76
40	QUANTITY SOLD (OPERATORS SHARE)	4374.6	5502.7	1070.7

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT  
 LINES 13-17 AND 18 THROUGH 22 WERE ALLOCATED TO THIS CROP BY FORMULA

TABLE 10 - CROP DATA FOR SOYBEANS - 1984

		AVERAGE OF 340 FARMS	68 HI RETURN FARMS	68 LOW RETURN FARMS
1	ACRES	157.3	148.8	117.8
2	YIELD PER ACRE	33.3	42.8	24.6
3	VALUE PER PRODUCTION UNIT	5.96	6.01	5.89
4	CROP PRODUCT RETURN	\$ 198.20	257.37	144.90
5	OTHER CROP INCOME	.86	1.96	.03
6	TOTAL CROP RETURN	\$ 199.06	259.33	144.93
7	DIRECT COSTS			
8	FERTILIZER	3.22	2.24	5.09
9	CHEMICALS	16.78	15.46	21.42
10	SEED	11.89	11.42	12.67
10A	CROP DRYING	.18	.18	.03
10B	OTHER EXPENSE	6.87	6.12	7.79
11	SPECIAL HIRED LABOR	2.12	1.21	2.98
12	CUSTOM WORK HIRED	2.57	3.25	3.96
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 43.63	39.88	53.94
15	RETURN OVER DIRECT COSTS ( 6-14)	\$ 155.43	219.45	90.99
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	19.60	21.70	15.98
18	FARM POWER & MACHINERY-OPERATION	21.19	23.39	20.67
19	IRRIGATION EQUIP. OWNERSHIP			
20	LAND COSTS	70.39	77.00	60.63
21	MISCELLANEOUS COSTS	.18	.15	.07
22	*INTEREST ON MACH-EQUIP.INVESTMENT	5.23	6.13	4.11
23	TOTAL ALLOCATED COSTS	\$ 116.59	128.37	101.46
24	RETURN OVER ALL LISTED COSTS (6-3) \$	38.84	91.08	(-10.47)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.45	.45	.45
27	POWER COST ALLOCATION FACTOR	1.00	1.00	1.00
28	TOTAL LISTED COSTS PER UNIT OF PROD.	4.82	3.93	6.32
29	RETURN OVER LISTED COSTS PER UNIT	1.14	2.08	(-.43)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	26.88	28.00	26.38
30A	ESTIMATED TOTAL MACHINE COST/ACRE	47.73	53.39	43.40
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	160.22	168.25	155.40
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	698.60	504.38	493.22
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS			
39	AVE. PRICE RECVD./ UNIT SOLD	\$ 5.94	5.73	6.37
40	QUANTITY SOLD (OPERATORS SHARE)	4120.2	4576.6	2593.4

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT  
 LINES 13-17 AND 18 THROUGH 22 WERE ALLOCATED TO THIS CROP BY FORMULA



TABLE 10 - CROP DATA FOR SUGARBEETS - 1984

		AVERAGE OF 13 FARMS	6 HI RETURN FARMS	6 LOW RETURN FARMS
1	ACRES	190.5	135.9	251.8
2	YIELD PER ACRE	16.8	18.2	16.2
3	VALUE PER PRODUCTION UNIT	31.36	32.03	30.60
4	CROP PRODUCT RETURN	\$ 526.13	582.15	494.97
5	OTHER CROP INCOME			
6	TOTAL CROP RETURN	\$ 526.13	582.15	494.97
7	DIRECT COSTS			
8	FERTILIZER	41.36	41.23	40.74
9	CHEMICALS	73.37	73.36	70.19
10	SEED	26.96	26.87	29.69
10A	CROP DRYING			
10B	OTHER EXPENSE	18.37	6.56	26.58
11	SPECIAL HIRED LABOR	34.91	42.66	34.20
12	CUSTOM WORK HIRED	44.20	35.07	40.44
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 239.17	225.75	241.84
15	RETURN OVER DIRECT COSTS (6-14)	\$ 286.96	356.40	253.13
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	73.84	78.44	75.42
18	FARM POWER & MACHINERY-OPERATION	68.23	65.81	71.41
19	IRRIGATION EQUIP. OWNERSHIP			
20	LAND COSTS	85.62	83.00	87.50
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH-EQUIP. INVESTMENT	18.12	14.36	20.40
23	TOTAL ALLOCATED COSTS	\$ 245.81	241.61	254.73
24	RETURN OVER ALL LISTED COSTS (6-3) \$	41.15	104.79	(-1.60)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	2.00	2.00	2.00
27	POWER COST ALLOCATION FACTOR	1.00	1.00	1.00
28	TOTAL LISTED COSTS PER UNIT OF PROD.	28.91	25.67	30.65
29	RETURN OVER LISTED COSTS PER UNIT	2.45	6.36	(-.05)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	15.46	11.59	16.30
30A	ESTIMATED TOTAL MACHINE COST/ACRE	189.67	168.66	207.54
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	484.98	467.36	496.57
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	5262.11	1600.59	8958.04
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS			
39	AVE. PRICE RECVD./ UNIT SOLD	\$		
40	QUANTITY SOLD (OPERATORS SHARE)			

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT  
 LINES 13-17 AND 18 THROUGH 22 WERE ALLOCATED TO THIS CROP BY FORMULA

TABLE 10 - CROP DATA FOR CANNING PEAS - 1984

		AVERAGE OF 9 FARMS
1	ACRES	46.5
2	YIELD PER ACRE	81.68
3	VALUE PER PRODUCTION UNIT	1.00
4	CROP PRODUCT RETURN	\$ 81.68
5	OTHER CROP INCOME	
6	TOTAL CROP RETURN	\$ 81.68
7	DIRECT COSTS	
8	FERTILIZER	6.75
9	CHEMICALS	2.97
10	SEED	
10A	CROP DRYING	
10B	OTHER EXPENSE	.58
11	SPECIAL HIRED LABOR	
12	CUSTOM WORK HIRED	.58
13	IRRIGATION OPERATION	
14	TOTAL DIRECT COSTS	\$ 10.88
15	RETURN OVER DIRECT COSTS ( 6-14)	\$ 70.80
16	ALLOCATED COSTS (DIRECT + FIXED)	
17	FARM POWER & MACHINERY-OWNERSHIP \$	12.22
18	FARM POWER & MACHINERY-OPERATION	16.25
19	IRRIGATION EQUIP. OWNERSHIP	
20	LAND COSTS	88.00
21	MISCELLANEOUS COSTS	
22	*INTEREST ON MACH-EQUIP.INVESTMENT	2.33
23	TOTAL ALLOCATED COSTS	\$ 118.80
24	RETURN OVER ALL LISTED COSTS (6-3) \$	(-48.00)
25	SUPPLEMENTARY MANAGEMENT INFORMATION	
26	WORK UNITS ASSIGNED PER ACRE	.40
27	POWER COST ALLOCATION FACTOR	.87
28	TOTAL LISTED COSTS PER UNIT OF PROD.	1.59
29	RETURN OVER LISTED COSTS PER UNIT	(-.59)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	129.68
30A	ESTIMATED TOTAL MACHINE COST/ACRE	31.19
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	129.68
32	OTHER POSSIBLE COSTS NOT LISTED	
33	UTILITIES-OTHER GENERAL EXPENSES \$	126.96
33A	BUILDING, FENCE & TILING COSTS	_____
34	INTEREST ALLOCATION	_____
35	OTHER COSTS NOT LISTED	_____
36	TOTAL COSTS	
39	AVE. PRICE RECVD./ UNIT SOLD	\$
40	QUANTITY SOLD (OPERATORS SHARE)	

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT  
 LINES 13-17 AND 18 THROUGH 22 WERE ALLOCATED TO THIS CROP BY FORMULA



TABLE 10 - CROP DATA FOR ALFALFA HAY - 1984

		AVERAGE OF 324 FARMS	65 HI RETURN FARMS	65 LOW RETURN FARMS
1	ACRES	37.8	37.2	36.9
2	YIELD PER ACRE	3.8	4.3	3.5
3	VALUE PER PRODUCTION UNIT	59.27	61.12	54.43
4	CROP PRODUCT RETURN	\$ 225.23	262.81	191.76
5	OTHER CROP INCOME	.26	.16	.22
6	TOTAL CROP RETURN	\$ 225.49	262.97	191.98
7	DIRECT COSTS			
8	FERTILIZER	17.21	11.18	23.82
9	CHEMICALS	.48	.91	1.03
10	SEED	8.75	6.69	9.78
10A	CROP DRYING	.16		.65
10B	OTHER EXPENSE	3.13	3.09	2.85
11	SPECIAL HIRED LABOR	1.01	.40	.46
12	CUSTOM WORK HIRED	3.61	3.44	4.93
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 34.35	25.71	43.52
15	RETURN OVER DIRECT COSTS ( 6-14)	\$ 191.36	237.26	148.46
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	31.73	34.16	25.61
18	FARM POWER & MACHINERY-OPERATION	33.16	33.88	31.70
19	IRRIGATION EQUIP. OWNERSHIP			
20	LAND COSTS	53.46	63.18	50.29
21	MISCELLANEOUS COSTS	.11	.13	.33
22	*INTEREST ON MACH-EQUIP.INVESTMENT	9.14	10.21	7.27
23	TOTAL ALLOCATED COSTS	\$ 127.60	141.56	115.20
24	RETURN OVER ALL LISTED COSTS (6-23) \$	63.76	95.70	33.26
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.60	.60	.60
27	POWER COST ALLOCATION FACTOR	.97	1.01	.92
28	TOTAL LISTED COSTS PER UNIT OF PROD.	42.61	38.90	45.05
29	RETURN OVER LISTED COSTS PER UNIT	16.66	22.22	9.44
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	2.74	2.74	2.92
30A	ESTIMATED TOTAL MACHINE COST/ACRE	76.44	80.54	67.87
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	161.95	167.27	158.72
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	268.10	209.42	243.39
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS			
39	AVE. PRICE RECVD./ UNIT SOLD	\$ 36.58	47.16	67.14
40	QUANTITY SOLD (OPERATORS SHARE)	7.3	7.4	.7

