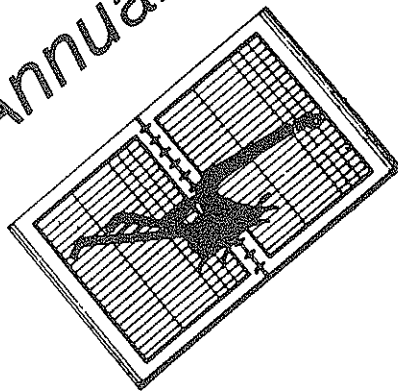
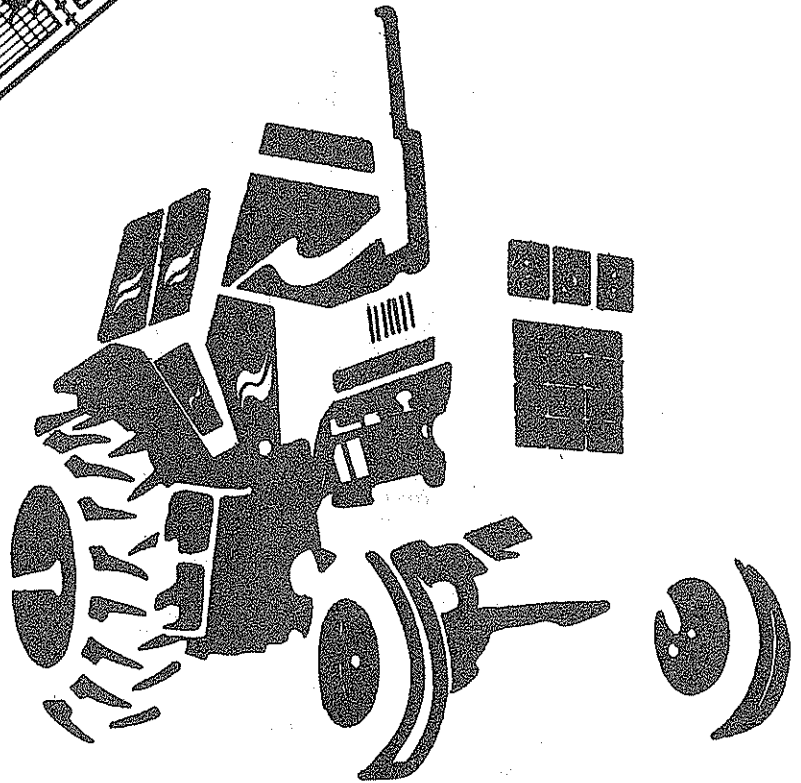


FARM BUSINESS MANAGEMENT

1985 Annual Report



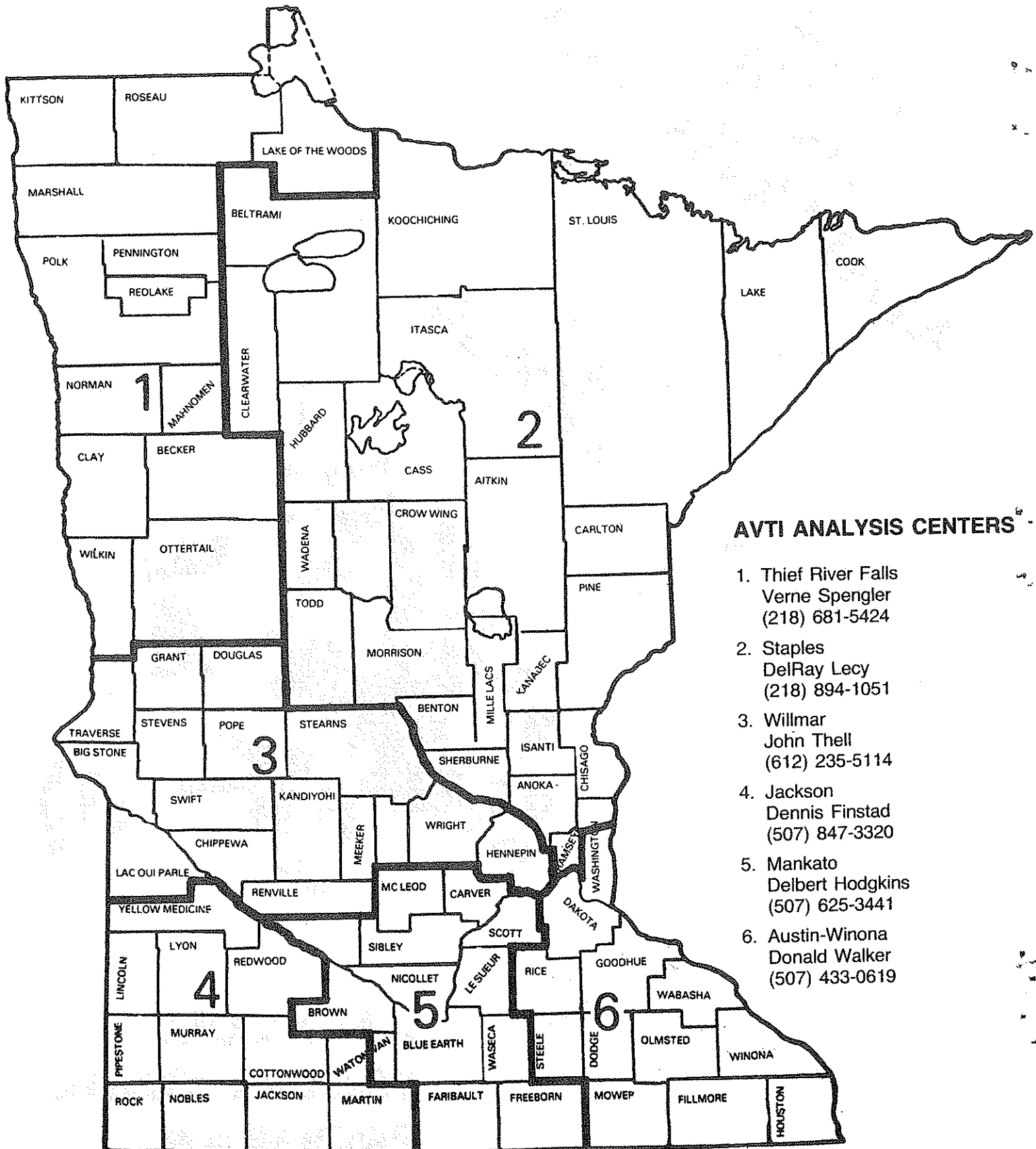
NORTHWESTERN MINNESOTA
REPORT NO. 31
AREA VOCATIONAL TECHNICAL
INSTITUTE
THIEF RIVER FALLS, MINN.



In Cooperation With The
STATE BOARD OF VOCATIONAL
TECHNICAL EDUCATION AND
AGRICULTURAL EDUCATION DEPARTMENT
UNIVERSITY OF MINNESOTA

AN ADULT EDUCATIONAL PROGRAM

VO-AG FARM MANAGEMENT AREAS



1985 REPORT OF THE FARM MANAGEMENT PROGRAM FOR VOCATIONAL
AGRICULTURE IN NORTHWESTERN MINNESOTA

HERE'S WHERE YOU'LL FIND THE INFORMATION

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*Whole farm includes all landlords and operators.

INTRODUCTION

Adult Farm Business Management Education programs have been part of the public school vocational agriculture offerings since 1952. From the early cooperative efforts of the State Department of Education, Department of Agricultural Education (U. of Minn.) and the Department of Agricultural Economics (U. of Minn.), the program has expanded to serve over 4,500 farm families in six regional farm management areas. Programs are managed by the State Board of Vocational-Technical Education, AVTI's and local school districts.

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

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

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

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

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

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

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

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

A special thank you is due the clerical staff: Shirley Koop, Bernie Burger, Myrna Giaugue, Wilma Bornholdt, Rita Wald, Thief River Falls; Beverly Hest, Hawley; Norma Ackerson, Barnesville; Patty Maruska, Fosston; Mrs. Arlene Furuseth, Roseau; Carol Lockhart, Ulen; Suzie Bucholz, Moorhead; Betty Johannsen, Detroit Lakes; Jane Salber, Fertile and Verona Onstad, Ada.

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

SCHOOLS PARTICIPATING

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

Schools

Ada, Twin Valley
 Barnesville
 Baudette
 Detroit Lakes
 Fergus Falls
 Fertile
 Fosston
 Frazee
 Goodridge
 Hawley
 Henning
 Kittson County
 Mahnomen, Ulen, Twin Valley
 Moorhead
 Red Lake Falls
 Roseau, Badger, Warroad
 Thief River Falls, Plummer,
 Oklee, Red Lake Falls

Instructors

Peter Revier
 Tom Risdal
 Gerald Ausmus
 Duane Lemmon
 Clayton Olsen
 Allen Schoenbauer
 Ron Salber
 Doug Fjerstad
 Ron Monson
 Bill Crist
 John Hest
 Charles Erickson
 Mark Prosser
 Mike Lockhart
 Rick Morgan
 Mark Berg
 Duane Jaenicke
 Al Dalen
 Don Johnsen

WHY KEEP RECORDS?

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

*Britannica Research Service

271 Records were included in the average.

490 Records were processed.

Table 1 - Whole Farm Inventories, 1985

Items	Average of 271 Farms	
1 Size of Farm - Total Acres - Tillable Acres	915.3 839.4	
3 Work Units - Crops	322.93	
4 - Livestock	150.25	
5 - Other	6.06	
6 Total Size of Business in Work Units	479.23	
7 Number of Workers	1.69	
8 Farm Capital Investment per Worker	\$ 297797	
8A Farm Capital Investment per Work Unit	\$ 1178	
	<u>Jan. 1</u>	<u>Dec. 31</u>
9 <u>PRODUCTIVE LIVESTOCK</u>		
10 Dairy Cows	9049	9736
11 Other Dairy Cattle	5761	5257
12 Beef Breeding Cattle	7513	7458
13 Beef Feeder Cattle	2406	2034
14 Hogs	1817	1467
15 Sheep (Incl. Feeders) & Goats	188	152
16 Poultry - All Types		
17 Other Livestock		
18 Total Productive Livestock	\$ 26735	26103
19 <u>CROP, SEED, FEED & SUPPLIES</u>	60020	60698
20 <u>POWER, MACHINERY & EQUIPMENT</u>		
21 Auto & Truck (Farm Share)	6577	6080
22 Power & Machinery	54123	51860
23 Irrigation Equipment	180	128
24 Custom Work Equipment	338	530
25 Livestock Equipment	4177	3991
26 Total Power, Mach. & Equip.	65394	62589
27 Land	322352	325510
28 Buildings-Fences-Etc.	27252	26862
29 Total Farm Capital	\$ 501753	501762
30 Increase or Decrease in Total Farm Capital		9

Table 1 lists the categories of farm capital for the average of farms and for the 54 most profitable and the 54 least profitable farms. These averages include the landlord's share of the investment for rented farms.

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

Machinery, equipment and building values reflect cost less depreciation.

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

Table 1 - Whole Farm Inventories, 1985

Items	Average of 54 High Farms		Average of 54 Low Farms	
1 Size of Farm - Total Acres	1463.0		843.8	
2 - Tillable Acres	1413.6		755.3	
3 Work Units - Crops	598.17		293.22	
4 - Livestock	144.16		101.25	
- Other	17.61		3.06	
6 Total Size of Business in Work Units	759.94		397.53	
7 Number of Workers	2.17		1.56	
8 Farm Capital Investment per Worker	\$ 401078		351553	
8A Farm Capital Investment per Work Unit	\$ 1195		1482	
	<u>Jan. 1</u>	<u>Dec. 31</u>	<u>Jan. 1</u>	<u>Dec. 31</u>
9 <u>PRODUCTIVE LIVESTOCK</u>				
10 Dairy Cows	9995	10467	5077	5659
11 Other Dairy Cattle	7361	6385	2987	2578
12 Beef Breeding Cattle	5918	5451	10312	10978
13 Beef Feeder Cattle	371	265	856	559
14 Hogs	687	727	3997	1879
15 Sheep (Incl. Feeders) & Goats	210	178	7	6
16 Other Livestock				
18 Total Productive Livestock	\$ 24543	23473	23236	21659
19 <u>CROP, SEED, FEED & SUPPLIES</u>	131720	147225	48054	40017
20 <u>POWER, MACHINERY & EQUIPMENT</u>				
21 Auto & Truck (Farm Share)	13550	12417	6089	5664
22 Power & Machinery	96304	90808	58630	55407
23 Irrigation Equipment				
24 Custom Work Equipment	838	1843		
25 Livestock Equipment	2313	1972	2625	2347
26 Total Power, Mach. & Equip	\$113005	107041	67344	63418
27 Land	530734	544502	400306	391202
28 Buildings-Fences-Etc.	34246	36516	24498	23153
29 Total Farm Capital	\$834248	858756	563439	539449
30 Increase or Decrease in Total Farm Capital	\$ 24509			\$ (-23990)

