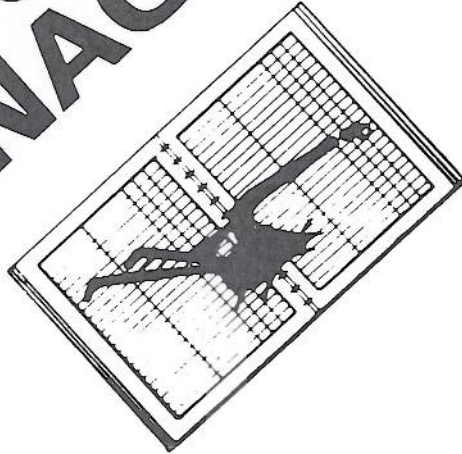


FARM BUSINESS MANAGEMENT



1985

Education Program Annual Report

Willmar Area Central Minnesota

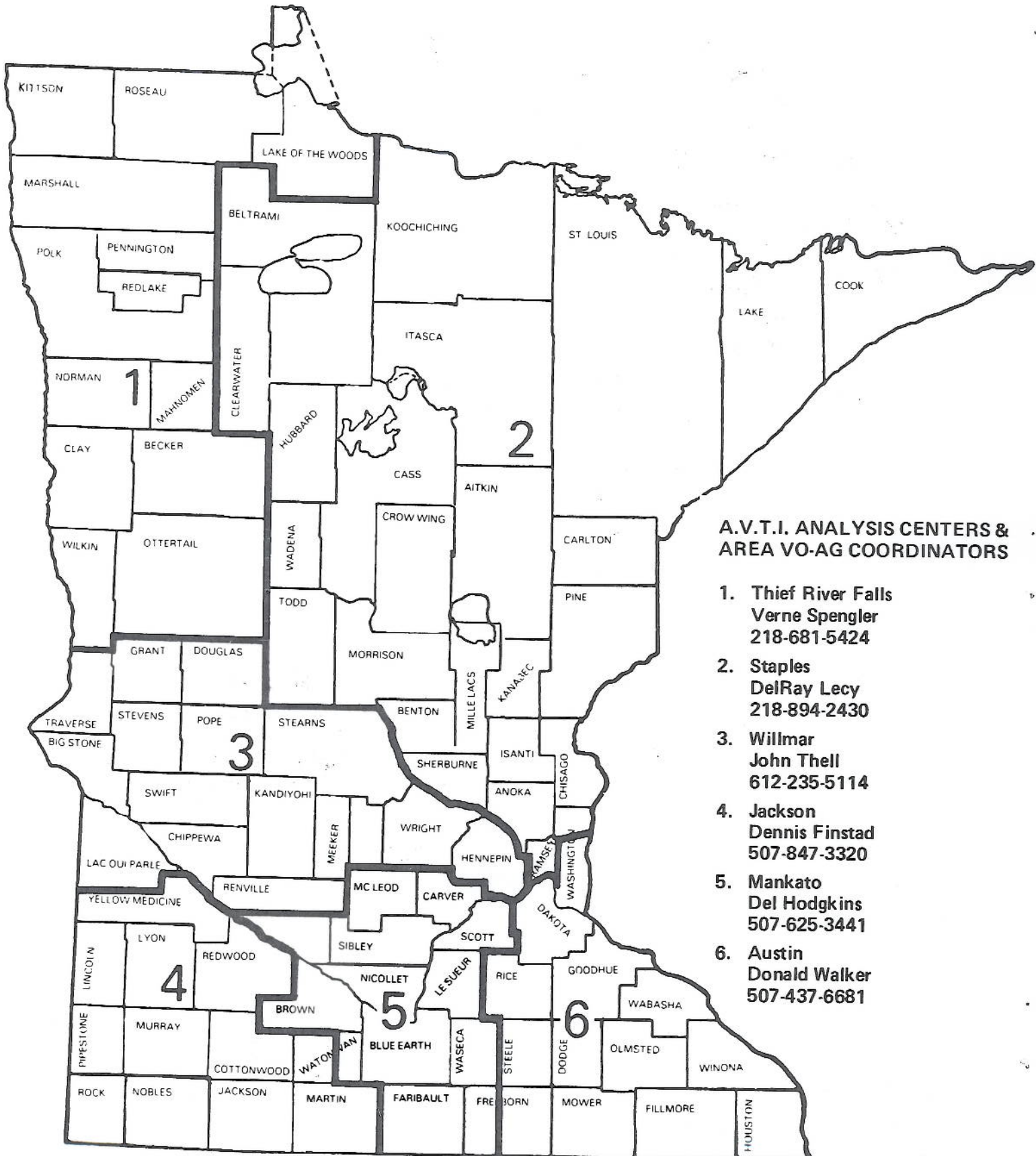
April 1986

**Cooperating Agencies
Minn. State Board of
Vocational-Technical Education**

Willmar Area Vocational-Technical Institute

**A VOCATIONAL
EDUCATION
PROGRAM**

VO-AG FARM MANAGEMENT AREAS



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1985 REPORT OF THE VOCATIONAL AGRICULTURE
FARM MANAGEMENT EDUCATION PROGRAM
CENTRAL MINNESOTA

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TABLE OF CONTENTS

<u>TABLES AND DATA</u>	<u>PAGE</u>
Introduction	1-2
Summary of Inventories	3-4
Whole Farm Summary Cash Receipts	5
Whole Farm Summary Cash Expenses	6
Enterprise Statement	7
Household Expense	8
Explanation of Ratios in Table 5	9
Statement of Financial Position-Operator	10-11
Operators Share of Cash Receipts	12
Operators Share of Cash Expenses	13
Explanation of Work and Animal Units	14
Explanation of Management Efficiency Factors-Table 8	15
Measures of Farm Organization-Management Efficiency	16
Thermometer Chart-Management Efficiency	17
Crop Analysis and Crop Rank Explanation	18
Crop Data for Major Crops - Table 9	19
Table 10 - Individual Crop Analysis:	
Barley	20
Oats	21
Rye	22
Wheat Spring	23
Beans, Navy	24
Canning Corn	25
Corn, Grain	26
Soybeans	27
Sugarbeets	28
Canning Peas	29
Alfalfa Hay	30
Legume:legume-Grass Silage	31
Corn Silage	32
Irrigated Crops- Corn, Grain	33
Soybeans	34
Alfalfa Hay	35
Corn Silage	36
Costs and Returns from Livestock-Explanation	37
Hogs, Farrow to Finish	38
Hogs, Finishing operation	39
Hogs, Weaning Pig Production	40
Dairy Cows	41
Other Dairy-Youngstock	42
All Dairy, Dairy-Youngstock Combined	43
Dairy Cows, Government Program	44
Beef Breeding Cow Herd	45
Beef Feeders-Feedlot	46
Sheep , Farm Commercial	47
Summaary of Miscellaneous Items for 5 Year Period	48
How ane Where the Average Farm Family Spent Their Money	49
Setting Farm and Family Goals - Your worksheet	50

INTRODUCTION

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

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

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

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

Most programs organize their course around the same central themes. They are;

- Year 1 - Farm business records and accounts.
- Year 2 - Farm business analysis and evaluation.
- Year 3 - Farm business organization.
- Year 4 - Farm reorganization and enterprise efficiency.

Like most education programs, enrollees benefit from the instruction in relation to how much effort they put into study. There has been some research studies that show some exciting, positive, results for some members of Farm Business Management Classes. Some farmers have benefitted more, some less, depending upon how seriously they studied the results of their business analysis and the kind of decisions they made as a result of their study.

The summary of farm records for Central Minnesota (Willmar Center) 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 farm business.

The analysis of the records and preparation of this report is done under the direction of John Thell, Area Agriculture Program Coordinator, at the Willmar Area Vocational Technical Institute. Directing in a supervisory capacity is Ronald Erpelding, AVTI Director, Lowell Melbye, Sup't. of schools, State Board for Vocational-Technical Education, and Dr. Edgar Persons, Head, Agriculture Education Division, University of Minnesota. Clerical work was done by Joyce Jacobson and Celeste Thell. Data processing was done by Specialized Data System, Inc., Madison, Wisconsin.