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT  
 LINES 13-17 AND 18 THROUGH 22 WERE ALLOCATED TO THIS CROP BY FORMULA

TABLE 10 - CROP DATA FOR LEGUME, LEGUME-GRASS SILAGE - 1984

		AVERAGE OF 29 FARMS	14 HI RETURN FARMS	14 LOW RETURN FARMS
1	ACRES	23.6	21.6	26.0
2	YIELD PER ACRE	6.5	8.4	4.9
3	VALUE PER PRODUCTION UNIT	29.17	30.00	28.29
4	CROP PRODUCT RETURN	\$ 189.11	252.78	138.19
5	OTHER CROP INCOME			
6	TOTAL CROP RETURN	\$ 189.11	252.78	138.19
7	DIRECT COSTS			
8	FERTILIZER	19.03	10.09	25.77
9	CHEMICALS	.13		.23
10	SEED	12.16	11.67	12.38
10A	CROP DRYING	1.44	.65	2.15
10B	OTHER EXPENSE	.47	.56	.15
11	SPECIAL HIRED LABOR	2.33		4.42
12	CUSTOM WORK HIRED	3.94	1.94	5.81
13	IRRIGATION OPERATION	.08	.19	
14	TOTAL DIRECT COSTS	\$ 39.58	25.10	50.91
15	RETURN OVER DIRECT COSTS ( 6-14)	\$ 149.53	227.68	87.28
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	21.15	18.96	22.96
18	FARM POWER & MACHINERY-OPERATION	22.89	23.72	22.13
19	IRRIGATION EQUIP. OWNERSHIP			
20	LAND COSTS	65.17	70.43	58.50
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH-EQUIP. INVESTMENT	7.20	7.36	6.96
23	TOTAL ALLOCATED COSTS	\$ 116.41	120.47	110.55
24	RETURN OVER ALL LISTED COSTS (6-3) \$	33.12	107.21	(-23.27)
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 COSTS PER UNIT OF PROD.	24.06	17.27	33.06
29	RETURN OVER LISTED COSTS PER UNIT	5.11	12.73	(-4.76)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	5.35	4.85	5.71
30A	ESTIMATED TOTAL MACHINE COST/ACRE	53.87	51.33	55.93
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	159.99	145.57	161.46
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	141.67	101.41	152.00
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS			
39	AVE. PRICE RECVD./ UNIT SOLD	\$		
40	QUANTITY SOLD (OPERATORS SHARE)			

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT  
 LINES 13-17 AND 18 THROUGH 22 WERE ALLOCATED TO THIS CROP BY FORMULA



TABLE 10 - CROP DATA FOR CORN SILAGE -1984

		AVERAGE OF 257 FARMS	51 HI RETURN FARMS	51 LOW RETURN FARMS
1	ACRES	33.8	32.8	32.5
2	YIELD PER ACRE	11.5	16.4	6.2
3	VALUE PER PRODUCTION UNIT	20.69	21.04	20.25
4	CROP PRODUCT RETURN	\$ 238.11	345.12	125.88
5	OTHER CROP INCOME	.47		.37
6	TOTAL CROP RETURN	\$ 238.58	345.12	126.25
7	DIRECT COSTS			
8	FERTILIZER	29.56	27.93	31.85
9	CHEMICALS	15.83	16.07	13.94
10	SEED	15.59	15.34	15.91
10A	CROP DRYING	.15		.43
10B	OTHER EXPENSE	2.69	1.62	3.23
11	SPECIAL HIRED LABOR	.86	.76	.83
12	CUSTOM WORK HIRED	5.59	3.35	5.20
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 70.27	65.07	71.39
15	RETURN OVER DIRECT COSTS ( 6-14)	\$ 168.31	280.05	54.86
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	31.58	33.41	28.77
18	FARM POWER & MACHINERY-OPERATION	33.28	34.10	31.43
19	IRRIGATION EQUIP. OWNERSHIP			
20	LAND COSTS	50.74	65.14	39.67
21	MISCELLANEOUS COSTS	.15	.03	.43
22	*INTEREST ON MACH-EQUIP.INVESTMENT	9.43	10.16	8.04
23	TOTAL ALLOCATED COSTS	\$ 125.07	142.84	108.34
24	RETURN OVER ALL LISTED COSTS (6-3) \$	43.24	137.21	(-53.48)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.60	.60	.60
27	POWER COST ALLOCATION FACTOR	.98	1.00	.99
28	TOTAL LISTED COSTS PER UNIT OF PROD.	16.97	12.67	28.91
29	RETURN OVER LISTED COSTS PER UNIT	3.72	8.37	(-8.66)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	9.44	9.88	8.88
30A	ESTIMATED TOTAL MACHINE COST/ACRE	77.91	79.90	71.71
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	195.34	207.91	179.73
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	248.07	214.05	199.41
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS			
39	AVE. PRICE RECVD./ UNIT SOLD	\$		
40	QUANTITY SOLD (OPERATORS SHARE)			

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT  
 LINES 13-17 AND 18 THROUGH 22 WERE ALLOCATED TO THIS CROP BY FORMULA

TABLE 10 - CROP DATA CORN FOR GRAIN - IRRIGATED - 1984

		AVERAGE OF 38 FARMS	13 HI RETURN FARMS	13 LOW RETURN FARMS
1	ACRES	65.1	57.1	72.8
2	YIELD PER ACRE	120.4	141.0	108.3
3	VALUE PER PRODUCTION UNIT	2.59	2.63	2.57
4	CROP PRODUCT RETURN	\$ 311.95	370.79	278.43
5	OTHER CROP INCOME	2.81	5.98	
6	TOTAL CROP RETURN	\$ 314.76	376.77	278.43
7	DIRECT COSTS			
8	FERTILIZER	49.54	47.07	56.21
9	CHEMICALS	20.11	25.32	17.66
10	SEED	19.98	20.70	21.22
10A	CROP DRYING	13.63	13.61	14.45
10B	OTHER EXPENSE	4.52	3.11	7.17
11	SPECIAL HIRED LABOR	.17		
12	CUSTOM WORK HIRED	4.72	6.70	1.30
13	IRRIGATION OPERATION	15.96	18.82	17.75
14	TOTAL DIRECT COSTS	\$ 128.63	135.33	135.76
15	RETURN OVER DIRECT COSTS ( 6-14)	\$ 186.13	241.44	142.67
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	30.75	42.01	23.31
18	FARM POWER & MACHINERY-OPERATION	33.03	36.85	33.61
19	IRRIGATION EQUIP. OWNERSHIP	33.72	30.77	35.93
20	LAND COSTS	53.71	46.69	60.15
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH-EQUIP.INVESTMENT	8.78	12.45	5.85
23	TOTAL ALLOCATED COSTS	\$ 159.99	168.77	158.84
24	RETURN OVER ALL LISTED COSTS (6-3) \$	26.14	72.67	(-16.17)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.65	.65	.65
27	POWER COST ALLOCATION FACTOR	.99	1.00	.98
28	TOTAL LISTED COSTS PER UNIT OF PROD.	2.40	2.16	2.72
29	RETURN OVER LISTED COSTS PER UNIT	.19	.47	(-.15)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	111.44	115.63	114.63
30A	ESTIMATED TOTAL MACHINE COST/ACRE	75.71	95.78	63.63
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	288.62	304.10	294.60
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	591.83	405.48	536.35
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS	_____	_____	_____
37	ACRE INCHES OF WATER APPLIED	5	6	5
38	COST OF IRRIGATION	49.68	49.59	53.68
39	AVE. PRICE RECVD./ UNIT SOLD	\$ 2.93	3.15	2.76
40	QUANTITY SOLD (OPERATORS SHARE)	2840.4	2791.5	4729.7

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT  
 LINES 13-17 AND 18 THROUGH 22 WERE ALLOCATED TO THIS CROP BY FORMULA



