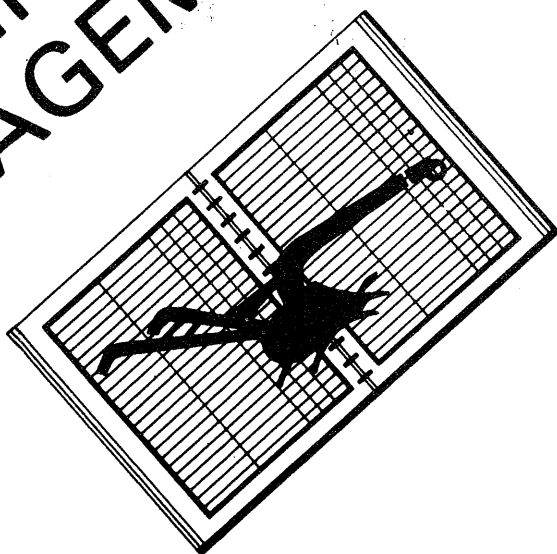


# FARM BUSINESS MANAGEMENT



## **1985 Annual Report** **Southeastern Minnesota**

**April, 1986**

**AN ADULT  
EDUCATIONAL  
PROGRAM**

In cooperation with: **State Board of Vocational Technical Education,**  
**Division of Agricultural Education - University of Minnesota**

**AUSTIN TECHNICAL INSTITUTE**

Price \$5.00

1985 REPORT OF THE VOCATIONAL AGRICULTURE FARM MANAGEMENT  
PROGRAM IN SOUTHEASTERN MINNESOTA  
Donald Walker - Austin Technical Institute Agriculture Coordinator

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1  
INTRODUCTION

Adult Farm Business Management Education programs have been part of the public school vocational agriculture offerings since 1952. From the early cooperative efforts of the State Department of Education, Department of Agricultural Education (U of Minn) and the Department of Agricultural Economics (U of Minn), the program has expanded to serve over 4500 farm families in six regional farm management areas. Programs are managed by the State Board of Vocational Technical Education, through the AVTI's and local school districts.

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

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

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

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

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

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

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

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 summary of farm records for the Southeastern Minnesota area shows the results of the farm businesses enrolled in management education programs for 1985. Study the results carefully so you can use this information to improve agriculture in your area and in your business.

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

#### ADULT FARM MANAGEMENT

<u>School</u>	<u>Instructor(s)</u>	<u>School</u>	<u>Instructor(s)</u>
Albert Lea AVTI	Norman Fredin	Lewiston H.S.	Loel Gorden
Sheep Mgmt. Instructor	Wayne Busch		
Austin ATI	Ronald Hayes	Owatonna H.S.	Vic Richardson
Blooming Prairie H.S.	Gene Francis	Red Wing AVTI	James Kelm
	Howard Kittleson *	Red Wing AVTI	Romeo Cyr
		Rochester AVTI	Frank Quam
Fairbault AVTI	Ken Stassen	Southland H.S.	Dwain Vangsness
	Doug Wertish		Gary Thome
Hayfield H.S.	Curtis Berg	Spring Grove H.S.	Brad Harguth *
	Glenn Hahn *		
Kasson-Mantorville	Gil Shubert *	Spring Valley H.S.	James Erredge
Kenyon H.S.	Jerry Bartel		
LeRoy-Ostrander H.S.	Wayne Pike		

\* Indicates Part-time adult \*\*High School Ag Instructor

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

TABLE 1 -WHOLE FARM INVENTORIES - 1985 - AVERAGE FARMS

ITEMS		AVERAGE OF 306 FARMS	
1	SIZE OF FARM - TOTAL ACRES	443.0	
2	- TILLABLE ACRES	395.0	
3	WORK UNITS - CROPS	197.95	
4	- LIVESTOCK	365.61	
5	- OTHER	21.53	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	585.09	
7	NUMBER OF WORKERS	1.67	
8	FARM CAPITAL INVESTMENT PER WORKER	335943	
8A	FARM CAPITAL INVESTMENT PER WORK UNIT	\$ 959	
9	PRODUCTIVE LIVESTOCK	JAN 1	DEC 31
10	DAIRY COWS	20786	20845
11	OTHER DAIRY CATT	12618	11955
12	BEEF BREEDING CATTLE	2294	2145
13	BEEF FEEDER CATTLE	3940	3283
14	HOGS	22615	21370
15	SHEEP (INCLUDING FEEDERS) & GOATS	109	63
16	POULTRY - ALL TYPES	22	39
17	OTHER LIVESTOCK	101	80
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 62486	59779
19	CROP, SEED & FEED & SUPPLIES	57900	57926
20	POWER, MACHINERY & EQUIPMENT		
21	AUTO & TRUCK (FARM SHARE)	4191	3956
22	POWER & MACHINERY	39377	35089
23	IRRIGATION EQUIPMENT	143	146
24	CUSTOM WORK EQUIPMENT	428	363
25	LIVESTOCK EQUIPMENT	10985	9819
26	TOTAL POWER, MACHINERY & EQUIPMENT	\$ 55123	49373
27	LAND	307626	309744
28	BUILDINGS-FENCES-ETC.	83566	78525
29	TOTAL FARM CAPITAL	\$ 566701	555347
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL	\$	(-11354)

TABLE 1 -WHOLE FARM INVENTORIES - 1985 - HIGH AND LOW PROFIT FARMS

ITEMS	61 HIGH		61 LOW	
	PROFIT FARMS		PROFIT FARMS	
1 SIZE OF FARM - TOTAL ACRES		661.7		418.0
2 - TILLABLE ACRES		611.1		373.8
3 WORK UNITS - CROPS		306.28		186.24
4 - LIVESTOCK		484.36		277.82
5 - OTHER		53.11		14.01
6 TOTAL SIZE OF BUSINESS IN WORK UNITS		843.76		478.07
7 NUMBER OF WORKERS		1.91		1.61
8 FARM CAPITAL INVESTMENT PER WORKER	\$	415719		369483
8A FARM CAPITAL INVESTMENT PER WORK UNIT		941		1244
9 PRODUCTIVE LIVESTOCK				
	JAN 1	DEC 31	JAN 1	DEC 31
10 DAIRY COWS	23704	25147	17132	15856
11 OTHER DAIRY CATTLE	13948	14315	12338	11749
12 BEEF BREEDING CATTLE	719	837	5016	4361
13 BEEF FEEDER CATTLE	1350	3050	7237	5715
14 HOGS	38285	38117	15864	12638
15 SHEEP (INCLUDING FEEDERS) & GOATS	15	15	315	93
16 POULTRY-ALL TYPES			107	193
17 OTHER LIVESTOCK				
18 TOTAL PRODUCTIVE LIVESTOCK	\$ 78021	81480	58010	50606
19 CROP, SEED & FEED & SUPPLIES	84779	93583	61586	55883
20 POWER, MACHINERY & EQUIPMENT				
21 AUTO & TRUCK (FARM SHARE)	4843	4567	5059	5087
22 POWER & MACHINERY	54571	47232	44429	39226
23 IRRIGATION EQUIPMENT	625	654		
24 CUSTOM WORK EQUIPMENT	31	25	1247	1043
25 LIVESTOCK EQUIPMENT	13215	12467	10933	9245
26 TOTAL POWER, MACHINERY & EQUIPMENT	\$ 73285	64945	61667	54602
27 LAND	444930	452650	334935	336448
28 BUILDINGS-FENCES-ETC.	108717	105657	91222	84776
29 TOTAL FARM CAPITAL	\$ 789732	798315	607421	582315
30 INCREASE OR DECREASE IN TOTAL FARM CAPITAL	\$	8583		(-25106)

TABLE 2A - WHOLE FARM SUMMARY OF CASH RECEIPTS - 1985

	AVERAGE OF 306 FARMS	61 MOST PROFITABLE	61 LEAST PROFITABLE
1 SALE OF LIVESTOCK & LIVESTOCK PRODUCTS	\$		
2 DAIRY COWS	3612	3816	3123
3 DAIRY PRODUCTS	46119	53614	34504
4 OTHER DAIRY CATTLE	2801	2441	3185
5 BEEF BREEDING CATTLE	881	136	2345
6 BEEF FEEDER CATTLE	5333	2414	9998
7 HOGS COMPLETE & MIXED	41820	70280	30419
8 HOGS FINISHING	14576	24856	8774
9 HOGS PRODUCING WEANING PIGS	1995	3955	
10 SHEEP, COATS & WOOL, FARM FLOCK	112	20	174
11 SHEEP & WOOL, FEEDER LAMBS	110		550
12 CHICKENS (INCLUDING HENS & BROILERS)	18		67
13 TURKEYS			
14 EGGS	109		538
15 OTHER PRODUCTIVE LIVESTOCK & PRODUCT	397		
16 OTHER MISCELLANEOUS LIVESTOCK INCOME	985	1345	709
17 TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 118866	162876	94386
18 SALE OF CROPS			
19 WHEAT	320	433	524
20 OTHER SMALL GRAINS	412	450	321
21 CORN	31790	60947	30228
22 SOYBEANS	16723	27160	16940
23 OTHER ROW CROPS	1626	2782	795
24 LEGUMES & OTHER FORAGE	637	953	631
25 GRASS SEED			
26 FRUITS & NUTS			
27 VEG. ROADSIDE MARKET & SPEC.			
28 NURSERY, TIMBER & OTHER	227	514	279
29 SET ASIDE ACRES-GOV. PAYMENTS	8162	16232	8099
29A PIK ACRES			
29B SALE OF CROPS & SUPPLIES PURCHASED FOR RESALE	240	143	181
30 TOTAL SALES FROM CROPS & SUPPLIES	\$ 60134	109613	57998
31 CAPITAL ASSETS SOLD (AUTO/TRK/MACH.)	661	865	285
31 A. CAP. ASSETS SOLD (BLDGS & IMPVTS.)	890	10	328
31 B. CAP. ASSETS SOLD (LAND)	1351	420	4443
32 GAS TAX REFUND	29	41	23
33 INCOME FROM WORK OFF THE FARM	1688	3014	1096
34 CUSTOM WORK ENTERPRISE INCOME	709	1293	1012
35 PATRONAGE REFUNDS	670	841	448
36 MISCELLANEOUS FARM INCOME	3475	5031	2839
37 TOTAL FARM SALES	\$ 188474	284003	162858
38 INCREASE IN FARM CAPITAL	0	8583	0
39 FAMILY LIVING FROM THE FARM	575	694	538
40 TOTAL FARM RECEIPTS (37)+(38)+(39)	\$ 189049	293280	163396

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

TABLE 2B - WHOLE FARM SUMMARY OF CASH EXPENSES - 1985

ITEMS	AVERAGE OF 61 MOST		61 LEAST
	306 FARMS	PROFITABLE	PROFITABLE
1 PURCHASE OF LIVESTOCK	\$		
2 DAIRY COWS	630	682	348
3 OTHER DAIRY CATTLE	534	174	577
4 BEEF BREEDING CATTLE	120	19	
5 BEEF FEEDER CATTLE	1579	2121	3565
6 HOGS COMPLETE & MIXED	1105	2286	535
7 HOGS FINISHING	5711	10235	3225
8 HOGS PRODUCING WEANING PIGS	114	78	
9 SHEEP & GOATS	4		5
10 SHEEP & FEEDER LAMBS	29		143
11 CHICKENS (INCLUDING HENS & BROILERS)	39		192
12 TURKEYS			
13 OTHER PRODUCTIVE LIVESTOCK	82		
14 MISCELLANEOUS LIVESTOCK EXPENSE	7335	9799	6371
14A PURCH. OF CROPS/SUPPLIES PURCH'D FOR RESALE	421	547	308
15 FEED BOUGHT	24881	32993	21256
16 FERTILIZER	9408	13929	9108
17 CHEMICALS	7252	11487	7729
18 OTHER CROP EXPENSE	12405	20099	10534
19 IRRIGATION OPERATION COSTS	45	157	
20 CUSTOM WORK ENT. OP. COSTS, INCL. LAB.	123	436	62
21 CUSTOM WORK HIRED	4335	5472	3516
22 REPAIR & UPKEEP OF LVSTK. EQUIPMENT	1782	2455	1521
23 REPAIR & UPKEEP OF FARM REAL ESTATE	1412	1690	1916
24 GAS, OIL & GREASE BOUGHT (FS)	5676	7844	5612
25 REPAIR & OP. MACH. TRAC. TRK. & AUTO (FS)	6252	8814	5795
26 REPAIR & UPKEEP OF IRRIG. EQUIPMENT			
27 REPAIR CUSTOM WORK ENTERPRISE	65	147	55
28 WAGES OF HIRED LABOR	4630	7082	5155
29 PERSONAL PROP. & REAL ESTATE TAXES	5856	8803	5897
30 GENERAL FARM EXPENSES	2766	4076	3111
31 TELEPHONE EXPENSE (FS)	419	515	444
32 ELECTRICITY EXPENSE (FS)	3238	4244	3051
33 TOTAL CASH OPERATING EXPENSE	\$ 108247	156185	100032
34 POW. CROP & GEN. MACH. BOUGHT (FS)	7356	7909	8732
35 IRRIGATION EQUIPMENT BOUGHT	19	91	
36 CUSTOM WORK EQUIPMENT BOUGHT	3	16	
37 LIVESTOCK EQUIPMENT BOUGHT	1675	2268	1065
38 NEW REAL ESTATE BLDGS/IMPROVEMENTS	4346	8791	3737
38A NEW REAL ESTATE-LAND	3471	8145	5956
39 TOTAL FARM PURCHASES (33) thru (38A)	\$ 125117	183406	119521
40 DECREASE IN FARM CAPITAL	11354	0	25107
41 INTEREST ON FARM CAPITAL(7% OPPORTUNITY CHG.)	39272	55582	41641
42 UNPAID FAMILY LABOR	558	415	843
43 LABOR CHARGE FOR PARTNERS & OTHER OP.	494	526	416
44 BOARD FURNISHED HIRED LABOR	124	146	243
45 TOTAL FARM EXPENSE (39) THRU (44)	\$ 176949	240075	187771
46 RET. TO OP. LAB. & MGMT. SING. OP. (W.F.) (2A/40)-(45)	\$ 12100	53207	(-24375)
47 NUMBER OF OPERATORS	1	1	1
48 FULL TIME OPERATOR EQUIVALENTS	1.16	1.25	1.11
49 RET. TO OP. LAB. & MGMT/FULL TIME OPERATOR EQUIVALENTS	10857	42986	(-21585)

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



TABLE 3 - ENTERPRISE STATEMENT - 1985

ITEMS	AVERAGE OF 306 FARMS	61 MOST PROFITABLE	61 LEAST PROFITABLE
1 RETURNS & NET INCREASES	\$		
2 PRODUCTIVE LIVESTOCK			
3 DAIRY COWS	43821	51365	31483
4 OTHER DAIRY CATTLE	8877	11716	7978
5 BEEF BREEDING CATTLE	1144	358	2622
6 FEEDER CATTLE	2370	1697	3888
7 HOGS, COMPLETE & MIXED	39960	67887	27138
8 HOGS, FINISHING ENTERPRISE	8493	14802	5190
9 PRODUCING WEANING PIGS	1877	3816	
10 SHEEP & GOATS	114	20	199
11 SHEEP, FEEDER LAMBS	31		157
12 CHICKENS (INCL. HENS & BROILERS)	106		499
13 TURKEYS			
14 OTHER PRODUCTIVE LIVESTOCK	294		
15 TOTAL ALL PROD. LIVESTOCK	\$ 107087	151662	79155
16 LESS THE VALUE OF FEED FED TO LS	61384	81106	52266
17 RETURN OVER FEED FROM LIVESTOCK (15-16)	45703	70557	26889
18 CROP, SEED & FEED	67014	120488	55527
18A CROPS & SUPPLIES PURCHASED FOR RESALE (NET)	(-182)	(-404)	(-127)
19 COOPERATIVE PATRONAGE REFUNDS	670	841	448
20 MISC. FARM INCOME	3475	5031	2839
21 CUSTOM WORK ENTERPRISE	453	688	691
22 TOTAL RETURNS & NET INCREASES (17+18+19+20+21)	\$ 117134	197200	86267
23 EXPENSES & NET DECREASES			
24 TRUCK & AUTO (FS)	\$ 5144	7100	5298
25 TRACTORS & CROP MACHINERY	20328	27304	21481
26 IRRIGATION EQUIPMENT	15	63	
27 ELECTRICITY	3238	4244	3051
28 LIVESTOCK EQUIPMENT	4757	5553	4577
29 BUILDINGS, FENCES & TILING	9911	13532	11772
30 BARE LAND			
31 MISC. LIVESTOCK EXPENSE	7335	9799	6371
32 LABOR-PAID, UNPAID, CUS WK, (EXCL CUS LBR)	5499	6891	6583
33 LABOR CHARGE FOR OTHER OP(S)	494	526	416
34 PROPERTY TAX	5856	8803	5897
35 GENERAL FARM EXPENSE	2766	4076	3111
35A TELEPHONE EXPENSE	419	515	444
36 INTEREST ON FARM CAPITAL (7% PCT. CHG)	39272	55582	41641
37 TOTAL EXPENSES & NET DECREASES	\$ 105034	143988	110642
38 RET. TO OPS. LABOR & MGMT. (SINGLE OPR)	\$ 12100	53207	(-24375)
39 NUMBER OF FARM OPERATORS	1	1	1
40 FULL TIME OPERATOR EQUIVALENTS	1.16	1.25	1.11
41 RTRN. OPR. LBR. & MGMT. /FULL TIME OPR.	10857	42986	(-21585)