Table 2A - Whole Farm Summary of Cash Receipts, 1985

Items	Average of 271 Farms	High 54 Farms	Low 54 Farms
1 <u>Sale of Livestock & Livestock Products</u>			
2 Dairy Cows	\$ 1678	2052	1093
3 Dairy Products	20987	24088	10499
4 Other Dairy Cattle	1559	1761	577
5 Beef Breeding Cattle	3473	2946	4737
6 Beef Feeder Cattle	2915	525	1164
7 Hogs Complete & Mixed	1312		2440
8 Hogs Finishing	1211		3614
9 Hogs Producing Weaning Pigs	1376	1492	1591
10 Sheep, Goats & Wool, Farm Flock	238	159	13
11 Sheep & Wool, Feeder Lambs			
12 Chickens (Incl. Hens & Broilers)			
13 Turkeys			
14 Eggs	372		
15 Other Productive Livestock & Products			
16 Other Misc. Livestock Income	482	1170	210
17 Total Sales of Productive Lvstk. \$	35603	34192	25938
18 <u>Sale of Crops</u>			
19 Wheat	42552	91628	25012
19A Durum	644	2515	96
20 Other Small Grains	21346	43742	16769
21 Corn	5277	7940	3294
22 Soybeans	7643	13750	8127
22A Sunflowers	3318	8520	2751
23 Other Row Crops	12666	41497	10409
24 Legumes & Other Forage	980	544	1858
25 Grass Seed	729	819	538
26 Fruits & Nuts			
27 Veg. Roadside Market & Specialty			
28 Nursery, Timber & Other	399	1703	
29 Set Aside Acres - Gov't. Payments	17446	36548	13113
29A PIK Acres			
29B Sale of Crops & Supplies Pur. for Resale	68	110	
30 Total Sales From Crops & Supplies \$	113069	249316	81967
31 Cap. Assets Sold (Auto/Trk/Mach.)	1123	2736	629
31A Cap. Assets Sold (Bldgs. & Imprvmnts)	128	418	33
31B Cap. Assets Sold (Land)	2159	369	10202
32 Gas Tax Refund	47	50	27
33 Income From Work Off The Farm	1003	1975	778
34 Custom Work Enterprise Income	430	2156	
35 Patronage Refunds	232	471	148
36 Miscellaneous Farm Income	4919	8048	5030
37 Total Farm Sales	\$ 158714	299733	124754
38 Increase in Farm Capital	9	24508	
39 Family Living From The Farm	369	341	429
40 Total Farm Receipts (37)+(38)+(39)\$	159092	324582	125183

Table 2B - Whole Farm Summary of Cash expenses, 1985

Items	Average of 271 Farms	High 54 Farms	Low 54 Farms
1 Purchase of Livestock			
2 Dairy Cows	\$ 469		468
3 Other Dairy Cattle	320	191	363
4 Beef Breeding Cattle	676	647	1451
5 Beef Feeder Cattle	1244	173	431
6 Hogs Complete & Mixed	6		
7 Hogs Finishing	433		936
8 Hogs Producing Weaning Pigs	83	7	131
9 Sheep & Goats	4		
10 Sheep, Feeder Lambs			
11 Chickens (Incl. Hens & Broilers)			
12 Turkeys			
13 Other Productive Livestock			
14 Miscellaneous Livestock Expense	2379	2321	1464
14A Purc. of Crops/Supplies Purc. for Resale	4341	8515	3761
15 Feed Bought	6151	4869	5715
16 Fertilizer	14110	27028	11933
17 Chemicals	7133	16185	5907
18 Other Crops Expense	10100	19644	9696
19 Irrigation Operation Costs	23		
20 Custom Work Enterprise Op.Costs, Inc.Labor	324	1624	
21 Custom Work Hired	4033	5868	3751
22 Repair & Upkeep of Livestock Equip.	624	812	461
23 Repair & Upkeep of Farm Real Estate	919	1709	748
24 Gas,Diesel & Lub. Bought (Farm Share)	9031	15265	8513
25 Repair & Operation of Mach,Trac,Trk & Auto	10213	16999	9551
26 Repair & Upkeep of Irrigation Equipment	1		
27 Repairs - Custom Work Enterprise	63	315	
28 Wages of Hired Labor	5580	9764	5325
29 Personal Property & Real Estate Taxes	5312	10174	4319
30 General Farm Expense	3612	5826	3604
31 Telephone Expense (Farm Share)	413	512	425
32 Electricity Expense (Farm Share)	1735	2090	1550
33 Total Cash Operating Expense	\$ 89334	150538	80506
34 Power, Crop & Gen. Mach. Bought (Fm. Sh.)	11862	18122	10994
35 Irrigation Equipment Bought			
36 Custom Work Equipment Bought	282	1416	
37 Livestock Equipment Bought	594	205	344
38 New Real Estate - Bldgs./Improvements	2504	6053	1136
38A New Real Estate - Land	5187	13768	984
39 Total Farm Purchases(33) thru (38A)	\$ 109763	190103	93964
40 Decrease in Farm Capital			23990
41 Interest on Farm Capital (7 pct. Charge)	35123	59255	38601
42 Unpaid Family Labor	16		
43 Labor Chg. for Partners & Other Operators			
44 Board Furnished Hired Labor	51	8	134
45 Total Farm Exp. (39) thru (44)	\$ 144953	249366	156689
46 Ret. to Op. Labor & Mgmt.-Single Op. (WF)	14139	75216	(-31506)
(2A/40) - (45)			
47 Number of Operators	1	2	1
48 Full Time Operator Equivalents	1.27	1.47	1.18
49 Ret. to Op.Lab. & Mgmt/Full Time Op.Equiv.	10115	56042	(-29512)
(2B/43+46) Divided By (2B/48)			

Table 3 - Whole Farm Enterprise Statement, 1985

Items	Average of 271 Farms	High 54 Farms	Low 54 Farms
1 Returns & Net Increases			
2 Productive Livestock			
3 Dairy Cows	\$ 20621	23862	10343
4 Other Dairy Cattle	4037	5015	1781
5 Beef Breeding Cattle	3152	2008	4280
6 Feeder Cattle	997	173	291
7 Hogs, Complete & Mixed	1190		2055
8 Hog Finishing Enterprise	600		1244
9 Producing Weaning Pigs	1256	1525	1208
10 Sheep & Goats	199	128	12
11 Sheep, Feeder Lambs			
12 Chickens (Incl. Hens & Broilers)	372		
13 Turkeys			
14 Other Productive Livestock			
15 Total All Productive Livestock	\$ 32423	32710	21214
16 Value of Feed Fed to Livestock (Minus)	17030	15885	14480
17 Return Over Feed from Livestock	15393	16824	6734
18 Crop, Seed & Feed	92874	212607	54955
18A Crops & Supplies Purc. for Resale (Net)	(-4274)	(-8406)	(-3761)
19 Cooperative Patronage Refunds	232	471	148
20 Miscellaneous Farm Income	4919	8048	5030
21 Custom Work Enterprise	(-47)	(-195)	
22 Total Returns & Net Increases	\$ 109098	229349	63106
23 Expenses & Net Decreases			
24 Truck & Auto (Farm Share)	\$ 5675	7764	4890
25 Tractors & Crop Machinery	29649	50030	29691
26 Irrigation Equipment	53		
27 Electricity	1735	2090	1550
28 Livestock Equipment	1387	1275	1081
29 Buildings, Fences & Tiling	3684	5074	3196
30 Bare Land	(-130)	(-369)	(-113)
31 Miscellaneous Livestock Expense	2379	2321	1464
32 Labor-Pd, Unpd, Custom Wrk (Excl. Cus. Lbr.)	6065	10181	5902
33 Labor Charge for Other Operator(s)			
34 Property Tax	5312	10174	4319
35 General Farm Expense	3612	5826	3604
35A Telephone Expense	413	512	425
36 Interest on Farm Capital (7 pct. Charge)	35123	59255	38601
37 Total Expenses & Net Decreases	\$ 94959	154134	94611
38 Return to Oper. Labor & Mgmt. (Single Op.)	14139	75216	(-31506)
39 Number of Farm Operators	1	2	1
40 Full Time Operators Equivalents	1.27	1.47	1.18
41 Return to Opr. Lab. & Mgmt./Full Time Opr.	10115	56042	(-29512)

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

Table 4 - Operators Household Expense, 1985

Items	Average of 161 Farms	High 32 Farms	Low 32 Farms
1 Number of Persons - Family	4	4	4
2 Number of Adult Equivalent - Family	3.0	3.1	3.0
3 Church & Welfare	\$ 796	1314	669
4 Medical Care & Health Insurance	2464	2994	2580
5 Food & Meals Bought	4201	5205	4123
6 Operating Expense & Supplies	1803	2414	1763
7 Furnishings & Equipment	1030	1733	1163
8 Clothing & Clothing Materials	1214	1707	1326
9 Personal Care, Personal Spending	1810	2151	1230
10 Education	870	1328	844
11 Recreation	151	48	415
12 Gifts & Special Events	673	1273	696
12A Personal Interest	251	949	336
13 Personal Share Truck & Auto Expense	857	794	1044
14 Operator Share Upkeep on Dwelling	53	68	39
14A Cash Rent (Personal)	6		
15 Personal Share Tel. & Elec. Expense	741	846	810
15A Personal Share - Gen. Farm Expense	18		47
16 Total Cash Living Expense	\$ 16937	22823	17084
17 Personal Share New Truck & Auto	609	884	197
18 New Dwelling Bought	320	456	871
19 Taxes & Other Deductions	2261	6032	1166
20 Life Insurance	871	1808	903
21 Total HH & Pers. (16) thru (20)	\$ 20997	32004	20221
22 Total Fam. Living from the Farm (33)	353	97	410
23 Total Cash & Non-Cash Expense (21) + (22)	\$ 21350	32101	20630
23A Paid on Personal Debt	134	41	209
23B Savings & Investments (Excl. Life Ins.)	1956	2649	1621
23C Total Cash/Non-Cash Funds for Pers. Use	\$ 23439	34791	22460
24 <u>FAMILY LIVING FROM THE FARM</u>			
25			
26 Milk & Cream (Quarts)	85	30	97
27 Beef & Buffalo (Pounds)	227	63	277
28 Pork (Pounds)	24	4	35
29 Lamb, Mutton, Goat (Pounds)			
30 Poultry, All Fowl (Pounds)			
31 Eggs (Dozen)			
32 Veg., Fruits, Spuds, Other Prod. & Fuel	17		
33 Total Family Living from the Farm	\$ 353	97	410

Household and personal accounts are important if the family is to manage its financial affairs wisely. The household and personal expenses and receipts are presented in Table 4. These farmers spent an average of \$21350 for family living, in addition to the food, fuel and housing furnished by the farm.

Table 5 - Statement of Financial Position - Operator, 1985

Items	Average of 263 Farms	
	Jan. 1	Dec. 31
1 Total Productive Livestock	\$ 26229	25623
2 Crop, Seed & Feed	56048	56547
3 Total Power, Mach. & Equip.	63866	60859
4 Land (Acres owned 543.9) (Tillable 356.8)	189594	192845
5 Buildings, Fences, Etc.	26942	26546
6 Total Farm Capital	\$ 362679	362421
7 Non-Farm Assets	25747	28479
7A Cash on Hand & In Bank	14029	15719
7B Non-Farm Real Estate	681	688
8 Dwelling	22678	22969
9 Total Assets	\$ 425814	430275
10 Real Estate Mortgages	144717	143155
11 Chattel Mortgages	76725	79748
12 Notes	14229	15581
13 Accounts Payable	1109	1803
14 Total Liabilities	\$ 236780	240288
15 Farmers Net Worth	\$ 189034	189987
16 Gain (or Loss) in Net Worth		953
17 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>		
18 Return to Op. Labor & Mgmt. (6B/47)	\$ 9483	
19 Return to Cap. & Family Labor(6B/48)	14656	
20 Non-Farm Income		
21 Outside Investment Income	1424	
22 Other Pers. Income & Income Tax Ref.	8519	
22A Sale of (P.S.) Dwelling, Auto & Trk.	39	
23 Total Non-Farm Income	\$ 9982	
24 Total Family Farm & Non-Farm Inc.	\$ 24638	
25 Total Money Borrowed (Business & Pers.)	81645	
26 Total Paid on Debt (Prin.-Business Only)	78595	
27 Total Cash/Non-Cash Exp./Pers. Use(4/23C)	22544	
28 Ratio: Total Farm-Exp. to Rec. (O.S.)	.943	
	Jan. 1	Dec. 31
29 Ratio: Total-Assets to Liabilities	1.798	1.791
30 Ratio: Non-Real Estate-Assets to Liab.	2.019	1.928
31 Ratio: Real Estate-Assets to Liab.	1.658	1.698
32 Ratio: Net Worth to Total Liab.	.798	.791
*33 Ratio: Cash Op. Exp.to Adj.Total Fm Sls(O.S.)		.791
34 Ratio: Total Fm.Rec.to Av. Farm Cap. (W.F.)		.345
35 Ratio: Total Fm.Rec.to Av. Farm Cap. (O.S.)		.462
36 Inventoried Value of Farm Per Owned Acre		446
37 Inventoried Value of Farm Per Tillable Acre		491
38 Debt (All Sources) Per Acre Owned		442

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

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

Table 5 - Statement of Financial Position - Operator, 1985

Items	High 52 Farms		Low 52 Farms	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
ASSETS				
1 Total Productive Livestock	\$ 23314	22269	27416	25393
2 Crop, Seed & Feed	125415	143405	48220	38510
3 Total Power, Mach. & Equip.	110066	106684	72001	64969
4 Land(Acres Owned 854.1) (Tillable 503.6)	331731	346309	258187	248949
5 Buildings, Fences, Etc.	38170	40563	28375	26859
6 Total Farm Capital	\$ 628697	659230	434200	404680
7 Non-Farm Assets	42389	46810	21529	23016
7A Cash On Hand & In Bank	25311	31068	14043	12880
7B Non-Farm Real Estate			231	200
8 Dwelling	32772	32536	25037	25613
9 Total Assets	\$ 729168	769643	495040	466389
LIABILITIES				
10 Real Estate Mortgages, Contracts	238695	227751	172242	167857
11 Chattel Mortgages	95158	102092	110647	119413
12 Notes	31642	30532	17380	20245
13 Accounts Payable	679	2064	2595	3302
14 Total Liabilities	\$ 366174	362439	302864	310816
15 NET WORTH	\$ 362994	407205	192177	155572
16 Gain (or Loss) in Net Worth		44210		(-36604)
SUPPLEMENTARY MANAGEMENT INFORMATION				
18 Return to Op. Labor & Mgmt.	\$ 65136		(-33075)	
19 Return to Cap. & Family Labor	71898		(-25806)	
20 Non-Farm Income				
21 Outside Investment Income	2676		1983	
22 Other Pers. Income & Income Tax Ref.	7201		9793	
22A Sale of (P.S.) Dwelling, Auto & Truck	168			
23 Total Non-Farm Income	\$ 10044		11776	
24 Total Family Farm & Non-Farm Income	\$ 81943		(-14029)	
25 Total Money Borrowed (Bus. & Pers.)	145739		89772	
26 Total Paid on Debt (Prin.) - Bus. Only	149233		83166	
26A Total Paid on Debt (Int.)				
27 Total Cash/Non-Cash Exp/Pers. Use (4/23C)	34548		21350	
28 Ratio: Total Farm-Expenses to Rec. (O.S.)	.805		1.232	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
29 Ratio: Total-Assets to Liabilities	1.991	2.124	1.635	1.501
30 Ratio: Non-Real Estate-Assets to Liab.	2.561	2.600	1.403	1.153
31 Ratio: Real Estate-Assets to Liab.	1.687	1.842	1.810	1.797
32 Ratio: Net Worth to Total Liab.	.991	1.124	.635	.501
*33 Ratio: Cash Op.Ex. to Adj.Total FmSlS(O.S.)		.722		.965
34 Ratio: Total Fm.Rec.to Av.Fm.Capital (W.F.)		.366		.274
35 Ratio: Total Fm.Rec.to Av.Fm.Capital (O.S.)		.520		.340
36 Inventoried Value of Farm Per Owned Acre		491		575
37 Inventoried Value of Farm Per Tillable Acre		468		689
38 Debt (All Sources) Per Acre Owned		424		593
*Adjusted farm sales does not include sale of capital assets.				