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

<u>SCHOOL</u>	<u>INSTRUCTOR(S)</u>
Appleton	Bruce White
Alexandria	Jerry Kalinowski
Benson	Richard Bonde
Buffalo (Wright Co. V.C.)	Stan Van Der Kooi
Cold Spring ROCORI	Dave Acheson
Dawson-Boyd	Curt Schoephoerster
Elbow Lake	Jeff Demmer
Glenwood	Ronald Nelsen
Hoffman	Chuck Ennen
Litchfield	Larry Oraskovich
Madison	Ralph Butterfield
Melrose	Mike Foley
Montevideo	Mike Warner
	Tim Rademacher
Olivia-Danube-B. Island	Roland Bjorklund
Ortonville	Tim Holtquist
Paynesville-Belgrade	Wallace Payne
St. Cloud AVTI	Dennis Lehto
	Howard Pennertz
Willmar AVTI	Dale Steussy
	Dennis Goehring
Willmar AVTI Prod. Ag.	Floyd Boeder

TABLE 1 - FARM INVENTORIES - 1985 - AVERAGE FOR ALL FARMS

ITEMS		AVERAGE OF 380 FARMS	
1	SIZE OF FARM - TOTAL ACRES	460.8	
2	TILLABLE ACRES	407.2	
3	WORK UNITS - CROPS	201.19	
4	LIVESTOCK	262.34	
5	OTHER	34.77	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	498.30	
7	NUMBER OF WORKERS	1.43	
8	FARM CAPITAL INVESTED / WORKER	\$ 333563	
8A	FARM CAPITAL INVESTED / WORK UNIT	\$ 1071	
9	PRODUCTIVE LIVESTOCK		
		<u>JAN 1</u>	<u>DEC 31</u>
10	DAIRY COWS	17351	17742
11	OTHER DAIRY CATTLE	10789	10480
12	BEEF BREEDING CATTLE	1599	1395
13	BEEF FEEDER CATTLE	7379	4091
14	HOGS	9358	8186
15	SHEEP (INCLUDING FEEDERS)	60	47
16	POULTRY - ALL TYPES		
17	OTHER LIVESTOCK		
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 46536	40941
19	CROP, SEED, FEED & SUPPLIES	\$ 42247	44351
20	POWER, MACHINERY & EQUIPMENT		
21	TRUCK AND AUTO (FARM SHARE)	3305	2898
22	POWER AND MACHINERY	36338	31445
23	IRRIGATION EQUIPMENT	1202	1084
24	CUSTOM WORK EQUIPMENT	9	20
25	LIVESTOCK EQUIPMENT	8414	7462
26	TOTAL POWER, MACHINERY & EQUIP.	\$ 49268	42908
27	BARE LAND	297689	297120
28	BUILDINGS, FENCES ETC.	49318	45946
29	TOTAL FARM CAPITAL	\$ 485059	472266
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL	\$	(-12793)

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

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

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

ITEMS	76 HIGH PROFIT FARMS		76 LOW PROFIT FARMS	
1 SIZE OF FARM - TOTAL ACRES		666.1		546.5
2 TILLABLE ACRES		609.7		481.0
3 WORK UNITS - -CROPS		318.34		228.01
4 LIVESTOCK		258.09		219.38
5 OTHER		39.18		32.41
6 TOTAL SIZE OF BUSINESS IN WORK UNITS		615.61		479.80
7 NUMBER OF WORKERS		1.60		1.40
8 FARM CAPITAL INVESTED / WORKER	\$	396332		448199
8A FARM CAPITAL INVESTED / WORK UNIT	\$	1083		1433
9 PRODUCTIVE LIVESTOCK				
		JAN 1 DEC 31	JAN 1 DEC 31	
10 DAIRY COWS		14047 15621	12969 12610	
11 OTHER DAIRY CATTLE		9679 9516	8279 7867	
12 BEEF BREEDING CATTLE		956 793	3547 2595	
13 BEEF FEEDER CATTLE		7319 1193	8834 6284	
14 HOGS		14733 12338	11422 10258	
15 SHEEP (INCLUDING FEEDERS		37 53	225 129	
16 POULTRY- ALL TYPES				
17 OTHER LIVESTOCK				
18 TOTAL PRODUCTIVE LIVESTOCK	\$	46770 39514	45276 39744	
19 CROP SEED & FEED	\$	61177 77955	60374 51825	
20 POWER MACHINERY AND EQUIPMENT				
21 AUTO & TRUCK (FARM SHARE)		3835 3405	4097 3005	
22 POWER & MACHINERY		46816 41303	45069 37033	
23 IRRIGATION EQUIPMENT		694 674	2384 2073	
24 CUSTOM WORK EQUIPMENT			53	
25 LIVESTOCK EQUIPMENT		9105 8266	7658 6439	
26 TOTAL POWER, MACHINERY & EQUIPMENT	\$	60449 53702	59208 48551	
27 BARE LAND		411762 411988	427151 422530	
28 BUILDINGS, FENCES - ETC.		53404 49384	52440 47591	
29 TOTAL FARM CAPITAL	\$	633562 632543	644447 610240	
30 INCREASE OR DECREASE IN FARM CAPITAL	\$	(-1019)	(- 34208)	

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

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

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

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

FARMS	AVERAGE OF		HIGH	LOW
	380 FARMS	76 FARMS	76	
1 SALE OF LIVESTOCK & LIVESTOCK	\$			
2 DAIRY COWS	3108	2417		2048
3 DAIRY PRODUCTS	40515	35463		27523
4 OTHER DAIRY CATTLE	2856	2606		2472
5 BEEF BREEDING CATTLE	429	375		1523
6 BEEF FEEDER CATTLE	11393	11193		15026
7 HOGS COMPLETE & MIXED	10314	14544		13055
8 HOGS FINISHING	7343	12122		9265
9 HOGS-PRODUCING WEANING PIGS	2672	5347		998
10 SHEEP, GOATS, & WOOL F. FLOCK	50	30		137
11 SHJEEP & WOOL-FEEDER LAMBS	19			95
12 CHICKENS (INC. HENS & BROILERS)	38			
13 TURKEYS				
14 EGGS				
15 OTHER PRODUCTIVE LIVESTOCK				
16 MISCELLANEOUS LIVESTOCK INCOME	925	1386		303
17 TOTAL SALES OF PRODUCTIVE LVS'TK.	\$ 79659	85481		72446
18 SALE OF CROPS				
19 WHEAT	5807	9092		7321
20 OTHER SMALL GRAINS	3252	5069		3773
21 CORN	20393	41646		24115
22 SOYBEANS	17002	34383		21093
22A SUNFLOWERS				
23 OTHER ROW CROPS	4285	14986		2593
24 LEGUMES & OTHER FORAGES	401	282		579
25 GRASS SEED				
26 FRUITS 7 NUTS				
28 VEG. ROADSIDE MKT. & SPECIALTY	73	288		
29 SET ASIDE ACRES-GOV'T PAYMENTS	4249	8002		4703
29A PIK ACRES				
29B SALE OF CROP-SUPP.PURCH.& RESALE	1018	3599		239
30 TOTAL CROP SALES	\$ 56479	117347		64415
31 CAP. ASSETS SOLD (AUTO/TRK./MACH.)	870	1967		1683
A. CAP ASSETS SOLD (BLDGs & IMPVTS.)	301	459		429
B. CAP ASSETS SOLD (LAND)	1995	263		4641
32 GAS TAX REFUND	23	25		43
33 INCOME FROM WORK OFF FARM	2058	2456		2177
34 CUSTOM WORK ENTERPRISE INCOME	115	298		279
35 PATRONAGE REFUNDS	392	371		524
36 MISCELLANEOUS FARM INCOME	2505	4163		3098
37 TOTAL FARM SALES	\$ 144397	212829		149734
38 INCREASE IN FARM CAPITAL				
39 FAMILY LIVING FROM THE FARM	731	643		540
40 TOTAL FARM RCPTS (37)+(38)+(39)	\$ 145128	213472		150274