ABLE 4 - HOUSEHOLD EXPENSE - 1985

TEMS	AVERAGE OF167 FARMS	PER ADULT EQUIV	35 HIGH PROFIT FARMS	PER ADULT EQUIV	35 LOW PROFIT FARMS	PER ADULT EQUIV
1 NUMBER OF PERSONS - FAMILY	4		4		4	
2 NUMBER OF ADULT EQUIVALENT - FAMILY	3.1		3.2		3.0	
3 CHURCH & WELFARE	\$ 935	301.61	\$ 1093	341.56	554	184.67
4 MEDICAL CARE & HEALTH INSURANCE	2445	788.71	3094	966.88	1992	664.00
5 FOOD & MEALS BOUGHT	3854	1243.23	4406	1376.88	3632	1210.67
6 OPERATING EXPENSE & SUPPLIES	1584	510.97	1655	517.19	1532	510.67
7 FURNISHINGS & EQUIPMENT	933	300.97	951	297.19	1253	417.67
8 CLOTHING & CLOTHING MATERIALS	1171	377.74	1333	416.56	1347	449.00
9 PERSONAL CARE, PERSONAL SPENDING	782	252.26	822	256.88	644	214.67
0 EDUCATION	261	84.19	379	118.44	405	135.00
1 RECREATION	763	246.13	896	280.00	590	196.67
2 GIFTS & SPECIAL EVENTS	823	265.48	847	264.69	860	286.67
2A PERSONAL INTEREST	342	110.32	350	109.38	138	46.00
3 PERSONAL SHARE TRUCK & AUTO EXPENSE	1051	339.03	1150	359.38	1030	343.33
4 OPERATOR SHARE UPKEEP ON DWELLING	163	52.58	131	40.94	253	84.33
4A CASH RENT (PERSONAL)	19	6.13	47	14.69	42	14.00
5 PERSONAL SHARE TELEPHONE & ELECTRIC EXP.	794	256.13	915	285.94	789	263.00
5A PERSONAL SHARE-GENERAL FARM EXPENSE	77	24.84	137	42.81	65	21.67
6 TOTAL CASH LIVING EXPENSE	\$ 15995	5159.68	18204	5688.75	15126	5042.00
7 PERSONAL SHARE NEW TRUCK & AUTO	529	170.65	667	208.44	417	139.00
8 NEW DWELLING BOUGHT	455	146.77	610	190.63	349	116.33
9 TAXES & OTHER DEDUCTIONS	1601	516.45	2687	839.69	1500	500.00
0 LIFE INSURANCE	1488	480.00	1640	512.50	912	304.00
1 TOTAL HOUSEHOLD & PERSONAL (16)THRU(20)	\$ 20068	6473.55	23806	7439.38	18304	6101.33
2 TOTAL FAMILY LIVING FROM THE FARM (33)	526	169.68	667	208.44	477	159.00
3 TOTAL CASH & NON-CASH EXP. (21) + (22)	\$ 20593	6642.90	24473	7647.81	18781	6260.33
3A PAID ON PERSONAL DEBT	328	105.81	776	242.50	222	74.00
3B SAVINGS & INVESTMENTS (EXCE LIFE INSURANCE)	809	260.97	2675	835.94	360	120.00
3C TOTAL COST/NON CASH FUNDS FOR PERSONAL USE	21731		27925		19363	

## FAMILY LIVING FROM THE FARM

## FAMILY LIVING FROM THE FARM

	QUANTITY	OPERATOR SHARE	QTY. OP. SHARE	QTY. OP. SHARE
5 MILK & CREAM (QUARTS)	554	147	541	151
7 BEEF & BUFFALO (POUNDS)	337	255	449	351
8 PORK (POUNDS)	239	96	358	135
9 LAMB, MUTTON, GOAT (POUNDS)	9	2		31
10 POULTRY, ALL FOWL (POUNDS)	1	1		4
11 EGGS (DOZEN)	1	1		
12 VEGETABLES, FRUITS, SPUDS, OTHER PRODUCE & FUEL		24	30	21
13 TOTAL FAMILY LIVING FROM THE FARM	\$	526	667	477

EXPLANATION OF RATIOS AND OTHER ITEMS IN TABLE 5

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

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

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

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

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

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

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

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

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

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

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

TABLE 5 - STATEMENT OF FINANCIAL POSITION-OPERATOR - 1985  
 OR THOSE FARMS WITH A COMPLETE RECORD OF ALL ASSETS AND LIABILITIES

ITEMS		AVERAGE OF 233 FARMS		44 HIGH PROFIT FARMS		44 LOW PROFIT FARMS		
		JAN 1	DEC 31	JAN 1	DEC 31	JAN 1	DEC 31	
1	TOTAL PRODUCTIVE LIVESTOCK	\$	56416	53529	74788	73630	61470	55330
2	CROP, SEED & FEED		52330	51519	68238	75547	67364	55163
3	TOTAL POWER, MACH & EQUIP		51759	47503	69217	65287	63805	56339
4	LAND (ACRES OWNED 218.9)(till 182.6)		123541	125019	106850	113386	223659	226916
5	BUILDINGS, FENCES, ETC.		72523	68191	86891	83909	102220	94991
6	TOTAL FARM CAPITAL	\$	356569	345761	405984	411759	518519	488739
7	NON-FARM ASSETS		20882	21348	23288	26155	18269	17212
7A	CASH ON HAND & IN BANK		6827	8072	7705	10492	12294	11956
7B	NON-FARM REAL ESTATE		1683	1626	177	136	605	1039
8	DWELLING		23463	23520	25281	25857	26335	26560
9	TOTAL ASSETS	\$	409425	400327	462436	474399	576021	545505
0	REAL ESTATE MORTGAGES		159252	157433	177847	182814	199189	196593
1	CHATEL MORTGAGES		79756	79526	111474	102789	94667	92749
2	NOTES		18531	17375	19113	19080	15443	14242
3	ACCOUNTS PAYABLE		5003	5126	4322	8168	7477	6304
4	TOTAL LIABILITIES	\$	262542	259460	312756	312851	316776	309887
5	FARMERS NET WORTH (9-14)	\$	146883	140867	149680	161548	259246	235618
6	GAIN (OR LOSS) IN NET WORTH	\$		(-6016)		11868		(-23627)
7	SUPPLEMENTARY MANAGEMENT INFORMATION							
8	RET. TO OPERATORS LABOR & MGMT. (6B/47)	\$	9139		43871		(-24509)	
9	RET. TO CAPITAL & FAMILY LABOR (6B/48)		9230		41746		(-17229)	
0	NON-FARM INCOME							
1	OUTSIDE INVESTMENT INCOME		1011		1242		1810	
2	OTHER PERSONAL INCOME & INCOME TAX REFUND		5887		3984		8971	
2A	SALE OF PERSONAL SHARE-DWELLING, AUTO & TRK		149		34			
3	TOTAL NON-FARM INCOME	\$	7047		5260		10781	
4	TOTAL FAMILY FARM & NON-FARM INCOME(19+23)	\$	16277		47006		(-6448)	
5	TOTAL MONEY BORROWED (BUSINESS & PERSONAL)		82672		108381		72850	
6	TOTAL PAID ON DEBT (PRINCIPAL- BUSINESS ONLY)		85611		107772		79424	
7	TOTAL HOUSEHOLD & PERSONAL CASH/NON-CASH EXP.(4/23)		17952		24105		16674	
8	RATIO: TOTAL FARM EXP TO TOTAL FARM RECEIPTS(0.S)		.949		.832		1.140	
9	RATIO: TOTAL ASSETS TO TOTAL LIABILITIES		1.559	1.545	1.479	1.516	1.818	1.760
0	RATIO: NON-REAL ESTATE ASSETS/NON-REAL ESTATE LIABILITIES		1.838	1.799	1.803	1.932	1.898	1.730
1	RATIO: REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES		1.378	1.377	1.233	1.221	1.771	1.778
2	RATIO: NET WORTH TO TOTAL LIABILITIES		.559	.543	.479	.516	.818	.760
3	*RATIO: CASH OPERATING EXPENSES TO ADJUSTED TOTAL FARM SALES (O.S.)			.809		.765		.828
4	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (W.F.)			.349		.396		.278
5	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (O.S.)			.509		.638		.347
6	INVENTORIED VALUE OF FARM PER OWNED ACRE			1022		945		1170
7	INVENTORIED VALUE OF FARM PER TILLABLE ACRE			1216		1100		1377
8	DEBT (ALL SOURCES) PER ACRE OWNED			1220		1308		1041

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

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

\*\* TOTAL ACRES OWNED  
 \*\* TILLABLE ACRES OWNED

239.1  
 205.4

297.8  
 253.0

TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS - 1985

		AVERAGE OF 306 FARMS	61 MOST PROFITABLE	61 LEAST PROFITABLE
1	SALE OF LIVESTOCK & LIVESTOCK PRODUCTS			
2	DAIRY COWS	3405	4669	3561
3	DAIRY PRODUCTS	43800	62536	41930
4	OTHER DAIRY CATTLE	2591	4227	2852
5	BEEF BREEDING CATTLE	874	994	2307
6	BEEF FEEDER CATTLE	4705	4297	6085
7	HOGS COMPLETE & MIXED	36865	54167	29913
8	HOGS FINISHING	14010	23405	5596
9	HOGS PRODUCING WEANING PIGS	1990	4905	
10	SHEEP, GOATS & WOOL, FARM FLOCK	109		174
11	SHEEP & WOOL, FEEDER LAMBS	110		550
12	CHICKENS (INCLUDING HENS & BROILERS)	18		44
13	TURKEYS			
14	EGGS	109		525
15	OTHER PRODUCTIVE LIVESTOCK & PRODUCTS	397		
16	OTHER MISCELLANEOUS LIVESTOCK INCOME	964	1402	764
17	TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 109949	160602	94302
18	SALE OF CROPS			
19	WHEAT	302	351	551
19A	DURAM			
20	OTHER SMALL GRAINS	369	365	316
21	CORN	29413	45919	36909
22	SOYBEAN	15472	19672	19152
23	OTHER ROW CROPS	1586	1497	828
24	LEGUMES & OTHER FORAGE	484	625	462
25	GRASS SEED			
26	FRUITS & NUTS			
27	VEG. ROADSIDE MARKET & SPEC.			
28	NURSERY, TIMBER & OTHER	227	489	279
29	SET ASIDE ACRES-GOV. PAYMENTS	7741	12077	8031
29A	PIC ACRES			
29B	SALE OF CROPS & SUPPLIES PURCHASED FOR RESALE	240	143	45
30	TOTAL SALES FROM CROPS & SUPPLIES	\$ 55833	81138	66574
31	CAPITAL ASSETS SOLD (AUTO/TRK/MACH.)	635	812	360
31A	CAPITAL ASSETS SOLD (BLDGs. & IMPROV.)	890	3177	
31B	CAPITAL ASSETS SOLD (LAND)	1351	2336	
32	GAS TAX REFUND	29	33	21
33	INCOME FROM WORK OFF THE FARM	1607	2941	1165
34	CUSTOM WORK ENTERPRISE INCOME	646	346	475
35	PATRONAGE REFUNDS	653	945	567
36	MISCELLANEOUS FARM INCOME	3402	4777	2830
37	TOTAL FARM SALES	\$ 174995	257105	166294
38	INCREASE IN FARM CAPITAL	0	0	0
39	FAMILY LIVING FROM THE FARM	536	700	519
40	TOTAL FARM RECEIPTS (37)+(38)+(39)	\$ 175531	257805	166813
41	ADJUSTED TOTAL FARM SALES (37)-(31)	172119	250780	165933
42	TOTAL CASH FARM OPERATING EXP.	138240	187268	138529
43	NET CASH OPERATING INCOME (41-42)	33879	63512	27405

TABLE 6B - OPERATORS SHARE OF CASH EXPENSES - 1985

		AVERAGE OF 61 306 FARMS	MOST PROFITABLE	61 LEAST PROFITABLE
1	PURCHASE OF LIVESTOCK	\$		
2	DAIRY COWS	572	762	340
3	OTHER DAIRY CATTLE	493	930	515
4	BEEF BREEDING CATTLE	116	30	74
5	BEEF FEEDER CATTLE	1200	1264	1646
6	HOGS COMPLETE	896	1361	487
7	HOGS FINISHING	5387	9277	2150
8	HOGS PRODUCING WEANING PIGS	114	199	
9	SHEEP, FARM FLOCK	4		5
10	SHEEP & FEEDER LAMBS	29		143
11	CHICKENS (INCLUDING HENS & BROILERS)	39		190
12	TURKEYS			
13	OTHER PRODUCTIVE LIVESTOCK	82		
14	MISCELLANEOUS LIVESTOCK EXPENSE	6909	10174	6949
14A	PURCH. OF CROPS/SUPPLIES PURCHASED FOR RESALE	421	385	84
15	FEED BOUGHT	23140	31921	20071
16	FERTILIZER	8757	11191	9992
17	CHEMICALS	6759	8915	8164
18	OTHER CROP EXPENSE	11626	15452	11184
19	IRRIGATION OPERATION COSTS	45	157	36
20	CUSTOM WORK ENT. OP. COSTS, INCL. LAB.	123		
21	CUSTOM WORK HIRED	4178	4988	4012
22	REPAIR & UPKEEP OF LVSTK. EQUIPMENT	1713	2674	1739
23	REPAIR & UPKEEP OF FARM REAL ESTATE	1344	1572	2084
24	GAS, OIL & GREASE BOUGHT (FS)	5402	7298	5716
25	REPAIR & OP. MACH. TRAC. TRK. & AUTO (FS)	5987	8160	6111
26	REPAIR & UPKEEP OF IRRIG. EQUIPMENT			
27	REPAIR CUSTOM WORK ENTERPRISE	65	11	39
28	WAGES OF HIRED LABOR	4500	6849	4923
29	PERSONAL PROP. & REAL ESTATE TAXES	2672	3005	3766
30	CASH RENT	14633	21214	13535
31	GENERAL FARM EXPENSES	2648	3468	3069
32	TELEPHONE EXPENSE (FS)	401	469	421
33	ELECTRICITY EXPENSE (FS)	3036	3907	3157
34	INTEREST ACTUALLY PAID	24948	31632	27927
35	TOTAL CASH OPERATING EXPENSE	\$ 138240	187268	138529
36	POWER CROP & GEN. MACH. BOUGHT (FS)	7174	9302	7700
37	IRRIGATION EQUIPMENT BOUGHT	19	91	
38	CUSTOM WORK EQUIPMENT BOUGHT	3	16	
39	LIVESTOCK EQUIPMENT BOUGHT	1657	2549	1831
40	NEW REAL ESTATE & IMPROVEMENT	3602	5736	3873
40A	NEW REAL ESTATE - LAND	2070	5203	3070
41	TOTAL FARM PURCHASES (35) THRU (40)	\$ 152765	210165	155003
42	DECREASE IN FARM CAPITAL	12477	5292	28456
43	INTEREST ON FARM CAPITAL (7% OPPORTUNITY CHG)	489	(-561)	6291
44	UNPAID FAMILY LABOR	588	454	848
45	BOARD FURNISHED HIRED LABOR	124	150	224
46	TOTAL FARM EXPENSE (41) THRU (45)	\$ 166443	215500	190822
47	RETURN TO OP. LAB. & MGMT. (6A/40)-(46)	\$ 9088	42305	(-24010)
48	RETURN TO CAPITAL & FAM. LAB. (47+44+43)	\$ 10165	42198	(-16871)

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

## MOST COMMON PRICES USED FOR FEED IN THE 1985 REPORT

FARM GROWN FEEDS		PASTURE PER HEAD PER MONTH	
		GREEN CHOP & ROTATIONAL PASTURE	PERMANENT PASTURE
CORN	2.40		
OATS	1.45		
ALF. HAY	75.00		
CORN SIL.	18.00		
Cows		\$ 10.00	7.00
Young Cattle		5.00	3.50
Hogs		1.25	.88
Pigs (under 6 months)		.63	.44
Sheep		1.81	1.28
Lambs		.91	.64