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

Table 6A - Operators Share of Cash Receipts, 1985

Items	Average of 271 Farms	High 54 Farms	Low 54 Farms
1 Sale of Livestock & Livestock Products			
2 Dairy Cows	\$ 1586	1606	1369
3 Dairy Products	19952	20914	14189
4 Other Dairy Cattle	1466	1507	521
5 Beef Breeding Cattle	3332	4034	3763
6 Beef Feeder Cattle	2889	59	6131
7 Hogs Complete & Mixed	1312		2519
8 Hogs Finishing	1211	143	3614
9 Hogs Producing Weaning Pigs	1249	857	1591
10 Sheep, Goats & Wool, Farm Flock	238		13
11 Sheep & Wool, Feeder Lambs			
12 Chickens (Inc. Hens & Broilers)			
13 Turkeys			
14 Eggs	372		
15 Other Prod. Livestock & Products			
16 Other Misc. Livestock Income	482	1170	158
17 Total Sales of Productive Lvsk.	\$ 34088	30290	33868
18 Sale of Crops			
19 Wheat	41119	86456	24582
19A Durum	644	2515	
20 Other Small Grain	20713	42457	15174
21 Corn	5185	8084	11370
22 Soybeans	7479	12434	8537
22A Sunflowers	3243	9172	2537
23 Other Row Crops	12205	43575	9205
24 Legumes & Other Roughage	966	1070	1092
25 Grass Seed	700	1235	182
26 Fruits & Nuts			
27 Vegetables, Roadside Market & Specialty			
28 Nursery, Timber & Other	399	1703	
29 Set Aside Acres - Gov. Payments	17048	34413	14857
29A Pik Acres			
29B Sale of Crops & Supplies Purc. for Resale	68	110	8
30 Total Sales from Crops & Supplies	\$ 109769	243223	87544
31 Cap. Assets Sold (Auto/Trk/Mach)	1075	2668	549
31A Cap. Assets Sold (Bldgs. & Improvements)	128	418	169
31B Cap. Assets Sold (Land)	2159	369	10202
32 Gas Tax Refund	44	45	35
33 Income From Work Off the Farm	985	2055	733
34 Custom Work Enterprise Income	430	2156	
35 Patronage Refunds	230	370	161
36 Misc. Farm Income	4848	8739	5151
37 Total Farm Sales	\$ 153757	290334	138411
38 Increase in Farm Capital	258	33715	
39 Family Living From the Farm	366	275	387
40 Total Farm Receipts(37)+(38)+(39)	\$ 154381	324324	138798
41 Adjusted Total Farm Sales (37) - (31)	150394	286878	127491
42 Total Cash Farm Operating Expense(6B/35)	119406	210472	123264
43 Net Cash Operating Income	30988	76406	4227

Table 6B - Operators Share of Cash Expenses, 1985

Items	Average of 271 Farms	High 54 Farms	Low 54 Farms
1 Purchase of Livestock			
2 Dairy Cows	\$ 404		385
3 Other Dairy Cattle	320	191	351
4 Beef Breeding Cattle	676	676	1297
5 Beef Feeder Cattle	1226	85	4100
6 Hogs Complete	6		
7 Hogs Finishing	433	70	936
8 Hogs Producing Weaning Pigs	83	7	131
9 Sheep, Farm Flock	4		
10 Sheep, Feeder Lambs			
11 Chickens			
12 Turkeys			
13 Other Productive Livestock			
14 Miscellaneous Livestock Expense	2315	1950	1891
14A Purc. of Crops/Supplies Purch. for Resale	4288	5831	7086
15 Feed Bought	6015	4548	6366
16 Fertilizer	13747	26712	12509
17 Chemicals	6971	16730	5728
18 Other Crop Expense	9843	18921	9859
19 Irrigation Operation Cost	23	41	45
20 Custom Work Oper. Cost, Incl. Labor	324	1624	
21 Custom Work Hired	3919	6363	3909
22 Repair & Upkeep of Lvstk. Equipment	610	841	813
23 Repair & Upkeep of Farm Real Estate	907	1616	834
24 Gas, Diesel & Lubricants (Farm Share)	8876	15579	8382
25 Repair & Op.-Mach., Trac., Trk., Auto(F.S.)	9983	16657	9969
26 Repair & Upkeep of Irrigation Equip.	1		5
27 Repairs, Custom Work Enterprise	63	315	
28 Wages of Hired Labor	5561	10990	5943
29 Personal Prop. & Real Estate Taxes	3597	7170	2974
30 Cash Rent	13296	27478	11851
31 General Farm Expenses	3588	6112	3794
32 Telephone Expense (F.S.)	410	492	481
33 Electricity Expense (F.S.)	1720	2083	1733
34 Interest Actually Paid	20198	37391	21894
35 Total Cash Operating Expense	\$ 119406	210472	123264
36 Power, Crop & Gen. Mach. Bought (F.S.)	11612	21812	8928
37 Irrigation Equipment Bought			
38 Custom Work Enterprise Equip. Bought	282	1416	
39 Livestock Equipment Bought	594	197	289
40 New Real Estate-Bldg./Improvements	2453	6216	1671
40A New Real Estate - Land	5187	13768	1058
41 Total Farm Purch. (35) thru (40A)	\$ 139535	253882	135210
42 Decrease in Farm Capital			29600
43 Interest on Farm Capital (7 pct. Charge)	5202	6438	7351
44 Unpaid Family Labor	16		
45 Board Furnished Hired Labor	48	8	134
46 Total Farm Expense (41) thru (45)	\$ 144801	260328	172295
47 Return to Op. Labor & Mgmt. (O.S.)	9580	63996	(-33497)
(6A/40)-(46)			
48 Return to Cap. & Fam.Labor (47)+(44)+(43)	\$ 14797	70434	(-26146)

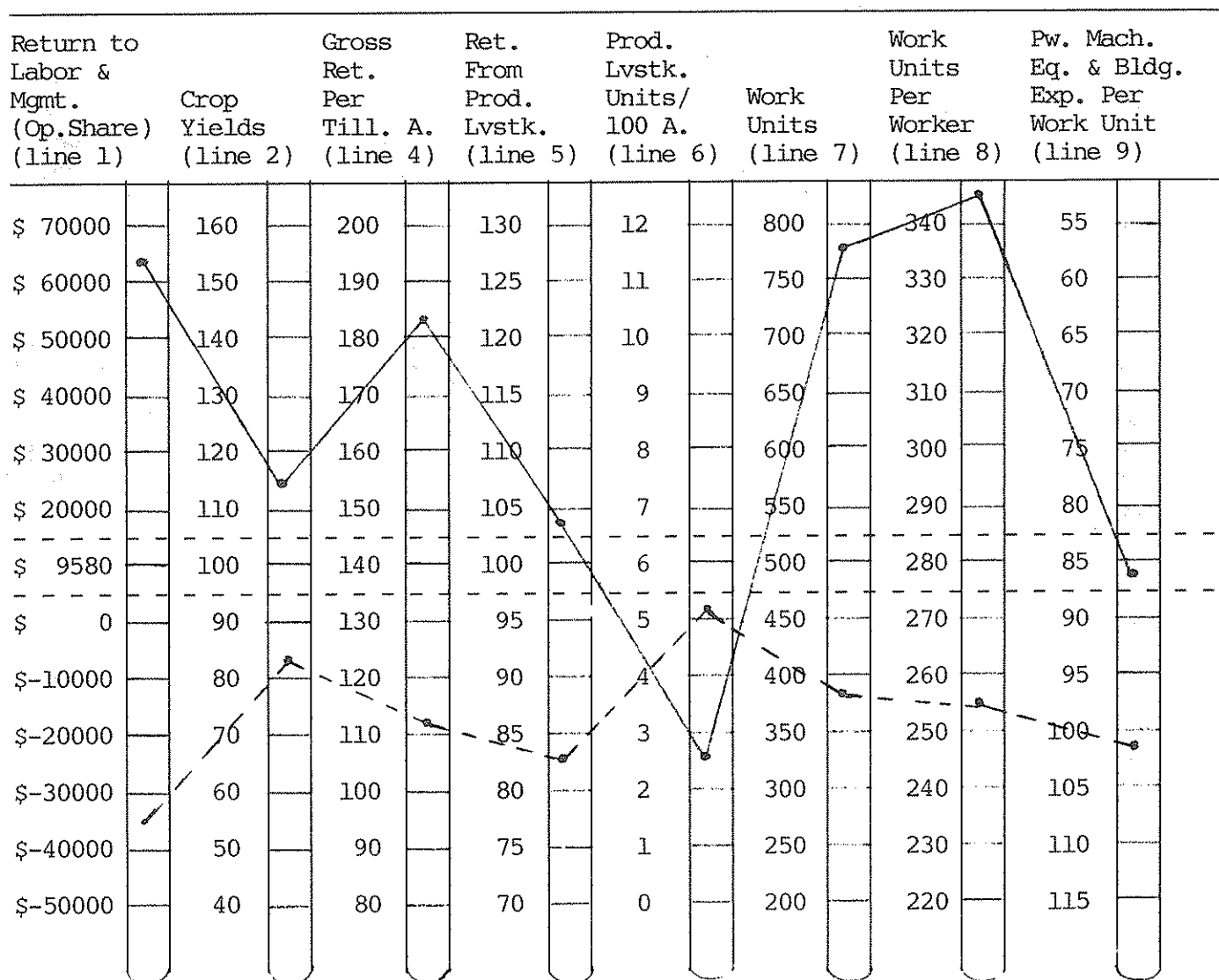
Table 8 - Measures of Farm Organization, 1985

Items	Average of 271 Farms	High 54 Farms	Low 54 Farms
1 Return to Operators Labor & Mgmt.	\$ 9580	63996	(-33497)
2 Crop Yield Index	100.0	114.6	84.8
3 Percent Tillable Land in High Return Crops			
4 Gross Return/Tillable Acre (Exc.Past.)	\$ 144.87	182.82	111.19
5 Return per \$100 Feed Fed Prod. Lvstk.Index	100.0	104.2	83.4
*6 Livestock Units per 100 Acres	5.13	2.62	5.17
7 Size of Business - Work Units	479.23	759.94	397.53
8 Work Units per Worker	283.57	350.20	254.83
9 Power,Mach.,Equip.,Bldg.Exp./Worker Unit	88.34	88.14	101.65
10 Farm Capital Investment per Worker	\$ 296898	390094	353490
11 Index of Return per \$100 Feed Fed			
12 6020A Beef Breeding Farm/Comm/Gen,Cow Herd	100.0		
13 6100A Beef Breeding Farm,Whole Herd, Comm.	100.0	73.9	96.0
14 6140A Beef Feeders feedlot	100.0		79.5
15 6290A Dairy Cows, Comm., General	100.0	107.8	92.2
16 6310A Other Dairy, Comm., Replacements	100.0	105.2	85.5
17 6470A Hogs, Farrow, Finish, General	100.0		117.5
18 6490A Hogs, Finishing	100.0		61.0
19 6510A Hogs, Weaning Pig Production	100.0	120.1	77.6
20 6670A Sheep, Farm, Commercial	100.0	118.9	
30 Number of Animal Units	43.66	37.04	39.75
31 Work Units			
32 Crops	322.93	598.17	293.22
33 Productive Livestock	150.25	144.16	101.25
34 Other Productive Work Units	6.06	17.61	3.06
35 Expenses Per Work Units			
36 Tractor & Crop Machinery Expense	\$ 62.20	66.58	74.69
37 Farm Share of Auto & Truck Expense	\$ 11.88	10.33	12.30
38 Farm Share of Electric Expense	\$ 3.63	2.78	3.90
39 Livestock Equipment Expense	\$ 2.90	1.70	2.72
40 Building, Fence & Tiling Expense	\$ 7.71	6.75	8.04
40A Other Exp./Work Units (Inc. Custom Ent.)			
40B Gen. Farm Tele/Other Util.(Exc. Elect.)	\$ 8.40	8.34	10.14
40C Hired Labor	\$ 11.64	12.85	13.40
**41 Tractor & Crop Mach. Exp./Crop Acre	\$ 35.26	35.39	39.27
42 Farm Power & Mach. Cost Alloc. to Lvsk.	\$2520.81	2266.01	2292.71
43 Bldg., Fence & Tiling Cost Alloc. to Crops	2489.12	3922.78	2279.94
BCAF 1			

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

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

THERMOMETER CHART
from
Table 8
Measures of Farm Organization



Your standing with respect to the various measures of farm organization and management efficiency are indicated in the thermometer above. The averages for the 271 farmers included in this summary are located between the dotted lines across the center of this page. Most profitable farms are indicated by a solid line while the least profitable are indicated by a broken line. Data for individual farms is found on the adjoining Table 8.