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

TABLE 2B - WHOLE FARM CASH EXPENSES - 1985

		AVERAGE OF 380 FARMS	76 MOST PROFITABLE	76 LEAST PROFITABLE
1	PURCHASE OF LIVESTOCK	\$		
2	DAIRY COWS	674	576	587
3	OTHER DAIRY CATTLE	540	463	721
4	BEEF BREEDING CATTLE	35		15
5	BEEF FEEDER CATTLE	3856	1696	5965
6	HOGS COMPLETE AND MIXED	593	634	1042
7	HOGS FINISHING	1780	2303	2233
8	HOGS,PRODUCING WEAN. PIGS	150	233	244
9	SHEEP AND GOATS	8	2	9
10	SHEEP & FEEDER LAMBS			
11	CHICKENS (INC HENS & BROILERS)			
12	TURKEYS			
13	OTHER PROD. LIVESTOCK			
14	MISC. LIVESTOCK EXPENSE	4639	4246	3380
14A	PURCH. CROPS & SUPP. FOR RES	1628	3311	2830
15	FEED BOUGHT	16940	20879	16533
16	FERTILIZER	7483	12608	8726
17	CHEMICALS	4672	8443	5112
18	OTHER CROP EXPENSE	7952	12542	9604
19	IRRIG. OPERATION COSTS	194	274	369
20	CUSTOM WORK ENTERPRISE	21	83	24
21	CUSTOM WORK HIRED	3153	3510	2779
22	REPAIR LIVESTOCK EQUIP.	1139	1172	1143
23	REPAIR UPKEEP FARM REAL EST.	793	691	852
24	GAS, DIESEL, LUBRICATION BOT.	5477	7459	6214
25	REPAIR & OP. MACH,TRK-AUTO	5794	7468	7170
26	REPAIR OF IRRIGATION EQUIP	28	31	41
27	REPAIR-CUSTOM ENTERPRISE	39	5	192
28	WAGES OF HIRED LABOR	4139	4806	5491
29	PERSONAL AND REAL EST TAXES	2792	3799	3969
30	GENERAL FARM EXPENSE	2443	2924	3022
31	TELEPHONE-FARM SHARE	360	443	401
32	ELECTRICITY-FARM SHARE	2385	2643	2251
33	TOTAL CASH OPER. EXPENSE \$	79710	103238	90918
34	POWER CROP,MACH PURCH.	\$ 5863	7493	7676
35	IRRIG. EQUIP BOUGHT	187	156	168
36	CUSTOM WORK EQUIP BOUGHT	24	118	
37	LIVSTK. EQUIP BOUGHT	929	760	831
38	NEW REAL ESTATE/BLDGS/IMPROV	1907	2182	1281
38A	LAND BOUGHT	1486		1178
39	TOTAL FARM PUR (33) tr (38A)	90104	113947	102053
40	DECREASE IN FARM CAPITAL	12793	1019	34208
41	INTER ON F. CAP (7% charge)	33506	44314	43914
42	UNPAID FAMILY LABOR	484	351	343
43	LABOR CHG. FOR PARTNR & OPER.	756	1658	1058
44	BOARD FURNISHED HIRED LABOR	70	21	140
45	TOT FARM EXP (39) TH (44)	137783	161310	181716
46	RET TO OPER. LABOR & MGMT \$	7415	52162	(-31441)
	(2A/40)-(45)			
47	NUMBER OF OPERATORS	1	1	1
48	FULL TIME OPER EQUIV.	1.11	1.14	1.12
49	RET./OPER. LABOR & MGMNT	6682	45777	(-28191)
	(2B/43+46) DIV. (2B/4B)			

TABLE 3 ENTERPRISE STATEMENT - 1985

		AVERAGE OF 380 FARMS	76 MOST PROFITABLE	76 LEAST PROFITABLE
1	RETURNS AND NET INCREASES	\$		
2	PRODUCTIVE LIVESTOCK			
3	DAIRY COWS	39252	35096	26019
4	OTHER DAIRY CATTLE	8101	7849	5168
5	BEEF BREEDING COWS	523	282	919
6	FEEDER CATTLE	3766	3342	5990
7	HOGS, MIXED-COMplete	9195	11962	12264
8	HOGS FINISH ENTERPRISE	4107	7172	4512
9	HOGS-PROD. WEANING PIGS	3459	7405	1949
10	SHEEP & GOATS	49	44	133
11	SHEEP, FEEDER LAMBS			
12	CHICKENS (HENS & BROILERS)	38		
13	TURKEYS			
14	OTHER PROD. LIVESTOCK			
15	TOTAL ALL.PROD. LIVESTOCK	68489	73152	56946
16	LESS VALUE FEED FED LVSTK (--)	41055	41774	41654
17	RET. OVER FEED FED LVSTK (15-16)	27434	31378	15293
18	CROP, SEED, FEED	61048	117366	56630
18A	CROPS,SUPP BOT FOR RESALE (DIFF.)	(-610)	289	(-2592)
19	COOP PATRONAGE REFUNDS	392	371	524
20	MISC. FARM INCOME	2505	4163	3098
21	CUSTOM WORK ENTERPRISE	42	146	64
22	TOTAL RETURNS & NET INCREASES \$ (17+18+19+20+21)	90810	153712	73106
23	EXPENSES AND NET DECREASES			
24	TRUCK-AUTO (FS)	\$ 4075	3927	5042
25	TRACTORS & CROP MACH.	19119	24303	24634
26	IRRIGATION EQUIP.	332	206	521
27	ELECTRICITY	2385	2643	2251
28	LIVESTOCK EQUIP.	3170	2799	3294
29	BLDGS.,FENCES,TILING	5771	6433	6554
30	BARE LAND	61	(-488)	1158
31	MISC. LVSTK. EXPENSE	4639	4246	3380
32	LABOR	3987	4344	5261
	(PAID,UNPAID,NET CUSTOM LABOR CHG.)			
33	LABOR CHG. OTHER OPERATORS	756	1658	1058
34	PROPERTY TAX	2792	3799	3969
35	GEN. FARM EXPENSE	2443	2924	3022
35A	TELEPHONE	360	443	401
36	FARM CAP.CHG.(AT 7% INT.)	33506	44314	43914
37	TOTAL FARM EXP.& NET DECREASES \$	83396	101550	104457
38	RET. TO OPS LABOR & MGMNT.(22-37)	7415	52162	(-31441)
39	NUMBER OF OPERATORS	1	1	1
40	FULL TIME OPER. EQUIVALENTS	1.11	1.14	1.12
41	RET.OPR LBR.& MGMT./FULL TIME OPR.	6682	45777	(-28191)

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

TABLE 4 - HOUSEHOLD AND PERSONAL EXPENSES - 1985

		AVERAGE OF 220 FARMS	PER ADULT EQUIVALENT
1	NUMBER OF PERSONS IN FAMILY	4	
2	NUMBER OF ADULT EQUIVALENT	3.2	
3	CHURCH & WELFARE	\$ 586	183.13
4	MEDICAL CARE HEALTH INS.	2352	735.00
5	FOOD & MEALS BOUGHT	4308	1346.25
6	OPERATING EXP. & SUPPLIES	1402	438.13
7	FURNISHINGS & EQUIPMENT	922	288.13
8	CLOTHING AND CLOTHING MATERIAL	1185	370.31
9	PERSONAL CARE & SPENDING	781	244.06
10	EDUCATION	330	103.13
11	RECREATION	787	245.94
12	GIFTS & SPECIAL EVENTS	718	224.38
12A	PERSONAL INTEREST	129	40.31
13	PERS. SHARE TRUCK-AUTO	795	248.44
14	OPERATOR SH. UPKEEP ON DWELLING	232	72.50
14A	CASH RENT (PERSONAL)	19	5.94
15	PERS. SHARE TELEPHONE AND ELECT.	744	232.50
15A	PERS. SHARE- GEN. FARM EXPENSE	72	22.50
16	TOTAL CASH LIVING EXPENSE	\$ 15363	4800.94
17	PERS. SHARE NEW TRUCK-AUTO BOUGHT	397	124.06
18	NEW DWELLING BOUGHT	486	151.88
19	TAXES & OTHER DEDUCTIONS	949	296.56
20	LIFE INSURANCE	856	267.50
21	TOTAL HOUSEHOLD & PERS.(16 THRU 20)	18050	5640.63
22	TOTAL FAMILY LIVING FROM THE FARM (33)	718	224.38
23	TOTAL CASH & NON-CASH EXP.(21+22) \$	18768	5865.00
23A	PAID ON PERSONAL DEBT.	166	51.88
23B	SAVINGS-INVEST. OTHER THAN LIFE INS.	5474	1710.63
23C	TOTAL CASH-NON CASH FUNDS-PERS. USE \$	24408	
FAMILY LIVING FROM THE FARM			
25		QUANTITY	OPER. SHARE
26	MILK & CREAM (QUARTS)	557	190
27	BEEF (POUNDS)	572	359
28	PORK (POUNDS)	195	169
29	LAMB (POUNDS)		
30	POULTRY (POUNDS)	1	1
31	EGGS (DOZEN)		
32	VEGETABLES, FRUIT, OTHER PRODUCE		
33	TOTAL FAMILY LIVING FROM THE FARM	\$	718