## EXPLANATION OF WORK UNITS

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

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

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

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

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

# MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY

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

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

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



TABLE 8 - MEASURES OF FARM ORGANIZATION WHOLE FARM - 1985

		AVERAGE OF 306 FARMS	61 MOST PROFITABLE	61 LEAST PROFITABLE
1	RETURN TO OPERATORS LABOR & MANAGEMENT	\$ 12100	53207	-24375
2	CROP YIELD INDEX	100.0	96.4	99.6
3	PERCENT TILLABLE LAND IN HIGH RET CROPS	91.1	91.3	91.9
4	GROSS RETURN PER TILLABLE ACRE EXC. PAST	\$ 251.42	246.60	232.30
5	RETURN PER \$100 FEED FED PROD. LVSTK INDEX	100.0	105.5	93.3
6	LVSTK UNITS PER 100 ACRES*	31.65	29.88	27.47
7	SIZE OF BUSINESS IN WORK UNITS	585.09	843.76	478.07
8	WORK UNITS PER WORKER	350.35	441.76	296.94
9	POW., MACH., EQ., BLDG. EXP/WORK UNIT	\$ 74.75	69.35	98.04
10	FARM CAPITAL INVESTMENT/WORKER	335943	415719	369483
11	INDEX OF RETURN PER \$100 FEED FED			
12	6100A BEEF BREEDING FARM, WHOLE HERD, COMMERCIAL	100.0	113.9	104.4
13	6140A BEEF FEEDERS, FEEDLOT	100.0	118.4	85.3
14	6290A DAIRY COWS, COMMERCIAL, GEN.	100.0	106.1	92.0
15	6310A OTHER DAIRY, COMM., REPLACEMENT	100.0	122.5	93.5
16	6318A OTHER DAIRY, REPL. & FEED STOCK	100.0	122.4	98.9
17	6470A HOGS, FARROW, FINISH, GENERAL	100.0	107.6	89.8
18	6490A HOGS, FINISHING	100.0	102.7	93.0
19	6510A HOGS, WEANING PIG PRODUCTION	100.0	94.4	
20	6530A HOGS, MIXED SYSTEMS	100.0	101.5	91.7
21	6570A LAMBS, FEEDERS	100.0		
22	6670A SHEEP, FARM, COMMERCIAL	100.0	122.8	
23	NUMBER OF ANIMAL UNITS	128.47	184.78	106.06
24	WORK UNITS			
25	CROPS	197.95	306.28	186.24
26	PRODUCTIVE LIVESTOCK	365.61	484.36	277.82
27	OTHER PRODUCTIVE WORK UNITS	21.53	53.11	14.01
28	EXPENSES PER WORK UNIT			
29	TRACTOR & CROP MACHINERY EXPENSE	\$ 35.05	32.84	45.60
30	FARM SHARE OF AUTO & TRUCK EXPENSE	\$ 8.86	8.52	11.25
31	FARM SHARE OF ELECTRIC EXPENSE	\$ 5.58	5.09	6.48
32	LIVESTOCK EQUIPMENT EXPENSE	\$ 8.19	6.66	9.72
33	BLDG., FENCE & TILING EXPENSE	\$ 17.07	16.24	24.99
33A	OTHER EXPENSE PER WORK UNIT (INC. CUSTOM ENT)--			
33B	GENRL FRM TELE/OTHR UTILITIES EXCEPT ELECT.	\$ 5.44	5.44	7.44
33C	HIRED LABOR	\$ 7.91	8.39	10.78
34	TRACT. & CROP MACH. EXP/CROP ACRE**	\$ 51.45	44.68	57.44
35	FARM POWER & MACH. COST ALLOCATED TO LVSTK	\$ 3800.99	4597.96	3465.18
36	BLDG., FENCING & TILING COST ALLOCATED TO CROPS	\$ 3585.10	5724.81	4938.97
37	*ACRES INCLUDE ALL TILLABLE LAND, NON-TILLABLE HAY AND PASTURE			
38	**ACRES INCLUDE ALL TILLABLE LAND PLUS ACRES IN NON-TILLABLE HAY			



TABLE 9 - CROP ACRES - 1985

	AVERAGE OF 306 FARMS	61 MOST PROFITABLE	61 LEAST PROFITABLE
TOTAL SMALL GRAIN & CANNING PEAS	18.1	22.3	13.6
TOTAL ROW CROP	295.9	489.9	280.1
TOTAL LEGUMES INCLUDING SEED	39.2	40.9	35.7
TOTAL OTHER HAY	.7	.1	1.2
TOTAL SILAGE & FODDER	18.4	21.9	17.9
TOTAL TILLABLE PASTURE	1.9	.4	4.4
TOTAL GRASS CROPS			
TOTAL FALLOW & IDLE LAND	20.8	35.5	20.9
TOTAL TILLABLE LAND*	395.0	611.0	373.8
TOTAL NON-TILLABLE HAY & PASTURE	10.9	7.3	12.2
WILD HAY NOT HARV (NON-TILL)	1.0	.5	.4
PASTURE NOT HARVESTED	7.3	13.1	4.8
TIMBER NOT HARVESTED	9.2	7.2	5.9
ROAD AND WASTE	11.9	13.4	13.0
FARMSTEAD	7.7	9.0	7.8
TOTAL LAND NOT HARVESTED*	37.1	43.2	31.9
TOTAL NON-TILL LAND	48.0	50.5	44.1
TOTAL LAND IN FARM OR RANCH*	443.0	661.5	417.9

\*\*\*\*\*

## SUPPLEMENTARY MANAGEMENT INFORMATION

	AVERAGE of 306 FARMS	61 MOST PROFITABLE FARMS	61 LEAST PROFITABLE FARMS
PERCENT LAND TILLABLE	89.2	92.4	89.4
PERCENT LAND IN HIGH RETURN CROPS	91.1	91.3	91.9
*FERTILIZER COST PER ACRE	26.53	27.07	27.01
*CROP CHEMICALS PER ACRE	19.38	20.11	21.98
*SEED & OTHER COSTS PER ACRE	32.79	34.60	29.22
*GAS,DIESEL & LUBRICANTS PER ACRE	16.33	14.38	17.14
*REPAIR & MAINT. COST/ACRE	16.79	15.33	16.63

\*TILLABLE LAND (-) TILLABLE PASTURE, FALLOW &amp; IDLE LAND

\*\*\*\*\*

## AVERAGE YIELDS (FROM TABLE 10)

CROP	NUMBER OF FARMS GROWING	CROPS RANK	AVERAGE ALL FARMS GROWING CROP	20% HIGH YIELD	20% LOW YIELD
OATS	158	D	72.1	83.9	53.1
WHEAT (SPRING)	22	C	51.3	55.0	47.0
CANNING CORN	21	C	\$211.89	-	-
CANNING PEAS	25	A	\$239.91	-	-
CORN, GRAIN	337	A	117.9	140.6	97.8
SOYBEANS	260	A	30.9	35.9	24.5
ALFALFA HAY	216	B	3.8	5.8	2.0
CORN SILAGE	154	A	15.7	20.9	10.2
GRAIN SILAGE	25	C	4.8	6.5	2.1
LEGUME PASTURE	28	B	\$ 53.50	-	-
NON TILL PASTURE	61	-	\$ 22.70	-	-
SET ASIDE ACRES	247	A	\$261.32	-	-
LAND RENTED OUT	29	B	\$ 99.50	-	-

## CROP TABLES - CROPS ANALYSIS

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

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

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

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

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

TABLE 10 - CROP DATA FOR OATS, FEED - 0072

		AVERAGE OF 158 FARMS	32 FARMS HIGH IN RET. OVER DIR. COSTS	32 FARMS LOW IN RET. OVER DIR. COSTS
1	ACRES	21.0	18.8	21.5
2	YIELD	72.1	83.9	53.1
3	VALUE PER PRODUCTION UNIT	1.10	1.10	1.11
4	CROP PRODUCT RETURN	\$ 79.31	92.29	58.93
5	OTHER CROP INCOME	32.13	78.55	8.84
6	TOTAL CROP RETURN	\$ 111.44	170.84	67.77
7	DIRECT COSTS			
8	FERTILIZER	\$ 4.38	3.19	12.14
9	CHEMICALS	.57	.27	1.07
10	SEED	9.00	8.19	9.40
10A	CROP DRYING			
10B	OTHER EXPENSE	1.95	1.01	1.53
11	SPECIAL HIRED LABOR	.33	.05	.88
12	CUSTOM WORK HIRED	7.86	9.26	11.16
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 24.09	21.97	36.18
15	RETURN OVER DIRECT COSTS (6-14)	\$ 87.35	148.87	31.59
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 13.80	18.97	9.79
18	FARM POWER & MACHINERY-OPERATION	15.65	15.95	14.31
19	IRRIGATION EQUIPMENT-OWNERSHIP			
20	LAND COSTS	79.42	87.09	75.66
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	3.85	4.18	3.63
23	TOTAL ALLOCATED COSTS	\$ 112.72	126.19	103.39
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ (-25.37)	22.68	(-71.80)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27	POWER COST ALLOCATION FACTOR	1.00	1.01	1.00
28	TOTAL LISTED COST PER UNIT OF PROD.	1.90	1.77	2.63
29	RETURN OVER LISTED COSTS PER UNIT	(-0.35)	.27	(-1.35)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	124.37	134.69	125.74
30A	ESTIMATED TOTAL MACHINE COST/ACRE	38.54	45.28	35.17
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 136.81	148.16	139.57
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	\$ 3.22	2.48	3.44
33A	BUILDINGS, FENCES & TILING COSTS			
34	INTEREST ALLOCATION	.....	.....	.....
35	OTHER COSTS NOT LISTED	.....	.....	.....
36	TOTAL COSTS	.....	.....	.....
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 1.39	1.39	1.26
40	QUANTITY SOLD (OPERATORS SHARE)	450.8	542.0	343.6

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

TABLE 10 - CROP DATA FOR WHEAT (SPRING) - 0172

		AVERAGE OF 22 FARMS	11 FARMS HIGHEST IN RETURN OVER DIR. COSTS	11 FARMS LOWEST IN RETURN OVER DIR. COSTS
1	ACRES	23.2	24.7	21.8
2	YIELD	51.3	55.0	47.0
3	VALUE PER PRODUCTION UNIT	2.93	3.04	2.81
4	CROP PRODUCT RETURN	\$ 150.43	167.13	132.11
5	OTHER CROP INCOME	31.03	36.23	24.95
6	TOTAL CROP RETURN	\$ 181.46	203.36	157.06
7	DIRECT COSTS			
8	FERTILIZER	\$ 20.30	17.85	22.94
9	CHEMICALS	2.54	1.30	3.94
10	SEED	14.96	15.26	14.50
10A	CROP DRYING			
10B	OTHER EXPENSE	4.01	7.04	.50
11	SPECIAL HIRED LABOR	.17		.37
12	CUSTOM WORK HIRED	6.38	3.81	9.27
13	IRRIGATION OPERATION			.
14	TOTAL DIRECT COSTS	\$ 48.36	45.26	51.52
15	RETURN OVER DIRECT COSTS (6-14)	\$ 133.10	158.10	105.54
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 17.73	17.69	17.70
18	FARM POWER & MACHINERY-OPERATION	14.71	16.29	12.85
19	IRRIGATION EQUIPMENT-OWNERSHIP			
20	LAND COSTS	84.23	87.91	80.55
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	4.34	4.58	4.06
23	TOTAL ALLOCATED COSTS	\$ 121.01	126.47	115.16
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ 12.09	31.63	(--9.62)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27	POWER COST ALLOCATION FACTOR	1.01	1.02	1.00
28	TOTAL LISTED COST PER UNIT OF PROD.	3.30	3.12	3.55
29	RETURN OVER LISTED COSTS PER UNIT	.24	.58	(-.20)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	\$ 57.81	56.49	59.32
30A	ESTIMATED TOTAL MACHINE COST/ACRE	\$ 41.04	41.10	40.79
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 169.37	171.73	166.68
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	\$ 3.07	2.02	3.93
33A	BUILDINGS, FENCES & TILING COSTS			
34	INTEREST ALLOCATION	.....	.....	.....
35	OTHER COSTS NOT LISTED	.....	.....	.....
36	TOTAL COSTS	.....	.....	.....
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 3.21	3.28	3.11
40	QUANTITY SOLD (OPERATORS SHARE)	1163.6	1351.9	975.4

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

TABLE 10 - CROP DATA FOR CANNING CORN AND CANNING PEAS AND BARLEY

		0211	0340	0055
		CANNING CORN	CANNING PEAS	BARLEY
		AVERAGE OF	AVERAGE OF	AVERAGE
		21 FARMS	25 FARMS	11 FARMS
1	ACRES	64.5	43.7	22.2
2	YIELD	211.89	227.76	51.6
3	VALUE PER PRODUCTION UNIT	1.00	1.00	1.69
4	CROP PRODUCT RETURN	\$ 211.89	227.76	87.16
5	OTHER CROP INCOME		12.15	32.52
6	TOTAL CROP RETURN	\$ 211.89	239.91	119.68
7	DIRECT COSTS			
8	FERTILIZER	\$ 37.78	13.55	5.41
9	CHEMICALS	20.45	3.25	
10	SEED	2.12	1.28	6.13
10A	CROP DRYING			
10B	OTHER EXPENSE	3.83	7.53	.05
11	SPECIAL HIRED LABOR		.14	
12	CUSTOM WORK HIRED	5.02	3.32	8.65
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 69.20	29.07	20.24
15	RETURN OVER DIRECT COSTS (6-14)	\$ 142.69	210.84	99.44
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 22.83	15.52	17.77
18	FARM POWER & MACHINERY-OPERATION	22.83	17.19	17.85
19	IRRIGATION EQUIPMENT-OWNERSHIP			
20	LAND COSTS	82.86	79.52	66.00
21	MISCELLANEOUS COSTS		.05	
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	6.37	4.40	5.37
23	TOTAL ALLOCATED COSTS	\$ 134.89	116.68	106.99
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ 7.80	94.16	(-7.55)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.50	.40	.30
27	POWER COST ALLOCATION FACTOR	.98	.98	1.00
28	TOTAL LISTED COST PER UNIT OF PROD.	.96	.64	2.47
29	RETURN OVER LISTED COSTS PER UNIT	.04	.41	(-.15)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	204.09	145.75	75.28
30A	ESTIMATED TOTAL MACHINE COST/ACRE	55.38	39.32	46.76
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 204.09	145.75	127.23
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	\$ 6.54	4.04	3.95
33A	BUILDINGS, FENCES & TILING COSTS	\$		
34	INTEREST ALLOCATION	.....	.....	
35	OTHER COSTS NOT LISTED			
36	TOTAL COSTS	.....	.....	
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$		1.82
40	QUANTITY SOLD (OPERATORS SHARE)			20.9

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

TABLE 10 - CROP DATA FOR CORN, GRAIN - 1985

		AVERAGE OF 337 FARMS	67 FARMS HIGHEST IN RET. OVER DIR. COSTS	67 FARMS LOWEST IN RET. OVER DIR. COSTS
1	ACRES	168.2	131.9	159.0
2	YIELD	117.9	140.6	97.8
3	VALUE PER PRODUCTION UNIT	2.38	2.40	2.36
4	CROP PRODUCT RETURN	\$ 280.55	337.35	230.91
5	OTHER CROP INCOME	21.56	23.29	16.12
6	TOTAL CROP RETURN	\$ 302.11	360.64	247.03
7	DIRECT COSTS			
8	FERTILIZER	\$ 42.32	41.52	41.99
9	CHEMICALS	22.91	21.39	26.38
10	SEED	21.12	21.52	20.52
10A	CROP DRYING	16.16	15.46	15.72
10B	OTHER EXPENSE	6.74	6.18	7.60
11	SPECIAL HIRED LABOR	.12	.21	.14
12	CUSTOM WORK HIRED	6.46	1.87	14.05
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 115.83	108.15	126.40
15	RETURN OVER DIRECT COSTS (6-14)	\$ 186.28	252.49	120.63
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 26.05	28.52	24.61
18	FARM POWER & MACHINERY-OPERATION	26.20	26.72	24.34
19	IRRIGATION EQUIPMENT-OWNERSHIP			
20	LAND COSTS	81.72	83.43	78.46
21	MISCELLANEOUS COSTS	.18	.20	.49
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	6.98	8.15	6.09
23	TOTAL ALLOCATED COSTS	\$ 141.13	147.02	133.99
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ 45.15	105.47	(-13.36)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.55	.55	.55
27	POWER COST ALLOCATION FACTOR	1.00	1.00	.99
28	TOTAL LISTED COST PER UNIT OF PROD.	2.18	1.82	2.66
29	RETURN OVER LISTED COSTS PER UNIT	.38	.75	(-.14)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	107.97	106.32	110.33
30A	ESTIMATED TOTAL MACHINE COST/ACRE	63.54	64.64	64.41
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 256.96	255.17	260.39
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	\$ 5.93	4.45	6.25
33A	BUILDINGS, FENCES & TILING COSTS			
34	INTEREST ALLOCATION	.....	....	....
35	OTHER COSTS NOT LISTED	.....	....	....
36	TOTAL COSTS	.....	....	....
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 2.42	2.43	2.35
40	QUANTITY SOLD (OPERATOR'S SHARE)	7356.7	6256.9	5275.9