CROP ANALYSES

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

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

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

Table 9 - Crop Acres and Yields, 1985

Crop	No. Farms Growing Crop	Average Acres	Average Yield/Acre
Barley	252	126	62.6 Bu.
Buckwheat	3	18	6.8 Cwt.
Flax	18	36	15.2 Bu.
Oats	93	52	59.7 Bu.
Rye	17	40	20.1 Bu.
Spring Wheat	467	137	53.1 Bu.
Winter Wheat	31	59	30.2 Bu.
Edible Beans	18	60	14.9 Cwt.
Corn	165	62	56.3 Bu.
Potatoes	5	72	175.7 Cwt.
Soybeans	178	90	22.3 Bu.
Sugar Beets	36	192	42.5 Cwt.
Sunflowers	103	89	8.1 Cwt.
Alfalfa	130	61	2.7 Tons
Red Clover Seed	3	41	186.5 Lbs.
Bluegrass Seed	3	85	238.6 Lbs.
Timothy Seed	10	62	281.9 Lbs.
Other Legume Hay	96	87	2.4 Tons
Corn Silage	98	45	8.1 Tons
Summer Fallow	209	96	

Supplementary Management Information

Items	Average of 271 Farms	High 54 Farms	Low 54 Farms
Percent Land Tillable	91.7	96.6	89.5
Percent Land in High Return Crops			
*Fertilizer Cost Per Acre	19.20	20.71	18.19
*Crop Chemicals Per Acre	9.95	12.75	9.69
*Seed & Other Costs Per Acre	14.05	15.91	14.45
*Gas, Diesel & Lubricants Per Acre	13.81	13.36	14.73
*Repair & Maint. Cost/Acre	15.17	14.71	15.88

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

Table 10 - Crop Data for Barley, 1985

Items	Average of 252 Farms Per Acre	50 High Farms Per Acre	50 Low Farms Per Acre
1 Acres	125.9	138.5	82.0
2 Yield	62.6	80.8	23.3
3 Value per bushel	1.87	2.00	1.53
4 Crop Product Return	\$ 117.01	161.60	35.71
5 Other Crop Income	19.25	36.95	11.28
6 Total Crop Return	\$ 136.26	198.55	46.99
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 20.01	20.35	20.54
9 Chemicals	7.66	8.74	5.62
10 Seed	6.25	6.01	6.34
10A Crop Drying	1.03	.40	.59
10B Other Expense	3.07	3.42	1.59
11 Special Hired Labor	.64	.74	.11
12 Custom Work Hired	2.61	1.56	2.71
13 Irrigation Operation			
14 Total Direct Costs	\$ 41.27	41.22	37.50
15 Return Over Direct Costs	\$ 94.99	157.33	9.49
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach. - Ownership	\$ 13.03	13.52	9.47
18 Farm Power & Mach. - Operation	18.07	16.99	17.35
19 Irrig. Equip. Ownership			
20 Land Costs	39.35	49.24	27.46
21 Miscellaneous Costs	.25	.14	.38
*22 Interest on Mach. & Equip. Invst.	3.86	5.01	2.38
23 Total Allocated Costs	\$ 74.56	84.90	57.04
24 Return Over All Listed Costs	\$ 20.43	72.43	(-47.55)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	.99	1.00	.99
28 Total Listed Cost per Unit of Prod.	1.85	1.56	4.05
29 Return Over Listed Costs per Unit	.33	.90	(-2.04)
30 Breakeven Yield/Units of Prod.	61.94	63.06	61.79
30A Estimated Total Mach. Cost/Acre	36.70	36.56	31.01
31 Total Listed Costs per Acre	\$ 115.83	126.12	94.54
32 Average Price Received Per Unit Sold	\$ 2.06	2.06	1.90
33 Quantity Sold (Operators Share)	2152.8	6074.5	170.3

*Does not include interest on investment in irrigation equipment.

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

Table 10 - Crop Data for Buckwheat, 1985

Items	Average of 3 Farms
1 Acres	18.0
2 Yield	6.8
3 Value per CWT	4.06
4 Crop Product Return	\$ 27.72
5 Other Crop Income	
6 Total Crop Return	\$ 27.72
7 <u>DIRECT COSTS</u>	
8 Fertilizer	\$ 2.22
9 Chemicals	
10 Seed	11.72
10A Crop Drying	
10B Other Expense	2.44
11 Special Hired Labor	
12 Custom Work Hired	
13 Irrigation Operation	
14 Total Direct Costs	\$ 16.38
15 Return Over Direct Costs	\$ 11.34
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>	
17 Farm Power & Mach. - Ownership	\$ 10.26
18 Farm Power & Mach. - Operation	15.20
19 Irrig. Equip. Ownership	
20 Land Costs	32.00
21 Miscellaneous Costs	
*22 Interest on Mach. & Equip. Invst.	2.27
23 Total Allocated Costs	\$ 59.73
24 Return Over All Listed Costs	\$ (-48.39)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	.30
27 Power Costs Allocation Factor	1.00
28 Total Listed Cost per Unit of Prod.	11.15
29 Return Over Listed Costs per Unit	(-7.09)
30 Breakeven Yield/Units of Prod.	18.75
30A Estimated Total Mach. Cost/Acre	27.73
31 Total Listed Costs per Acre	\$ 76.11

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

Table 10 - Crop Data for Flax, 1985

Items	Average of 18 Farms Per Acre	9 High Farms Per Acre	9 Low Farms Per Acre
1 Acres	36.3	31.1	41.4
2 Yield	15.2	19.9	11.7
3 Value per bushel	5.09	5.17	5.01
4 Crop Product Return	\$ 77.41	102.89	58.57
5 Other Crop Income	2.64	3.38	2.08
6 Total Crop Return	\$ 80.05	106.27	60.65
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 9.81	7.27	11.74
9 Chemicals	6.09	10.77	2.58
10 Seed	8.98	8.91	9.08
10A Crop Drying	.28		.48
10B Other Expense	1.87	1.74	1.98
11 Special Hired Labor	.39	.87	
12 Custom Work Hired	1.38	.96	1.69
13 Irrigation Operation			
14 Total Direct Costs	\$ 28.80	30.52	27.55
15 Return Over Direct Costs	\$ 51.25	75.75	33.10
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach. - Ownership	\$ 13.50	15.24	12.23
18 Farm Power & Mach. - Operation	17.68	19.22	16.56
19 Irrig. Equip. Ownership			
20 Land Costs	28.22	33.00	23.44
21 Miscellaneous Costs			
*22 Interest on Mach. & Equip. Invst.	3.93	4.10	3.81
23 Total Allocated Costs	\$ 63.33	71.56	56.04
24 Return Over All Listed Costs	\$ (-12.08)	4.19	(-22.94)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	1.00	1.00
28 Total Listed Cost per Unit of Prod.	6.06	5.13	7.15
29 Return Over Listed Costs per Unit	(-.79)	.21	(-1.96)
30 Breakeven Yield/Units of Prod.	18.10	19.74	16.68
30A Estimated Total Mach. Cost/Acre	36.03	39.20	33.73
31 Total Listed Costs per Acre	\$ 92.13	102.08	83.59

*Does not include interest on investment in irrigation equipment.

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

Table 10 - Crop Data for Oats, 1985

Items	Average of 93 Farms Per Acre	19 High Farms Per Acre	19 Low Farms Per Acre
1 Acres	52.3	58.4	38.5
2 Yield	59.7	87.2	27.8
3 Value per bushel	1.22	1.33	1.14
4 Crop Product Return	\$ 72.77	115.99	31.71
5 Other Crop Income	6.54	12.65	2.94
6 Total Crop Return	\$ 79.31	128.64	34.65
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 13.54	13.85	15.25
9 Chemicals	2.39	2.52	4.26
10 Seed	6.60	6.11	6.13
10A Crop Drying	.02	.05	
10B Other Expense	1.22	1.75	.75
11 Special Hired Labor	.08	.29	
12 Custom Work Hired	1.64	.33	1.97
13 Irrigation Operation			
14 Total Direct Costs	\$ 25.49	24.90	28.36
15 Return Over Direct Costs	\$ 53.82	103.74	6.29
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach. - Ownership	\$ 11.64	14.90	11.79
18 Farm Power & Mach. - Operation	18.17	18.28	16.23
19 Irrig. Equip. Ownership			
20 Land Costs	27.58	29.26	24.37
21 Miscellaneous Costs	.04	.15	
*22 Interest on Mach. & Equip. Invst.	2.93	3.37	2.84
23 Total Allocated Costs	\$ 60.36	65.96	55.23
24 Return Over All Listed Costs	\$ (-6.54)	37.78	(-48.94)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	.99	1.00	1.00
28 Total Listed Cost per Unit of Prod.	1.44	1.04	3.01
29 Return Over Listed Costs per Unit	(-.11)	.43	(-1.76)
30 Breakeven Yield/Units of Prod.	70.37	68.32	73.32
30A Estimated Total Mach. Cost/Acre	33.83	36.77	32.17
31 Total Listed Costs per Acre	\$ 85.85	90.86	83.59
32 Average Price Received Per Unit Sold	\$ 1.39	1.55	.79
33 Quantity Sold (Operators Share)	173.0	245.8	134.3

*Does not include interest on investment in irrigation equipment.

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

Table 10 - Crop Data For Rye, 1985

Items	Average of 17 Farms Per Acre	8 High Farms Per Acre	8 Low Farms Per Acre
1 Acres	40.1	40.4	43.3
2 Yield	20.1	32.6	8.7
3 Value per bushel	1.89	2.07	1.72
4 Crop Product Return	\$ 37.98	67.43	15.01
5 Other Crop Income	.67		
6 Total Crop Return	\$ 38.65	67.43	15.01
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 11.52	9.83	13.49
9 Chemicals			
10 Seed	4.66	3.59	5.17
10A Crop Drying	.35	.72	
10B Other Expense	.77	.97	.37
11 Special Hired Labor			
12 Custom Work Hired			
13 Irrigation Operation			
14 Total Direct Costs	\$ 17.30	15.11	19.03
15 Return Over Direct Costs	\$ 21.35	52.32	(-4.02)
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach. - Ownership	\$ 13.08	9.93	15.85
18 Farm Power & Mach. - Operation	15.32	13.95	16.61
19 Irrig. Equip. Ownership			
20 Land Costs	27.94	24.13	27.88
21 Miscellaneous Costs			
*22 Interest on Mach. & Equip. Invst.	4.00	3.21	4.75
23 Total Allocated Costs	\$ 60.34	51.22	65.09
24 Return Over All Listed Costs	\$ (-38.99)	1.10	(-69.11)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	1.00	1.00
28 Total Listed Cost per Unit of Prod.	3.86	2.03	9.63
29 Return Over Listed Costs per Unit	(-1.94)	.03	(-7.92)
30 Breakeven Yield/Units of Prod.	41.08	32.04	48.91
30A Estimated Total Mach. Cost/Acre	32.40	27.09	37.21
31 Total Listed Costs per Acre	\$ 77.64	66.33	84.12
32 Average Price Received Per Unit Sold	\$ 1.83	2.16	1.65
33 Quantity Sold (Operators Share)	195.6	141.9	273.9

*Does not include interest on investment in irrigation equipment.

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

Table 10 - Crop Data for Spring Wheat, 1985

Items	Average of 467 Farms Per Acre	93 High Farms Per Acre	93 Low Farms Per Acre
1 Acres	137.5	138.5	94.5
2 Yield	53.1	69.0	25.7
3 Value per bushel	3.30	3.38	3.08
4 Crop Product Return	\$ 175.11	233.21	79.20
5 Other Crop Income	24.70	46.70	12.76
6 Total Crop Return	\$ 199.81	279.91	91.96
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 22.15	21.38	19.64
9 Chemicals	8.84	11.07	7.08
10 Seed	7.88	7.68	7.86
10A Crop Drying	1.87	1.79	2.00
10B Other Expense	3.61	3.62	2.43
11 Special Hired Labor	.79	.04	.14
12 Custom Work Hired	3.30	1.38	3.63
13 Irrigation Operation			
14 Total Direct Costs	\$ 48.44	46.96	42.78
15 Return Over Direct Costs	\$ 151.37	232.95	49.18
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach. - Ownership	\$ 12.56	15.11	11.03
18 Farm Power & Mach. - Operation	17.95	17.01	16.19
19 Irrig. Equip. Ownership			
20 Land Costs	41.54	53.10	27.39
21 Miscellaneous Costs	.35	.03	.94
*22 Interest on Mach. & Equip. Invst.	3.78	4.66	2.90
23 Total Allocated Costs	\$ 76.18	89.91	58.45
24 Return Over All Listed Costs	\$ 75.19	143.04	(-9.27)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	1.00	.99
28 Total Listed Cost per Unit of Prod.	2.35	1.98	3.94
29 Return Over Listed Costs per Unit	1.42	2.07	(-.36)
30 Breakeven Yield/Units of Prod.	37.76	40.49	32.87
30A Estimated Total Mach. Cost/Acre	36.49	37.70	32.54
31 Total Listed Costs per Acre	\$ 124.62	136.87	101.23
32 Average Price Received Per Unit Sold	\$ 2.37	3.35	3.09
33 Quantity Sold (Operators Share)	2083.8	2900.4	482.5

*Does not include interest on investment in irrigation equipment.