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

EXPLANATION OF RATIOS IN TABLE 5

FINANCIAL POSITION OF OPERATOR

- LINE 28 - **RATIO- 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's calculated by dividing line 46, Table 6B by line 40, Table 6A.
- LINE 29 - **RATIO- TOTAL ASSETS TO TOTAL LIABILITIES.** Sometimes called 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.
- LINE 30 - **RATIO- NON-REAL ESTATE ASSETS TO NON-REAL ESTATE DEBT.**
Sometimes called the Intermediate Ratio, is calculated by dividing the sum of lines 1,2,3,& 7 by Non-Real Estate liabilities, lines 11, 12 & 13.
- LINE 31 - **RATION- REAL ESTATE ASSETS TO REAL ESTATE DEBT.**
This is calculated by dividing the sum of lines 4,5,& 8 by line 10. Lending agencies are often interested in the relationship of line 30 to line 31.
- LINE 32 - **RATIO- NET WORTH TO TOTAL LIABILITIES.**
This ratio shows the owners equity to total debt. It expresses the percentage of liabilities to that covered by net worth.
- LINE 33 - **RATIO- CASH OPER. EXPENSE TO ADJ. TOTAL FARM SALES.**
This is calculated by dividing line 35 in Table 6B by line 41, Table 6A. It differs from Line 28 in that it does not include the sale or purchase of Capital Assets.
- LINE 34 - **RATIO- TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL-WHOLE FARM.** This is sometimes called the Capital Turnover Ratio. It is calculated by dividing line 40, Table 2A by Average Farm Capital in Table 1. It indicates to the farm operator the amount of gross income received for each dollars worth of capital used in the business.
- LINE 35 - **RATIO- TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL, OPERATORS SHARE.** This is the same as line 34 except its the operator's share only. It's calculated by dividing line 40, Table 6A by Average Farm Capital, Table 5.

TABLE 5 - STATEMENT FINANCIAL POSITION- OPERATOR - AVERAGE FARMS - 1985

ITEMS		AVERAGE OF 380 FARMS	
		JAN 1	DEC 31
1	TOTAL PRODUCTIVE LIVESTOCK	\$ 43902	40400
2	CROP, SEED, FEED	40824	42945
3	TOTAL POWER, MACH & EQUIP	48494	42414
4	LAND (ACRES OWNED 244) (TILL 184)	145647	146576
5	BUILDINGS, FENCES, ETC.	46577	43469
6	TOTAL FARM CAPITAL	\$ 325444	315804
7	NON-FARM ASSETS	16933	17662
7A	CASH ON HAND & IN BANK	4534	5379
7B	NON-FARM REAL ESTATE	1658	1288
8	DWELLING	24185	24586
9	TOTAL ASSETS	\$ 372754	364719
10	REAL ESTATE MORTGAGES	130428	129144
11	CHattel MORTGAGES	66645	64084
12	NOTES	22400	20207
13	ACCOUNTS PAYABLE	4338	4135
14	TOTAL LIABILITES	\$ 223812	217570
15	FARMERS NET WORTH	\$ 148942	147149
16	GAIN (OR LOSS) IN NET WORTH	\$	(-1793)
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	RET. TO OPERATORS LABOR & MGMT. (6B/47)	6249	
19	RET. TO CAPITAL & FAMILY LABOR (6B/48)	9387	
20	NON-FARM INCOME		
21	OUTSIDE INVESTMENT INCOME	2005	
22	OTHER PERSONAL INCOME & TAX REFUND	5453	
22A	SALE OF PERSONAL DWELLING, AUTO	45	
23	TOTAL NON-FARM INCOME	\$ 7503	
24	TOTAL FAMILY FARM & NON-FARM INCOME	\$ 16890	
25	TOTAL MONEY BORROWED (BUSINESS + PERSONAL)	62314	
26	TOTAL PAID ON DEBT (PRINCIPAL-BUSINESS ONLY)	68331	
27	TOTAL CASH/NON-CASH EXP (4/23C) PERSONAL USE	17667	
28	RATIO: TOTAL FARM EXP TO TOTAL FARM REC (O.S)	.956	
		JAN 1	DEC 31
29	RATIO: TOTAL ASSETS TO TOTAL LIABILITIES	1.665	1.676
30	RATIO: NON-REAL EST. ASSETS/NON-REAL EST. DEBT	1.656	1.683
31	RATIO: REAL ESTATE ASSETS TO REAL ESTATE DEBTS	1.672	1.672
32	RATIO: NET WORTH TO TOTAL LIABILITIES	.665	.676
33	RATIO: CASH OPER EXPENSES TO ADJ. TOTAL FARM SALES (O.S)		.798
34	RATIO: TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL (W.F.)		.313
35	RATIO: TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL (O.S.)		.441
36	INV. VALUE OF FARM/ACRE (L4+L5+L8/ACRES OWNED)		879
37	INV. VALUE OF FARM/TILLABLE ACRE (L4+L5+L8/ACRES TILLABLE)		1031
38	DEBT (ALL SOURCES)/ACRE OWNED. (L14/ACRES OWNED)		891

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

TABLE 5-STATEMENT OF FINANCIAL POSITION- 1985

ITEMS	76 HIGH PROFIT FARMS		76 LOW PROFIT FARMS	
	JAN 1	DEC 31	JAN 1	DEC 31
1 TOTAL PROD. LIVESTOCK	44341	38944	49995	43927
2 CROP, SEED, FEED	50352	65213	52338	44626
3 TOTAL POWER, MACH, EQUIP	55609	50294	62400	51265
4 LAND (ACRES OWNED TILL.)	181545	188914	206621	202000
5 BLDGS, FENCES, ETC.	50085	46648	52048	47406
6 TOTAL FARM CAPITAL	\$ 381932	390013	423402	389224
7 NON-FARM ASSETS	20050	20921	18433	18950
7A CASH ON HAND & IN BANK	2461	3479	6422	7327
7B NON-FARM REAL ESTATE	1241	1241	1814	812
8 DWELLING	27566	28150	29531	29574
9 TOTAL ASSETS	\$ 433250	443805	479603	445886
10 REAL ESTATE MORTGAGES	172041	172724	151035	144748
11 CHATTEL MORTGAGES	68360	60867	90248	87619
12 NOTES	29526	21889	31809	28991
13 ACCOUNTS PAYABLE	3666	3261	4203	4580
14 TOTAL LIABILITIES	\$ 273592	258740	277294	265937
15 FARMERS NET WORTH	\$ 159658	185065	202309	179948
16 GAIN (OR LOSS)-NET WORTH	\$	25407		(-22360)
17 SUPPLEMENTARY MANAGEMENT INFORMATION				
18 RET. OPER. LABOR & MGMT. (6B/47)	\$44295		(-29092)	
19 RET. CAP & FAM. LABOR (6B/48)	44076		(-23180)	
20 NON-FARM INCOME				
21 OUTSIDE INVEST. INCOME	1275		2574	
22 OTHER PERS INCOME & TAX REF.	4963		6607	
22A SALE OF PERS. DWELLING, AUTO.	45			
23 TOTAL NON-FARM INCOME	\$ 6283		9182	
24 TOT. FAM. F & NON-F INC.	\$ 50359		(-13998)	
	(19+23)			
25 TOTAL MONEY BOR (BUS & PERS)	86909		72906	
26 TOT. PAID ON DEBT (BUS ONLY)	101676		84200	
27 TOT. CASH/NON-CASH EXP. PERS USE	15868		12412	
	(T4/L23)			
28 RATIO: TOT. F EXP. TO TOT. F REC.	.786		1.197	
	(OPERATORS SHARE)			
29 RATIO: TOT. ASSETS TO TOT. LIABILITIES	JAN 1 1.584	DEC 31 1.715	JAN 1 1.730	DEC 31 1.677
30 RATIO: NON-REAL ESTATE ASSETS TO	1.702	2.079	1.502	1.371
	NON-REAL ESTATE LIABILITIES			
31 RATIO: REAL EST. ASSETS TO REAL EST.	1.514	1.534	1.920	1.933
	LIABILITIES			
32 RATIO: NET WORTH TO TOT. LIABILITIES	.584	.715	.730	.677
33 RATIO: CASH OPER. EXPENSE TO ADJ.		.732		.914
	TOTAL FARM SALES (O.S.)			
34 RATIO: TOT. FARM RECEIPTS TO AVE. FARM		.363		.269
	CAPITAL (W.F.)			
35 RATIO: TOT. FARM RECEIPTS TO AVE FARM		.538		.364
	CAPITAL (O.S.)			
36 INV. VALUE OF FARM / ACRE OWNED		814		916
37 INV. VALUE OF FARM / TILL. ACRE OWNED		922		1059
38 DEBT (ALL SOURCES) PER ACRE OWNED		799		874

TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS - 1985

		AVERAGE OF 380 FARMS	76 HIGH FARMS	76 LOW FARMS
1	SALE OF LIVESTOCK & LIVESTOCK	\$		
2	DAIRY COWS	3050	2972	2273
3	DAIRY PRODUCTS	40369	41684	30810
4	OTHER DAIRY CATTLE	2822	3130	2607
5	BEEF BREEDING CATTLE	422	382	1277
6	BEEF FEEDER CATTLE	9345	11351	17811
7	HOGS COMPLETE & MIXED	9671	7790	14723
8	HOGS FINISHING	6603	9599	8442
9	HOGS-PRODUCING WEANING PIGS	2514	4357	629
10	SHEEP, GOATS, & WOOL F. FLOCK	50	30	137
11	SHEEP & WOOL-FEEDER LAMBS	19		95
12	CHICKENS (INC. HENS & BROILERS)	38		
13	TURKEYS			
14	EGGS			
15	OTHER PRODUCTIVE LIVESTOCK			
16	MISCELLANEOUS LIVESTOCK INCOME	925	1652	430
17	TOTAL SALES OF PRODUCTIVE LVS'TK.	\$ 75827	82946	79234
18	SALE OF CROPS			
19	WHEAT	5351	7942	7435
20	OTHER SMALL GRAINS	1883	2185	2732
21	CORN	18605	32546	19288
22	SOYBEANS	15381	25499	18570
22A	SUNFLOWERS			
23	OTHER ROW CROPS	4181	14252	1168
24	LEGUMES & OTHER FORAGES	335	536	344
25	GRASS SEED			
26	FRUITS & NUTS			
28	VEG. ROADSIDE MKT. & SPECIALTY	60	216	
29	SET ASIDE ACRES-GOV'T PAYMENTS	4005	6224	4127
29A	PIK ACRES			
29B	SALE OF CROP-SUPP. PURCH. & RESALE	1018	3637	184
30	TOTAL CROP SALES	\$ 50819	93038	53848
31	CAP. ASSETS SOLD (AUTO/TRK./MACH.)	869	1579	1537
	A. CAP ASSETS SOLD (BLDGs & IMPVTS.)	184	450	341
	B. CAP ASSETS SOLD (LAND)	997	144	4739
32	GAS TAX REFUND	23	22	42
33	INCOME FROM WORK OFF FARM	2032	2093	2302
34	CUSTOM WORK ENTERPRISE INCOME	115	298	279
35	PATRONAGE REFUNDS	392	415	481
36	MISCELLANEOUS FARM INCOME	2491	4104	3091
37	TOTAL FARM SALES	\$ 133750	185091	145897
38	INCREASE IN FARM CAPITAL		7848	
39	FAMILY LIVING FROM THE FARM	720	741	523
40	TOT FARM RECPT (37)+(38)+(39) \$	134470	193680	146420
41	ADJ TOT FARM SALES (37-31)	131700	182917	139279
42	TOTAL CASH FARM OP. EXPENSE (6B/35)	104998	133545	127293
43	NET CASH OPER INCOME	\$ 26702	49372	11986

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

TABLE 6B - OPERATORS SHARE OF CASH EXPENSES - 1985

		AVERAGE OF	76 MOST	76 LEAST
		380 FARMS	PROFITABLE	PROFITABLE
1	PURCHASE OF LIVESTOCK	\$		
2	DAIRY COWS	674	905	587
3	OTHER DAIRY CATTLE	540	549	871
4	BEEF BREEDING CATTLE	35		
5	BEEF FEEDER CATTLE	3014	1721	6701
6	HOGS COMPLETE AND MIXED	559	346	877
7	HOGS FINISHING	1529	1505	2360
8	HOGS, PRODUCING WEAN. PIGS	144	207	212
9	SHEEP AND GOATS	7	2	22
10	SHEEP & FEEDER LAMBS			
11	CHICKENS (INC HENS & BROILERS)			
12	TURKEYS			
13	OTHER PROD. LIVESTOCK			
14	MISC. LIVESTOCK EXPENSE	4598	4449	4119
14A	PURCH. CROP & SUP. FOR RESALE	1628	3365	2687
15	FEED BOUGHT	16463	18933	19613
16	FERTILIZER	7144	10552	8203
17	CHEMICALS	4394	7176	4963
18	OTHER CROP EXPENSE	7786	10571	8754
19	IRRIG. OPERATION COSTS	193	235	378
20	CUSTOM WORK ENTERPRISE	21	83	24
21	CUSTOM WORK HIRED	3131	3899	3095
22	REPAIR LIVESTOCK EQUIP.	1135	1017	1277
23	REPAIR UPKEEP FARM REAL EST.	779	647	833
24	GAS, DIESEL, LUBRICATION BOT.	5399	7222	6232
25	REPAIR & OP. MACHINE, TRK-AUTO	5727	6573	6868
26	REPAIR OF IRRIGATION EQUIP	28	33	43
27	REPAIR-CUSTOM ENTERPRISE	39	5	192
28	WAGES OF HIRED LABOR	4122	4436	5752
29	PERSONAL AND REAL EST TAXES	1969	2683	2555
30	CASH RENT	9025	13112	11208
31	GENERAL FARM EXPENSE	2421	2835	3091
32	TELEPHONE-FARM SHARE	359	394	416
33	ELECTRICITY-FARM SHARE	2359	2585	2403
34	INTEREST ACTUALLY PAID	19775	27504	22959
35	TOTAL CASH OPER. EXPENSE	\$ 104998	133545	127293
36	POWER & MACH BOUGHT (FS)	5848	7092	6285
37	IRRIG. EQUIP BOUGHT	187	188	28
38	CUSTOM WORK EQUIP BOUGHT	24	118	
39	LIVSTK. EQUIP BOUGHT	929	951	774
40	NEW REAL ESTATE/BLDGS/IMPRO	1907	2989	871
40 A	LAND BOUGHT	1486	4700	
41	TOTAL FARM PUR (33) tr (38A)	115377	149583	135251
42	DECREASE IN FARM CAPITAL	9640		34178
43	INT ON F. CAPITAL (7% charge)	2654	(-617)	5483
44	UNPAID FAMILY LABOR	484	399	429
45	BOARD FURNISHED HIRED LABOR	66	22	171
46	TOT FAR EX (39) THRU (44)	128221	149387	175512
47	RET TO OPER. LABOR & MGMT. \$	6249	44295	(-29092)
	(6A/40)-(46)			
48	RET. TO CAP. & FAMILY LABOR \$	9387	44076	(-23180)
	(47+44+43)			

EXPLANATION OF WORK AND ANIMAL UNITS

THE TOTAL WORK UNITS ON ANY ONE FARM IS ONE MEASURE OF THE SIZE OF THAT PARTICULAR FARM BUSINESS. BANKERS AND OTHER CREDITORS ARE INTERESTED IN WORK UNITS AS A SIZE OF THE BUSINESS. THIS CAN BE A MEASURE OF ABILITY TO PAY OFF DEBT. A WORK UNIT, AS USED IN THIS REPORT, IS THE AVERAGE ACCOMPLISHMENT OF A FARM WORKER IN A TEN HOUR DAY. TOTAL NUMBER OF WORK UNITS IS NOT A MEASURE OF HOW HARD A FARMER WORKS OR HOW MUCH MACHINERY AND EQUIPMENT IS USED IN GETTING THE FARM WORK DONE, BUT IT DOES MEASURE HOW MUCH IS BEING ACCOMPLISHED ON THE FARM. IT DOES MEASURE THE SIZE OF A FARM BUSINESS IN COMPARISON WITH OTHER FARMS.

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

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

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

TYPE OF ANIMAL	ANIMAL UNITS	TYPE OF ANIMAL	ANIMAL UNITS
DAIRY COWS	1.0/HEAD	PIGS	.2/HEAD
OTHER DAIRY CATTLE	.5/HEAD	SHEEP, ADULTS	.143/HEAD
BEEF COWS	.8/HEAD	LAMBS	.071/HEAD
OTHER BEEF CATTLE	.3/HEAD	CHICKENS, LAYERS	.02/HEAD
BEEF FEEDERS	1.0/HEAD	BROIL. TURK. POULT.	1.0/1100#
HOGS, ADULTS	.4/HEAD	TURKEYS, LAYING F.	.04/HEAD

MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY

The following explanation and definitions are for use in interpreting Table 8 and the Thermometer Chart on pages 16-17.