\*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 SOYBEANS - 1985 - 0291

		AVERAGE OF 260 FARMS	52 FARMS HIGHEST IN RETURN OVER DIR. COSTS	52 FARMS LOWEST IN RETURN OVER DIR. COSTS
1	ACRES	104.1	95.6	77.9
2	YIELD	30.9	35.9	24.5
3	VALUE PER PRODUCTION UNIT	4.90	4.93	4.81
4	CROP PRODUCT RETURN	\$ 151.61	177.19	117.80
5	OTHER CROP INCOME	4.68	15.41	1.23
6	TOTAL CROP RETURN	\$ 156.29	192.60	119.03
7	DIRECT COSTS			
8	FERTILIZER	\$ 2.29	1.86	1.45
9	CHEMICALS	24.16	21.36	26.68
10	SEED	10.95	10.55	12.41
10A	CROP DRYING	.39	.13	.28
10B	OTHER EXPENSE	15.45	14.54	18.38
11	SPECIAL HIRED LABOR	.41	.52	.48
12	CUSTOM WORK HIRED	3.90	2.55	12.51
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 57.55	51.51	72.19
15	RETURN OVER DIRECT COSTS (6-14)	\$ 98.74	141.09	46.84
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 21.58	25.40	19.72
18	FARM POWER & MACHINERY-OPERATION	21.41	22.45	19.77
19	IRRIGATION EQUIPMENT-OWNERSHIP		.01	
20	LAND COSTS	81.90	86.42	73.94
21	MISCELLANEOUS COSTS	.09		.13
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	5.74	5.67	5.04
23	TOTAL ALLOCATED COSTS	\$ 130.72	139.95	118.60
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ (-31.98)	1.14	(-71.76)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.45	.45	.45
27	POWER COST ALLOCATION FACTOR	1.03	.99	1.13
28	TOTAL LISTED COST PER UNIT OF PROD.	6.08	5.33	7.73
29	RETURN OVER LISTED COSTS PER UNIT	(-1.03)	.03	(-2.87)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	38.42	38.84	39.67
30A	ESTIMATED TOTAL MACHINE COST/ACRE	51.33	55.22	52.87
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 188.27	191.46	190.79
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	\$ 4.67	3.45	4.70
33A	BUILDINGS, FENCES & TILING COSTS			
34	INTEREST ALLOCATION	.....	.....	.....
35	OTHER COSTS NOT LISTED	.....	.....	.....
36	TOTAL COSTS	.....	.....	.....
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$ 5.07	5.16	5.16
40	QUANTITY SOLD (OPERATORS SHARE)	2733.1	2421.4	1948.7

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

TABLE 10 - CROP DATA FOR ALFALFA HAY - 0401

		AVERAGE OF 216 FARMS	43 FARMS HIGHEST IN RETURN OVER DIR. COSTS	43 FARMS LOWEST IN RETURN OVER DIR. COSTS
1	ACRES	52.5	53.5	40.5
2	YIELD	3.8	5.8	2.0
3	VALUE PER PRODUCTION UNIT	74.49	74.30	73.84
4	CROP PRODUCT RETURN	\$ 283.77	433.31	149.51
5	OTHER CROP INCOME	.74		1.04
6	TOTAL CROP RETURN	\$ 284.51	433.31	150.55
7	DIRECT COSTS			
8	FERTILIZER	\$ 14.48	15.01	8.34
9	CHEMICALS	.61	.60	.62
10	SEED	10.76	10.56	9.58
10A	CROP DRYING	.13	.30	.12
10B	OTHER EXPENSE	3.24	2.93	2.90
11	SPECIAL HIRED LABOR	.53	.45	1.63
12	CUSTOM WORK HIRED	2.80	3.21	2.82
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 32.55	33.06	26.01
15	RETURN OVER DIRECT COSTS (6-14)	\$ 251.96	400.25	124.54
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 29.51	28.28	22.01
18	FARM POWER & MACHINERY-OPERATION	31.38	34.00	25.91
19	IRRIGATION EQUIPMENT-OWNERSHIP			
20	LAND COSTS	78.71	82.42	69.79
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	7.96	8.67	6.89
23	TOTAL ALLOCATED COSTS	\$ 147.56	153.37	124.60
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ 104.40	246.88	(-.06)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.60	.60	.60
27	POWER COST ALLOCATION FACTOR	.98	1.02	.90
28	TOTAL LISTED COST PER UNIT OF PROD.	47.28	31.97	74.21
29	RETURN OVER LISTED COSTS PER UNIT	27.41	42.33	.15
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	2.43	2.51	2.09
30A	ESTIMATED TOTAL MACHINE COST/ACRE	70.72	73.09	56.69
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 180.11	186.43	150.61
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	\$ 3.43	5.47	6.19
33A	BUILDINGS, FENCES & TILING COSTS			
34	INTEREST ALLOCATION	.....	.....	.....
35	OTHER COSTS NOT LISTED	.....	.....	.....
36	TOTAL COSTS	.....	.....	.....
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$		
40	QUANTITY SOLD (OPERATORS SHARE)			

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

TABLE 10 - CROP DATA FOR CORN SILAGE - 0720 - 1985

	AVERAGE OF 154 FARMS	31 FARMS HIGHEST IN RETURN OVER DIR. COSTS	31 FARMS LOWEST IN RETURN OVER DIR. COSTS
1 ACRES	29.9	26.3	28.2
2 YIELD	15.7	20.9	10.2
3 VALUE PER PRODUCTION UNIT	18.01	18.00	18.00
4 CROP PRODUCT RETURN	\$ 281.91	376.43	183.83
5 OTHER CROP INCOME	5.08	9.13	1.17
6 TOTAL CROP RETURN	\$ 286.99	385.56	185.00
7 DIRECT COST			
8 FERTILIZER	\$ 35.15	35.32	41.56
9 CHEMICALS	21.54	22.93	22.13
10 SEED	20.97	20.00	20.53
10A CROP DRYING	.40	.30	
10B OTHER EXPENSE	4.01	2.62	3.44
11 SPECIAL HIRED LABOR	.20		.89
12 CUSTOM WORK HIRED	6.49	2.81	10.04
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	\$ 88.76	83.98	98.59
15 RETURN OVER DIRECT COSTS (6-14)	\$ 198.23	301.58	86.41
16 ALLOCATED COSTS (DIRECT & FIXED)			
17 FARM POWER & MACHINERY-OWNERSHIP	\$ 32.51	25.62	37.40
18 FARM POWER & MACHINERY-OPERATION	33.01	36.10	34.21
19 IRRIGATION EQUIPMENT-OWNERSHIP			
20 LAND COSTS	78.52	81.52	71.45
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH. & EQUIP. INVESTMENT	8.41	8.05	6.73
23 TOTAL ALLOCATED COSTS	\$ 152.45	151.29	149.79
24 RETURN OVER ALL LISTED COSTS (6-31)	\$ 45.78	150.29	(-63.38)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.60	.60	.60
27 POWER COST ALLOCATION FACTOR	1.00	1.00	.99
28 TOTAL LISTED COST PER UNIT OF PROD.	15.41	11.25	24.32
29 RETURN OVER LISTED COSTS PER UNIT)	2.92	7.19	(-6.21)
30 BREAK EVEN YIELD/UNIT OF PRODUCTION	13.39	13.07	13.80
30A ESTIMATED TOTAL MACHINE COST/ACRE	78.26	71.64	85.04
31 TOTAL LISTED COSTS PER ACRE (14+23)	\$ 241.21	235.27	248.38
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES	7.06	4.78	6.90
33A BUILDINGS, FENCES & TILING COSTS	\$		
34 INTEREST ALLOCATION	.....	.....	.....
35 OTHER COSTS NOT LISTED	.....	.....	.....
36 TOTAL COSTS	.....	.....	.....
39 AVERAGE PRICE RECVD. PER UNIT SOLD	\$		
40 QUANTITY SOLD (OPERATORS SHARE)			

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT

TABLE 10 - CROP DATA FOR GRAIN SILAGE - 0750 - 1985

	AVERAGE OF 25 FARMS	12 FARMS HIGHEST IN RETURN OVER DIR. COSTS	12 FARMS LOWEST IN RETURN OVER DIR. COSTS
1 ACRES	20.2	24.6	15.4
2 YIELD	4.8	6.5	2.1
3 VALUE PER PRODUCTION UNIT	18.00	18.00	18.00
4 CROP PRODUCT RETURN	85.54	117.80	37.40
5 OTHER CROP INCOME	15.25	26.10	
6 TOTAL CROP RETURN	\$ 100.79	143.90	37.40
7 DIRECT COSTS			
8 FERTILIZER	\$ 1.68	1.34	2.53
9 CHEMICALS	.05		.19
10 SEED	9.70	9.27	10.13
10A CROP DRYING			
10B OTHER EXPENSE	1.09	1.59	.39
11 SPECIAL HIRED LABOR	.15		.39
12 CUSTOM WORK HIRED	1.29	2.24	
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	\$ 13.96	14.44	13.63
15 RETURN OVER DIRECT COSTS (6-14)	\$ 86.83	129.46	23.77
16 ALLOCATED COSTS			
17 FARM POWER & MACHINERY-OWNERSHIP	\$ 22.85	24.28	22.63
18 FARM POWER & MACHINERY-OPERATION	23.25	23.62	21.72
19 IRRIGATION EQUIPMENT-OWNERSHIP			
20 LAND COSTS	78.16	74.92	79.58
21 MISCELLANEOUS COSTS			
22 *INTEREST ON MACH. & EQUIP. INVESTMENT	5.29	4.94	6.21
23 TOTAL ALLOCATED COSTS	\$ 129.55	127.76	130.14
24 RETURN OVER ALL LISTED COSTS (6-31)	\$ (-42.72)	1.70	(-106.37)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.40	.40	.40
27 POWER COST ALLOCATION FACTOR	1.00	1.00	1.00
28 TOTAL LISTED COST PER UNIT OF PROD.	30.21	21.73	69.22
29 RETURN OVER LISTED COSTS PER UNIT	(-9.00)	.26	(-51.22)
30 BREAK EVEN YIELD/UNIT OF PRODUCTION	7.97	7.90	7.99
30A ESTIMATED TOTAL MACHINE COST/ACRE	52.25	54.33	50.56
31 TOTAL LISTED COSTS PER ACRE (14+23)	\$ 143.51	142.20	143.77
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES & OTHER GENERAL FARM EXPENSES	\$ 5.19	3.88	5.87
33A BUILDINGS, FENCES & TILING COSTS			
34 INTEREST ALLOCATION	.....	.....	.....
35 OTHER COSTS NOT LISTED	.....	.....	.....
36 TOTAL COSTS	.....	.....	.....
39 AVERAGE PRICE RECVD. PER UNIT SOLD	\$		
40 QUANTITY SOLD (OPERATORS SHARE)			

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

TABLE 10 - CROP DATA FOR LEGUME AND NON-TILL. PASTURE 1985

		0810 LEGUME PASTURE AVERAGE OF 28 FARMS	0860 NON-TILL PASTURE AVERAGE OF 61 FARMS
1	ACRES	18.3	54.5
2	YIELD	53.50	22.70
3	VALUE PER PRODUCTION UNIT	1.00	1.00
4	CROP PRODUCT RETURN	\$ 53.50	22.70
5	OTHER CROP INCOME		
6	TOTAL CROP RETURN	\$ 53.50	22.70
7	DIRECT COSTS		
8	FERTILIZER	\$ 4.97	1.21
9	CHEMICALS	2.67	.13
10	SEED	.97	
10A	CROP DRYING		
10B	OTHER EXPENSE	.24	
11	SPECIAL HIRED LABOR		
12	CUSTOM WORK HIRED	.18	.04
13	IRRIGATION OPERATION		
14	TOTAL DIRECT COSTS	\$ 9.03	1.38
15	RETURN OVER DIRECT COSTS (6-14)	\$ 44.47	21.32
16	ALLOCATED COSTS (DIRECT & FIXED)		
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 4.18	.56
18	FARM POWER & MACHINERY-OPERATION	3.16	.50
19	IRRIGATION EQUIPMENT-OWNERSHIP		
20	LAND COSTS	58.54	24.25
21	MISCELLANEOUS COSTS		
22	*INTEREST ON MACH. & EQUIP. INVESTMENT	1.10	.16
23	TOTAL ALLOCATED COSTS	\$ 66.98	25.47
24	RETURN OVER ALL LISTED COSTS (6-31)	\$ (-22.51)	(-4.15)
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	WORK UNITS ASSIGNED PER ACRE	.05	.01
27	POWER COST ALLOCATION FACTOR	.89	1.00
28	TOTAL LISTED COST PER UNIT OF PROD.	1.47	1.13
29	RETURN OVER LISTED COSTS PER UNIT	(-.32)	(-.14)
30	BREAKEVEN YIELD/UNIT OF PRODUCTION	85.40	28.56
30A	ESTIMATED TOTAL MACHINE COST/ACRE	8.56	1.25
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 76.01	26.85
32	OTHER POSSIBLE COSTS NOT LISTED		
33	UTILITIES & OTHER GENERAL FARM EXPENSES	\$ 0.57	0.11
33A	BUILDINGS, FENCES & TILING COSTS		
34	INTEREST ALLOCATION	.....	.....
35	OTHER COSTS NOT LISTED	.....	.....
36	TOTAL COSTS	.....	.....
39	AVERAGE PRICE RECVD. PER UNIT SOLD		
40	QUANTITY SOLD (OPERATORS SHARE)		

\*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT

TABLE 10 - CROP DATA FOR SET ASIDE ACRES AND LAND RENTED OUT - 1985

			1994 SET ASIDE ACRES AVERAGE OF 247 FARMS	1997 LAND RENTED OUT AVERAGE OF 29 FARMS
1	ACRES		23.6	46.1
2	YIELD		257.2	99.5
3	VALUE PER PRODUCTION UNIT		1.00	1.00
4	CROP PRODUCT RETURN	\$	257.25	99.50
5	OTHER CROP INCOME		4.07	
6	TOTAL CROP RETURN	\$	261.32	99.50
7	DIRECT COSTS			
8	FERTILIZER	\$	.72	2.57
9	CHEMICALS		.97	.75
10	SEED		2.50	.22
10A	CROP DRYING			
10B	OTHER EXPENSE		.59	.04
11	SPECIAL HIRED LABOR			
12	CUSTOM WORK HIRED		.30	
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$	5.08	3.58
15	RETURN OVER DIRECT COSTS (6-14)	\$	256.24	95.92
16	ALLOCATED COSTS			
17	FARM POWER & MACHINERY-OWNERSHIP	\$	9.18	2.94
18	FARM POWER & MACHINERY-OPERATION		9.45	2.77
19	IRRIGATION EQUIPMENT-OWNERSHIP			
20	LAND COSTS		82.20	76.41
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH. & EQUIP. INVESTMENT		2.48	.94
23	TOTAL ALLOCATED COSTS	\$	103.31	83.06
24	RETURN OVER ALL LISTED COSTS (6-31)	\$	152.93	12.86
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE		.20	.05
27	POWER COST ALLOCATION FACTOR		1.02	.93
28	TOTAL LISTED COST PER UNIT OF PROD.		.42	.91
29	RETURN OVER LISTED COSTS PER UNIT		.59	.16
30	BREAKEVEN YIELD/UNIT OF PRODUCTION		108.39	89.32
30A	ESTIMATED TOTAL MACHINE COST/ACRE		21.31	6.65
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$	108.39	86.64
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES & OTHER GENERAL FARM EXPENSES	\$	2.11	.46
33A	BUILDINGS, FENCES & TILING COSTS			
34	INTEREST ALLOCATION		.....	.....
35	OTHER COSTS NOT LISTED		.....	.....
36	TOTAL COSTS		.....	.....
39	AVERAGE PRICE RECVD. PER UNIT SOLD	\$		
40	QUANTITY SOLD (OPERATORS SHARE)			