TABLE 10 - CROP DATA FOR SOYBEANS - IRRIGATED - 1984

		AVERAGE OF 19 FARMS	9 HI RETURN FARMS	9 LOW RETURN FARMS
1	ACRES	60.0	62.8	54.4
2	YIELD PER ACRE	37.2	42.7	30.5
3	VALUE PER PRODUCTION UNIT	5.92	5.91	5.93
4	CROP PRODUCT RETURN	\$ 220.32	252.12	180.74
5	OTHER CROP INCOME			
6	TOTAL CROP RETURN	\$ 220.32	252.12	180.74
7	DIRECT COSTS			
8	FERTILIZER	9.05	7.05	8.92
9	CHEMICALS	22.10	19.24	25.50
10	SEED	12.77	12.53	13.13
10A	CROP DRYING	.53	1.08	
10B	OTHER EXPENSE	6.35	8.34	3.01
11	SPECIAL HIRED LABOR	.07	.11	.02
12	CUSTOM WORK HIRED	.62	.16	.46
13	IRRIGATION OPERATION	15.90	16.85	13.40
14	TOTAL DIRECT COSTS	\$ 67.39	65.36	64.44
15	RETURN OVER DIRECT COSTS ( 6-14)	\$ 152.93	186.76	116.30
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	23.18	18.92	29.60
18	FARM POWER & MACHINERY-OPERATION	24.82	24.32	23.50
19	IRRIGATION EQUIP. OWNERSHIP	26.38	35.16	15.99
20	LAND COSTS	59.37	56.78	60.22
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH-EQUIP.INVESTMENT	5.82	5.08	7.24
23	TOTAL ALLOCATED COSTS	\$ 139.57	140.26	136.55
24	RETURN OVER ALL LISTED COSTS (6-3) \$	13.36	46.50	(-20.25)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.55	.55	.55
27	POWER COST ALLOCATION FACTOR	1.00	1.00	1.00
28	TOTAL LISTED COSTS PER UNIT OF PROD.	5.56	4.82	6.59
29	RETURN OVER LISTED COSTS PER UNIT	.36	1.09	(-.66)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	34.96	34.79	33.89
30A	ESTIMATED TOTAL MACHINE COST/ACRE	54.23	48.43	60.65
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	206.96	205.62	200.99
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	401.16	303.10	365.05
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS			
37	ACRES INCHES OF WATER APPLIED	5	6	4
38	COST OF IRRIGATION	42.28	52.01	29.39
39	AVE. PRICE RECVD./ UNIT SOLD	\$ 6.59	6.82	6.66
40	QUANTITY SOLD (OPERATORS SHARE)	2030.4	1935.4	1499.0

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT  
 LINES 13-17 AND 18 THROUGH 22 WERE ALLOCATED TO THIS CROP BY FORMULA

TABLE 10 - CROP DATA FOR ALFALFA HAY - IRRIGATED - 1984

		AVERAGE OF 19 FARMS	9 HI RETURN FARMS	9 LOW RETURN FARMS
1	ACRES	45.0	49.1	42.0
2	YIELD PER ACRE	3.9	4.5	3.2
3	VALUE PER PRODUCTION UNIT	60.53	60.00	61.11
4	CROP PRODUCT RETURN	\$ 236.09	270.28	195.43
5	OTHER CROP INCOME			
6	TOTAL CROP RETURN	\$ 236.09	270.28	195.43
7	DIRECT COSTS			
8	FERTILIZER	13.44	11.53	16.93
9	CHEMICALS	.60	.24	1.07
10	SEED	8.67	4.73	13.21
10A	CROP DRYING			
10B	OTHER EXPENSE	5.24	3.85	7.07
11	SPECIAL HIRED LABOR	.47		1.05
12	CUSTOM WORK HIRED	1.98	2.08	1.40
13	IRRIGATION OPERATION	16.22	9.43	23.52
14	TOTAL DIRECT COSTS	\$ 46.62	31.86	64.25
15	RETURN OVER DIRECT COSTS ( 6-14)	\$ 189.47	238.42	131.18
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	41.58	45.60	37.63
18	FARM POWER & MACHINERY-OPERATION	42.37	41.41	42.38
19	IRRIGATION EQUIP. OWNERSHIP	27.60	30.71	24.21
20	LAND COSTS	41.84	42.56	42.44
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH-EQUIP. INVESTMENT	12.43	13.82	10.65
23	TOTAL ALLOCATED COSTS	\$ 165.82	174.10	157.31
24	RETURN OVER ALL LISTED COSTS (6-3) \$	23.65	64.32	(-26.13)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.80	.80	.80
27	POWER COST ALLOCATION FACTOR	1.00	1.00	1.00
28	TOTAL LISTED COSTS PER UNIT OF PROD.	54.47	45.55	68.93
29	RETURN OVER LISTED COSTS PER UNIT	6.06	14.45	(-7.81)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	3.51	3.43	3.63
30A	ESTIMATED TOTAL MACHINE COST/ACRE	97.70	102.22	91.59
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	212.44	205.96	221.56
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	502.27	391.74	501.32
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS			
37	ACRE INCHES OF WATER APPLIED	5	4	6
38	COST OF IRRIGATION	43.82	40.14	47.73
39	AVE. PRICE RECVD./ UNIT SOLD	\$		
40	QUANTITY SOLD (OPERATORS SHARE)			

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT  
 LINES 13-17 AND 18 THROUGH 22 WERE ALLOCATED TO THIS CROP BY FORMULA



TABLE 10 - CROP DATA FOR CORN SILAGE - IRRIGATED

		AVERAGE OF 16 FARMS	8 HI RETURN FARMS	8 LOW RETURN FARMS
1	ACRES	29.0	20.9	37.1
2	YIELD PER ACRE	15.5	19.4	13.3
3	VALUE PER PRODUCTION UNIT	20.56	20.63	20.50
4	CROP PRODUCT RETURN	\$ 318.31	400.77	271.86
5	OTHER CROP INCOME			
6	TOTAL CROP RETURN	\$ 318.31	400.77	271.86
7	DIRECT COSTS			
8	FERTILIZER	40.86	48.33	36.63
9	CHEMICALS	23.41	19.71	25.53
10	SEED	17.66	21.29	15.61
10A	CROP DRYING			
10B	OTHER EXPENSE	3.55	.05	5.55
11	SPECIAL HIRED LABOR	1.76		2.75
12	CUSTOM WORK HIRED	3.59	2.73	4.07
13	IRRIGATION OPERATION	12.34	10.00	13.69
14	TOTAL DIRECT COSTS	\$ 103.17	102.11	103.83
15	RETURN OVER DIRECT COSTS ( 6-14)	\$ 215.14	298.66	168.03
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	32.70	49.09	23.47
18	FARM POWER & MACHINERY-OPERATION	44.97	44.45	45.26
19	IRRIGATION EQUIP. OWNERSHIP	59.69	35.07	26.66
20	LAND COSTS	42.50	43.63	41.38
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH-EQUIP. INVESTMENT	8.20	12.21	5.94
23	TOTAL ALLOCATED COSTS	\$ 158.06	184.45	142.71
24	RETURN OVER ALL LISTED COSTS (6-3)	\$ 57.08	114.21	25.32
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.80	.80	.80
27	POWER COST ALLOCATION FACTOR	.99	1.00	.98
28	TOTAL LISTED COSTS PER UNIT OF PROD.	16.87	14.75	18.59
29	RETURN OVER LISTED COSTS PER UNIT	3.69	5.88	1.91
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	12.71	13.89	12.03
30A	ESTIMATED TOTAL MACHINE COST/ACRE	88.26	107.57	77.38
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	261.23	286.56	246.54
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	316.53	164.85	414.96
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS			
37	ACRE INCHES OF WATER APPLIED	5	5	5
38	COST OF IRRIGATION	42.03	45.07	40.35
39	AVE. PRICE RECVD./ UNIT SOLD	\$		
40	QUANTITY SOLD (OPERATORS SHARE)			

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT  
 LINES 13-17 AND 18 THROUGH 22 WERE ALLOCATED TO THIS CROP BY FORMULA

## COSTS AND RETURNS FROM LIVESTOCK ENTERPRISES

PRODUCTIVE LIVESTOCK ENTERPRISES ARE AN IMPORTANT PART OF THE FARM BUSINESS IN MOST OF THE FARMS INVOLVED IN THIS REPORT. TABLE 11 THROUGH 17 PERTAIN TO THE MAJOR LIVESTOCK ENTERPRISES.

SINCE FEED IS THE LARGEST SINGLE ITEM OF COST FOR ALL CLASSES OF LIVESTOCK, RETURN ABOVE FEED COSTS HAS BEEN USED TO CLASSIFY FARM LIVESTOCK ENTERPRISES INTO HIGH, LOW, AND AVERAGE GROUPS.

OTHER CASH COST ITEMS, THAT ARE RELATIVELY EASY TO IDENTIFY AND CLASSIFY IN THE RECORD BOOK, ARE LISTED IN EACH OF THE TABLES AS OTHER DIRECT COSTS TO THE LIVESTOCK ENTERPRISES. THE RETURN OVER FEED AND SUPPLEMENTAL COSTS THEREFORE, IS NOT A NEW RETURN, BUT RATHER THE AMOUNT OF DOLLARS AVAILABLE AFTER PAYING FOR THE FEED AND COST ITEMS LISTED IN EACH TABLE. THIS RETURN CAN BE USED TO COVER OUTLAY FOR COSTS OF BUILDINGS, MACHINERY, EQUIPMENT, LABOR, INSURANCE, AND OTHER FIXED COSTS.