1. **LABOR EARNINGS** - A measure of the relative financial return for the operator's labor, taking into account all income and expense (cash and non-cash) including a charge for the use of farm capital at a rate of 7%. This is based on the whole farm business and is also found on Tables 2 and 3.
2. **CROP YIELD INDEX** - A measure of the crop yield level for all crops produced expressed as a percentage of average. Average being rated as 100%.
3. **% TILLABLE LAND IN 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 income.
5. **RETURN PER \$ 100 FEED FED TO LIVESTOCK** - Measures the general level of efficiency for all livestock. It is expressed as a percentage of the average and combines individual livestock indexes into one figure.
6. **LIVESTOCK UNITS PER 100 ACRES** - A measure of livestock density or population. Unit values assigned to the various classes of livestock. Unit values are found in Table 7, page 14.
7. **SIZE OF BUSINESS-WORK UNITS** - A measure of the total work load. A unit represents average accomplishment of a worker in a ten hour day. It also may indicate the size of the total business. Units are assigned to each class of livestock, each crop, and to tasks using 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, EQUIP., BLDG. EXPENSE PER WORK UNIT.** A measure of expense control. It is the total of lines 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 are to be considered in the light of the individual farm and farm operator.

TABLE 8 - MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY-1985

ITEMS	AVERAGE		76 HIGH	76 LOW
	380 FARMS		FARMS	FARMS
1 RETURN TO OPERATORS LABOR & MGMNT.	\$	7415	52162	-31441
2 CROP YIELD INDEX		100.0	105.0	95.4
3 PERCENT TILLABLE LAND-HI RETURN CROPS		74.9	78.3	74.7
4 GROSS RETURN/ TILLABLE ACRE	\$	199.76	222.92	187.14
5 RETURN OVER \$100 FEED FED LVSTK		100.0	104.1	87.6
6 LXSTK UNITS PER 100 ACRES *		19.88	14.52	17.59
7 SIZE OF BUSINESS- WORK UNITS		498.30	615.61	479.80
8 WORK UNITS PER WORKER		348.46	384.76	342.71
9 POW. MACH. EQ. BLD. EXP/ WORK UNIT	\$	69.98	65.53	88.30
10 FARM CAP. INVEST/WORKER	\$	333563	396332	448199
11 INDEX-RETURN PER \$100 FEED FED				
12 6100A BEEF BREEDING HERD		100.0	135.6	99.0
13 6140A BEEF FEEDERS-FEED LOT		100.0	68.9	94.0
14 6250A HENS,FARM LAYING FLOCK		100.0		
15 6290A DAIRY COWS		100.0	110.4	92.6
16 6310A OTHER DAIRY REPL.		100.0	114.3	79.6
17 6470A HOGS, FARROW-FINISH		100.0	99.7	92.8
18 6490A HOGS- FINISHING		100.0	108.7	82.7
19 6510A HOGS-WEANING PIG PROD.		100.0	110.8	102.3
20 6530A HOGS- MIXED SYSTEM		100.0		82.2
21 6670A SHEEP-FARM FLOCK		100.0	111.2	89.0
30 NUMBER OF ANIMAL UNITS		82.24	89.40	85.08
31 WORK UNITS;				
32 CROPS		201.19	318.34	228.01
33 PRODUCTIVE LIVESTOCK		262.34	258.09	219.38
34 OTHER PROD. LIVESTOCK		34.77	39.18	32.41
35 EXPENSES PER WORK UNIT;				
36 TRACTOR & CROP MACH EXP.	\$	39.05	39.84	52.51
37 AUTO & TRUCK (FARM SH.)	\$	8.18	6.38	10.53
38 ELECTRICITY (FARM SH.)	\$	4.79	4.30	4.70
39 LIVSTK. EQUIP. EXPENSE	\$	6.36	4.55	6.88
40 BLDG., FENC, TILING EXP.	\$	11.59	10.46	13.68
40A OTHER EXP/WORK UNIT(INC.CUST.ENT.)	\$			
40B TELEPHONE/OTHER UTILITY EXP.	\$	5.63	5.47	7.13
40C HIRED LABOR	\$	8.31	7.81	11.44
41 ** TRACTOR,CROP MACH EXP./CROP ACRE \$		46.83	39.72	51.18
42 FM. POWER & MACH. COST ALLOC.TO CROPS \$		3216.60	2983.50	3195.80
43 BLDG. FENCE, TILE COST ALLOCATED TO CROPS (BCAF)	\$	2443.11	3076.22	3529.10
44 * ACRES INCLUDE ALL TILLABLE LAND, NON TILLABLE HAY AND PASTURE				
45 ** ACRES INCLUDE ALL TILLABLE LAND PLUS ACRES IN NON-TILLABLE HAY				

THERMOMETER CHART

USING YOUR FIGURES FROM TABLE 8. LOCATE YOUR STANDING WITH RESPECT TO THE VARIOUS MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY. THE AVERAGES FOR THE FARMS INCLUDED IN THIS SUMMARY ARE LOCATED BETWEEN THE SOLID LINE THROUGH THE CENTER OF THE CHART ON THIS PAGE.

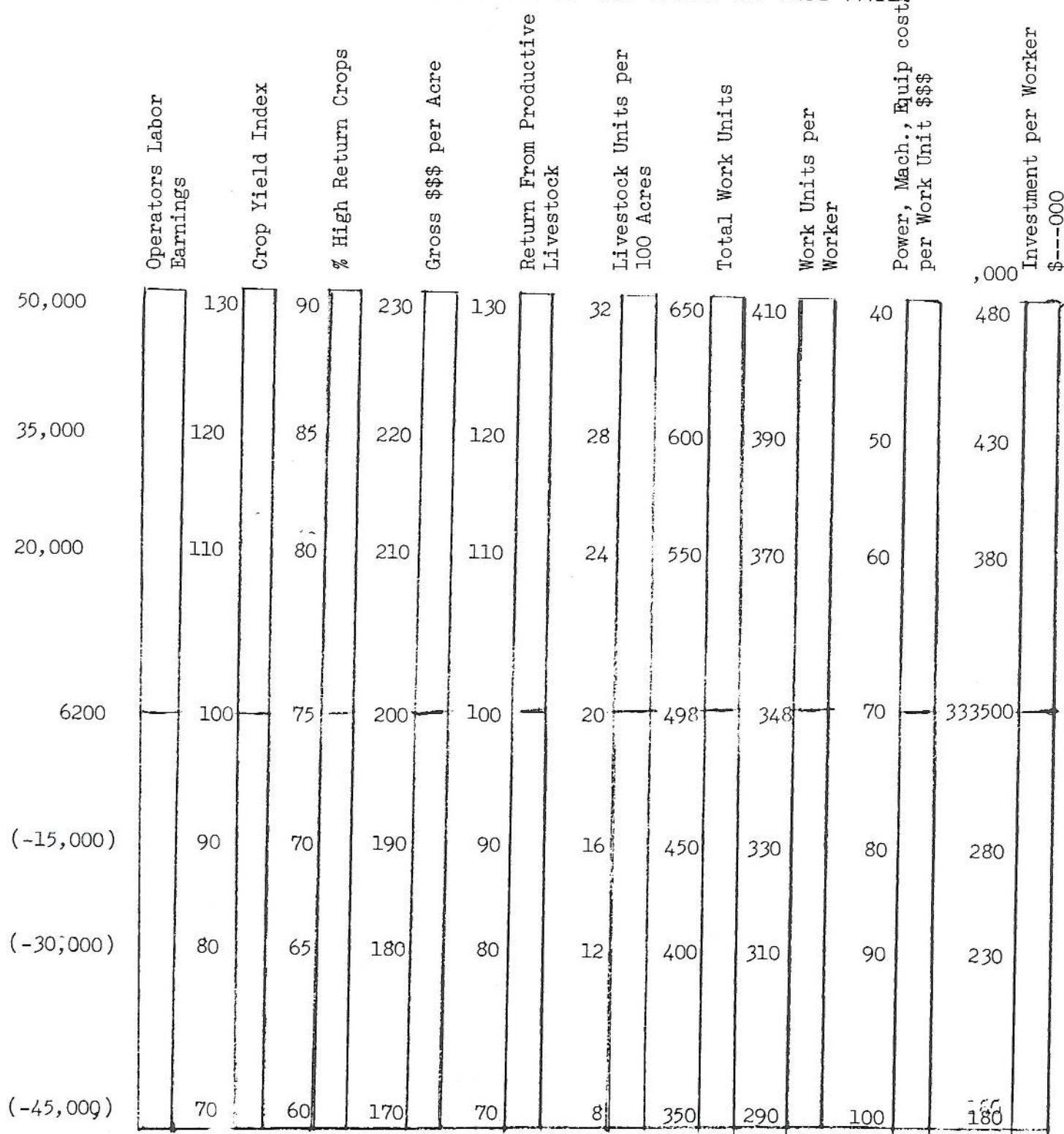


TABLE 10 - CROP ANALYSIS AND RANK EVALUATION EXPLANATION

The individual crop analysis table shows the yield, value per unit, and gross return per acre for each crop raised last year.