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

29

EXPLANATION OF LIVESTOCK TABLES

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

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

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

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

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

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

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

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

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

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

		AVERAGE OF 72 FARMS	14 FARMS HIGH IN RETURN ABOVE FEED	14 FARMS LOW IN RETURN ABOVE FEED
1 POUNDS OF HOGS PRODUCED		271620	353880	186808
		PER HUNDRED WEIGHT		
2 NET INCREASE IN VALUE OF HOGS	\$	43.03	44.04	41.01
3 OTHER MISCELLANEOUS HOG INCOME				
4 TOTAL VALUE PRODUCED	\$	43.03	44.04	41.01
5 POUNDS OF FEED FED				
6 CORN		310.8	276.0	347.6
7 SMALL GRAIN		3.8	2.6	5.7
8 COMPLETE RATION		6.9	5.1	8.3
9 PROTEIN, SALT & MINERAL & MILK		82.3	75.2	109.7
10 TOTAL CONCENTRATES		403.8	358.9	471.3
11 FORAGE		.2	.1	.4
12 FEED COSTS				
13 GRAINS		13.46	11.93	15.14
14 COMPLETE RATION		.92	.62	1.15
15 PROTEIN, SALT & MINERAL & MILK		10.08	8.89	12.50
16 FORAGES		.01		.01
17 PASTURE		.02		
18 TOTAL FEED COSTS	\$	24.49	21.44	28.80
19 RETURN OVER FEED COSTS	\$	18.54	22.60	12.21
20 OTHER DIRECT COSTS				
21 MISCELLANEOUS LIVESTOCK EXPENSE		1.02	.93	.96
22 VETERINARY EXPENSE		1.04	1.19	.73
23 CUSTOM HAULING, GRINDING, MARKETING ETC.		.31	.31	.49
24 SPECIAL HIRED LABOR		.05	.04	.21
25 TOTAL OTHER DIRECT COSTS	\$	2.42	2.47	2.39
26 RETURN OVER FEED & OTHER DIRECT COSTS	\$	16.12	20.13	9.82
27 ALLOCATED COSTS				
28 POWER & MACHINERY COSTS		1.15	1.10	1.15
29 LIVESTOCK EQUIPMENT COSTS		1.41	1.44	1.24
30 BUILDING & FENCES		2.61	2.83	2.78
31 TOTAL ALLOCATED COSTS	\$	5.17	5.37	5.17
32 RETURN OVER ALL LISTED COSTS	\$	10.95	14.76	4.65
33 SUPPLEMENTARY MANAGEMENT INFORMATION				
34 RETURN FOR \$100 FEED FED		175.71	205.40	142.39
35 PRICE RECEIVED PER CWT. ALL ANIMALS		44.44	44.93	43.61
36 PRICE RECEIVED PER CWT. SOLD MKT. ONLY		44.96	45.37	44.40
37 NUMBER OF LITTERS FARROWED		153	193	108
37A LITTERS/BEARING FEMALE/YEAR		1.8	1.8	1.8
38 NUMBER OF PIGS BORN PER LITTER		9.9	10.0	9.2
39 NUMBER OF PIGS WEANED PER LITTER		7.9	8.3	7.5
39A NUMBER OF PIGS PRODUCED/LITTER		7.6	8.0	7.1
40 PERCENT DEATH LOSS		15.1	13.8	14.8
41 AVERAGE WEIGHT OF ALL HOGS SOLD		234.1	230.2	240.3
42 AVERAGE WEIGHT OF MKT. HOGS SOLD		229.3	229.4	231.4
43 PRICE PER CWT. CONCENTRATE FED		6.06	5.97	6.11
44 PRICE PER CWT. PROTEIN, SALT & MINERAL		12.25	11.82	11.40
45 POUNDS OF PORK PURCHASED		1598	1439	860
46 TOTAL LISTED COSTS PER CWT. PORK PROD.	\$	32.08	29.28	36.36
47 UTILITIES & OTHER GENERAL FARM EXPENSE	\$	1.49	1.21	1.53
48 INTEREST ALLOCATION		.....	.....	.....
49 OTHER COSTS NOT LISTED		.....	.....	.....
50 TOTAL COST		.....	.....	.....



TABLE 11A - HOGS, MIXED SYSTEMS - 6530A

		AVERAGE OF 49 FARMS	16 FARMS HIGH IN RETURN ABOVE FEED	16 FARMS LOW IN RETURN ABOVE FEED
1 POUNDS OF HOGS PRODUCED		184504	172924	115021
			PER HUNDRED	WEIGHT
2 NET VALUE PRODUCED - HOGS	\$	43.86	47.13	38.93
3 OTHER MISCELLANEOUS HOG INCOME				
4 TOTAL VALUE PRODUCED	\$	43.86	47.13	38.93
5 POUNDS OF FEED FED				
6 CORN		294.6	274.2	328.2
7 SMALL GRAIN		5.4	4.9	11.8
8 COMPLETE RATION		10.4	14.3	3.5
9 PROTEIN, SALT & MINERAL & MILK		97.5	73.9	138.6
10 TOTAL CONCENTRATES		407.9	367.3	482.1
11 FORAGES		.5	.7	.8
12 FEED COSTS				
13 GRAINS		12.86	12.00	14.55
14 COMPLETE RATION		1.38	1.62	.43
15 PROTEIN, SALT & MINERAL & MILK		11.51	9.49	12.86
16 FORAGES		.01	.01	.02
17 PASTURE		.01		
18 TOTAL FEED COSTS	\$	25.77	23.12	27.86
19 RETURN OVER FEED COSTS	\$	18.09	24.01	11.07
20 OTHER DIRECT COSTS				
21 MISCELLANEOUS LIVESTOCK EXPENSE		1.25	1.20	2.30
22 VETERINARY EXPENSE		1.27	1.46	1.31
23 CUSTOM HAULING, GRINDING, MARKETING ETC		.51	.44	.52
24 SPECIAL HIRED LABOR				
25 TOTAL OTHER DIRECT COSTS	\$	3.03	3.10	4.13
26 RETURN OVER FEED & OTHER DIRECT COSTS	\$	15.06	20.91	6.94
27 ALLOCATED COSTS				
28 POWER & MACHINERY COSTS		1.41	1.27	1.72
29 LIVESTOCK EQUIPMENT COSTS		1.71	1.32	1.98
30 BUILDING & FENCES		2.57	1.94	3.17
31 TOTAL ALLOCATED COST	\$	5.69	4.53	6.87
32 RETURN OVER ALL LISTED COSTS	\$	9.37	16.38	.07
33 SUPPLEMENTARY MANAGEMENT INFORMATION				
34 RETURN FOR \$100 FEED FED		170.18	203.85	139.75
35 PRICE RECEIVED PER CWT. ALL ANIMALS		46.10	47.55	44.12
36 PRICE RECEIVED PER CWT. SOLD MKT. ONLY		46.56	49.22	44.83
37 NUMBER OF LITTERS FARROWED		123	124	65
37A LITTERS/BEARING FEMALE/YEAR		1.8	1.6	1.5
38 NUMBER OF PIGS BORN PER LITTER		9.8	10.0	9.9
39 NUMBER OF PIGS WEANED PER LITTER		7.9	8.2	7.2
39A NUMBER OF PIGS PRODUCED/LITTER		7.5	8.1	6.7
40 PERCENT DEATH LOSS		15.8	13.1	19.1
41 AVERAGE WEIGHT OF ALL HOGS SOLD		195.3	179.3	229.1
42 AVERAGE WEIGHT OF MKT. HOGS SOLD		193.5	164.6	222.3
43 PRICE PER CWT. CONCENTRATE FED		6.31	6.29	5.77
44 PRICE PER CWT. PROTEIN, SALT & MIN.		11.81	12.84	9.28
45 POUNDS OF PORK PURCHASED		6950	4280	6028
46 TOTAL LISTED COST PER CWT. PORK PRODUCED	\$	34.49	30.75	38.86
47 UTILITIES & OTHER GENERAL FARM EXPENSE	\$	1.39	.85	1.89
48 INTEREST ALLOCATION		....	....	....
49 OTHER COSTS NOT LISTED		....	....	....
50 TOTAL COSTS		....	....	....

TABLE 11B - HOGS, FINISHING - 6490A

		AVERAGE OF 53 FARMS	11 FARMS	11 FARMS
			HIGH IN RETURN ABOVE FEED	LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF PIGS ON HAND	330.6	317.2	193.2
2	POUNDS OF HOGS PRODUCED	153141	151972	89915
		PER HUNDRED WEIGHT		
3	NET VALUE PRODUCED - HOGS	\$ 32.97	34.53	29.95
4	OTHER MISCELLANEOUS HOG INCOME			
5	TOTAL VALUE PRODUCED	\$ 32.97	34.53	29.95
6	POUNDS OF FEED FED			
7	CORN	299.1	283.7	389.0
8	SMALL GRAIN	4.1	1.6	5.8
9	COMPLETE RATION	18.2	2.9	3.4
10	PROTEIN, SALT & MINERAL & MILK	75.8	71.4	84.1
11	TOTAL CONCENTRATES	397.2	359.6	482.3
12	FORAGES			
13	FEED COSTS			
14	GRAINS	12.93	12.33	16.97
15	COMPLETE RATION	1.03	.31	.34
16	PROTEIN, SALT & MINERAL & MILK	9.65	7.33	11.26
17	FORAGES			.01
18	PASTURE			
19	TOTAL FEED COSTS	\$ 23.61	19.97	28.58
20	RETURN OVER FEED COSTS	\$ 9.36	14.56	1.37
21	OTHER DIRECT COSTS			
22	MISCELLANEOUS LIVESTOCK EXPENSE	.64	.88	.79
23	VETERINARY EXPENSE	.51	.38	.46
24	CUSTOM HAULING, GRINDING, MARKETING ETC.	.76	.31	.58
25	SPECIAL HIRED LABOR	.01		
26	TOTAL OTHER DIRECT COSTS	\$ 1.92	1.57	1.83
27	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 7.44	12.99	(-.46)
28	ALLOCATED COSTS			
29	POWER & MACHINERY COSTS	.99	1.01	1.24
30	LIVESTOCK EQUIPMENT COSTS	1.21	1.00	1.73
31	BUILDING & FENCES	1.78	1.50	2.44
32	TOTAL ALLOCATED COSTS	\$ 3.98	3.51	5.41
33	RETURN OVER ALL LISTED COSTS	\$ 3.46	9.48	(-5.87)
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$100 FEED FED	139.65	172.92	104.81
36	PRICE RECEIVED PER CWT.	45.42	45.88	43.81
37	AVERAGE WEIGHT OF PIGS SOLD	227.9	229.2	226.5
38	AVERAGE PRICE PAID PER PIG BOUGHT	41.21	42.37	42.09
39	AVERAGE WEIGHT PER PIG BOUGHT	47.3	47.5	49.4
40	NUMBER OF PIGS PURCHASED	836	798	435
41	NUMBER OF PIGS TRANSFERED	37	2	136
42	AVERAGE WEIGHT OF PIGS TRANSFERRED IN	55.2		57.0
43	POUNDS OF PORK PURCHASED	39549	37906	21496
44	PERCENT DEATH LOSS	3.3	2.8	3.7
45	PRICE PER CWT. CONCENTRATE FED	5.94	5.55	5.92
46	PRICE PER CWT. PROTEIN, SALT & MIN FED	12.72	10.28	13.39
47	EFFECTIVE DAILY GAIN-LBS PER DAY PER PIG	1.27	1.31	1.28
48	TOTAL LISTED COST PER CWT. PORK PRODUCED \$	29.51	25.05	35.82
49	UTILITIES & OTHER GENERAL FARM EXPENSE	\$ 0.58	.25	.77
50	INTEREST ALLOCATION	.....	.....	.....
51	OTHER COSTS NOT LISTED	.....	.....	.....
52	TOTAL COSTS	.....	.....	.....

TABLE 11C - HOGS, WEANING PIG PRODUCTION 6510A

		7 FARMS		7 FARMS
		AVERAGE	HIGH IN	LOW IN
		OF 15	RETURN	RETURN
		FARMS	ABOVE FEED	ABOVE FEED
1	AVERAGE NUMBER OF LITTERS FARROWED	153	133	186
2	NET VALUE PRODUCED - HOGS	\$ 322.99	PER LITTER 368.39	292.56
3	OTHER MISCELLANEOUS WEANING PIGS INCOME	.11	.28	
4	TOTAL VALUE PRODUCED	\$ 323.10	368.67	292.56
5	POUNDS OF FEED FED			
6	CORN	1278.3	1274.0	1276.7
7	SMALL GRAIN	23.2	47.6	1.2
8	COMPLETE RATION	301.5	526.3	155.1
9	PROTEIN, SALT & MINERAL & MILK	634.9	403.1	812.9
10	TOTAL CONCENTRATES	2237.9	2251.0	2245.9
11	FORAGES			
12	FEED COSTS			
13	GRAIN	55.63	58.62	53.08
14	COMPLETE RATION	41.43	51.50	36.20
15	PROTEIN, SALT & MINERAL & MILK	70.14	64.92	74.51
16	FORAGES			
17	PASTURE			
18	TOTAL FEED COSTS	\$ 167.20	175.04	163.79
19	RETURN OVER FEED COSTS	\$ 155.90	193.63	128.77
20	OTHER DIRECT COSTS			
21	MISCELLANEOUS LIVESTOCK EXPENSE	11.47	11.78	11.66
22	VETERINARY EXPENSE	14.57	15.97	14.23
23	CUSTOM HAULING, GRINDING, MARKETING ETC.	2.40	3.63	1.62
24	SPECIAL HIRED LABOR	1.70	4.18	.01
25	TOTAL OTHER DIRECT COSTS	\$ 30.14	35.56	27.52
26	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 125.76	158.07	101.25
27	ALLOCATED COSTS			
28	POWER & MACHINERY COSTS	11.36	12.80	9.57
29	LIVESTOCK EQUIPMENT COSTS	23.67	27.12	22.12
30	BUILDING & FENCES	15.33	5.31	23.27
31	TOTAL ALLOCATED COST	\$ 50.36	45.23	54.96
32	RETURN OVER ALL LISTED COSTS	\$ 75.40	112.84	46.29
33	SUPPLEMENTARY MANAGEMENT INFORMATION			
34	RETURN FOR \$100 FEED FED	193.24	210.62	178.62
35	AVERAGE PRICE RECEIVED PER ANIMAL SOLD	44.32	47.09	42.40
36	AVERAGE PRICE PER PIG SOLD OR TRANSFERRED	40.04	42.03	38.74
37	AVERAGE WEIGHT/PIG SOLD OR TRANSFERRED	47.1	48.0	46.3
38	NUMBER OF PIGS PRODUCED	1223	1121	1433
39	NUMBER OF PIGS BORN PER LITTER	10.3	10.4	10.2
40	NUMBER OF PIGS WEANED PER LITTER	8.2	8.7	7.8
40A	LITTERS/BEARING/FEMALE/YEAR	2.0	2.0	1.9
40B	PIGS PRODUCED/PER SOW/PER YEAR	16.0	16.8	14.6
41	PERCENT DEATH LOSS	18.3	16.3	20.0
42	PRICE PER CWT. CONCENTRATE FED	7.47	7.78	7.29
43	PRICE PER CWT. PROTEIN, SALT & MIN FED	11.05	16.11	9.17
44	FEED & DIRECT COSTS/PIG PRODUCED	24.69	24.99	24.83
45	TOTAL LISTED COST/LITTER	\$ 247.70	255.83	246.27
46	UTILITIES & OTHER GENERAL FARM EXPENSE	9.50	6.31	11.91
47	INTEREST ALLOCATION	.....	.....	.....
48	OTHER COSTS NOT LISTED	.....	.....	.....
49	TOTAL COSTS	.....	.....	.....

TABLE 12 - 6290A - DAIRY COWS - 1985

		AVERAGE OF 136 FARMS	27 FARMS HIGH IN RETURN ABOVE FEED	27 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF COWS	55.4	58.5	47.9
			PER COW	
2	POUNDS OF MILK	14695	16899	12844
3	POUNDS OF BUTTERFAT	537.4	612.1	466.2
4	PERCENT OF BUTTERFAT IN MILK	3.7	3.6	3.6
5	VALUE OF PRODUCE			
6	DAIRY PRODUCTS SOLD	\$ 1821.97	2094.63	1566.47
7	DAIRY PRODUCTS USED IN HOME	5.72	6.56	5.30
8	MILK FED TO LIVESTOCK	12.38	9.64	8.64
9	NET CHANGES IN VALUE OF COWS	(-143.72)	(-137.38)	(-184.43)
10	OTHER MISCELLANEOUS DAIRY INCOME *	37.87	64.82	29.69
11	TOTAL VALUE PRODUCED	\$ 1734.22	2038.27	1425.67
12	POUNDS OF FEED FED			
13	CORN	5391.8	5728.7	5326.1
14	SMALL GRAIN	236.9	140.2	228.6
15	COMPLETE RATION	56.6	23.6	1.2
16	PROTEIN, SALT & MINERAL	982.1	1112.7	1027.6
17	TOTAL CONCENTRATES	6667.4	7005.2	6583.5
18	LEGUME HAY	7692.0	7319.1	9077.6
19	OTHER HAY AND DRY ROUGHAGE	188.7	231.1	308.8
20	SILAGE	9117.2	8108.0	9168.2
20A	HAYLAGE	344.5	696.4	191.8
21	FEED COSTS			
22	GRAINS	240.85	249.62	242.48
23	COMPLETE RATION	6.28	2.27	.27
24	PROTEIN/SALT/MINERAL (COST/CWT FED)	(13.87)	(14.15)	(12.82)
25	HAY, HAYLAGE & DRY ROUGHAGE	299.15	292.02	360.38
26	SILAGE	85.70	73.73	82.44
27	PASTURE	3.34	1.86	4.49
28	TOTAL FEED COSTS	\$ 770.86	770.30	822.71
29	RETURN OVER FEED COST	\$ 963.36	1267.97	602.96
30	OTHER DIRECT COSTS			
31	MISCELLANEOUS LIVESTOCK EXPENSE **	123.88	151.74	116.76
32	VETERINARY EXPENSE	41.99	49.21	40.25
33	CUSTOM HAULING, GRINDING, MARKETING ETC.	53.48	61.21	50.69
34	SPECIAL HIRED LABOR	3.63		.21
35	TOTAL OTHER DIRECT COSTS	\$ 222.98	262.16	207.91
36	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 740.38	1005.81	395.05
37	ALLOCATED COSTS			
38	POWER & MACHINERY COSTS	66.07	72.75	59.40
39	LIVESTOCK EQUIPMENT COSTS	88.60	114.64	55.19
40	BUILDING & FENCES	105.83	140.21	83.03
41	TOTAL ALLOCATED COSTS	\$ 260.50	327.60	197.62
42	RETURN OVER ALL LISTED COSTS	\$ 479.88	678.21	197.43
43	SUPPLEMENTARY MANAGEMENT INFORMATION			
44	RETURN FOR \$100 FEED FED	224.97	264.61	173.29
45	FEED COST PER CWT. MILK	5.25	4.56	6.41
46	FEED COST PER POUND OF BUTTERFAT	1.43	1.26	1.76
47	POUNDS OF MILK PER LB. OF CONCENTRATE	2.20	2.41	1.95
48	AVERAGE PRICE PER CWT. MILK SOLD	12.53	12.51	12.30
49	AVERAGE PRICE PER LB. OF BUTTERFAT	3.43	3.45	3.39
50	TOTAL LISTED COSTS PER CWT. MILK PRODUCED	8.54	8.05	9.56
51	DAIRY COW TURNOVER PERCENTAGE	34.3	32.5	41.8
52	TOTAL LISTED COSTS PER COW	\$ 1254.34	1360.06	1228.24
53	UTILITIES & OTHER GENERAL FARM EXPENSE	\$ 88.67	76.68	89.73
54	INTEREST ALLOCATION	.....	.....	.....
55	OTHER COSTS NOT LISTED	.....	.....	.....
56	TOTAL COST	.....	.....	.....