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

Table 10 - Crop Data for Winter Wheat, 1985

Items	Average of 31 Farms Per Acre	10 High Farms Per Acre	10 Low Farms Per Acre
1 Acres	59.1	82.5	48.4
2 Yield	30.2	37.1	19.2
3 Value per bushel	3.01	3.04	2.59
4 Crop Product Return	\$ 90.91	112.79	49.67
5 Other Crop Income	33.01	52.08	19.38
6 Total Crop Return	\$ 123.92	164.87	69.05
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 14.31	13.42	18.31
9 Chemicals	4.08	1.12	6.55
10 Seed	6.38	6.86	6.18
10A Crop Drying	.34		.41
10B Other Expense	1.66	1.43	1.94
11 Special Hired Labor	.52		
12 Custom Work Hired	1.83	2.78	.39
13 Irrigation Operation			
14 Total Direct Costs	\$ 29.12	25.61	33.78
15 Return Over Direct Costs	\$ 94.80	139.26	35.27
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach. - Ownership	\$ 14.64	12.07	19.36
18 Farm Power & Mach. - Operation	17.51	15.37	18.87
19 Irrig. Equip. Ownership			
20 Land Costs	38.06	37.60	36.20
21 Miscellaneous Costs			
*22 Interest on Mach. & Equip. Invst.	4.68	4.16	5.73
23 Total Allocated Costs	\$ 74.89	69.20	80.16
24 Return Over All Listed Costs	\$ 19.91	70.06	(-44.89)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	1.00	1.00	1.00
28 Total Listed Cost per Unit of Prod.	3.44	2.56	5.94
29 Return Over Listed Costs per Unit	.66	1.89	(-2.34)
30 Breakeven Yield/Units of Prod.	34.55	31.19	43.99
30A Estimated Total Mach. Cost/Acre	38.05	33.45	44.22
31 Total Listed Costs per Acre	\$ 104.01	94.81	113.94
32 Average Price Received Per Unit Sold	\$ 3.01		2.78
33 Quantity Sold (Operators Share)	353.0		486.7

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

Table 10 - Crop Data for Dry Edible Beans, 1985

Items		Average of 18 Farms	
1	Acres		60.3
2	Yield		14.9
3	Value per CWT		15.02
4	Crop Product Return	\$	223.52
5	Other Crop Income		17.73
6	Total Crop Return	\$	241.25
7	<u>DIRECT COSTS</u>		
8	Fertilizer	\$	16.37
9	Chemicals		23.75
10	Seed		26.83
10A	Crop Drying		.69
10B	Other Expense		5.66
11	Special Hired Labor		1.42
12	Custom Work Hired		5.58
13	Irrigation Operation		
14	Total Direct Costs	\$	80.30
15	Return Over Direct Costs	\$	161.05
16	<u>ALLOCATED COSTS (DIRECT & FIXED)</u>		
17	Farm Power & Mach. - Ownership		31.24
18	Farm Power & Mach. - Operation		33.82
19	Irrig. Equip. Ownership		
20	Land Costs		79.83
21	Miscellaneous Costs		1.28
*22	Interest on Mach. & Equip. Invst.		8.79
23	Total Allocated Costs	\$	154.96
24	Return Over All Listed Costs	\$	5.99
25	<u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>		
26	Work Units Assigned per Acre		.50
27	Power Costs Allocation Factor		1.00
28	Total Listed Cost per Unit of Prod.		15.79
29	Return Over Listed Costs per Unit		.40
30	Breakeven Yield/Units of Prod.		15.66
30A	Estimated Total Mach. Cost/Acre		73.85
31	Total Listed Costs per Acre		235.26

*Does not include interest on investment in irrigation equipment.

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

Table 10 - Crop Data for Corn Grain, 1985

Items	Average of 165 Farms Per Acre	33 High Farms Per Acre	33 Low Farms Per Acre
1 Acres	62.0	65.5	49.7
2 Yield	56.3	93.3	16.5
3 Value per bushel	2.01	2.34	1.17
4 Crop Product Return	\$ 113.21	218.21	19.30
5 Other Crop Income	16.16	27.05	3.56
6 Total Crop Return	\$ 129.37	245.26	22.86
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 28.08	30.67	27.22
9 Chemicals	11.87	12.81	13.20
10 Seed	16.92	17.01	17.36
10A Crop Drying	6.53	11.65	5.81
10B Other Expense	2.68	2.03	2.54
11 Special Hired Labor	.40		.12
12 Custom Work Hired	2.47	.58	1.29
13 Irrigation Operation			
14 Total Direct Costs	\$ 68.95	74.75	67.54
15 Return Over Direct Costs	\$ 60.42	170.51	(-44.68)
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach. - Ownership	\$ 22.67	21.16	29.16
18 Farm Power & Mach. - Operation	30.17	30.63	29.04
19 Irrig. Equip. Ownership			
20 Land Costs	43.47	55.73	32.06
21 Miscellaneous Costs	.77	1.91	.95
*22 Interest on Mach. & Equip. Invst.	7.90	7.70	6.86
23 Total Allocated Costs	\$ 104.98	117.13	98.07
24 Return Over All Listed Costs	\$ (-44.56)	53.38	(-142.75)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.55	.55	.55
27 Power Costs Allocation Factor	.98	1.00	.98
28 Total Listed Cost per Unit of Prod.	3.09	2.06	10.04
29 Return Over Listed Costs per Unit	(-.79)	.57	(-8.65)
30 Breakeven Yield/Units of Prod.	86.53	82.00	141.55
30A Estimated Total Mach. Cost/Acre	62.39	59.88	65.92
31 Total Listed Costs per Acre	\$ 173.93	191.88	165.61
32 Average Price Received Per Unit Sold	\$ 2.33	2.45	
33 Quantity Sold (Operators Share)	2040.2	5912.1	

*Does not include interest on investment in irrigation equipment.

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

Table 10 - Crop Data for Potatoes, 1985

Items	Average of 5 Farms
1 Acres	72.2
2 Yield	175.7
3 Value per CWT	3.82
4 Crop Product Return	\$ 671.22
5 Other Crop Income	
6 Total Crop Return	\$ 671.22
7 <u>DIRECT COSTS</u>	
8 Fertilizer	\$ 26.41
9 Chemicals	32.06
10 Seed	64.92
10A Crop Drying	
10B Other Expense	80.93
11 Special Hired Labor	32.67
12 Custom Work Hired	14.11
13 Irrigation Operation	
14 Total Direct Costs	\$ 251.10
15 Return Over Direct Costs	\$ 420.12
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>	
17 Farm Power & Mach. - Ownership	72.35
18 Farm Power & Mach. - Operation	86.65
19 Irrig. Equip. Ownership	
20 Land Costs	55.62
21 Miscellaneous Costs	.37
*22 Interest on Mach. & Equip. Invst.	20.53
23 Total Allocated Costs	\$ 235.52
24 Return Over All Listed Costs	\$ 184.60
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	3.00
27 Power Costs Allocation Factor	1.00
28 Total Listed Cost per Unit of Prod.	2.77
29 Return Over Listed Costs per Unit	1.05
30 Breakeven Yield/Units of Prod.	127.39
30A Estimated Total Mach. Cost/Acre	179.53
31 Total Listed Costs per Acre	\$ 486.62

*Does not include interest on investment in irrigation equipment.

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

Table 10 - Crop Data for Soybeans, 1985

Items	Average of 178 Farms Per Acre	36 High Farms Per Acre	36 Low Farms Per Acre
1 Acres	89.7	93.8	79.5
2 Yield	22.3	32.5	10.1
3 Value per bushel	4.82	4.94	4.51
4 Crop Product Return	\$ 107.63	160.47	45.38
5 Other Crop Income	4.04	2.01	6.19
6 Total Crop Return	\$ 111.67	162.48	51.57
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 6.12	1.19	13.06
9 Chemicals	16.93	12.76	18.54
10 Seed	10.50	9.05	11.57
10A Crop Drying	.54	.29	.62
10B Other Expense	4.23	5.18	4.98
11 Special Hired Labor	1.16	1.20	1.22
12 Custom Work Hired	2.70	3.23	3.67
13 Irrigation Operation			
14 Total Direct Costs	\$ 42.18	32.90	53.66
15 Return Over Direct Costs	\$ 69.49	129.58	(-2.09)
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach. - Ownership	\$ 15.95	13.29	21.20
18 Farm Power & Mach. - Operation	22.13	21.20	24.58
19 Irrig. Equip. Ownership			
20 Land Costs	51.14	54.78	40.17
21 Miscellaneous Costs	.76	.10	.92
*22 Interest on Mach. & Equip. Invst.	5.60	5.74	6.21
23 Total Allocated Costs	\$ 95.58	95.11	93.08
24 Return Over All Listed Costs	\$ (-26.09)	34.47	(-95.17)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.45	.45	.45
27 Power Costs Allocation Factor	.94	.94	.96
28 Total Listed Cost per Unit of Prod.	6.17	3.94	14.58
29 Return Over Listed Costs per Unit	(-1.17)	1.06	(-9.46)
30 Breakeven Yield/Units of Prod.	28.58	25.91	32.54
30A Estimated Total Mach. Cost/Acre	45.48	42.38	54.44
31 Total Listed Costs per Acre	\$ 137.76	128.01	146.74
32 Average Price Received Per Unit Sold	\$ 5.18	5.08	5.32
33 Quantity Sold (Operators Share)	828.0	1011.5	490.4

*Does not include interest on investment in irrigation equipment.

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

Table 10 - Crop Data for Sugar Beets, 1985

Items	Average of 36 Farms Per Acre	12 High Farms Per Acre	12 Low Farms Per Acre
1 Acres	192.1	129.0	239.0
2 Yield	42.5	49.1	38.4
3 Value per CWT Extractable Sugar	12.76	13.24	12.29
4 Crop Product Return	\$ 542.35	649.68	472.47
5 Other Crop Income	11.49	11.24	12.63
6 Total Crop Return	\$ 553.84	660.92	485.10
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 20.07	20.60	19.84
9 Chemicals	43.94	40.97	48.69
10 Seed	24.96	20.76	26.47
10A Crop Drying			
10B Other Expense	7.69	6.14	7.71
11 Special Hired Labor	35.28	32.83	38.94
12 Custom Work Hired	25.27	27.15	27.25
13 Irrigation Operation			
14 Total Direct Costs	\$ 157.21	148.45	168.90
15 Return Over Direct Costs	\$ 396.63	512.47	316.20
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach. - Ownership	\$ 50.28	53.49	45.14
18 Farm Power & Mach. - Operation	80.55	75.70	79.94
19 Irrig. Equip. Ownership			
20 Land Costs	87.61	72.33	90.75
21 Miscellaneous Costs	.65		.58
*22 Interest on Mach. & Equip. Invst.	19.89	20.81	19.28
23 Total Allocated Costs	\$ 238.98	222.33	235.69
24 Return Over All Listed Costs	\$ 157.65	290.14	80.51
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	2.00	2.00	2.00
27 Power Costs Allocation Factor	.87	.88	.85
28 Total Listed Cost per Unit of Prod.	9.32	7.56	10.52
29 Return Over Listed Costs per Unit	3.71	5.91	2.09
30 Breakeven Yield/Units of Prod.	31.05	28.00	32.92
30A Estimated Total Mach. Cost/Acre	167.58	168.11	162.54
31 Total Listed Costs per Acre	\$ 396.19	370.78	404.59

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

Table 10 - Crop Data for Sunflowers, 1985

Items	Average of 103 Farms Per Acre	21 High Farms Per Acre	21 Low Farms Per Acre
1 Acres	88.5	108.5	68.2
2 Yield	8.1	13.6	2.4
3 Value per CWT	7.97	9.47	5.86
4 Crop Product Return	\$ 64.21	128.74	14.18
5 Other Crop Income	14.97	23.62	.73
6 Total Crop Return	\$ 79.18	152.36	14.91
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 18.78	16.74	21.47
9 Chemicals	11.02	10.88	10.21
10 Seed	10.98	12.18	11.92
10A Crop Drying	2.15	2.63	.78
10B Other Expense	3.77	5.49	1.95
11 Special Hired Labor	.61	1.68	.09
12 Custom Work Hired	3.23	1.52	5.35
13 Irrigation Operation			
14 Total Direct Costs	\$ 50.54	51.12	51.77
15 Return Over Direct Costs	\$ 28.64	101.24	(-36.86)
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach. - Ownership	\$ 16.40	19.70	15.39
18 Farm Power & Mach. - Operation	22.43	21.65	25.33
19 Irrig. Equip. Ownership			
20 Land Costs	34.94	44.33	28.81
21 Miscellaneous Costs	.38	.76	
*22 Interest on Mach. & Equip. Invst.	5.03	6.82	3.93
23 Total Allocated Costs	\$ 79.18	93.26	73.46
24 Return Over All Listed Costs	\$ (-50.54)	7.98	(-110.32)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.40	.40	.40
27 Power Costs Allocation Factor	.99	1.00	1.00
28 Total Listed Cost per Unit of Prod.	16.10	10.62	51.76
29 Return Over Listed Costs per Unit	(-6.27)	.59	(-45.59)
30 Breakeven Yield/Units of Prod.	16.28	15.25	21.37
30A Estimated Total Mach. Cost/Acre	46.01	49.18	48.22
31 Total Listed Costs per Acre	\$ 129.72	144.38	125.23
32 Average Price Received Per Unit Sold	\$ 10.32	13.57	10.78
33 Quantity Sold (Operators Share)	77.8	42.8	77.0

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

Table 10 - Crop Data for Alfalfa Hay, 1985

Items	Average of 130 Farms Per Acre	26 High Farms Per Acre	26 Low Farms Per Acre
1 Acres	60.8	43.3	76.1
2 Yield	2.7	5.0	1.3
3 Value per Ton	46.66	53.91	32.83
4 Crop Product Return	\$ 127.40	267.69	43.57
5 Other Crop Income			
6 Total Crop Return	\$ 127.40	267.69	43.57
7 <u>DIRECT COSTS</u>			
8 Fertilizer	11.88	13.93	9.83
9 Chemicals	.31	.58	.67
10 Seed	3.47	4.69	2.73
10A Crop Drying			
10B Other Expense	2.01	1.85	4.17
11 Special Hired Labor	.21	.44	.03
12 Custom Work Hired	1.25	2.82	.76
13 Irrigation Operation			
14 Total Direct Costs	\$ 19.13	24.31	18.19
15 Return Over Direct Costs	\$ 108.27	243.38	25.38
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach. - Ownership	\$ 22.55	26.73	26.83
18 Farm Power & Mach. - Operation	32.29	42.17	30.37
19 Irrig. Equip. Ownership			
20 Land Costs	38.31	53.58	32.31
21 Miscellaneous Costs	.08	.07	
*22 Interest on Mach. & Equip. Invst.	6.01	6.48	5.62
23 Total Allocated Costs	\$ 99.24	129.03	95.13
24 Return Over All Listed Costs	\$ 9.03	114.35	(-69.75)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.60	.60	.60
27 Power Costs Allocation Factor	.87	.90	.84
28 Total Listed Cost per Unit of Prod.	43.36	30.88	85.39
29 Return Over Listed Costs per Unit	3.31	23.03	(-52.55)
30 Breakeven Yield/Units of Prod.	2.54	2.84	3.45
30A Estimated Total Mach. Cost/Acre	61.68	77.26	63.33
31 Total Listed Costs per Acre	\$ 118.37	153.34	113.32
32 Average Price Received Per Unit Sold	\$ 52.56	57.70	52.86
33 Quantity Sold (Operators Share)	8.2	25.6	.7

*Does not include interest on investment in irrigation equipment.