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 RETURN FOR THE ENTERPRISE. THE TOTAL IS DIVIDED BY THE NET QUANTITY PRODUCED, OR THE NUMBER OF HEAD, TO ARRIVE AT A PER-UNIT FIGURE FOR COMPARISON.

THE ITEMS LISTED AS; SUPPLEMENTARY MANAGEMENT INFORMATION; PROVIDE FURTHER CLUES TO THE REASONS FOR HIGH, LOW, OR AVERAGE LIVESTOCK ENTERPRISE RETURNS.

ALL COSTS AND RETURNS FOR LIVESTOCK ENTERPRISES ARE COMPUTED AS RETURN PER HEAD OR HUNDRED WEIGHT PRODUCED.

### AVERAGE PRICES USED IN THIS REPORT FOR HOME GROWN FEEDS FED LIVESTOCK

#### GRAINS-per bushel

CORN, GRAIN	\$ 3.00
OATS	\$ 1.60

#### OTHER ROUGHAGES-per ton;

CORN SILAGE	\$ 21.00
LEGUME SILAGE	\$ 20.00
OATLAGE	\$ 16.00
CORN STOVER ST'KS	\$ 15.00/TON

#### HAY-per ton,

ALFALFA	\$ 60.00
MIXED HAY	\$ 45.00
GRASS HAY	\$ 30.00

#### PASTURE CHARGES PER HEAD PER MONTH;

DAIRY COW	\$ 10.00
YOUNG CATTLE	\$ 4.00
SHEEP	\$ 1.50
HOGS	\$ .50



TABLE 11A 6470 - HOGS, FARROW TO FINISH - 1984

		AVERAGE 76 FARMS	15 HIGH FARMS	15 LOW FARMS
1	POUNDS OF HOGS PRODUCED	148632	167356	96251
		PER CWT	PER CWT	PER CWT
2	NET VALUE PRODUCED-HOGS	\$ 49.68	52.77	41.17
3	OTHER MISC. HOG INCOME	\$		
4	TOTAL VALUE PRODUCED	\$ 49.68	52.77	41.17
5	POUNDS OF FEED FED;			
6	CORN	247.8	176.5	233.7
7	SMALL GRAIN	14.7	9.5	22.0
8	COMPLETE FEED	82.3	142.2	153.0
9	PROTEIN, SALT, MIN. & MILK	65.9	59.7	46.2
10	TOTAL CONCENTRATES	410.7	387.9	454.9
11	FORAGES	.5		.3
12	FEED COST;			
13	GRAINS	13.67	9.69	13.03
14	COMPLETE FEED	7.81	11.59	16.19
15	PROTEIN, SALT, MIN. & MILK	11.04	9.64	7.39
16	FORAGES	.01		.01
17	PASTURE			
18	TOTAL FEED COSTS	\$ 32.53	30.92	36.62
19	RETURN OVER FEED COSTS	\$ 17.15	21.85	4.55
20	OTHER DIRECT COSTS;			
21	MISC. LIVESTOCK EXPENSE	1.56	2.73	.97
22	VETERINARY EXPENSE	1.16	1.90	1.17
23	CUSTOM WORK (TRUCK, GRINDING.)	.90	1.52	.78
24	SPECIAL HIRED LABOR	.68	1.31	
25	TOTAL OTHER DIRECT COSTS	\$ 4.30	7.46	2.92
26	RET. OVER FEED & OTHER DIRECT COSTS	\$ 12.85	14.39	1.63
27	ALLOCATED COSTS;			
28	POWER & MACH. COSTS (PCAF)	1.24	1.26	1.29
29	LIVESTOCK EQUIP. COSTS (ECAF)	1.99	1.93	2.80
30	BLDGs, & FENCES (BCAF)	1.92	1.81	2.19
31	TOTAL ALLOCATED COSTS	\$ 5.15	5.00	6.28
32	RETURN OVER ALL LISTED COSTS	\$ 7.70	9.39	(-4.65)
33	SUPPLEMENTARY MANAGEMENT INFORMATION			
34	RETURN FOR \$ 100 FEED FED	\$ 152.71	170.66	112.42
35	PRICE REC. PER CWT. ALL ANIMALS	\$ 51.88	53.68	50.59
36	PRICE REC./ CWT. MKT. ANM. ONLY	\$ 49.04	50.06	50.54
37	NUMBER LITTERS FARROWED	100	139	62
37A	LITTER PER BEARING FEMALE / YEAR	1.6	1.7	1.4
38	NUMBER PIGS BORN PER LITTER	10.3	11.6	9.7
39	NUMBER PIGS WEANED PER LITTER	8.5	9.9	7.5
39A	NUMBER PIGS PRODUCED PER LITTER	8.2	9.7	7.5
40	PERCENT DEATH LOSS	14.4	12.3	14.6
41	AVE. WEIGHT ALL HOGS SOLD	185.4	134.2	196.8
42	AVE. WEIGHT MKT. ANIMALS SOLD	215.7	211.7	210.5
43	PRICE PER CWT. CONCENTRATE FED	\$ 7.92	7.97	8.05
44	PRICE PER CWT, PRO. SALT, MIN.	\$ 16.76	16.15	15.98
45	POUNDS OF PORK PURCHASED	4946	3442	3742

TABLE 11B - HOGS, FINISHING ENTERPRISE - 1984

		AVERAGE 63 FARMS	13 HIGH FARMS	13 LOW FARMS
1	AVERAGE NUMBER PIGS ON HAND	208.3	248.3	190.8
2	POUNDS OF HOGS PRODDUCED	91138	112893	72732
		PER CWT	PER CWT	PER CWT
3	NET VALUE PRODUCED-HOGS	\$ 37.70	40.39	35.84
4	OTHER MISC. HOG INCOME	\$		
5	TOTAL VALUE PRODUCED	\$ 37.70	40.39	35.84
6	POUNDS OF FEED FED;			
7	CORN	259.8	168.0	388.6
8	SMALL GRAIN	8.5	5.3	9.6
9	COMPLETE FEED	62.8	112.2	6.8
10	PROT. SALT, MIN. & MILK	68.6	37.7	100.7
11	TOTAL CONCENTRATES	399.7	323.2	505.7
12	FORAGES	3.1	6.8	8.2
13	FEED COSTS;			
14	GRAINS	14.16	9.11	21.21
15	COMPLETE FEED	5.19	9.50	.85
16	PROT. SALT, MIN. & MILK	9.56	5.30	15.74
17	FORAGES	.56		.97
18	PASTURE			
19	TOTAL FEED COSTS	\$ 29.07	23.91	38.77
20	RETURN OVER FEED COSTS	\$ 8.63	16.48	(-2.93)
21	OTHER DIRECT COSTS;			
22	MISC. LIVESTOCK EXPENSE	.56	.39	1.34
23	VETERINARY EXPENSE	.26	.16	.29
24	CUSTOM WORK (TRUCKING ETC.)	.57	.70	.89
25	SPECIAL HIRED LABOR	.02	.05	
26	TOTAL OTHER DIRECT COSTS	\$ 1.41	1.30	2.52
27	RET.OVER FEED & OTHER DIRECT COSTS	\$ 7.22	15.18	(-5.45)
28	ALLOCATED COSTS;			
29	POWER, MACH COSTS ( PCAF)	1.01	.76	.91
30	LIVESTOCK EQUIP COSTS (ECAF)	1.62	1.56	1.69
31	BLDGS. FENCES (BCAF)	1.56	1.42	1.05
32	TOTAL ALLOCATED COSTS	\$ 4.19	3.74	3.65
33	RETURN OVER ALL LISTED COSTS	\$ 3.03	11.44	(-9.10)
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN OVER \$100 FEED FED	\$ 129.70	168.93	92.45
36	PRICE RECEIVED PER CWT.	\$ 48.05	48.95	48.28
37	AVE. WEIGHT HOGS SOLD	227.3	226.8	227.4
38	AVE. PRICE PAID PER PIG BOUGHT	\$ 41.65	40.53	41.71
39	AVE. WEIGHT PER PIG BOUGHT	47.3	46.1	42.7
40	NUMBER PIGS PURCHASED	274	213	126
42	AVE. WEIGHT PIGS TRANS.IN	280	430	329
43	POUND PORK PURCHASED	12965	9826	5382
44	PERCENT DEATH LOSS	3.7	3.5	5.8
45	PRICE PER CWT. CONCENTRATE FED	\$ 7.23	7.40	7.47
46	PRICE PER CWT. PRO. SALT, MIN.	\$ 13.81	14.06	15.63
47	EFFECTIVE DAILY GAIN-LB./DAY/PIG	1.20	1.25	1.04
48	TOTAL LISTED COSTS/ CWT. PRODUCED	\$ 34.67	28.95	44.94
49	UTILITIES & OTHER GEN FARM EXP.	630.88	613.01	431.04