\* Government Milk reduction payment

\*\* Government Check-off expense included in this figure for 1985

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

		AVERAGE OF 105 FARMS	21 FARMS HIGH IN RETURN ABOVE FEED	21 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF COWS	57.3	64.6	47.3
2	POUNDS OF MILK	14833	PER COW 16918	13181
3	POUNDS OF BUTTERFAT	542.2	611.2	476.5
4	PERCENT OF BUTTERFAT IN MILK	3.7	3.6	3.6
5	VALUE OF PRODUCE			
6	DAIRY PRODUCTS SOLD	\$ 1841.55	2110.53	1601.33
7	DAIRY PRODUCTS USED IN HOME	5.36	5.20	6.26
8	MILK FED TO LIVESTOCK	11.87	7.03	9.60
9	NET INCREASES IN VALUE OF COWS	(-144.99)	(-120.26)	(-181.44)
10	OTHER MISCELLANEOUS DAIRY INCOME	5.13		
11	TOTAL VALUE PRODUCED	\$ 1718.92	2002.50	1435.75
12	POUNDS OF FEED FED			
13	CORN	5391.5	5847.0	5160.0
14	SMALL GRAIN	242.5	68.5	267.3
15	COMPLETE RATION	57.8	27.4	
16	PROTEIN, SALT & MINERAL	994.1	1108.4	1024.1
17	TOTAL CONCENTRATES	6685.9	7051.3	6451.4
18	LEGUME HAY	7539.0	6802.7	9001.3
19	OTHER HAY & DRY ROUGHAGE	231.4	255.0	402.1
20	SILAGE	8934.4	8983.5	9098.2
20A	HAYLAGE	402.2	810.9	249.7
21	FEED COSTS			
22	GRAINS	240.09	248.08	234.21
23	COMPLETE RATION	3.32	2.63	
24	PROTEIN/SALT/MINERAL (COST/CWT FED) **	137.87	156.83	131.31
25	HAY, HAYLAGE & DRY ROUGHAGE	295.39	275.39	363.78
26	SILAGE	84.90	81.73	81.80
27	PASTURE	3.33	1.05	5.64
28	TOTAL FEED COSTS	\$ 764.90	765.71	816.74
29	RETURN OVER FEED COST	\$ 954.02	1236.79	619.01
30	OTHER DIRECT COSTS			
31	MISCELLANEOUS LIVESTOCK EXPENSE *	122.25	146.90	112.94
32	VETERINARY EXPENSE	42.97	52.34	38.10
33	CUSTOM HAULING, GRINDING, MARKETING ETC.	54.82	59.81	48.99
34	SPECIAL HIRED LABOR	3.84		.11
35	TOTAL OTHER DIRECT COSTS	\$ 223.88	259.05	200.14
36	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 730.14	977.74	418.87
37	ALLOCATED COSTS			
38	POWER & MACHINERY COSTS	63.23	67.18	58.41
39	LIVESTOCK EQUIPMENT COSTS	93.37	116.74	59.86
40	BUILDING & FENCES	102.49	144.09	81.24
41	TOTAL ALLOCATED COSTS	\$ 259.09	328.01	199.51
42	RETURN OVER ALL LISTED COSTS	\$ 471.05	649.73	219.36
43	SUPPLEMENTARY MANAGEMENT INFORMATION			
44	RETURN FOR \$100 FEED FED	224.72	261.52	175.79
45	FEED COST PER CWT. MILK	5.16	4.53	6.20
46	FEED COST PER POUND OF BUTTERFAT	1.41	1.25	1.71
47	POUNDS OF MILK PER LB. OF CONCENTRATE	2.22	2.40	2.04
48	AVERAGE PRICE PER CWT. MILK SOLD	12.54	12.55	12.27
49	AVERAGE PRICE PER LB. OF BUTTERFAT	3.43	3.47	3.39
50	TOTAL LISTED COSTS PER CWT. MILK PRODUCED	8.41	8.00	9.23
51	DAIRY COW TURNOVER PERCENTAGE	34.9	31.0	40.2
52	TOTAL LISTED COSTS PER COW	\$ 1247.87	1352.77	1216.39
53	UTILITIES & OTHER GENERAL FARM EXPENSE	\$ 87.54	84.68	85.83
54	INTEREST ALLOCATION	.....	.....	.....
55	OTHER COSTS NOT LISTED	.....	.....	.....
56	TOTAL COST	.....	.....	.....

\* Government Check-off expense included in this figure for 1985

\*\* COST/CWT FED - PROTEIN/SALT/MINERAL (16.27) (13.56) (12.94)

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

		AVERAGE OF 31 FARMS	10 FARMS HIGH IN RETURN ABOVE FEED	10 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF COWS	48.8	50.9	44.5
			PER COW	
2	POUNDS OF MILK	14198	16042	11845
3	POUNDS OF BUTTERFAT	520.3	585.4	435.8
4	PERCENT OF BUTTERFAT IN MILK	3.7	3.7	3.7
5	VALUE OF PRODUCE			
6	DAIRY PRODUCTS SOLD	\$ 1750.23	1966.60	1464.11
7	DAIRY PRODUCTS USED IN HOME	7.25	9.63	1.60
8	MILK FED TO LIVESTOCK	14.45	12.32	7.01
9	NET CHANGE IN VALUE OF COWS	(-139.14)	(-146.25)	(-180.29)
10	OTHER MISCELLANEOUS DAIRY INCOME *	168.22	217.43	141.93
11	TOTAL VALUE PRODUCED	\$ 1801.01	2059.73	1434.36
12	POUNDS OF FEED FED			
13	CORN	5411.3	5794.1	5085.4
14	SMALL GRAIN	215.2	315.3	100.0
15	COMPLETE RATION	51.7	1.6	3.6
16	PROTEIN, SALT & MINERAL	937.3	927.4	895.8
17	TOTAL CONCENTRATES	6615.5	7038.4	6084.8
18	LEGUME HAY	8326.4	8941.1	8221.1
19	OTHER HAY & DRY ROUGHAGE	19.7	37.3	24.3
20	SILAGE	9875.1	6034.6	13423.4
20A	HAYLAGE	116.3		
21	FEED COSTS			
22	GRAIN	244.63	263.61	231.55
23	COMPLETE RATION	18.07	.08	.81
24	PROTEIN/SALT/MINERAL (COST/CWT FED) ***	126.72	125.74	115.87
25	HAY, HAYLAGE & DRY ROUGHAGE	315.12	335.68	310.20
26	SILAGE	89.16	54.30	120.81
27	PASTURE	3.36	2.99	.45
28	TOTAL FEED COSTS	\$ 797.06	782.40	779.69
29	RETURN OVER FEED COST	\$ 1003.95	1277.33	654.67
30	OTHER DIRECT COSTS			
31	MISCELLANEOUS LIVESTOCK EXPENSE **	130.78	133.30	124.74
32	VETERINARY EXPENSE	38.20	35.89	38.45
33	CUSTOM HAULING, GRINDING, MARKETING ETC.	48.32	58.62	52.94
34	SPECIAL HIRED LABOR	2.75		.40
35	TOTAL OTHER DIRECT COSTS	\$ 220.05	227.81	216.53
36	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 783.90	1049.52	438.14
37	ALLOCATED COSTS			
38	POWER & MACHINERY COSTS	77.19	92.68	66.76
39	LIVESTOCK EQUIPMENT COSTS	71.64	88.63	47.78
40	BUILDING & FENCES	118.86	139.12	92.79
41	TOTAL ALLOCATED COSTS	\$ 267.69	320.43	207.33
42	RETURN OVER ALL LISTED COSTS	\$ 516.21	729.09	230.81
43	SUPPLEMENTARY MANAGEMENT INFORMATION			
44	RETURN FOR \$100 FEED FED	225.95	263.26	183.97
45	FEED COST PER CWT. MILK	5.61	4.87	6.59
46	FEED COST PER POUND OF BUTTERFAT	1.53	1.34	1.79
47	POUNDS OF MILK PER LB. OF CONCENTRATE	2.15	2.28	1.95
48	AVERAGE PRICE PER CWT. MILK SOLD	12.50	12.46	12.43
49	AVERAGE PRICE PER LB. OF BUTTERFAT	3.41	3.41	3.38
50	TOTAL LISTED COSTS PER CWT. MILK PRODUCED	9.05	8.29	10.16
51	DAIRY COW TURNOVER PERCENTAGE	32.8	33.4	38.2
52	TOTAL LISTED COSTS PER COW	\$ 1284.80	1330.64	1203.55
53	UTILITIES & OTHER GENERAL FARM EXPENSE	\$ 92.77	66.01	96.30
54	INTEREST ALLOCATION	.....	.....	.....
55	OTHER COSTS NOT LISTED	.....	.....	.....
56	TOTAL COST	.....	.....	.....

\* Government Milk reduction payment

\*\* Government check-off expense included in this figure for 1985

\*\*\* COSR/CWT FED - PROTEIN/SALT/MINERAL (13.52) (13.56) (12.94)

TABLE 13 - 6310 - OTHER DAIRY REPLACEMENTS 1985

		AVERAGE OF 61 FARMS	12 FARMS HIGH IN RETURN ABOVE FEED	12 FARMS LOW IN RETURN ABOVE FEED
1	NUMBER OF HEAD	68.0	65.8	64.3
2	NET VALUE PRODUCED	262.29	PER HEAD 337.17	191.84
3	OTHER MISCELLANEOUS DAIRY INCOME			
4	TOTAL INCOME	\$ 262.29	337.17	191.84
5	POUNDS OF FEED FED			
6	CORN	938.6	575.0	1349.6
7	SMALL GRAIN	140.9	99.1	129.4
8	COMPLETE RATION	36.6	4.6	117.7
9	PROTEIN, SALT & MINERAL	155.1	82.8	242.8
10	HAY & DRY ROUGHAGE	7202.8	1904.3	3261.8
11	SILAGE	5633.0	4217.1	5982.4
11A	HAYLAGE	11.6		
12	MILK	74.0	10.3	193.3
13	FEED COSTS			
14	GRAINS	46.21	29.51	63.65
15	COMPLETE RATION	3.32	.44	4.88
16	PROTEIN/SALT/MINERAL	22.87	12.64	30.22
17	HAY, HAYLAGE & DRY ROUGHAGE	88.54	67.84	122.02
18	SILAGE	50.26	34.86	54.91
19	MILK	7.99	1.41	23.73
20	PASTURE	2.21	1.50	6.98
21	TOTAL FEED COSTS	221.40	148.20	306.39
22	RETURN OVER FEED COST	\$ 40.89	188.97	(-114.55)
23	OTHER DIRECT COSTS			
24	MISCELLANEOUS LIVESTOCK EXPENSE	12.03	10.93	17.82
25	VETERINARY EXPENSE	5.35	3.77	6.52
26	CUSTOM HAULING, GRINDING, MARKETING ETC.	3.09	2.83	4.04
27	SPECIAL HIRED LABOR	.03		.05
28	TOTAL OTHER DIRECT COSTS	\$ 20.50	17.53	28.43
29	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 20.39	171.44	(-142.98)
30	ALLOCATED COSTS			
31	POWER & MACHINERY COSTS	11.71	10.94	13.78
32	LIVESTOCK EQUIPMENT COSTS	15.67	10.57	16.41
33	BUILDING & FENCES	21.55	22.07	17.41
34	TOTAL ALLOCATED COSTS	\$ 48.93	43.58	47.60
35	RETURN OVER ALL LISTED COSTS	\$ (-28.54)	127.86	(-190.58)
36	SUPPLEMENTARY MANAGEMENT INFORMATION			
37	RETURN FOR \$100 FEED FED	118.47	227.50	62.61
38	PERCENT DEATH LOSS-TOTAL	7.9	9.5	9.6
39	PERCENT CALF DEATH LOSS	18.2	21.1	19.6
40	TOTAL LISTED COSTS PER HEAD	\$ 290.83	209.31	382.42
41	UTILITIES & OTHER GENERAL FARM EXPENSE	\$ 15.57	9.94	20.55
42	INTEREST ALLOCATION	.....	.....	.....
43	OTHER COSTS NOT LISTED	.....	.....	.....
44	TOTAL COST	.....	.....	.....

TABLE 13 - 6318A - OTHER DAIRY REPLACEMENTS &amp; FEEDER STOCK - 1985

		AVERAGE OF 78 FARMS	16 FARMS	16 FARMS
			HIGH IN RETURN ABOVE FEED	LOW IN RETURN ABOVE FEED
1	NUMBER OF HEAD	76.0	94.7	66.5
2	NET INCREASE IN VALUE	\$ 270.39	363.25	170.78
3	OTHER MISCELLANEOUS INCOME			
4	TOTAL INCOME	\$ 270.39	363.25	170.78
5	POUNDS OF FEED FED			
6	CORN	922.6	852.2	984.5
7	SMALL GRAIN	167.9	94.0	162.5
8	COMPLETE RATION	40.4	14.3	70.1
9	PROTEIN, SALT & MINERAL	213.2	212.3	290.0
10	HAY & DRY ROUGHAGE	2590.7	2540.9	2569.2
11	SILAGE	5186.6	6118.3	5920.1
11A	HAYLAGE	96.7	35.6	348.7
12	MILK	88.5	39.8	190.3
13	FEED COSTS			
14	GRAINS	47.04	40.71	49.13
15	COMPLETE RATION	5.92	3.99	7.67
16	PROTEIN/SALT/MINERAL	30.20	34.32	38.08
17	HAY, HAYLAGE & DRY ROUGHAGE	91.14	82.97	103.04
18	SILAGE	49.04	59.65	60.99
19	MILK	10.16	5.14	24.20
20	PASTURE	3.67	1.29	2.29
21	TOTAL FEED COSTS	\$ 237.17	228.07	285.40
22	RETURN OVER FEED COST	\$ 33.22	135.18	(-114.62)
23	OTHER DIRECT COSTS			
24	MISCELLANEOUS LIVESTOCK EXPENSE	11.33	12.66	10.90
25	VETERINARY EXPENSE	5.05	4.75	5.89
26	CUSTOM HAULING, GRINDING, MARKETING ETC.	3.14	4.97	2.42
27	SPECIAL HIRED LABOR	1.28	1.36	.26
28	TOTAL OTHER DIRECT COSTS	\$ 20.80	23.74	19.47
29	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 12.42	111.44	(-134.09)
30	ALLOCATED COSTS			
31	POWER & MACHINERY COSTS	11.33	10.90	11.29
32	LIVESTOCK EQUIPMENT COSTS	14.87	15.08	14.85
33	BUILDING & FENCES	15.83	16.62	13.61
34	TOTAL ALLOCATED COSTS	\$ 42.03	42.60	39.75
35	RETURN OVER ALL LISTED COSTS	\$ (-29.61)	68.84	(-173.84)
36	SUPPLEMENTARY MANAGEMENT INFORMATION			
37	RETURN FOR \$100 FEED FED	114.01	159.27	59.84
38	PERCENT DEATH LOSS-TOTAL	8.6	9.3	8.6
39	PERCENT CALF DEATH LOSS	18.0	19.0	18.4
40	TOTAL LISTED COSTS PER HEAD	\$ 300.00	294.41	344.62
41	UTILITIES & OTHER GENERAL FARM EXPENSE	\$ 14.66	13.32	17.26
42	INTEREST ALLOCATION	.....	.....	.....
43	OTHER COSTS NOT LISTED	.....	.....	.....
44	TOTAL COSTS	.....	.....	.....