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

Table 10 - Crop Data for Other Legume Hay, 1985

Items	Average of 96 Farms Per Acre	19 High Farms Per Acre	19 Low Farms Per Acre
1 Acres	86.8	66.2	83.8
2 Yield	2.4	4.3	.9
3 Value per Ton	36.82	49.00	26.68
4 Crop Product Return	\$ 87.81	212.43	23.56
5 Other Crop Income	.15		
6 Total Crop Return	\$ 87.96	212.43	23.56
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 8.27	14.37	5.48
9 Chemicals			
10 Seed	2.43	4.40	.86
10A Crop Drying			
10B Other Expense	.67	.92	.20
11 Special Hired Labor	.01		
12 Custom Work Hired	1.28	3.28	1.28
13 Irrigation Operation			
14 Total Direct Costs	\$ 12.66	22.97	7.82
15 Return Over Direct Costs	\$ 75.30	189.46	15.74
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach. - Ownership	\$ 15.59	22.74	13.41
18 Farm Power & Mach. - Operation	23.66	28.83	17.19
19 Irrig. Equip. Ownership			
20 Land Costs	27.54	35.00	24.16
21 Miscellaneous Costs	.12		
*22 Interest on Mach. & Equip. Invst.	4.39	6.78	3.29
23 Total Allocated Costs	\$ 71.30	93.35	58.05
24 Return Over All Listed Costs	\$ 4.00	96.11	(-42.31)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.40	.40	.40
27 Power Costs Allocation Factor	.96	.96	.86
28 Total Listed Cost per Unit of Prod.	35.20	26.83	74.59
29 Return Over Listed Costs per Unit	1.68	22.17	(-47.92)
30 Breakeven Yield/Units of Prod.	2.28	2.37	2.47
30A Estimated Total Mach. Cost/Acre	44.49	60.54	34.74
31 Total Listed Costs per Acre	\$ 83.96	116.32	65.87

*Does not include interest on investment in irrigation equipment.

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

Table 10 - Crop Data for Corn Silage, 1985

Items	Average of 98 Farms Per Acre	20 High Farms Per Acre	20 Low Farms Per Acre
1 Acres	44.7	34.4	36.5
2 Yield	8.1	11.9	3.9
3 Value per Ton	14.86	16.15	14.00
4 Crop Product Return	\$ 120.00	191.54	54.85
5 Other Crop Income	11.54	20.90	6.47
6 Total Crop Return	\$ 131.54	212.44	61.32
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$ 19.55	20.12	19.81
9 Chemicals	7.76	9.94	6.16
10 Seed	12.46	12.67	12.38
10A Crop Drying			
10E Other Expense	1.54	3.60	1.78
11 Special Hired Labor	.25	.64	.47
12 Custom Work Hired	1.79	1.69	1.53
13 Irrigation Operation			
14 Total Direct Costs	\$ 43.35	48.66	42.13
15 Return Over Direct Costs	\$ 88.19	163.78	19.19
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach. - Ownership	\$ 26.01	37.26	24.17
18 Farm Power & Mach. - Operation	38.74	36.50	38.14
19 Irrig. Equip. Ownership			
20 Land Costs	33.80	39.15	31.45
21 Miscellaneous Costs			
*22 Interest on Mach. & Equip. Invst.	6.72	10.57	5.70
23 Total Allocated Costs	\$ 105.27	123.48	99.46
24 Return Over All Listed Costs	\$ (-17.08)	40.30	(-80.27)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.60	.60	.60
27 Power Costs Allocation Factor	.99	1.00	1.00
28 Total Listed Cost per Unit of Prod.	18.40	14.52	36.14
29 Return Over Listed Costs per Unit	(-2.12)	3.39	(-20.49)
30 Breakeven Yield/Units of Prod.	10.00	10.66	10.11
30A Estimated Total Mach. Cost/Acre	72.66	85.46	69.03
31 Total Listed Costs per Acre	\$ 148.62	172.14	141.59

*Does not include interest on investment in irrigation equipment.

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

Table 10 - Crop Data for Red Clover Seed, 1985

Items	Average of 3 Farms
1 Acres	41.3
2 Yield	186.5
3 Value per Pound	.44
4 Crop Product Return	\$ 82.06
5 Other Crop Income	5.42
6 Total Crop Return	\$ 87.48
7 <u>DIRECT COSTS</u>	
8 Fertilizer	
9 Chemicals	
10 Seed	3.41
10A Crop Drying	
10B Other Expense	
11 Special Hired Labor	
12 Custom Work Hired	8.89
13 Irrigation Operation	
14 Total Direct Costs	\$ 12.30
15 Return Over Direct Costs	\$ 75.18
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>	
17 Farm Power & Mach. - Ownership	\$ 8.25
18 Farm Power & Mach. - Operation	17.80
19 Irrig. Equip. Ownership	
20 Land Costs	17.33
21 Miscellaneous Costs	
*22 Interest on Mach. & Equip. Invst.	4.57
23 Total Allocated Costs	\$ 47.95
24 Return Over All Listed Costs	\$ 27.23
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	.50
27 Power Costs Allocation Factor	.67
28 Total Listed Cost per Unit of Prod.	.32
29 Return Over Listed Costs per Unit	.15
30 Breakeven Yield/Units of Prod.	136.93
30A Estimated Total Mach. Cost/Acre	36.55
31 Total Listed Costs per Acre	\$ 60.25
32 Average Price Received Per Unit Sold	.58
33 Quantity Sold (Operators Share)	1985.7

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

Table 10 - Crop Data for Bluegrass Seed, 1985

Items	Average of 3 Farms
1 Acres	85.0
2 Yield	238.6
3 Value per Pound	1.11
4 Crop Product Return	\$ 264.87
5 Other Crop Income	
6 Total Crop Return	\$ 264.87
7 <u>DIRECT COSTS</u>	
8 Fertilizer	\$ 31.58
9 Chemicals	2.28
10 Seed	3.73
10A Crop Drying	
10B Other Expense	
11 Special Hired Labor	
12 Custom Work Hired	3.49
13 Irrigation Operation	
14 Total Direct Costs	\$ 41.08
15 Return Over Direct Costs	\$ 223.79
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>	
17 Farm Power & Mach. - Ownership	\$ 7.94
18 Farm Power & Mach. - Operation	13.78
19 Irrig. Equip. Ownership	
20 Land Costs	23.67
21 Miscellaneous Costs	
*22 Interest on Mach. & Equip. Invest.	3.38
23 Total Allocated Costs	\$ 48.77
24 Return Over All Listed Costs	\$ 175.02
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	.40
27 Power Costs Allocation Factor	.57
28 Total Listed Cost per Unit of Prod.	.38
29 Return Over Listed Costs per Unit	.73
30 Breakeven Yield/Units of Prod.	80.95
30A Estimated Total Mach. Cost/Acre	27.43
31 Total Listed Costs per Acre	\$ 89.85

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

Table 10 - Crop Data for Timothy Seed, 1985

Items	Average of 10 Farms
1 Acres	62.1
2 Yield	281.9
3 Value per Pound	.32
4 Crop Product Return	\$ 90.21
5 Other Crop Income	2.33
6 Total Crop Return	\$ 92.54
7 <u>DIRECT COSTS</u>	
8 Fertilizer	\$ 19.76
9 Chemicals	1.08
10 Seed	
10A Crop Drying	
10B Other Expense	.39
11 Special Hired Labor	
12 Custom Work Hired	2.96
13 Irrigation Operation	
14 Total Direct Costs	\$ 24.19
15 Return Over Direct Costs	\$ 68.35
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>	
17 Farm Power & Mach. - Ownership	\$ 6.40
18 Farm Power & Mach. - Operation	11.10
19 Irrig. Equip. Ownership	
20 Land Costs	25.40
21 Miscellaneous Costs	
*22 Interest on Mach. & Equip. Invst.	2.24
23 Total Allocated Costs	\$ 45.14
24 Return Over All Listed Costs	\$ 23.21
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
26 Work Units Assigned per Acre	.30
27 Power Costs Allocation Factor	.65
28 Total Listed Cost per Unit of Prod.	.25
29 Return Over Listed Costs per Unit	.08
30 Breakeven Yield/Units of Prod.	216.66
30A Estimated Total Mach. Cost/Acre	21.71
31 Total Listed Costs per Acre	\$ 69.33

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

Table 10 - Crop Data for Summer Fallow, 1985

Items	Average of 209 Farms Per Acre	42 High Farms Per Acre	42 Low Farms Per Acre
1 Acres	95.6	92.5	80.0
2 Yield			
3 Value per			
4 Crop Product Return			
5 Other Crop Income	\$ 21.30	86.24	.29
6 Total Crop Return	\$ 21.30	86.24	.29
7 <u>DIRECT COSTS</u>			
8 Fertilizer	\$.03	.12	
9 Chemicals	.97	.74	3.93
10 Seed	.35	.64	.84
10A Crop Drying			
10B Other Expense	.05	.24	.05
11 Special Hired Labor	.04		.23
12 Custom Work Hired	.13	.08	.48
13 Irrigation Operation			
14 Total Direct Costs	\$ 1.57	1.82	5.53
15 Return Over Direct Costs	\$ 19.73	84.42	(-5.24)
16 <u>ALLOCATED COSTS (DIRECT & FIXED)</u>			
17 Farm Power & Mach. - Ownership	\$ 12.95	14.59	12.88
18 Farm Power & Mach. - Operation	18.23	18.61	16.53
19 Irrig. Equip. Ownership			
20 Land Costs	31.33	42.36	29.98
21 Miscellaneous Costs	.01		
*22 Interest on Mach. & Equip. Invst.	3.33	3.28	3.16
23 Total Allocated Costs	\$ 65.85	78.84	62.55
24 Return Over All Listed Costs	\$ (-46.12)	5.58	(-67.79)
25 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
26 Work Units Assigned per Acre	.30	.30	.30
27 Power Costs Allocation Factor	.98	.93	.99
28 Total Listed Cost per Unit of Prod.			
29 Return Over Listed Costs per Unit			
30 Breakeven Yield/Units of Prod.			
30A Estimated Total Mach. Cost/Acre	34.60	36.53	32.89
31 Total Listed Costs per Acre	\$ 67.42	80.66	68.08

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

COSTS AND RETURNS FROM LIVESTOCK ENTERPRISES

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

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

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

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

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

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

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

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

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

Table 11A - 6470 Hogs, Farrow to Finish, 1985

Items	Average of 9 Farms
1 Pounds of Hogs Produced	85565
	<u>PER CWT</u>
2 Net Value Produced	\$ 44.25
3 Other Miscellaneous Hog Income	
4 Total Value Produced	\$ 44.25
5 <u>POUNDS OF FEED FED</u>	
6 Corn	220.1
7 Small Grain	236.3
8 Complete Ration	
9 Protein, Salt & Mineral & Milk	76.5
10 Total Concentrates	532.9
11 Forages	1.7
12 <u>FEED COSTS</u>	
13 Grains	18.37
14 Complete Ration	
15 Protein, Salt & Mineral & Milk	10.41
16 Forages	.04
17 Pasture	
18 Total Feed Costs	\$ 28.82
19 Return Over Feed Costs	\$ 15.43
20 <u>OTHER DIRECT COSTS</u>	
21 Miscellaneous Livestock Expense	1.16
22 Veterinary Expense	.38
23 Custom Hauling, Grinding, Mktg., Etc.	.53
24 Special Hired Labor	
25 Total Other Direct Costs	\$ 2.07
26 Return Over Feed & Other Direct Costs	\$ 13.36
27 <u>ALLOCATED COSTS</u>	
28 Power & Machinery Costs (PCAF 1.00)	1.73
29 Livestock Equipment Costs (ECAAF 1)	.89
30 Building & Fences (BCAF 1)	1.92
31 Total Allocated Costs	\$ 4.54
32 Return Over All Listed Costs	\$ 8.82
33 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
34 Return for \$100 Feed Fed	153.53
35 Price Rec. per CWT All Animals	45.46
36 Price Rec. per CWT Sold Mkt. Only	53.15
37 Number of Litters Farrowed	63
37A Litters/Bearing Female/Year	1.5
38 Number of Pigs Born per Litter	9.1
39 Number of Pigs Weaned per Litter	7.0
39A Number of Pigs Produced/Litter	7.0
40 Percent Death Loss	14.3
41 Average Weight of All Hogs Sold	178.6
42 Average Weight of Mkt. Hogs Sold	102.5
43 Price per CWT Concentrate Fed	5.40
44 Price per CWT Protein, Salt & Mineral	13.62
45 Pounds of Pork Purchased	554
46 Total Listed Costs per CWT Pork Prod.	\$ 35.43