TABLE 11C 6510, HOGS, WEANING PIG PRODUCTION - 1984

		AVERAGE 39 FARMS	13 HIGH FARMS	13 LOW FARMS
1	NUMBER OF LITTERS FARROWED	100	78	117
		PER LITTER	PER LITTER	PER LITTER
2	NET VALUE PRODUCED-HOGS	\$ 337.42	439.05	271.69
3	OTHER MISC. INCOME	\$		
4	TOTAL VALUE PRODUCED	\$ 337.42	439.05	271.69
5	POUNDS OF FEED FED;			
6	CORN	1029.4	1540.4	927.7
7	SMALL GRAIN	99.3	158.9	76.2
8	COMPLETE FEED	1102.5	473.4	1889.8
9	PRO. SALT, MIN. & MILK	421.6	287.5	572.7
10	TOTAL CONCENTRATES	2652.8	2460.2	3466.4
11	FORAGES	4.6		11.8
12	FEED COSTS;			
13	GRAINS	59.18	88.33	53.15
14	COMPLETE FEED	72.28	43.74	93.29
15	PROT. SALT, MIN. & MILK	53.40	51.45	59.33
16	FORAGES	.14		.37
17	PASTURE			
18	TOTAL FEED COSTS	\$ 185.00	183.52	206.14
19	RETURN OVER FEED COSTS	\$ 152.42	255.53	65.55
20	OTHER DIRECT COSTS;			
21	MISC. LIVESTOCK EXPENSE	27.92	15.33	40.67
22	VETERINARY EXPENSE	9.98	11.42	9.16
23	CUSTOM WORK (TRUCKING ETC.)	3.71	1.64	3.50
24	SPECIAL HIRED LABOR	1.26	3.36	.81
25	TOTAL DIRECT COSTS	\$ 42.87	31.75	54.14
26	RET.OVER FEED & OTHER DIR. COSTS*	109.55	223.78	11.41
27	ALLOCATED COSTS;			
28	POWER, MACH., COSTS (PCAF)	17.06	20.54	16.38
29	LVSTK., EQUIP. COSTS (PCAF)	22.48	25.68	19.38
30	BLDGs, FENCE COSTS (BCAF)	21.88	23.95	24.77
31	TOTAL ALLOCATED COSTS	\$ 61.42	70.17	60.53
32	RETURN OVER ALL LISTED COSTS	\$ 48.13	153.61	(-49.12)
33	SUPPLEMENTAL MANAGEMENT INFORMATION			
34	RETURN FOR \$ 100 FEED FED	\$ 182.39	239.23	131.80
35	PRICE REC. PER ANIMAL SOLD	\$ 52.98	62.30	50.63
36	Ave. PRICE REC./PIG SOLD/ TRANS.	\$ 40.48	41.96	37.24
37	Ave. WEIGHT / PIG SOLD OR TRANS.	50.6	52.3	47.6
38	NUMBER PIGS PRODUCED	812	709	910
39	NO. PIGS BORN PER LITTER	9.9	9.5	10.2
40	NO. PIGS WEANED / LITTER	8.1	8.7	7.8
40A	LITTERS/ BEARING/ FEMALE/ YEAR	1.6	1.4	1.7
40B	PIGS PROD/SOW/YEAR	13.0	12.7	13.3
41	PERCENT DEATH LOSS	15.3	7.6	19.4
42	PRICE PER CWT. CONCENT. FED	\$ 6.97	7.46	6.94
43	PRICE / CWT. PRO., SALT, MIN.	\$ 12.67	12.89	11.36
44	FEED & SUPP. COST/ PIG PROD.	\$ 28.06	23.68	33.46
45	TOTAL LISTED COST PER LITTER	\$ 289.29	285.44	320.81
46	UTILITIES & OTHER GEN FRNM EXP.	1589	907	2079
47	INTEREST ALLOCATION			

TABLE 12 - 6290 - DAIRY COWS , 1984

		AVERAGE 194 FARMS	39 HIGH FARMS	39 LOW FARMS
1	AVERAGE NUMBER OF COWS	44.7	53.3	33.5
			PER COW	
2	POUNDS OF MILK	14387	16080	11251
3	POUNDS OF BUTTERFAT	534.3	594.9	484.5
4	PERCENT BUYTTERFAT IN MILK	3.7	3.7	4.3
5	VALUE OF PRODUCE			
6	DAIRY PRODUCTS SOLD	1765.62	1990.60	1386.57
7	DAIRY PROD. USED IN HOUSE	9.40	11.39	7.10
8	MILK FED LIVESTOCK	21.45	28.87	10.96
9	NET CHANGE IN VALUE OF COWS	(-106.17)	(-17.37)	(-219.40)
10	OTHER MISCELLANEOUS INCOME	56.80	113.60	22.03
11	TOTAL VALUE PRODUCED	\$ 1747.10	2127.09	1207.26
12	POUNDS OF FEED FED;			
13	CORN	4655.2	4482.2	3903.5
14	SMALL GRAIN	605.9	516.5	855.0
15	COMPLETE FEED	252.4	474.6	238.7
16	PROT.,SALT & MINERAL	1153.8	1138.3	938.1
17	TOTAL CONCENTRATES	6667.3	6611.6	5935.3
18	LEGUME HAY	6287.8	5586.1	8057.9
19	OTHER HAY & DRY ROUGHAGE	313.0	263.3	94.1
20	SILAGE	10959.6	10029.9	10219.5
20A	HAYLAGE	1592.5	1511.3	31.4
21	FEED COSTS;			
22	GRAINS	264.65	245.25	249.07
23	COMPLETE FEED	22.44	47.39	19.19
24	PRO. SALT, MIN.(COST/CWT.FED)	175.01	172.14	152.66
25	ALL HAY & DRY ROUGHAGE	224.68	190.19	254.57
26	SILAGE	115.03	109.34	107.97
27	PASTURE	2.48	1.11	8.78
28	TOTAL FEED COSTS	\$ 804.29	765.42	792.24
29	RETURN OVER FEED COSTS	942.81	1361.67	415.02
30	OTHER DIRECT COSTS			
31	MISC. LIVESTOCK EXPENSE	111.48	127.47	80.84
32	VETERINARY EXPENSE	36.17	45.63	26.00
33	CUSTOM WORK HIRED(TRUCK ETC.)	48.21	51.80	42.81
34	SPECIAL HIRED LABOR	10.07	3.21	.45
35	TOTAL OTHER DIRECT COSTS	\$ 205.93	228.11	150.10
36	RETURN OVER FEED & OTHER DIR.COSTS\$	736.88	1133.56	264.92
37	ALLOCATED COSTS			
38	POWER, MACHINERY COST (PCAF )	71.56	80.65	65.63
39	LIVESTOCK EQUIP. COSTS (ECAF )	79.24	95.64	64.21
40	BLDG., FENCE, COST (BCAF )	97.22	113.19	66.49
41	TOTAL ALLOCATED COSTS	\$ 248.02	289.48	196.33
42	RETURN OVER ALL LISTED COSTS	\$ 488.86	844.08	68.59
43	SUPPLEMENTARY MANAGEMENT INFORMATION			
44	RETURN FOR \$ 100 FEED FED	\$ 217.22	277.90	152.39
45	FEED COST/ CWT. OF MILK	\$ 5.59	4.76	7.04
46	FEED COST/ LB. OF BUTTERFAT	\$ 1.51	1.28	1.63
47	POUNDS MILK/ POUND CONCENTRATE	2.16	2.43	1.90
48	AVE. PRICE PER CWT. MILK SOLD	\$ 12.48	12.63	12.48
49	AVE. PRICE/ POUND BUTTERFAT	\$ 3.36	3.38	2.90
50	TOTAL LISTED COST/CWT. MILK PRODUCED	8.75	7.98	10.12
51	DAIRY COW TURNOVER PERCENTAGE	38.0	45.0	41.8
52	TOTAL LISTED COSTS PER COW	\$ 1258.24	1283.01	1138.67
53	UTILITIES & OTHER GEN.FM.EXP.	3804.19	4466.88	1702.94
54	INTEREST ALLOCATION			