Costs such as fertilizer, chemicals, seed, and others, hired labor, and custom work hired are costs that are assigned to each individual crop in the account book or computer record keeping system. These costs are shown in table 10 under **Direct Costs**.

Other costs, called **Allocated Costs**, are not actual costs incurred but a calculated cost. The power and crop machinery expense is divided into ownership and operation costs for each crop. The power and crop machinery expense for crop work unit is calculated from the expense and net decrease on Table 3, page 7 of this report. Work units for each crop are used as a factor to calculate the per acre cost for power and crop machinery. Line 22 on each crop table shows the calculated interest on investment for equipment and land.

Land cost used in this report is considered the going rental value for land of similar type in the local area. Land rental value reflects a charge for taxes and interest investment in land. The only cost not included is storage cost and the operators labor.

The following crop ranks are used in this area preport for crops raised. This rank is used in measuring the crop selection under percent high return crops on Table 8, measures of farm organization. An "A" ranked crop is rated at 100, "B" crop at a value of 50, "C" crop at 25 and a "D" crop has a rating of "0".

<u>A Ranked Crops</u>	<u>B Ranked Crops</u>	<u>C Ranked Crops</u>	<u>D Ranked Crops</u>
Corn, grain	Flax	Barley	Oats
Soybeans	Wheat	Rye	Meadow (till)
Edible beans	Corn Silage	Sorghum	Summar fallow
Potatos	Legume silage	Sudax	
Sunflowers		Sorg. silage	
Sugarbeets		Millet	
Alfalfa		Oat silage	
Other legumes			

TABLE 9 - CROP DATA FOR MAJOR CROPS, DISTRIBUTION OF ACRES & YIELDS -1985

CROPS	AVERAGE OF-380 FARMS	76 HI RETURN FARMS	76 LOW RETURN FARMS
	ACRES	ACRES	ACRES
TOTAL SMALL CROP AND CANNING PEAS	58.4	67.0	78.6
TOTAL ROW CROP	264.7	462.9	324.6
TOTAL LEGUMES, INCLUDING SEED	36.6	25.5	33.4
TOTAL OTHER HAY	2.1	1.0	2.0
TOTAL SILAGE AND FODDER	21.7	16.7	14.4
TOTAL TILLABLE PASTURE	.3	.1	2.7
TOTAL FALLOW & IDLE LAND	23.3	36.6	28.1
TOTAL TILLABLE LAND	407.2	609.8	481.1
TOTAL NON-TILLABLE HAY/PASTURE	6.6	6.0	2.7
TOTAL NON-TILLABLE FOREST CROPS	.3		
WILD HAY NOT HARVESTED	2.2	2.3	2.4
PASTURE NOT HARVESTED	13.2	13.7	18.1
TIMBER NOT HARVESTED	3.4	3.9	3.3
ROADS AND WASTE	19.3	21.9	28.3
FARMSTEAD	8.6	8.6	10.7
TOTAL LAND NOT HARVESTED	46.7	50.4	62.8
TOTAL NON-TILLABLE LAND	53.6	56.4	65.5
TOTAL LAND IN FARM OR RANCH	460.8	666.2	546.6

SUPPLEMENTARY MANAGEMENT INFORMATION

	AVERAGE ALL FARMS	HI RETURN FARMS	LOW RETURN FARMS
PERCENT LAND TILLABLE	88.4	91.5	88.0
PERCENT LAND IN HIGH RETURN CROPS	74.9	78.3	74.7
*FERTILIZER COST PER ACRE	\$ 19.41	20.45	20.22
*CROP CHEMICAL COST PER ACRE	\$ 12.02	14.15	11.88
*SEED AND OTHER COSTS PER ACRE	\$ 20.78	22.66	20.66
*GAS, DIESEL, LUBRICANT COST/ ACRE	\$ 15.10	13.64	14.30
*REPAIR, MAINTENANCE COST/ ACRE	\$ 15.10	13.03	15.83

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

AVERAGE YIELDS (FROM TABLE 10)

CROP	NO. FARMS GROWING	CROP RANK	YIELD		
			AVERAGE ALL FARMS	HI FARMS	LOW FARMS
CORN, GRAIN		A	109	128	71
SOYBEANS		A	32	41	18
SUGARBEETS		A	22	23	21
ALFALFA		A	3.2	4.4	2.0
CANNING CORN		A	\$ 163		
CANNING PEAS		A	\$ 133		
CORN SILAGE		B	12	18	10
WHEAT		B	55	69	37
OATS		D	63	81	45

TABLE 10 - CROP DATA FOR BARLEY

		AVERAGE OF 16 FARMS	8 HI RETURN FARMS	8 LOW RETURN FARMS
1	ACRES	27.2	25.4	29.1
2	YIELD PER ACRE	60.3	83.5	39.9
3	VALUE PER PRODUCTION UNIT	1.53	1.51	1.54
4	CROP PRODUCT RETURN	\$ 92.32	126.02	61.48
5	OTHER CROP INCOME	3.13	4.45	1.99
6	TOTAL CROP RETURN	\$ 95.45	130.47	63.47
7	DIRECT COSTS			
8	FERTILIZER	11.91	10.16	13.44
9	CHEMICALS	2.65	1.93	3.26
10	SEED	7.98	7.22	8.63
10A	CROP DRYING	.37		.72
10B	OTHER EXPENSE	1.65	2.68	.79
11	SPECIAL HIRED LABOR			
12	CUSTOM WORK HIRED	3.31	4.29	2.44
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 27.87	26.26	29.28
15	RETURN OVER DIRECT COSTS (6-14)	\$ 67.58	104.21	34.19
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	11.23	7.61	14.36
18	FARM POWER & MACHINERY-OPERATION	11.79	11.28	12.20
19	IRRIGATION EQUIP. OWNERSHIP			
20	LAND COSTS	48.25	52.13	44.38
21	MISCELLANEOUS COSTS	.11	.20	
22	*INTEREST ON MACH-EQUIP. INVESTMENT	4.61	3.89	5.23
23	TOTAL ALLOCATED COSTS	\$ 75.99	75.11	76.17
24	RETURN OVER ALL LISTED COSTS (6-3) \$	(-8.41)	29.10	(-41.98)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27	POWER COST ALLOCATION FACTOR	.97	.93	1.00
28	TOTAL LISTED COSTS PER UNIT OF PROD.	1.72	1.21	2.64
29	RETURN OVER LISTED COSTS PER UNIT	(-.14)	.35	(-1.05)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	67.88	67.13	68.47
30A	ESTIMATED TOTAL MACHINE COST/ACRE	29.84	25.64	33.42
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	103.86	101.37	105.45
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	66.80	42.25	85.96
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS			
39	AVE. PRICE RECVD./ UNIT SOLD	\$ 2.09	2.25	2.00
40	QUANTITY SOLD (OPERATORS SHARE)	1011.1	724.9	1297.3

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

TABLE 10 - CROP DATA FOR OATS - 1985

		AVERAGE OF 271 FARMS	54 HI RETURN FARMS	54 LOW RETURN FARMS
1	ACRES	31.9	26.3	36.5
2	YIELD PER ACRE	64.6	80.6	45.2
3	VALUE PER PRODUCTION UNIT	1.24	1.10	1.07
4	CROP PRODUCT RETURN	\$ 80.13	88.71	48.41
5	OTHER CROP INCOME	22.23	62.02	2.90
6	TOTAL CROP RETURN	\$ 102.36	150.73	51.31
7	DIRECT COSTS			
8	FERTILIZER	7.96	5.63	8.63
9	CHEMICALS	.97	.49	1.75
10	SEED	7.55	7.68	8.05
10A	CROP DRYING			
10B	OTHER EXPENSE	1.03	1.06	1.32
11	SPECIAL HIRED LABOR	.38	.27	1.26
12	CUSTOM WORK HIRED	3.64	5.13	4.47
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 21.53	20.26	25.48
15	RETURN OVER DIRECT COSTS (6-14)	\$ 80.83	130.47	25.83
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	16.28	23.06	14.29
18	FARM POWER & MACHINERY-OPERATION	16.67	17.21	16.73
19	IRRIGATION EQUIP. OWNERSHIP			
20	LAND COSTS	45.62	44.26	48.00
21	MISCELLANEOUS COSTS	.16	.08	
22	*INTEREST ON MACH-EQUIP.INVESTMENT	3.97	4.77	3.16
23	TOTAL ALLOCATED COSTS	\$ 82.70	89.38	82.18
24	RETURN OVER ALL LISTED COSTS (6-3) \$	(-1.87)	41.09	(-56.35)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27	POWER COST ALLOCATION FACTOR	1.01	.98	1.09
28	TOTAL LISTED COSTS PER UNIT OF PROD.	1.61	1.36	2.38
29	RETURN OVER LISTED COSTS PER UNIT	(-.03)	.51	(-1.25)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	84.06	99.67	100.62
30A	ESTIMATED TOTAL MACHINE COST/ACRE	39.35	48.46	37.16
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	104.23	109.64	107.66
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	98.73	68.74	109.29
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS	_____	_____	_____
39	AVE. PRICE RECVD./ UNIT SOLD	\$ 1.22	1.17	1.07
40	QUANTITY SOLD (OPERATORS SHARE)	540.1	232.5	786.2