Table 11B - 6490 Hogs, Finishing, 1985

Items	Average of 6 Farms
1 Average Number of Pigs on Hand	270.9
2 Pounds of Hogs Produced	115484
	PER CWT
3 Net Value Produced	\$ 36.23
4 Other Miscellaneous Hog Income	
5 Total Value Produced	\$ 36.23
6 <u>POUNDS OF FEED FED</u>	
7 Corn	299.8
8 Small Grain	61.8
9 Complete Ration	
10 Protein, Salt & Mineral & Milk	98.2
11 Total Concentrates	459.8
12 Forages	
13 <u>FEED COST</u>	
14 Grains	16.94
15 Complete Ration	
16 Protein, Salt & Mineral & Milk	11.87
17 Forages	
18 Pasture	
19 Total Feed Costs	\$ 28.81
20 Return Over Feed Costs	\$ 7.42
21 <u>OTHER DIRECT COSTS</u>	
22 Misc. Livestock Expense	1.11
23 Veterinary Expense	.38
24 Custom Hauling, Grinding, Mktg., Etc.	1.51
25 Special Hired Labor	
26 Total Other Direct Costs	\$ 3.00
27 Return Over Feed & Other Direct Costs	\$ 4.42
28 <u>ALLOCATED COSTS</u>	
29 Power & Mach. Costs (PCAF 1.00)	1.25
30 Livestock Equip. Costs (ECAF 1)	(-.22)
31 Building & Fences (BCAF 1)	2.09
32 Total Allocated Costs	\$ 3.12
33 Return Over All Listed Costs	\$ 1.30
34 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
35 Return for \$100 Feed Fed	125.76
36 Price Received per CWT	42.99
37 Average Weight of Pigs Sold	235.4
38 average Price Paid per Pig Bought	29.31
39 Average Weight per Pig Bought	42.7
40 Number of Pigs Purchased	712
41 Number Pigs Transferred In	
42 Average Weight of Pigs Trans. In	
43 Pounds of Pork Purchased	30387
44 Percent Death Loss	2.2
45 Price per CWT Concentrate	6.27
46 Price per CWT Protein, Salt & Min.	12.09
47 Effective Daily Gain-Lbs.per Day/Pig	1.17
48 Total Listed Cost per CWT Pork Prod.	34.93

Table 11C - 6510 Hogs, Weaning Pig Production, 1985

Items	Average of 11 Farms	High 5	Low 5
		Farms	Farms
		PER LITTER	
1 Number of Litters Farrowed	114	101	32
2 Net Value Produced	\$ 271.35	303.34	216.31
3 Other Miscellaneous Weaning Pig Income			
4 Total Value Produced	\$ 271.35	303.34	216.31
5 <u>POUNDS OF FEED FED</u>			
6 Corn	253.0	576.9	162.1
7 Small Grain	778.2	1363.7	1794.6
8 Complete Ration	1268.6	381.8	3218.8
9 Protein, Salt & Mineral & Milk	277.6	257.2	1364.3
10 Total Concentrates	2577.4	2579.6	6539.8
11 Forages	38.3	55.4	125.0
12 <u>FEED COST</u>			
13 Grains	40.08	75.01	77.34
14 Complete Ration	94.62	35.06	44.38
15 Protein, Salt & Mineral & Milk	34.63	51.48	108.97
16 Forages	.75	1.10	2.47
17 Pasture			
18 Total Feed Costs	\$ 170.08	162.65	233.16
19 Return Over Feed Costs	\$ 101.27	140.69	(-16.85)
20 <u>OTHER DIRECT COSTS</u>			
21 Miscellaneous Livestock Expense	4.68	2.49	22.94
22 Veterinary Expense	6.89	8.32	3.78
23 Custom Hauling, Grinding, Mktg., Etc.	3.18	3.70	3.38
24 Special Hired Labor			
25 Total Other Direct Costs	\$ 14.75	14.51	30.10
26 Return Over Feed & Other Direct Costs	\$ 86.52	126.18	(-46.95)
27 <u>ALLOCATED COSTS</u>			
28 Power & Machinery Costs (PCAF 1.00)	16.64	20.46	30.83
29 Livestock Equip. Costs (ECAAF 1)	13.34	19.33	19.71
30 Building & Fences (BCAF 1)	11.69	12.07	28.69
31 Total Allocated Costs	\$ 41.67	51.86	79.23
32 Return Over All Listed Costs	\$ 44.85	74.32	(-126.18)
33 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
34 Return for \$100 Feed Fed	159.54	186.49	92.78
35 Average Price Rec. per Animal Sold	41.44	41.42	41.17
36 Average Price per Pig Sold or Transf.	38.33	36.19	38.21
37 Average Wght. per Pig Sold or Transf.	45.2	48.5	46.3
38 Number of Pigs Produced	799	752	211
39 Number of Pigs Born per Litter	9.3	9.9	8.4
40 Number of Pigs Weaned per Litter	7.1	7.7	6.7
40A Litters/Bearing Female/Year	1.8	1.9	1.2
40B Pigs Produced Per Sow Per Year	12.6	14.1	7.9
41 Percent Death Loss	19.4	18.3	15.2
42 Price pre CWT Concentrate Fed	6.57	6.26	3.53
43 Price per CWT Prot., Salt & Min. Fed	12.47	20.02	7.99
44 Feed & Direct Costs per Pig Produced	26.37	23.80	39.92
45 Total Listed Costs per Litter	\$ 226.50	229.02	342.49

Table 12 - 6290 Dairy Cows, Commercial, 1985

Items	Average of 88 Farms	High 18 Farms	Low 18 Farms
1 Average Number of Cows	44.2	42.3	44.2
		PER COW	
2 Pounds of Milk	14078	16797	11711
3 Pounds of Butterfat	503.6	601.8	416.5
4 Percent of Butterfat in Milk	3.6	3.6	3.6
5 <u>VALUE OF PRODUCE</u>			
6 Dairy Products Sold	\$ 1640.79	1957.85	1338.37
7 Dairy Products Used in Home	8.01	12.96	6.18
8 Milk Fed to Livestock	24.57	38.13	17.62
9 Net Change in Value of Cows	(-103.76)	(-47.68)	(-158.64)
10 Other Miscellaneous Dairy Income	31.61	123.19	3.62
11 Total Value Produced	\$ 1601.22	2084.45	1207.15
12 <u>POUNDS OF FEED FED</u>			
13 Corn	2460.6	2909.2	2052.4
14 Small Grain	1813.3	1253.0	3018.1
15 Complete Ration	790.1	561.9	763.4
16 Protein, Salt & Mineral	1293.0	1552.6	1154.4
17 Total Concentrates	6357.0	6276.7	6988.3
18 Legume Hay	7575.1	5927.5	8675.0
19 Other Hay & Dry Roughage	210.8	468.9	110.1
20 Silage	7542.8	7809.3	8723.0
20A Haylage	1187.3	3133.7	150.8
21 <u>FEED COSTS</u>			
22 Grains	177.29	185.04	214.80
23 Complete Ration	50.52	44.94	53.53
24 Protein/Salt/Minrl (Cost/CWT Fed	137.51	163.74	137.29
25 Hay/Haylage & Dry Roughage	208.28	210.12	207.10
26 Silage	55.34	55.25	62.69
27 Pasture	4.73	3.14	11.45
28 Total Feed Costs	\$ 633.67	662.23	686.86
29 Return Over Feed Costs	\$ 967.55	1422.22	520.29
30 <u>OTHER DIRECT COSTS</u>			
31 Miscellaneous Livestock Expense	130.59	170.45	93.03
32 Veterinary Expense	38.19	48.49	23.91
33 Custom Hauling, Grinding, Marketing Etc.	74.28	78.42	63.19
34 Special Hired Labor			
35 Total Other Direct Costs	\$ 243.06	297.36	180.13
36 Return Over Feed & Other Direct Costs	\$ 724.49	1124.86	340.16
37 <u>ALLOCATED COSTS</u>			
38 Power & Mach. Costs (PCAF 1.00)	75.89	87.46	78.53
39 Livestock Equip. Costs (ECAAF 1)	66.17	93.77	49.69
40 Bldgs. & Fences (BCAF 1)	53.55	73.34	44.79
41 Total Allocated Costs	\$ 195.61	254.57	173.01
42 Return Over All Listed Costs	\$ 528.88	870.29	167.15
43 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
44 Return for \$100 Feed Fed	252.69	314.77	175.75
45 Feed Cost per CWT Milk	4.50	3.94	5.87
46 Feed Cost per Pound of Butterfat	1.26	1.10	1.65
47 Pounds of Milk per Pound of Concentrate	2.21	2.68	1.68
48 Average Price per CWT Milk Sold	11.90	11.98	11.63
49 Average Price per Pound of Butterfat	3.32	3.34	3.27
50 Total Listed Costs per CWT Milk Prod.	7.62	7.23	8.88
51 Dairy Cow Turnover Percentage	33.9	35.5	33.9
52 Total Listed Costs per Cow	\$ 1072.34	1214.16	1040.00

Table 13 - 6310 Other Dairy, Replacements, 1985

Items	Average of 86 Farms	High 17 Farms	Low 17 Farms
1 Number of Head	59.5	46.7	60.4
		PER HEAD	
2 Net Value Produced	\$ 234.99	400.90	108.46
3 Other Miscellaneous Income			
4 Total Income	\$ 234.99	400.90	108.46
5 <u>POUNDS OF FEED FED</u>			
6 Corn	342.7	290.7	344.0
7 Small Grain	358.1	266.1	241.6
8 Complete Ration	74.1	55.7	88.6
9 Protein, Salt & Minerals	181.3	106.4	331.8
10 Hay & Dry Roughage	3058.4	2363.0	3217.8
11 Silage	4249.1	3647.8	5379.4
11A Haylage	246.2	75.6	553.2
12 Milk	166.0	133.3	181.0
13 <u>FEED COSTS</u>			
14 Grains	28.72	21.69	25.12
15 Complete Ration	7.76	9.61	7.15
16 Protein, Salt & Minerals	19.90	14.15	29.57
17 Hay/Haylage & Dry Roughage	77.01	59.46	91.85
18 Silage	30.86	25.52	41.01
19 Milk	18.45	14.84	19.95
20 Pasture	4.18	4.35	8.89
21 Total Feed Costs	\$ 186.88	149.62	223.54
22 Return Over Feed Costs	\$ 48.11	251.28	(-115.08)
23 <u>OTHER DIRECT COSTS</u>			
24 Miscellaneous Expense	.13	.09	
25 Veterinary Expense	.30	.32	
26 Custom Hauling, Grinding, Marketing Etc.	.02		
27 Special Hired Labor			
28 Total Other Direct Costs	\$.45	.41	
29 Return Over Feed & Other Direct Costs	\$ 47.66	250.87	(-115.08)
30 <u>ALLOCATED COSTS</u>			
31 Power & Machinery Costs (PCAF .99)	13.27	14.10	11.29
32 Livestock Equip. Costs (ECAF 1)	11.43	10.10	8.14
33 Buildings & Fences (BCAF 1)	9.36	9.25	9.27
34 Total Allocated Costs	\$ 34.06	33.45	28.70
35 Return Over All Listed Costs	\$ 13.60	217.42	(-143.78)
36 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
37 Return for \$100 Feed Fed	125.75	267.95	48.52
38 Percent Death Loss - Total	8.4	8.4	9.5
39 Percent Calf Death Loss	19.1	16.7	21.7
40 Total Listed Costs per Head	\$ 221.39	183.48	252.24

Table 14 - All Dairy & Dual Purpose Cattle, 1985

Items	Average of 89 Farms	High 18 Farms	Low 18 Farms
1 Average Number of Cows	43.7	43.4	43.3
	PER COW		
2 Value of Dairy Products	\$ 1673.48	1983.78	1322.33
3 Net Change in Value	207.03	342.37	87.55
4 Miscellaneous Dairy Income	34.44	130.41	3.70
5 Total Value Produced	\$ 1914.95	2456.56	1413.58
6 <u>POUNDS OF FEED FED</u>			
7 Grains	5198.7	4918.4	5812.5
8 Complete Rations	889.2	1012.0	722.4
9 Prot., Salt & Min., Incl. Milk Equiv.	1555.1	1745.6	1064.3
10 Hay & Dry Roughage	11840.1	11493.1	12251.2
11 Silage	13136.3	14690.2	15252.7
11A Haylage	1511.3	2434.7	230.9
12 <u>FEED COSTS</u>			
13 Grains	215.19	212.67	242.06
14 Complete Rations	60.92	84.08	53.42
15 Prot., Salt & Min., Incl. Milk	188.40	207.47	140.72
16 Hay/Haylage & Dry Roughage	310.39	322.74	304.85
17 Silage	95.95	104.10	111.18
18 Pasture Costs	10.23	8.73	14.97
19 Total Feed Costs	\$ 881.08	939.79	867.20
20 Return Over Feed Costs	\$ 1033.87	1516.77	546.38
21 <u>OTHER DIRECT COSTS</u>			
22 Miscellaneous Livestock Expense	130.78	158.66	112.52
23 Veterinary Expense	38.58	41.22	24.04
24 Custom Hauling, Grinding, Marketing, Etc.	74.39	87.14	64.02
25 Special Hired Labor			
26 Total Other Direct Costs	\$ 243.75	287.02	200.58
27 Return Over Feed & Other Direct Costs	\$ 790.12	1229.75	345.80
28 <u>ALLOCATED COSTS</u>			
29 Power & Machinery Costs	92.47	108.53	84.55
30 Livestock Equipment Costs	79.91	103.90	54.85
31 Building & Fences	65.31	90.36	53.83
32 Total Allocated Costs	\$ 237.69	302.79	193.23
33 Return Over All Listed Costs	\$ 552.43	926.96	152.57
34 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
35 Return for \$100 Feed Fed	217.34	261.39	163.00
36 Total Listed Costs Per Cow	\$ 1362.52	1529.60	1261.01