TABLE 13 - 6310 -- OTHER DAIRY, COMMERCIAL REPLACEMENT - 1984

		AVERAGE 194 FARM	37 HI FARMS	37 LOW FARMS
1	NUMBER OF HEAD	61.4	57.3	53.5
		PER HEAD		
2	NET VALUE PRODUCED	\$ 270.83	391.90	139.89
3	OTHER MISC. INCOME	1.03		
4	TOTAL INCOME 1	\$ 271.86	391.90	139.89
5	POUNDS OF FEED FED;			
6	CORN	778.8	573.3	771.7
7	SMALL GRAIN	186.9	213.4	182.6
8	COMPLETE FEED	16.1	28.4	11.3
9	PROT. SALT, & MINERAL	187.6	169.4	223.3
10	HAY & DRY ROUGHAGE	2178.6	1712.1	2211.6
11	SILAGE	5839.7	6001.4	6928.6
11A	HAYLAGE	257.8	304.0	517.7
12	MILK	112.9	139.7	157.8
13	FEED COSTS;			
14	GRAINS	49.79	39.04	49.48
15	COMPLETE FEED	1.55	2.27	1.10
16	PROT., SALT & MINERAL	32.95	32.32	32.75
17	HAY/HAYLAGE & DRY ROUGHAGE	64.32	51.71	70.99
18	SILAGE	60.57	60.84	72.02
19	MILK	14.23	17.63	20.71
20	PASTURE	1.95	.45	.97
21	TOTAL FEED COSTS	\$ 225.36	204.26	248.02
22	RETURN OVER FEED COSTS	\$ 46.50	187.64	(-108.13)
23	OTHER DIRECT COSTS;			
24	MISC. LIVESTOCK EXPENSE	11.06	16.79	10.62
25	VETERINARY EXPENSE	4.02	5.25	2.75
26	CUST WORK HIRED (TRUCK ETC.)	4.50	3.68	8.95
27	SPECIAL HIRED LABOR	1.78	.44	2.06
28	TOTAL OTHER DIR. COSTS	\$ 21.36	26.16	24.38
29	RETURN OVER FEED & OTHER DIR. COSTS\$	25.14	161.48	(-132.51)
30	ALLOCATED COATS;			
31	POWER, MACH. COSTS ( PCAL )	12.10	14.49	10.90
32	LIVESTOCK EQUIP. COST(ECAF )	13.01	14.23	13.46
33	BLDG., FENCE COST (BCAF )	15.75	23.28	12.48
34	TOTAL ALLOCATED COSTS	\$ 40.86	52.00	36.84
35	RETURN OVER ALL LISTED COSTS	\$ (-15.72)	109.48	(169.35)
36	SUPPLEMENTARY MANAGEMENT INFORMATION			
37	RETURN FOR \$ 100 FEED FED	\$ 120.63	191.87	56.40
38	PERCENT DEATH LOSS-TOTAL	8.0	7.3	9.2
39	PERCENT CALF LOSS	17.4	15.2	16.2
40	TOTAL LISTED COSTS PER HEAD	\$ 287.58	282.42	309.24
41	UTILITIES & O. GEN. FARM EXP.	890.22	618.47	772.30
42	INTEREST ALLOCATION			

TABLE 14 - -ALL DAIRY AND REPLACEMENTS - 1984

		AVERAGE 194 FARMS	39 HIGH FARMS	39 LOW FARMS
1	AVERAGE NUMBER OF COWS	44.7	53.3	33.7
		PER COW & REPLACEMENT		
2	VALUE OF DAIRY PRODUCTS	\$ 1797.53	2040.22	1382.53
3	NET VALUE PRODUCED	273.79	455.92	94.63
4	MISC. DAIRY INCOME	57.91	112.29	20.05
5	TOTAL VALUE PRODUCED	\$ 2129.23	2608.43	1497.21
6	POUNDS OF FEED FED;			
7	GRAINS	6614.1	6598.3	6042.7
8	COMPLETE FEED	275.7	221.6	242.7
9	PROT., MINERAL & SALT	1457.8	1507.4	1013.0
10	HAY & DRY ROUGHAGE	9796.5	9008.2	11286.9
11	SILAGE	19504.1	20229.9	16286.0
11A	HAYLAGE	1921.6	1824.5	441.6
12	FEED COSTS;			
13	GRAINS	334.45	326.57	316.13
14	COMPLETE FEEDS	24.61	21.64	19.86
15	PROT., MINERAL & SALT	243.16	259.57	180.68
16	HAY/HAYLAGE & DRY ROUGHAGE	318.08	282.94	346.16
17	SILAGE	203.36	214.69	175.91
18	PASTURE	5.32	4.04	12.64
19	TOTAL FEED COSTS	\$ 1128.98	1109.45	1051.38
20	RETURN OVER FEED COSTS	\$ 1000.25	1498.98	445.83
21	OTHER DIRECT COSTS;			
22	MISC. LIVESTOCK EXPENSE	127.10	147.24	88.12
23	VETERINARY EXPENSE	41.89	51.05	27.30
24	CUSTOM WORK HIRED (TRUCK ETC.)	54.99	57.08	53.65
25	SPECIAL HIRED LABOR	12.36	2.84	15.59
26	TOTAL OTHER DIRECT COSTS	\$ 236.34	258.21	184.66
27	RETURN OVER FEED & OTHER DIR.COSTS	\$ 763.91	1240.77	261.17
28	ALLOCATED COSTS;			
29	POWER & MACHINERY COST	88.40	110.55	78.23
30	LIVESTOCK EQUIP. COST	97.55	120.46	79.89
31	BUILDING & FENCE COST	118.93	143.45	71.08
32	TOTAL ALLOCATED COSTS	\$ 304.88	374.46	229.20
33	RETURN OVER ALL LISTED COSTS	\$ 459.03	866.31	31.97
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$ 100 FEED FED	\$ 188.60	235.11	142.40
36	TOTAL LISTED COST PER COW	\$ 1670.20	1742.12	1465.24
37	UTILITIES & OTHER GEN.FARM EXP.	4761.29	4808.61	2243.03



TABLE 12 - 6294 - DAIRY COWS , GOVERNMENT PROGRAM - 1984

		AVERAGE 44 FARMS	15 HIGH FARMS	15 LOW FARMS
1	AVERAGE NUMBER OF COWS	41.5	48.7	35.5
		PER COW		
2	POUNDS OF MILK	13979	15887	11686
3	POUNDS OF BUTTERFAT	573.1	603.1	467.44
4	PERCENT BUTTERFAT IN MILK	4.1	3.8	4.0
5	VALUE OF PRODUCE			
6	DAIRY PRODUCTS SOLD	1699.42	1946.08	1419.19
7	DAIRY PROD. USED IN HOUSE	12.36	14.95	10.76
8	MILK FED LIVESTOCK	41.83	45.89	35.89
9	NET CHANGE IN VALUE OF COWS	(-158.67)	(-146.08)	(-186.76)
10	OTHER MISCELLANEOUS INCOME	264.10	319.40	203.15
11	TOTAL VALUE PRODUCED \$	1859.04	2180.24	1482.23
12	POUNDS OF FEED FED;			
13	CORN	4687.7	4790.9	4219.9
14	SMALL GRAIN	562.7	535.3	564.9
15	COMPLETE FEED	345.0	648.0	256.9
16	PROT., SALT & MINERAL	902.3	958.9	931.9
17	TOTAL CONCENTRATES	6497.7	6933.1	5973.6
18	LEGUME HAY	6891.8	5889.9	8856.3
19	OTHER HAY & DRY ROUGHAGE	61.0	100.5	
20	SILAGE	11384.6	10897.5	11589.9
20A	HAYLAGE	1368.8	1106.1	213.0
21	FEED COSTS;			
22	GRAINS	256.46	247.33	239.58
23	COMPLETE FEED	29.95	59.10	18.56
24	PRO. SALT, MIN.(COST/CWT.FED )	143.20	154.68	143.61
25	ALL HAY & DRY ROUGHAGE	232.60	190.88	282.31
26	SILAGE	115.30	108.83	116.37
27	PASTURE	3.90	2.40	5.94
28	TOTAL FEED COSTS \$	781.41	763.22	806.37
29	RETURN OVER FEED COSTS	1077.63	1417.02	675.86
30	OTHER DIRECT COSTS			
31	MISC. LIVESTOCK EXPENSE	97.81	117.76	81.89
32	VETERINARY EXPENSE	36.87	49.92	29.04
33	CUSTOM WORK HIRED(TRUCK ETC.)	53.18	49.86	73.80
34	SPECIAL HIRED LABOR	.41		1.44
35	TOTAL OTHER DIRECT COSTS \$	188.27	217.54	186.17
36	RET OVER FEED & OT DIR.COSTS\$	889.36	1199.48	489.69
37	ALLOCATED COSTS			
38	POWER, MACHINERY COST (PCAF )	69.61	76.30	57.67
39	LIVESTOCK EQUIP. COSTS (ECAF )	80.75	95.76	66.42
40	BLDG., FENCE, COST (BCAF )	115.24	138.97	92.07
41	TOTAL ALLOCATED COSTS \$	256.60	311.03	216.16
42	RETURN OVER ALL LISTED COSTS \$	623.76	8588.45	273.53
43	SUPPLEMENTARY MANAGEMENT INFORMATION			
44	RETURN FOR \$ 100 FEED FED \$	237.90	285.66	183.15
45	FEED COST/ CWT. OF MILK \$	5.59	4.80	6.90
46	FEED COST/ LB. OF BUTTERFAT \$	1.38	1.26	1.37
47	POUNDS MILK/ POUND CONCENTRATE	2.15	2.29	1.96
48	AVE. PRICE PER CWT. MILK SOLD \$	12.54	12.63	12.23
49	AVE. PRICE/ POUND BUTTERFAT \$	3.08	3.30	3.43
50	TOTAL LISTED COST/CWT. MILK PROD	8.84	8.13	10.34
51	DAIRY COW TURNOVER PERCENTAGE	48.2	55.4	47.9
52	TOTAL LISTED COSTS PER COW \$	1235.28	1291.79	1208.70
53	UTILITIES & OT GEN FARM EXP.	4056.50	3990.70	2755.29