TABLE 14 - ALL DAIRY &amp; REPLACEMENTS - 1985

		AVERAGE OF 136 FARMS	27 FARMS HIGH IN RETURN ABOVE FEED	27 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF COWS	55.4	57.3	51.6
		PER COW & REPLACEMENTS		
2	VALUE OF DAIRY PRODUCTS	\$ 1840.07	2064.83	1621.69
3	NET INCREASE IN VALUE	202.36	266.25	97.69
4	MISCELLANEOUS DAIRY INCOME *	37.87	68.32	23.39
5	TOTAL VALUE PRODUCED	\$ 2080.30	2399.40	1742.77
6	POUNDS OF FEED FED			
7	GRAINS	7023.7	7208.9	6845.3
8	COMPLETE RATION	108.5	44.0	107.8
9	PROTEIN, SALT, MINERALS INCLDG. MILK EQUIV.	1238.0	1302.9	1309.6
10	HAY & DRY ROUGHAGE	13749.0	10273.9	12474.0
11	SILAGE	16050.8	15308.1	14926.6
11A	HAYLAGE	427.0	800.2	501.7
12	FEED COSTS			
13	GRAINS	300.83	306.93	296.72
14	COMPLETE RATION	12.76	6.14	8.45
15	PROTEIN/SALT/MINERAL INCL. MILK	183.14	186.28	188.80
16	HAY, HAYLAGE & DRY ROUGHAGE	414.77	392.98	476.72
17	SILAGE	149.66	137.17	139.88
18	PASTURE COSTS	7.44	4.33	11.24
19	TOTAL FEED COSTS	\$ 1068.60	1033.83	1121.81
20	RETURN OVER FEED COST	\$ 1011.70	1365.57	620.96
21	OTHER DIRECT COSTS			
22	MISCELLANEOUS LIVESTOCK EXPENSE **	139.35	173.11	122.93
23	VETERINARY EXPENSE	48.68	57.42	52.15
24	CUSTOM HAULING, GRINDING, MARKETING ETC.	57.64	63.98	60.02
25	SPECIAL HIRED LABOR	4.64	.07	.68
26	TOTAL OTHER DIRECT COSTS	\$ 250.31	294.58	235.78
27	RETURN OVER FEED & OTHER DIRECT COSTS	\$ 761.39	1070.99	385.18
28	ALLOCATED COSTS			
29	POWER & MACHINERY COSTS	80.76	87.85	78.44
30	LIVESTOCK EQUIPMENT COSTS	108.06	129.93	87.39
31	BUILDING & FENCES	129.21	186.42	89.85
32	TOTAL ALLOCATED COSTS	\$ 318.03	404.20	255.68
33	RETURN OVER ALL LISTED COSTS	\$ 443.36	666.79	129.50
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$100 FEED FED	\$ 194.68	232.09	155.35
36	TOTAL LISTED COSTS PER COW	\$ 1636.94	1732.61	1613.27
37	UTILITIES & OTHER GENERAL FARM EXPENSE	\$ 108.46	92.53	116.93
38	INTEREST ALLOCATION	.....	.....	.....
39	OTHER COSTS NOT LISTED	.....	.....	.....
40	TOTAL COST	.....	.....	.....

\* Government Milk reduction program payment

\*\* Government Check-off expense included in this figure in 1985

TABLE 15A - 6101 BEEF BREEDING- 1985

		AVERAGE OF 27 FARMS	13 FARMS HIGH IN RETURN ABOVE FEED	13 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF BEEF COWS	37.3	35.1	34.3
2	AVERAGE NUMBER OF OTHER BEEF ANIMALS & BULLS	27.3	28.3	22.0
3	POUNDS OF BEEF PRODUCED	20711	23017	15820
			PER COW	
4	NET VALUE PRODUCED	\$ 320.11	414.79	239.80
5	OTHER MISCELLANEOUS BEEF INCOME	.16	.34	
6	TOTAL VALUE PRODUCED	\$ 320.27	415.13	239.80
7	POUNDS OF FEED FED			
8	GRAINS	428.1	656.8	198.8
9	PROTEIN, SALT & MINERAL	100.9	144.8	70.3
10	LEGUME HAY	4280.6	4566.7	4994.8
11	OTHER HAY & DRY ROUGHAGE	981.0	517.2	
12	SILAGE	4802.3	7555.1	3115.0
12A	HAYLAGE			
13	FEED COSTS			
14	GRAINS	18.55	28.52	8.40
15	PROTEIN/SALT/MINERAL	14.50	18.55	9.53
16	LEGUME HAY/HAYLAGE	146.81	145.30	182.89
17	OTHER HAY & DRY ROUGHAGE	21.53	3.25	
18	SILAGE	42.55	67.89	26.65
19	PASTURE	43.54	27.24	67.96
20	TOTAL FEED COSTS	\$ 287.48	290.75	295.43
21	RETURN OVER FEED COST	\$ 32.79	124.38	(-55.63)
22	OTHER DIRECT COSTS			
23	MISCELLANEOUS LIVESTOCK EXPENSE	23.11	46.98	4.11
24	VETERINARY EXPENSE	11.96	15.90	7.78
25	CUSTOM HAULING, GRINDING, MARKETING ETC.	3.46	3.39	3.38
26	SPECIAL HIRED LABOR	.27	.40	.17
27	TOTAL OTHER DIRECT COSTS	\$ 38.80	66.67	15.44
28	RETURN OVER FEED & OTHER DIRECT COSTS	(-6.01)	57.71	(-71.07)
29	ALLOCATED COSTS			
30	POWER & MACHINERY COSTS	28.00	24.76	29.58
31	LIVESTOCK EQUIPMENT COSTS	31.76	25.85	39.51
32	BUILDING & FENCES	51.17	36.10	66.18
33	TOTAL ALLOCATED COSTS	\$ 110.93	86.71	135.27
34	RETURN OVER ALL LISTED COSTS	\$ (-116.94)	(-29.00)	(-206.34)
35	SUPPLEMENTARY MANAGEMENT INFORMATION			
36	RETURN FOR \$100 FEED FED	111.41	142.78	81.17
37	PRICE PER CWT SOLD	53.15	63.81	42.63
38	PRICE PER CWT CALVES SOLD OR TRANSFERRED	60.96	59.87	61.36
39	AVERAGE WEIGHT PER HEAD SOLD	813.8	973.8	831.2
40	AVERAGE WEIGHT PER CALF SOLD OR TRANSFERRED	481.6	468.5	474.8
41	PERCENT DEATH LOSS	3.1	3.2	2.2
42	PERCENT CALF CROP	100.0	97.4	103.0
42A	PERCENT CALF DEATH LOSS	5.1	5.3	5.9
43	TOTAL LISTED COSTS PER COW	\$ 437.21	444.13	446.14
44	UTILITIES & OTHER GENERAL FARM EXPENSE	14.38	6.17	23.87
45	INTEREST ALLOCATION	.....	.....	.....
46	OTHER COSTS NOT LISTED	.....	.....	.....
47	TOTAL COSTS	.....	.....	.....

TABLE 15B - BEEF FEEDERS ALL FARMS

		AVERAGE OF 56 FARMS	11 FARMS HIGH IN RETURN ABOVE FEED	11 FARMS LOW IN RETURN ABOVE FEED
1	AVERAGE NUMBER OF BEEF FEEDERS	43.6	37.3	29.8
2	POUNDS OF BEEF PRODUCED	28113	23438	17451
			PER HUNDRED WEIGHT	
3	NET VALUE PRODUCED	\$ 45.97	60.02	39.12
4	OTHER MISCELLANEOUS BEEF INCOME			
5	TOTAL VALUE PRODUCED	\$ 45.97	60.02	39.12
6	POUNDS OF FEED FED			
7	GRAINS	600.7	533.3	796.9
8	PROTEIN, SALT & MINERAL	50.1	64.0	55.8
9	LEGUME HAY	301.0	151.2	593.5
10	OTHER HAY & DRY ROUGHAGE	12.6	23.3	
11	SILAGE	694.2	453.0	1250.3
11A	HAYLAGE			
12	FEED COSTS			
13	GRAINS	25.76	22.73	35.94
14	PROTEIN/SALT/MINERAL	5.53	6.75	6.54
15	LEGUME HAY AND HAYLAGE	10.63	5.61	20.76
16	OTHER HAY & DRY ROUGHAGE	.24	.21	
17	SILAGE	6.29	4.07	11.25
18	PASTURE	.22	.61	
19	TOTAL FEED COSTS	\$ 48.67	39.98	74.49
20	RETURN OVER FEED COST	\$ (-2.70)	20.04	(-35.37)
21	OTHER DIRECT COSTS			
22	MISCELLANEOUS LIVESTOCK EXPENSE	.79	.52	1.09
23	VETERINARY EXPENSE	.90	1.92	.87
24	CUSTOM HAULING, GRINDING, MARKETING ETC.	1.14	1.35	1.18
25	SPECIAL HIRED LABOR	.05		
26	TOTAL OTHER DIRECT COSTS	\$ 2.88	3.79	3.14
27	RETURN OVER FEED & OTHER DIRECT COSTS	\$ (-5.58)	16.25	(-38.51)
28	ALLOCATED COSTS			
29	POWER & MACHINERY COSTS	2.37	1.43	1.91
30	LIVESTOCK EQUIPMENT COSTS	3.21	1.53	2.48
31	BUILDING & FENCES	4.41	2.69	3.30
32	TOTAL ALLOCATED COSTS	\$ 9.99	5.65	7.69
33	RETURN OVER ALL LISTED COSTS	\$ (-15.57)	10.60	(-46.20)
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$100 FEED FED	94.45	150.11	52.51
36	PRICE PER CWT SOLD	53.89	55.89	51.52
37	AVERAGE WEIGHT PER HEAD SOLD	1062.9	908.6	1001.6
38	PRICE PER CWT BOUGHT	57.27	55.19	51.40
39	AVERAGE WEIGHT/HEAD BOUGHT	501.5	501.4	628.7
40	NUMBER OF HEAD BOUGHT	30	46	21
41	PERCENT DEATH LOSS	2.0	2.0	2.6
42	EFFECTIVE DAILY GAIN-LBS/HEAD/DAY	1.77	1.72	1.60
43	TOTAL LISTED COST PER CWT PRODUCED	\$ 61.54	49.42	85.32
44	UTILITIES & OTHER GENERAL FARM EXPENSE	1.32	.93	1.46
45	INTEREST ALLOCATION			
46	OTHER COSTS NOT LISTED			
47	TOTAL COSTS			

TABLE 15B - BEEF FEEDERS - 1985

	6140	6141	6142
	BEEF FEEDERS	BEEF FEEDERS	BEEF FEEDERS
	IN LOT UNDER	IN LOT BETWEEN	IN LOT OVER
	500 lbs	500-700 lbs	700 LBS
	AVERAGE OF	AVERAGE OF	AVERAGE OF
	35 FARMS	12 FARMS	6 FARMS
1 AVERAGE NUMBER OF BEEF FEEDERS	36.8	58.5	48.7
2 POUNDS OF BEEF PRODUCED	24383	36670	29660
	PER HUNDRED WEIGHT		
3 NET INCREASE IN VALUE OF ANIMALS	\$ 46.00	47.42	44.52
4 OTHER MISCELLANEOUS BEEF INCOME			
5 TOTAL VALUE PRODUCED	\$ 46.00	47.42	44.52
6 POUNDS OF FEED FED			
7 GRAINS	620.0	609.7	514.2
8 PROTEIN, SALT & MINERAL	50.7	44.7	71.3
9 LEGUME HAY	274.4	308.9	338.7
10 OTHER HAY & DRY ROUGHAGE	18.8	4.1	
11 SILAGE	472.9	961.5	904.7
11A HAYLAGE			
12 FEED COSTS			
13 GRAIN	26.47	26.35	22.08
14 PROTEIN/SALT/MINERAL	6.17	3.59	7.87
15 LEGUME HAY/HAYLAGE	9.80	10.70	11.38
16 OTHER HAY & DRY ROUGHAGE	.42	.02	
17 SILAGE	4.33	8.65	8.14
18 PASTURE	.34	.11	
19 TOTAL FEED COSTS	\$ 47.53	49.42	49.47
20 RETURN OVER FEED COST	\$ (-1.53)	(-2.00)	(-4.95)
21 OTHER DIRECT COSTS			
22 MISCELLANEOUS LIVESTOCK EXPENSE	.82	1.06	.16
23 VETERINARY EXPENSE	.87	1.26	.30
24 CUSTOM HAULING, GRINDING, MARKETING ETC.	.89	1.42	2.26
25 SPECIAL HIRED LABOR	.09	.02	
26 TOTAL OTHER DIRECT COSTS	\$ 2.67	3.76	2.72
27 RETURN OVER FEED & OTHER DIRECT COSTS	\$ (-4.20)	(-5.76)	(-7.67)
28 ALLOCATED COSTS			
29 POWER & MACHINERY COSTS	2.88	1.27	.91
30 LIVESTOCK EQUIPMENT COSTS	3.35	2.71	1.48
31 BUILDING & FENCES	4.65	2.88	3.07
32 TOTAL ALLOCATED COSTS	\$ 10.88	6.86	5.46
33 RETURN OVER ALL LISTED COSTS	\$ (-15.08)	(-12.62)	(-13.13)
34 SUPPLEMENTARY MANAGEMENT INFORMATION			
35 RETURN FOR \$100 FEED FED	\$ 96.79	95.96	90.00
36 PRICE PER CWT SOLD	54.61	53.39	52.63
37 AVERAGE WEIGHT PER HEAD SOLD	1085.8	1000.0	1243.1
38 PRICE PER CWT BOUGHT	63.71	52.54	58.99
39 AVERAGE WEIGHT/HEAD BOUGHT	374.2	533.2	571.2
40 NUMBER OF HEAD BOUGHT	15	58	68
41 PERCENT DEATH LOSS	1.2	1.4	.8
42 EFFECTIVE DAILY GAIN-LBS/HEAD/DAY	1.82	1.72	1.67
43 TOTAL LISTED COST PER CWT PRODUCED	\$ 61.08	60.04	57.65
44 UTILITIES & OTHER GENERAL FARM EXPENSE	1.37	1.28	1.15
45 INTEREST ALLOCATION	....	....	....
46 OTHER COSTS NOT LISTED	....	....	....
47 TOTAL COSTS	....	....	....

TABLE 16A - 6670 SHEEP, FARM FLOCK AND FEEDER LAMBS -1985

		16A - 6670	6570A
		FARM FLOCK	FEEDER LAMB
		AVERAGE	AVERAGE
		OF 7	OF 2
		FARMS	FARMS
1	AVERAGE NUMBER OF EWES OR LAMBS (EWES)	54.2	(LAMBS) 29.6
2	POUNDS OF LAMB & MUTTON PRODUCED (LAMB & MUTTON)	6452	(LAMB) 7556
3	POUNDS OF WOOL PRODUCED	566	183
		PER EWE	PER CWT
4	VALUE OF PRODUCE		
5	WOOL \$	9.89	1.10
6	NET INCREASE IN VALUE OF ANIMALS	85.02	62.44
7	OTHER MISCELLANEOUS SHEEP INCOME	.50	
8	TOTAL VALUE PRODUCED \$	95.41	63.54
9	POUNDS OF FEED FED		
10	GRAINS	713.5	815.6
11	PROTEIN, SALT & MINERAL	101.1	64.7
12	LEGUME HAY	1134.4	198.5
13	OTHER HAY & DRY ROUGHAGE	7.9	
14	SILAGE		
14A	HAYLAGE		
15	FEED COSTS		
16	GRAINS	34.89	39.64
17	PROTEIN/SALT/MINERAL	7.77	8.54
18	LEGUME HAY AND HAYLAGE	40.22	7.28
19	OTHER HAY & DRY ROUGHAGE	.06	
20	SILAGE		
21	PASTURE	3.27	
22	TOTAL FEED COSTS \$	86.21	55.46
23	RETURN OVER FEED COST \$	9.20	8.08
24	OTHER DIRECT COSTS		
25	MISCELLANEOUS LIVESTOCK EXPENSE	4.24	1.59
26	VETERINARY EXPENSE	3.19	2.28
27	CUSTOM HAULING, GRINDING, MARKETING ETC.	4.37	1.63
28	SPECIAL HIRED LABOR		
29	TOTAL OTHER DIRECT COSTS \$	11.80	5.50
30	RETURN OVER FEED & OTHER DIRECT COST \$	(-2.60)	2.58
31	ALLOCATED COSTS		
32	POWER & MACHINERY COSTS	24.66	15.03
33	LIVESTOCK EQUIPMENT COSTS	17.83	3.33
34	BUILDING & FENCES	31.03	9.49
35	TOTAL ALLOCATED COSTS \$	73.52	27.85
36	RETURN OVER ALL LISTED COSTS \$	(-76.12)	(-25.27)
37	SUPPLEMENTARY MANAGEMENT INFORMATION		
38	RETURN FOR \$100 FEED FED	110.66	114.55
39	PRICE PER CWT LAMB & MUTTON SOLD	63.79	....
40	PRICE PER CWT LAMB SOLD OR TRANSFERRED	69.22	64.30
41	AVERAGE WEIGHT/LAMBS SOLD OR TRANSFERRED	109.6	115.4
42	POUNDS OF WOOL PER SHEEP SHEARED	10.1	1.3
43	NUMBER OF EWES KEPT FOR LAMBING	51	...
44	PERCENT LAMB CROP	154.9	...
45	PERCENT DEATH LOSS	14.8	...
45A	PERCENT LAMB DEATH LOSS	19.0	5.5
46	TOTAL LISTED COST PER EWE OR CWT \$ (EWE)	171.53	(CWT) 88.81
47	UTILITIES & OTHER GENERAL FARM EXPENSE	3.71	1.09
48	INTEREST ALLOCATION	....	....
49	OTHER COSTS NOT LISTED	....	....
50	TOTAL COSTS	....	....