Table 15A - 6100 Beef Breeding, Commercial, 1985

Items	Average of 40 Farms	High 13 Farms	Low 13 Farms
1 Average Number of Beef Cows	63.8	57.8	76.4
2 Average No. of Other Beef Animals & Bulls	58.7	62.1	64.7
3 Pounds of Beef Produced	39627	39151	40898
4 Net Value Produced	\$ 295.55	375.29	249.31
5 Other Miscellaneous Beef Income			
6 Total Value Produced	\$ 295.55	375.29	249.31
7 <u>POUNDS OF FEED FED</u>			
8 Grain	879.1	806.4	1172.0
9 Protein, Salt & Mineral	107.6	107.8	110.0
10 Legume Hay	6753.8	6435.7	6144.2
11 Other Hay & Dry Roughage	1031.1	1203.1	700.8
12 Silage	4620.7	2243.8	6508.3
12A Haylage			
13 <u>FEED COSTS</u>			
14 Grain	37.87	31.23	52.91
15 Protein, Salt & Mineral	10.11	9.71	12.20
16 Legume Hay/Haylage	120.75	111.00	121.52
17 Other Hay & Dry Roughage	9.66	9.19	7.12
18 Silage	33.42	13.88	51.51
19 Pasture	24.22	20.78	31.14
20 Total Feed Costs	\$ 236.03	195.79	276.40
21 Return Over Feed Costs	\$ 59.52	179.50	(-27.09)
22 <u>OTHER DIRECT COSTS</u>			
23 Misc. Livestock Expense	7.08	7.28	8.09
24 Veterinary Expense	7.02	6.26	6.66
25 Custom Hauling, Grinding, Marketing Etc.	8.53	12.06	5.86
26 Special Hired Labor			
27 Total Other Direct Costs	\$ 22.63	25.60	20.61
28 Return Over Feed & Other Direct Costs	\$ 36.89	153.90	(-47.70)
29 <u>ALLOCATED COSTS</u>			
30 Power & Mach. Costs (PCAF 1.00)	15.62	17.51	13.30
31 Livestock Equip. Costs (ECAF 1)	6.23	7.68	4.43
32 Buildings & Fences (BCAF 1)	15.59	13.56	9.84
33 Total Allocated Costs	37.44	38.75	27.57
34 Return Over All Listed Costs	\$ (-.55)	115.15	(-75.27)
35 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
36 Return for \$100 Feed Fed	125.21	191.68	90.20
37 Price per CWT Sold	51.14	56.75	52.22
38 Price per CWT Calves Sold or Transf.	57.36	58.79	55.35
39 Average Wght. per Head Sold	746.7	724.9	701.3
40 Average Wght. per Calf Sold or Transf.	498.5	529.6	477.8
41 Percent Death Loss	3.4	2.3	3.8
42 Percent Calf Crop	93.8	94.8	94.7
42A Percent Calf Death Loss	6.7	5.5	6.9
43 Total Listed Costs per Cow	\$ 296.10	260.14	324.58

Table 15B - 6140 Beef Feeders, 1985

Items	Average of 16 Farms	High 8 Farms	Low 8 Farms
1 Average Number of Beef Feeders	55.0	62.3	47.7
2 Pounds of Beef Produced	25806	32616	18995
3 Net Value Produced	\$ 53.62	54.66	51.84
4 Other Miscellaneous Beef Income			
5 Total Value Produced	\$ 53.62	54.66	51.84
6 <u>POUNDS OF FEED FED</u>			
7 Grain	448.6	319.8	669.6
8 Protein, Salt & Mineral	124.4	191.1	10.1
9 Legume Hay	651.5	492.5	924.6
10 Other Hay & Dry Roughage	17.0	26.8	
11 Silage	774.5	316.6	1560.9
11A Haylage	8.7	13.8	
12 <u>FEED COST</u>			
13 Grain	16.81	13.62	22.27
14 Protein, Salt & Mineral	5.59	8.23	1.06
15 Legume Hay/Haylage	15.34	10.96	22.86
16 Other Hay & Dry Roughage	.09	.13	
17 Silage	5.62	2.34	11.27
18 Pasture	.07	.08	.07
19 Total Feed Cost	\$ 43.52	35.36	57.53
20 Return Over Feed Cost	\$ 10.10	19.30	(-5.69)
21 <u>OTHER DIRECT COSTS</u>			
22 Miscellaneous Livestock Expense	.90	.52	1.56
23 Veterinary Expense	2.27	2.08	2.60
24 Custom Hauling, Grinding, Mkg. Etc.	1.79	2.26	.98
25 Special Hired Labor			
26 Total Other Direct Costs	\$ 4.96	4.86	5.14
27 Return Over Feed & Other Direct Costs	\$ 5.14	14.44	(-10.83)
28 <u>ALLOCATED COSTS</u>			
29 Power & Mach. Costs (PCAF 1.00)	2.78	2.40	3.42
30 Livestock Equip. Costs (ECAF 1)	2.33	1.99	2.89
31 Building & Fences (BCAF 1)	1.62	1.99	1.18
32 Total Allocated Costs	\$ 6.73	6.38	7.49
33 Return Over All Listed Costs	\$ (-1.59)	8.06	(-18.32)
34 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>			
35 Return for \$100 Feed Fed	123.20	154.58	90.11
36 Price per CWT Sold	60.79	62.91	55.81
37 Average Weight per Head Sold	730.0	786.7	624.2
38 Price per CWT Bought	58.21	63.50	55.24
39 Average Weight per Head Bought	430.4	385.5	454.3
40 Number of Head Bought	61	49	74
41 Percent Death Loss	2.3	2.8	1.8
42 Effective Daily Gain-Pounds/Head/Day	1.29	1.43	1.09
43 Total Listed Cost per CWT Prod.	\$ 55.21	46.60	70.16

Table 16A - 6670 Sheep - Commercial, 1985

Items	Average of 3 Farms
1 Average Number of Ewes	204.1
2 Pounds of Lamb & Mutton Produced	20319
3 Pounds of Wool Produced	2914
4 <u>VALUE OF PRODUCE</u>	
5 Wool	\$ 16.42
6 Net Value Produced - Animals	70.42
7 Other Miscellaneous Sheep Income	
8 Total Value Produced	\$ 86.84
9 <u>POUNDS OF FEED FED</u>	
10 Grain	203.9
11 Protein, Salt & Mineral	90.1
12 Legume Hay	1306.6
13 Other Hay & Dry Roughage	
14 Silage	
14A Haylage	
15 <u>FEED COSTS</u>	
16 Grain	10.01
17 Protein, Salt & Mineral	8.25
18 Legume Hay/Haylage	25.51
19 Other Hay & Dry Roughage	
20 Silage	
21 Pasture	3.79
22 Total Feed Costs	\$ 47.56
23 Return Over Feed Costs	\$ 39.28
24 <u>OTHER DIRECT COSTS</u>	
25 Miscellaneous Livestock Expense	.04
26 Veterinary Expense	2.55
27 Custom Hauling, Grinding, Mktg., Etc.	3.42
28 Special Hired Labor	
29 Total Other Direct Costs	\$ 6.01
30 Return Over Feed & Other Direct Costs	\$ 33.27
31 <u>ALLOCATED COSTS</u>	
32 Power & Machinery Costs (PCAF 1.00)	5.05
33 Livestock Equipment Costs (ECAF 1)	1.75
34 Buildings & Fences (BCAF 1)	3.74
35 Total Allocated Costs	\$ 10.54
36 Return Over All Listed Costs	\$ 22.73
37 <u>SUPPLEMENTARY MANAGEMENT INFORMATION</u>	
38 Return for \$100 Feed Fed	182.59
39 Price per CWT Lamb & Mutton Sold	62.78
40 Price per CWT Lamb Sold or Transf.	67.07
41 Average Wt. of Lambs Sold or Transf.	96.2
42 Pounds of Wool per Sheep Sheared	14.6
43 Number of Ewes Kept for Lambing	216
44 Percent Lamb Crop	132.9
45 Percent Death Loss	8.7
45A Percent Lamb Death Loss	12.2
46 Total Listed Costs per Ewe	\$ 64.11

AVERAGES OF PRICES OF FEED AND PRODUCE USED IN HOME, 1985

Farm Grown Grains

Oats	\$1.40 Bu.
Barley, Feed	1.80 Bu.
Wheat	3.25 Bu.
Oats Mixture	1.80 Bu.
Corn	2.45 Bu.

Forages

Alfalfa	\$50.00 Ton
Wild Hay	28.00 Ton
Mixed Legume	38.00 Ton
Haylage (55% Moisture)	26.50 Ton
Corn Silage	14.00 Ton
Straw	.55 Bale

Milk for Feed

Whole Milk - Gr. A \$11.10

Home Produce

Milk	.25 Qt.
Beef (live)	56.00 CWT
Hogs (live)	43.00 CWT

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

EXPLANATION OF "WORK UNITS"

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

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

<u>Item</u>	<u>No. of Work Units</u>	<u>Item</u>	<u>No. of Work Units</u>
Dairy Cows	7.00 per Head	Turkeys	25.00 per 100
Other Dairy Cows	1.20 per Head	Bees	.33 per Hive
Beef Breeding Cows	1.50 per Head	Small Grain	.30 per Acre
Feeder Cattle	.12 per CWT	Corn for Grain	.55 per Acre
Sheep, Farm Flock	.60 per Head	Corn Silage	.80 per Acre
Lambs, Feeders	.30 per CWT	Alfalfa	.60 per Acre
Hogs, Complete	.12 per CWT	Other Hay	.40 per Acre
Hogs, Finishing	.06 per CWT	Legume Seed	.40 per Acre
Hogs, Weaning Pigs	1.40 per Litter	Grass Silage	.40 per Acre
Chickens, Lay., Flock	5.00 per 100	Potatoes	3.00 per Acre
Chickens, Broilers	.20 per CWT	Sugar Beets	2.00 per Acre
Turkeys, Poults	.07 per CWT	Fallow	.30 per Acre
		Sunflowers	.40 per Acre

SUMMARY OF MISCELLANEOUS ITEMS BY YEAR, 1985

Items	1981	1982	1983	1984	1985
<u>Miscellaneous</u>					
Average Tillable Acres	750.5	810.9	753.8	762.5	839.4
Total Farm Capital	403300	527831	503774	497770	501762
Expenses per Dollar Income	.96	.99	.96	.94	.94
Percent Income from Farm Crops	82	78	82	80	72
Percent Income from Farm Lvstk.	18	22	18	20	23
HH & Personal Expenses	21882	22331	22052	22593	23439
Trac. & Mach. Exp. per Crop Acre	38.96	38.91	36.29	36.70	35.26

Efficiencies

Yield per Acre:

Oats	60.8	61.0	51.2	64.3	59.7
Alfalfa	2.5	2.7	3.1	2.6	2.7
Barley	60.8	58.9	48.3	61.5	62.6
Wheat, Spring	42.7	38.7	26.5	48.8	53.1
Flax	11.2	5.7	5.3	16.5	15.2
Sugar Beets	39.5*	42.9*	37.1*	40.3*	42.5*
Corn	86.5	73.7	66.4	62.2	56.3
Sunflowers	12.4	11.6	10.0	11.1	8.1
Soybeans	31.4	27.8	33.4	25.4	22.3

*CWT Extractible Sugar

Return Above Feed Cost Per:

Dairy Cow	\$ 998	1007	948	1008	968
CWT Hogs	3	28	4	6	7
Ewe	5	(-23)	21	34	39
Hogs, Litter	72	227	64	120	101
CWT Cattle	.4	20	12	14	10
Beef Cow	37	95	44	75	60

Prices Received Per:

Oats, Bushel	\$ 1.74	1.42	1.52	1.54	1.22
Alfalfa, Ton	40.00	43.00	44.95	46.12	46.66
Barley, Bushel	2.26	1.87	2.28	2.03	1.87
Wheat, Bushel	3.72	3.79	3.76	3.40	3.30
Flax, Bushel	6.31	4.21	5.13	5.92	5.09
Sugar Beets, CWT Ext. Sugar	10.68	13.10	14.99	14.64	12.76
Corn, Bushel	2.36	2.23	2.83	2.56	2.01
Sunflowers, CWT	10.63	8.68	12.67	10.87	7.97
Soybeans	5.61	5.03	7.41	5.77	4.82
CWT, Milk	13.09	12.97	12.75	12.61	11.90
CWT, Beef	60.00	60.00	60.00	59.02	51.14
CWT, Hogs	43.00	53.00	47.31	47.62	42.99
CWT, Lambs	55.00	51.00	55.00	61.67	67.07

SUMMARY OF FARM EARNINGS BY YEARS, 1985

Items	1981	1982	1983	1984	1985
Number of Records Analyzed	675	600	612	512	490
<u>Farm Receipts</u>					
Livestock	\$ 38586	38697	34373	34897	35603
Crops	103324	97287	99453	106918	113069
Mach. & Equip. Sold & Gas Tax Ref.	2726	2152	1036	2911	3457
Income from Work Off the Farm	1393	1063	907	1924	1433
Miscellaneous	4528	3703	3398	2973	5151
(1) Total Farm Sales	\$150557	142903	139169	149623	158714
(2) Increase in Farm Capital	35632	1225	7528	8829	9
(3) Family Living from the Farm	534	536	509	460	369
(4) Total Farm Rec.(1 + 2 + 3)	\$186723	144664	147206	158912	159092
<u>Farm Expenses</u>					
Livestock & Livestock Exp.	\$ 7816	5721	5224	5384	5614
Feed Bought	7666	6035	6226	6021	6151
Fertilizers & Chemicals	22118	18730	18425	20176	21243
Other Crop Expenses	16886	15054	15580	16880	14441
Custom Work Hired	5205	4507	3775	4117	4357
Gas, Oil & Grease Bought (F.S.)	10047	9655	8431	8647	9031
Rep. & Op. Mach., Trac., Auto (F.S.)	8880	8974	8776	9282	10300
Rep. & Upkeep of Real Estate	1285	1117	1095	860	919
Rep. & Upkeep of Livestock Equip.	428	429	478	661	624
Wages of Hired Labor	5529	4713	4839	5066	5580
Utility Exp. (F.S.)	1445	1700	1786	2032	2148
Real Estate Taxes	2526	4115	4040	4769	5312
Gen. Farm Expense	2791	2829	2907	3202	3612
(5) Total Cash Operating Exp.	\$ 92662	83578	81584	87097	89334
(6) Pw.Crop & Gen.Mach.Bot(F.S.)	22371	13382	12533	14347	12144
(7) Livestock Equip. Bought	1757	924	558	327	594
(8) Bldgs. & Fencing Bought	25241	8526	9687	8787	7691
(9) Total Farm Purch. (5 to 8)	141990	106412	104362	110558	109763
(10) Decrease in Farm Capital					
(11) Interest on Farm Capital	27055	37019	35001	34535	35123
(12) Unpaid Family Labor	64	51	45	92	16
(13) Labor Chg.for Part.& Other Op.	673	222	221	142	0
(14) Bd. Furn. Hired Labor	59	63	42	73	51
(15) Total Farm Exp. (9 to 14)	\$169841	143765	139672	145400	144953
(16) Return to Labor & Mgmt(4-15)	\$ 16882	899	7534	13512	14139

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