TABLE 15A - BEEF BREEDING CATTLE - 1984

		AVERAGE 28 FARMS	14 HIGH FARMS	14 LOW FARMS
1	AVERAGE NUMBER BEEF COWS	33.0	34.3	31.8
2	AVE. NUMBER OTHER BEEF ANIMALS	21.2	24.6	17.8
3	POUNDS BEEF PRODUCED	17299	18148	16450
		PER COW		
4	NET VALUE PRODUCED	250.61	333.35	223.45
5	OTHER MISC. BEEF INCOME			
6	TOTAL VALUE PRODUCED	\$ 250.61	333.35	223.45
7	POUNDS OF FEED FED;			
8	GRAIN	250.5	285.5	212.0
9	PROT., SALT, & MINERAL	92.1	73.9	111.4
10	LEGUME HAY	3990.9	2919.2	5134.3
11	OTHER HAY & DRY ROUGHAGE	979.9	990.0	965.8
12	SILAGE	3994.8	3212.8	4825.7
12A	HAYLAGE			
13	FEED COSTS;			
14	GRAIN	10.91	10.09	11.73
15	PROT., SALT, MINERAL	10.55	6.76	14.59
16	LEGUME HAY/HAYLAGE	111.06	78.86	145.44
17	OTHER HAY & DRY ROUGHAGE	13.36	12.30	14.50
18	SILAGE	46.76	43.06	50.60
19	PASTURE	30.64	38.02	22.58
20	TOTAL FEED COSTS	\$ 223.28	189.09	259.44
21	RETURN OVER FEED COSTS	\$ 27.33	144.26	(-35.98)
22	OTHER DIRECT COSTS;			
23	MISC. LIVESTOCK EXPENSE	14.73	18.37	10.75
24	VETERINARY EXPENSE	5.55	5.34	5.75
25	CUSTOM WORK HIRED ( TRUCK ETC.)	4.61	6.21	2.86
26	SPECIAL HIRED LABOR			
27	TOTAL OTHER DIR. COSTS	\$ 24.89	29.92	19.36
28	RETURN OVER FEED & OTHER COSTS	\$ 2.44	114.34	(-55.34)
29	ALLOCATED COSTS;			
30	POWER, MACH. COSTS (PCAF )	14.62	13.38	15.30
31	LIVESTOCK EQUIP. COSTS (ECAF )	24.42	15.45	31.56
32	BUILDING & FENCE COSTS (BCAF )	18.88	23.29	14.75
33	TOTAL ALLOCATED COSTS	\$ 57.92	52.12	61.61
34	RETURN OVER ALL LISTED COSTS	\$ (-55.48)	62.22	(-116.95)
35	SUPPLEMENTARY MANAGEMENT INFORMATION			
36	RETURN FOR \$ 100 FEED FED	\$ 112.24	176.29	86.12
37	PRICE PER CWT. SOLD	\$ 50.02	56.09	46.23
38	PRICE/ CWT. CALF SOLD/TRANS.	\$ 62.16	67.61	58.24
39	AWE WEIGHT/ HEAD SOLD	794.1	763.1	814.8
40	AWE. WEIGHT CALF SOLD/TRANS.	474.0	555.7	406.1
41	PERCENT DEATH LOSS	3.6	2.4	3.7
42	PERCENT CALF CROP	91.7	94.4	91.7
42A	PERCENT CALF DEATH LOSS	6.1	2.9	6.1
43	TOTAL LISTED COSTS PER COW	\$ 306.09	271.13	340.41
44	UTILITIES & OT GEN. FARM EXP.	325.50	250.53	313.65



TABLE - 15B BEEF FEEDERS FEEDLOT - 1984

		AVERAGE 65 FARMS	13 HIGH FARMS	13 LOW FARMS
1	AVERAGE NUMBER BEEF FEEDERS	62.8	48.5	45.1
2	POUNDS OF BEEF PRODUCED	42018	31014	25380
			PER CWT.	
3	NET VALUE PRODUCED	\$ 62.09	71.79	59.98
4	OTHER MISC. BEEF INCOME	\$		
5	TOTAL VALUE PRODUCED	\$ 62.09	71.79	59.98
6	POUNDS FEED FED;			
7	GRAIN	587.8	456.8	651.5
8	PROT., SALE, MINERAL	45.3	46.3	69.8
9	LEGUME HAY	119.9	45.9	359.1
10	OTHER HAY & DRY ROUGHAGE	31.0	12.6	52.0
1	SILAGE	971.7	1069.3	603.4
11A	HAYLAGE	15.4		
12	FEED COSTS;			
13	GRAIN	30.30	23.70	34.29
14	PROT., SALT, MINERAL	5.00	5.44	8.81
15	LEGUME HAY/HAYLAGE	3.87	1.29	10.69
16	OTHER HAY & DRY ROUGHAGE	.71	.22	.99
17	SILAGE	10.17	11.72	6.80
18	PASTURE	.05		.09
19	TOTAL FEED COST	\$ 50.10	42.37	61.67
20	RETURN OVER FEED COST	\$ 11.99	35.55	(-1.69)
21	OTHER DIRECT COSTS;			
22	MISC. LIVESTOCK EXPENSE	2.01	1.10	3.41
23	VETERINARY EXPENSE	.85	.93	1.35
24	CUSTOM WORK HIRED	2.40	6.42	2.85
25	SPECIAL HIRED LABOR	.01	.01	.05
26	TOTAL OTHER DIRECT COSTS	\$ 5.27	8.46	7.66
27	RET OVER FEED & OT DIR. COSTS	\$ 6.72	27.09	(-9.35)
28	ALLOCATED COSTS;			
29	POWER-MACHINERY COSTS (PCA)	2.07	2.63	2.34
30	LIVESTOCK EQUIP. COSTS (ECAP)	2.70	2.94	3.46
31	BLDG. FENCE COSTS (BCAF)	2.59	2.60	2.95
32	TOTAL ALLOCATED COSTS	\$ 7.36	8.17	8.75
33	RETURN OVER ALL LISTED COSTS	\$ (-.64)	18.92	(-18.10)
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$ 100 FEED FED	\$ 123.92	169.43	97.25
36	PRICE/ CWT. SOLD	\$ 61.56	61.11	59.72
37	AVE.WEIGHT/ HEAD SOLD	993.0	853.5	1030.4
38	PRICE/CWT. BOUGHT	\$ 62.05	60.49	61.01
39	AVE. WEIGHT/ HEAD BOUGHT	556.2	497.4	525.3
40	NUMBER HEAD PURCHASED	86	63	45
41	PERCENT DEATH LOSS	1.2	.7	3.5
42	EFFECTIVE DAILY GAIN/HEAD/DAY	1.83	1.75	1.54
43	TOTAL LISTED COST/CWT. PROD	\$ 62.73	52.87	104.42
44	UTILITIES & O. GEN. FARM EXP.	524.98	312.72	294.45

TABLE - 16- FEEDER LAMBS - 1984

		AVERAGE OF FARMS RAISING LAMBS	
		TOTAL	
1	AVERAGE NUMBER LAMBS	140.80	
2	POUNDS LAMB PRODUCED	18234	
3	POUNDS WOOL PRODUCED		
		PER CWT.	
4	VALUE OF PRODUCE		
5	WOOL		
6	NET VALUE PRODUCED	63.52	
7	OTHER MISC. INCOME		
8	TOTAL VALUE PRODUCED	\$ 63.52	
9	POUNDS FEED FED;		
10	GRAIN	590.10	
11	PROT., SALT, MINERAL	63.10	
12	LEGUME HAY	220.50	
13	OTHER HAY & DRY ROUGHAGES	38.40	
14	SILAGE	36.60	
14A	HAYLAGE		
15	FEED COSTS;		
16	GRAIN	29.95	
17	PROT., SALT, MINERAL	10.68	
18	LEGUME HAY/HAYLAGE	8.78	
19	OTHER HAY + DRY ROUGHAGE	.68	
20	SILAGE	.73	
21	PASTURE		
22	TOTAL FEED COSTS	\$ 42.04	
23	RETURN OVER FEED COSTS	\$ 21.48	
24	OTHER DIRECT COSTS;		
25	MISC. LIVESTOCK EXPENSE	.44	
26	VETERINARY EXPENSE	2.19	
27	CUSTOM WORK	4.20	
28	SPECIAL HIRED LABOR		
29	TOTAL OTHER DIRECT COST	\$ 6.83	
30	RETURN OVER FEED & OTHER DIR. COST	\$ 14.65	
31	ALLOCATED COSTS;		
32	POWER & MACH. COSTS	2.85	
33	LIVESTOCK EQUIP COSTS	1.29	
34	BUILDING & FENCES COST	4.16	
35	TOTAL ALLOCATED COSTS	\$ 8.30	
36	RETURN OVER ALL LISTED COSTS	\$ 6.35	
37	SUPPLEMENTARY MANAGEMENT INFORMATION		
38	RETURN FOR \$ 100 FEED FED	\$ 151.09	
39	PRICE/ CWT. SOLD	\$ 67.00	
40	POUNDS WOOL SHEARED/SHEEP		
41	AVE. WEIGHT LAMBS SOLD	110.20	
42	PRICE/CWT. BOUGHT	\$ 70.88	
43	AVE. WEIGHT LAMBS BOUGHT	74.60	
44	PERCENT DEATH LOSS	2.10	
45	EFFECTIVE DAILY GAIN - POUNDS/HEAD/DAY	.35	
46	TOTAL LISTED COSTS PER CWT. PRODUCED	57.17	
47	UTILITIES + OTHER GENERAL FARM EXPENSE	337.77	