TABLE 40 9001 CUSTOM WORK ENTERPRISE

		AVERAGE OF 11 FARMS
1	INCOME	\$
2	CASH INCOME	\$ 19278
3	NON-CASH INCOME	
4	TOTAL INCOME	19278
5	EXPENSES	
6	CASH OPERATING EXPENSE	
7	GAS, OIL & GREASE	1180
8	REPAIRS	1668
9	SUPPLIES	298
10	LABOR HIRED	
11	TOTAL LISTED CASH OPERATING EXPENSE	\$ 3146
12	RETURN OVER CASH OPERATING EXPENSE	16133
13	MACHINERY & EQUIPMENT OWNERSHIP COSTS	
14	NET DECREASES OWNERSHIP	1646
15	INTEREST ON MACHINERY & EQUIP INVESTMENT (6 PERCENT)	669
16	TOTAL LISTED OWNERSHIP COSTS	\$ 2314
17	TOTAL LISTED OPERATING & OWNERSHIP COSTS	5460
18	RETURN OVER LISTED COSTS	13818
19	OTHER POSSIBLE COSTS NOT LISTED ABOVE	
20	UTILITIES & GENERAL FARM EXPENSE	3710
21	INTEREST ON OPERATING CAPITAL	.....
22	OTHER COSTS NOT LISTED	.....
23	TOTAL OTHER POSSIBLE COSTS	\$ ..... .....
24	RETURN OVER ALL COSTS	\$
25	SUPPLEMENTARY MANAGEMENT INFORMATION	
26	DAYS WORKED BY OPERATOR(S) & FAMILY	121
27	DAYS WORKED BY HIRED LABOR	9
28	RETURN OVER LISTED COST?OPERATOR & FAMILY LABOR?DAY	\$ 168
29	WORK UNITS ASSIGNED TO THIS ENTERPRISE	130

## SUMMARY OF SELECTED ITEMS OF INFORMATION BY YEARS

	1981	1982	1983	1984	1985
<u>TABLE 1</u>					
TILLABLE ACRES	321	336	349	365	395
TOTAL FARM CAPITAL BEG INVEN.	494,807	508,538	537,268	552,516	566,701
TOTAL FARM CAPITAL ENDING INV	511,575	519,258	536,651	551,746	555,347
INCREASE IN INVENTORY	16,768	10,720	(-617)	(-770)	(-11354)

<u>TABLE 3</u>					
TOTAL RETURNS & NET INCREASES	97,923	112,226	120,364	110,297	117,134
% OF TOTAL RETURNS FROM FEE FED TO LIVESTOCK	37%	53%	28%	40%	39%
% OF TOTAL RETURNS FROM CROP, SEED & FEED	60%	44%	68%	57%	57%
% OF TOTAL RETURN FROM MISC.	3%	3%	4%	3%	4%
TOTAL EXP. & NET DECR	92,564	99,924	101,649	103,103	105,034
RETURN TO LABOR & MG	5,359	12,302	18,715	7,193	12,100

<u>TABLE 4</u>					
TOTAL HOUSEHOLD & PERSONAL	23,241	21,244	24,158	21,316	21,731

<u>TABLE 5</u>					
NET WORTH END OF YEAR	155,334	146,725	159,054	123,724	140,867
NET WORTH BEG OF YEAR	163,847	149,945	154,003	132,933	146,883
INCREASE IN NET WORTH	(-8,512)	(-3,220)	5,050	(-8,209)	(-6,016)

<u>TABLE 6</u>					
RETURN TO CAP. & FAMILY LABOR	8,383	11,692	18,668	6,004	10,165

DAIRY

AVERAGE NUMBER OF COWS	49.2	53.0	53.3	51.4	55.4
AVE LBS OF MILK PER COW LBS	13,655	13,574	14,106	13,994	14,695
AVE PRICE RECEIVED PER CWT \$	13.28	13.15	12.82	13.13	12.53
FEED COST PER COW \$	839.79	770.31	861.07	818.03	770.86
FEED COST PER CWT MILK	6.15	5.67	6.10	5.85	5.25
RETURN PER \$100 FEED FED	205.57	213.95	191.61	212.99	224.97
RETURN OVER ALL LISTED COSTS\$	460.56	434.17	313.76	395.60	479.88

SWINE (COMPLETE HOGS)

LBS OF FEED PER CWT GAIN, LBS	417.0	431.9	409.6	401.8	403.8
FEED COST PER CWT GAIN \$	29.38	26.32	30.31	29.38	24.49
RETURN PER \$100 FEED FED \$	144.94	227.22	143.99	164.11	175.71
PRICE PER CWT OF FEED \$	7.04	6.08	7.38	7.30	6.06
PRICE RECEIVED PER CWT PORK \$	43.92	55.10	47.04	48.44	44.44
RETURN OVER ALL LISTED COSTS\$	5.27	24.48	4.78	10.59	10.95

BEEF BREEDERS

AVERAGE NUMBER OF BEEF COWS	41.2	33.9	34.1	37.1	37.3
FEED COST PER COW \$	266.14	298.35	311.99	272.49	287.48
RETURN PER \$100 FEED FED \$	108.58	93.64	86.58	131.65	111.41
RETURN OVER ALL LISTED COSTS\$	(-98.72)	(-163.18)	(-204.14)	(-42.11)	(-116.94)

FEEDER CATTLE

AVERAGE NO. BEEF FEEDERS	53.7	49.5	53.6	48.6	43.6
FEED COST PER 100 LBS GAIN \$	56.59	49.26	53.19	64.50	48.67
RETURN PER \$100 FEED FED \$	84.60	125.68	113.48	100.34	94.45
PRICE PER CWT SOLD \$	59.95	60.96	58.39	60.12	53.89
PRICE PER CWT BOUGHT \$	62.73	59.90	57.77	58.80	57.27
RETURN OVER ALL LISTED COSTS\$	(-20.63)	(-4.73)	(-7.03)	(-13.44)	(-15.57)

	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>
<u>SHEEP FLOCK</u>					
AVERAGE NUMBER OF HEAD	36.4	42.2	37.4	45.5	54.2
FEED COST PER EWE \$	64.42	65.43	67.14	82.65	86.21
RETURN PER \$100 FEED FED \$	93.26	111.01	86.14	102.63	110.66
PRICE PER CWT SOLD (LAMBS) \$	52.86	53.75	52.96	65.19	69.22
PER CENT LAMB CROP %	130.6	145.7	--	154.2	154.9
RETURN OVER ALL LISTED COSTS\$	(-105.25)	(-33.47)	(-81.50)	(-66.42)	(-76.12)
<u>WORK UNITS</u>					
CROPS W.U.	166.4	170.51	151.21	183.26	197.95
LIVESTOCK	339.46	359.76	352.52	356.56	365.61
OTHER WORK UNITS	10.90	13.05	12.45	16.77	21.53
TOTAL WORK UNITS	516.76	543.32	516.19	556.59	585.09
WORK UNITS PER WORKER	302	299	307	333	350
<u>EXPENSE PER WORK UNIT</u>					
TRACTOR & CROP MACH EXPENSE	36.80	38.10	37.98	35.13	35.05
ELECTRICITY (FARM SHARE)	4.77	5.45	5.77	5.40	5.58
AUTO & TRUCKS (FARM SHARE)	9.70	9.39	9.80	8.83	8.86
LIVESTOCK EQUIPMENT	8.03	8.50	9.15	8.79	8.19
BUILDINGS, FENCES & TILE	16.14	17.64	19.15	17.00	17.07
<u>TRACTOR, CROP MACHINERY EXPENSE</u>					
PER CROP ACRE	59.06	61.28	55.87	53.25	51.45
<u>YIELDS PER ACRE</u>					
OATS, BUSHEL	71.2	58.1	53.3	70.5	72.1
CORN FOR GRAIN, BUSHEL	131.9	112.0	100.9	122.7	117.9
CORN SILAGE, TONS	18.9	17.1	14.4	17.5	15.7
SOYBEANS, BUSHEL	36.5	34.2	35.2	34.3	30.9
ALFALFA HAY, TONS	3.8	3.7	3.7	4.1	3.8
<u>RETURN OVER LISTED COSTS PER ACRE</u>					
OATS	9.74	(-42.33)	(-41.68)	(-0.64)	(-25.37)
CORN FOR GRAIN	22.17	(-47.82)	44.57	49.95	45.15
SOYBEANS	33.20	(-26.80)	86.39	2.71	(-31.98)
CORN SILAGE	116.40	144.70	62.82	96.26	45.78
ALFALFA HAY	104.81	87.87	90.59	68.29	104.40



### SETTING GOALS

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

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

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

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

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

WHAT DOES YOUR FAMILY WANT?Name Charles Thatcher Family Date 2-15-86Address Anywhere, Minnesota

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

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

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

## Summary by Years

### Austin Area

#### Information From Table 6B, Annual Farm Management Analysis Report

	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>
Family Size	5	4	4	4	4	4	4	4	4
Farm Size	339.0	296.6	309.4	309.7	320.9	336.1	349.1	365.1	395.0
To Other Farmers for Livestock and Custom Work	\$ 11,377	14,741	16,120	17,438	14,089	16,369	14,215	13,399	13,233
To the Agri-Business Community For Fertilizers, Chemicals, Seeds, Feeds, Repairs and Fuel General Farm Expense	41,490	41,995	49,139	58,755	68,515	70,009	69,509	75,390	74,816
For Extra Labor	2,358	2,704	2,996	3,302	3,693	4,416	4,117	3,771	4,500
For Utilities (Electricity & Telephone)	1,332	1,501	1,818	2,356	2,593	3,092	3,216	3,171	3,437
Support of Local Government (Property Tax)	1,703	1,547	1,909	1,969	1,836	2,690	2,953	3,093	2,672
For Use of Other Peoples Capital (Interest and Cash Rent)	15,040	15,306	18,467	25,440	31,978	36,111	38,476	38,855	39,581
Farm Equipment Dealers (Power & Machinery)	13,759	16,561	20,459	16,692	15,584	11,910	12,671	10,385	8,853
Total Farm Operating Purchases	105,187	94,355	110,908	125,952	138,288	144,594	145,157	148,063	147,092
Real Estate Purchase & Improvement	18,128	18,584	38,033	22,975	19,808	12,324	12,885	9,169	5,672
Household & Personal Expenses	<u>16,316</u>	<u>17,595</u>	<u>20,265</u>	<u>18,891</u>	<u>22,466</u>	<u>21,244</u>	<u>24,158</u>	<u>21,316</u>	<u>21,731</u>
Total Money Spent in Community & Service Area by One Average Farmer	\$139,631	\$130,534	\$169,206	\$167,818	\$180,562	\$178,162	\$182,200	\$178,549	\$174,495

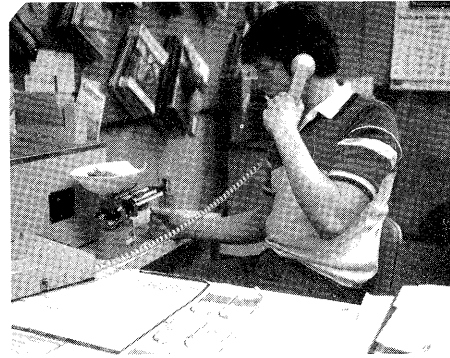
# Full Time Vo-Tech Training Programs for Farming and Agri-Business in Southeastern Minnesota

## Austin ATI

507-433-0617

Agri-Business

21 Months



Jerome Migler  
Ron Van Nurdén



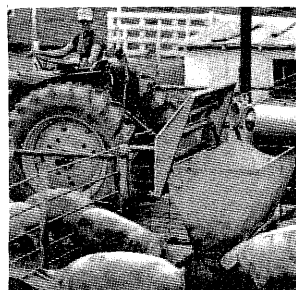
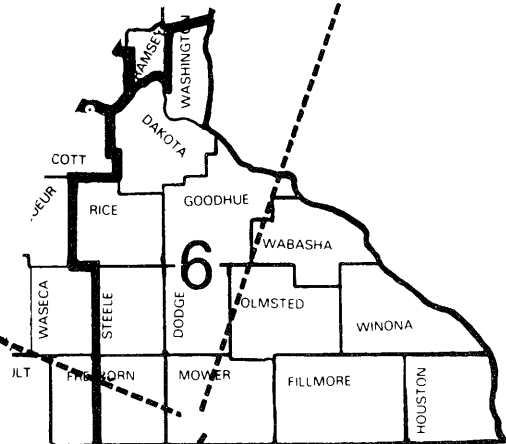
## Austin ATI

507-433-0617

Farm Operation and Management

19 months

Ron Van Nurdén  
Jerome Migler



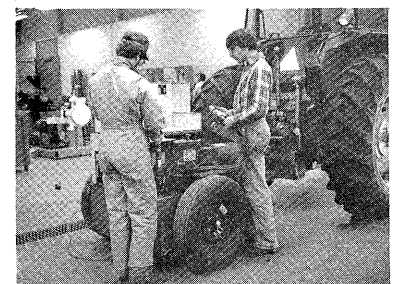
## Austin ATI

507-433-0608

**Ag/Industrial Diesel Technicians**

18 Months

Charles Uthke  
John Drees



# ADULT FARM BUSINESS MANAGEMENT PROGRAMS

## FARIBAULT AVTI

Instructors -  
Kenneth Stassen  
Doug Wertish

## OWATONNA HIGH SCHOOL

Instructor -  
Vic Richardson

## BLOOMING PRAIRIE HIGH SCHOOL

Instructors -  
Eugene Francis  
Howard Kittleson \*

## HAYFIELD HIGH SCHOOL

Instructors -  
Curtis Berg  
Glenn Hahn \*

## ALBERT LEA AVTI

Instructors -  
Norman Fredin  
Wayne Busch - Sheep Mgmt

## AUSTIN TI

Instructor -  
Ron Hayes  
Area Coordinator  
Don Walker

## SOUTHLAND HIGH SCHOOL

Instructors -  
Dwain Vangsness (Adams)  
Gary Thome

## LEROY OSTRANDER HIGH SCHOOL

Instructor -  
Wayne Pike (Leroy)

## SPRING VALLEY HIGH SCHOOL

Instructor -  
Jim Erredge

## DAKOTA COUNTY AVTI

Instructor

## KENYON HIGH SCHOOL

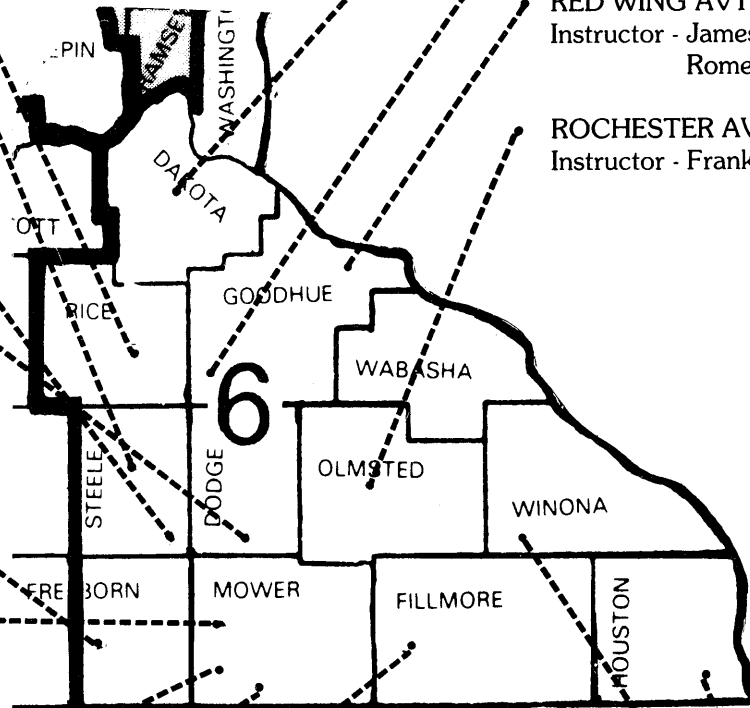
Instructor - Jerry Bartel

## RED WING AVTI

Instructor - James Kelm  
Romeo Cyr

## ROCHESTER AVTI

Instructor - Frank Quam



## LEWISTON HIGH SCHOOL

Instructor - Loel Gorden

## SPRING GROVE HIGH SCHOOL

Instructor - Brad Harguth\*

\*Part Time Instructor