TABLE 16A - SHEEP, FARM, COMMERCIAL - 1984

		AVERAGE OF FARMS WITH SHEEP	
		TOTAL	
1	AVERAGE NUMBER EWES	80.1	
2	POUNDS LAMB & MUTTON PRODUCED	4629	
3	POUNDS WOOL PRODUCED	938	
		PER EWE	
4	VALUE OF PRODUCE		
5	WOOL	9.50	
6	NET VALUE PRODUCED	39.71	
7	OTHER MISC. SHEEP INCOME		
8	TOTAL VALUE PRODUCED	\$ 49.21	
9	POUNDS FEED FED;		
10	GRAIN	384.1	
11	PROT., SALT, MINERAL	192.4	
12	LEGUME HAY	492.6	
13	OTHER HAY & DRY ROUGHAGE	230.4	
14	SILAGE	681.0	
14A	HAYLAGE		
15	FEED COSTS;		
16	GRAIN	19.89	
17	PROT., SALT, MINERAL	19.31	
18	LEGUME HAY	16.79	
19	OTHER HAY & DRY ROUGHAGE	4.31	
20	SILAGE	8.01	
21	PASTURE	1.35	
22	TOTAL FEED COSTS	\$ 69.66	
23	RETURN OVER FEED COSTS	(-20.45)	
24	OTHER DIRECT COSTS;		
25	MISC. LIVESTOCK EXPENSE	3.11	
26	VETERINARY EXPENSE	1.42	
27	CUSTOM WORK HIRED	2.97	
28	SPECIAL HIRD LABOR	.35	
29	TOTAL OTHER DIRECT COSTS	\$ 7.85	
30	RETURN OVER FEED & OTHER DIR. COSTS	\$ (-28.30)	
31	ALLOCATED COSTS;		
32	POWER-MACH. COSTS	10.33	
33	LIVESTOCK EQUIP COSTS	6.85	
34	BLDG.& FENCE COSTS	11.94	
35	TOTAL ALLOCATED COSTS	\$ 29.12	
36	RETURN OVER ALL LISTED COSTS	\$ (-57.42)	
37	SUPPLEMENTARY MANAGEMENT INFORMATION;		
38	RETURN FOR \$100 FEED FED	\$ 70.65	
39	PRICE/ CWT. LAMB & MUTTON SOLD	\$ 57.28	
40	PRICE/CWT. LAMB SOLD OR TRANS.	\$ 60.18	
41	AVE. WEIGHT LAMB SOLD OR TRANS.	102.40	
42	POUNDS WOOL SHEARED PER SHEEP	6.90	
43	NUMBER EWES KEPT FOR LAMBING	73.00	
44	PERCENT LAMB CROP	173.20	
45	PERCENT DEATH LOSS	21.10	
45A	PERCENT LAMB DEATH LOSS	30.20	
46	TOTAL LISTED COST PER EWE	\$ 106.63	
47	UTILITIES & OTHER GEN. FARM EXPENSE	349.07	
48	INTEREST ALLOCATION		

SUMMARY OF MISCELLANEOUS ITEMS BY YEARS

ITEM	CALENDAR YEAR	1980	1981	1982	1983	1984
NUMBER OF RECORDS		550	501	468	403	389
AVE. LABOR EARNINGS	\$	26797	2371	12508	13626	(-1818)
TOTAL FARM SALES-OPER.		122603	127035	128431	145961	131469
TOTAL CASH OPR.EXPENSE		63664	96322	80916	73632	107873
RETURN OVER \$100 FEED FED;						
DAIRY COWS	\$	232	232	247	212	217
FEEDER CATTLE		112	116	144	131	124
HOGS FINISHING		124	114	170	141	130
MISC. LIVESTOCK INFORMATION						
AVERAGE;						
NO. DAIRY COWS/HERD		45.6	46.4	47.8	47.8	44.7
LBS. FEEDER CATTLE PROD.		32286	44725	15152	31323	42018
LBS. PORK PROD. FINISHING		87962	84841	104800	144233	91138
LBS. BUTTERFAT/COW		505.8	504.7	516.9	543.6	534.3
PRICES RECEIVED PER;						
CWT. MILK SOLD	\$	12.39	13.14	13.01	12.58	12.48
CWT, BEEF FEEDERS		62.50	61.08	60.35	59.06	62.90
CWT. PORK-FINISHING		38.94	42.61	52.93	47.58	37.70
AVE. PRICE OF FEED FED;						
CORN-BUSHEL		2.75	2.20	2.10	2.85	3.00
OATS-BUSHEL		1.45	1.80	1.60	1.60	1.60
ALFALFA HAY/TON		60.00	60.00	60.00	60.00	60.00
CORN SILAGE/TON		21.00	18.00	16.00	22.00	21.00
YIELDS PER ACRE;						
OATS-BUSHELS		62.2	67.3	70.6	61.6	37
CORN-BUSHELS		88.5	99.0	108.0	73.4	95
SOYBEANS-BUSHELS		31.5	30.3	35.9	34.1	33
CORN SILAGE-TONS		13.2	14.8	15.0	10.7	12
ALFALFA HAY-TONS		3.8	3.7	3.8	3.8	3.8
WHEAT-BUSHELS		45.3	34.6	40.2	37.7	30
SUGARBEETS-TONS						17



HOW AND WHERE THE FAMILY SPENT THEIR MONEY

ITEM	1980	1981	1982	1983	1984
OTHER FARMERS FOR LVSTK & CUSTOM WORK	7100	10206	14198	9534	13527
AGRI-BUSINESS FOR feed, fert, chem, seed, fuel, repairs	42375	53220	53673	49587	54389
FOR EXTRA LABOR	3008	3785	4010	4040	4024
TAXES (real est.)	1394	1304	1686	1673	2071
TELE-ELECTRICITY (FS	1601	1869	2491	2491	2260
TELEPHONE (FS)	****	****	****	****	341
CASH INTEREST	11859	16340	19351	18075	19436
CASH RENT	****	****	****	7683	9291
NEW EQUIP.	15968	15133	12164	12500	10542
NEW REAL EST.	15149	22543	14221	11583	7960
HOUSEHOLD (cash)	13031	14358	14717	15548	15690
MISC FARM EXPENSE	1018	1122	1321	2340	2537
<b>TOTAL EXPENSES    \$</b>	<b>112328</b>	<b>139876</b>	<b>137832</b>	<b>134964</b>	<b>142065</b>

## SETTING GOALS

ONE OF THE PRIMARY AIMS OF A FARM MANAGEMENT EDUCATION PROGRAM IS TO ASSIST FARM FAMILIES 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 FAMILY OPERATORS AND PUTTING DOWN THESE WANTS IN WRITING IS DONE IN ONE OF THE EARLY CLASSES IN ADULT FARM MANAGEMENT EDUCATION PROGRAMS.

PLANNING OBTAINABLE GOALS ISN'T EASY. ALL MEMBERS OF A FAMILY MAY NOT ALWAYS AGREE ON WHICH GOALS ARE MOST IMPORTANT. NOT ALL GOALS ARE RELATED TO THE FARM BUSINESS. SOME VERY IMPORTANT GOALS FOR A FAMILY MAY BE IN THE AREA OF SOCIAL, COMMUNITY, CHURCH AND EDUCATIONAL ACTIVITIES.

SETTING UP GOALS IN A SYSTEMATIC WAY LETS THE FAMILY FIT THE WANTS AND DESIRES OF ALL FAMILY MEMBERS INTO A PLAN. THERE ARE NO RIGHT AND WRONG GOALS. REMEMBER GOALS MUST BE SET WITH SOME DEGREE OF FLEXIBILITY TO BE AN ASSET TO THE FAMILY.

BELOW IS A SUGGESTED FORM FOR WRITING DOWN THE FAMILY GOALS FOR THIS YEAR AND FUTURE YEARS. AFTER THE FAMILY HAS WRITTEN DOWN THEIR GOALS YOU CAN RANK THEM IN ORDER OF IMPORTANCE.

	<u>This Year</u>	<u>Later</u>
<u>FOR A PROFITABLE FARM BUSINESS</u>		
1		
2		
3		
4		
 <u>FOR A SATIFYING LIVING</u>		
1		
2		
3		
4		
 <u>DEVELOPING FAMILY MEMBERS</u>		
1		
2		
3		
 <u>LONG-TERM FINANCIAL SECURITY</u>		
1		
2		
3		