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

TABLE 10 - CROP DATA FOR RYE - 1985

		AVERAGE OF 15 FARMS	7 HI RETURN FARMS	7 LOW RETURN FARMS
1	ACRES	47.0	65.6	31.6
2	YIELD PER ACRE	29.8	37.8	13.3
3	VALUE PER PRODUCTION UNIT	2.02	2.04	2.01
4	CROP PRODUCT RETURN	\$ 60.21	77.15	26.65
5	OTHER CROP INCOME	11.00	13.20	7.69
6	TOTAL CROP RETURN	\$ 71.21	90.35	34.34
7	DIRECT COSTS			
8	FERTILIZER	15.23	20.44	6.08
9	CHEMICALS	.13		.41
10	SEED	3.13	3.19	3.39
10A	CROP DRYING	.09		.25
10B	OTHER EXPENSE	.34	.15	.73
11	SPECIAL HIRED LABOR			
12	CUSTOM WORK HIRED	.62	.59	.73
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 19.54	24.37	11.59
15	RETURN OVER DIRECT COSTS (6-14)	\$ 51.67	65.98	22.75
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	11.39	12.72	6.36
18	FARM POWER & MACHINERY-OPERATION	13.94	14.67	12.09
19	IRRIGATION EQUIP. OWNERSHIP			
20	LAND COSTS	37.80	42.57	30.57
21	MISCELLANEOUS COSTS	.09	.12	
22	*INTEREST ON MACH-EQUIP.INVESTMENT	4.86	6.09	2.12
23	TOTAL ALLOCATED COSTS	\$ 68.08	76.17	51.14
24	RETURN OVER ALL LISTED COSTS (6-3)	(-16.41)	(-10.19)	(-28.39)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27	POWER COST ALLOCATION FACTOR	1.00	1.00	1.00
28	TOTAL LISTED COSTS PER UNIT OF PROD.	2.94	2.66	4.73
29	RETURN OVER LISTED COSTS PER UNIT	(-.55)	(-.27)	(-2.14)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	43.38	49.28	31.21
30A	ESTIMATED TOTAL MACHINE COST/ACRE	30.60	33.87	21.06
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	87.62	100.54	62.73
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	148.78	197.14	86.83
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS			
39	AVE. PRICE RECVD./ UNIT SOLD	\$ 2.03	2.04	2.01
40	QUANTITY SOLD (OPERATORS SHARE)	1339.3	2420.1	449.8

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

TABLE 10 - CROP DATA FOR WHEAT - 1985

	AVERAGE OF 81 FARMS	16 HI RETURN FARMS	16 LOW RETURN FARMS
1 ACRES	76.3	73.4	85.4
2 YIELD PER ACRE	55.1	68.6	37.4
3 VALUE PER PRODUCTION UNIT	3.34	3.38	3.36
4 CROP PRODUCT RETURN	\$ 184.15	231.91	125.50
5 OTHER CROP INCOME	1.86	5.16	2.14
6 TOTAL CROP RETURN	\$ 186.01	237.07	127.64
7 DIRECT COSTS			
8 FERTILIZER	23.26	21.99	18.89
9 CHEMICALS	3.47	1.62	5.62
10 SEED	8.99	7.51	8.86
10A CROP DRYING	.63	.16	.27
10B OTHER EXPENSE	4.76	2.77	5.30
11 SPECIAL HIRED LABOR	.88	.31	2.82
12 CUSTOM WORK HIRED	1.94	.79	2.76
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	\$ 43.93	35.15	44.52
15 RETURN OVER DIRECT COSTS (6-14)	\$ 142.08	201.92	83.12
16 ALLOCATED COSTS (DIRECT + FIXED)			
17 FARM POWER & MACHINERY-OWNERSHIP \$	12.03	14.58	12.42
18 FARM POWER & MACHINERY-OPERATION	14.83	13.79	14.48
19 IRRIGATION EQUIP. OWNERSHIP			
20 LAND COSTS	67.56	72.94	57.94
21 MISCELLANEOUS COSTS	.10		.44
22 *INTEREST ON MACH-EQUIP.INVESTMENT	2.93	3.49	3.00
23 TOTAL ALLOCATED COSTS	\$ 97.45	104.80	88.28
24 RETURN OVER ALL LISTED COSTS (6-3) \$	44.63	97.12	(-5.16)
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.30	.30	.30
27 POWER COST ALLOCATION FACTOR	1.09	.99	1.00
28 TOTAL LISTED COSTS PER UNIT OF PROD.	2.56	2.04	3.56
29 RETURN OVER LISTED COSTS PER UNIT	.81	1.42	(-.14)
30 BREAKEVEN YIELD/ UNIT OF PRODUCTION	42.33	41.41	39.52
30A ESTIMATED TOTAL MACHINE COST/ACRE	31.08	32.39	31.74
31 TOTAL LISTED COSTS PER ACRE (14+23)\$	141.38	139.95	132.80
32 OTHER POSSIBLE COSTS NOT LISTED	186.33	172.34	211.00
33 UTILITIES-OTHER GENERAL EXPENSES \$			
33A BUILDING, FENCE & TILING COSTS	_____	_____	_____
34 INTEREST ALLOCATION	_____	_____	_____
35 OTHER COSTS NOT LISTED	_____	_____	_____
36 TOTAL COSTS			
39 AVE. PRICE RECVD./ UNIT SOLD	\$ 3.16	3.29	3.03
40 QUANTITY SOLD (OPERATORS SHARE)	3700.1	3248.8	3250.9

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

TABLE 10 - CROP DATA FOR BEANS NAVY -1985

		AVERAGE OF FARMS			
1	ACRES	56.4			
2	YIELD PER ACRE	17.5			
3	VALUE PER PRODUCTION UNIT	17.03			
4	CROP PRODUCT RETURN	\$ 298.03			
5	OTHER CROP INCOME				
6	TOTAL CROP RETURN	\$ 298.03			
7	DIRECT COSTS				
8	FERTILIZER	17.57			
9	CHEMICALS	11.19			
10	SEED	24.27			
10A	CROP DRYING				
10B	OTHER EXPENSE				
11	SPECIAL HIRED LABOR				
12	CUSTOM WORK HIRED	2.77			
13	IRRIGATION OPERATION				
14	TOTAL DIRECT COSTS	\$ 55.80			
15	RETURN OVER DIRECT COSTS (6-14)	\$ 242.23			
16	ALLOCATED COSTS (DIRECT + FIXED)				
17	FARM POWER & MACHINERY-OWNERSHIP \$	13.99			
18	FARM POWER & MACHINERY-OPERATION	21.28			
19	IRRIGATION EQUIP. OWNERSHIP				
20	LAND COSTS	72.00			
21	MISCELLANEOUS COSTS	.32			
22	*INTEREST ON MACH-EQUIP.INVESTMENT	2.93			
23	TOTAL ALLOCATED COSTS	\$ 110.52			
24	RETURN OVER ALL LISTED COSTS (6-3) \$	131.71			
25	SUPPLEMENTARY MANAGEMENT INFORMATION				
26	WORK UNITS ASSIGNED PER ACRE	.50			
27	POWER COST ALLOCATION FACTOR	.97			
28	TOTAL LISTED COSTS PER UNIT OF PROD.	9.50			
29	RETURN OVER LISTED COSTS PER UNIT	8.00			
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	9.50			
30A	ESTIMATED TOTAL MACHINE COST/ACRE	40.05			
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	166.32			
32	OTHER POSSIBLE COSTS NOT LISTED				
33	UTILITIES-OTHER GENERAL EXPENSES \$	270.53			
33A	BUILDING, FENCE & TILING COSTS				
34	INTEREST ALLOCATION				
35	OTHER COSTS NOT LISTED				
36	TOTAL COSTS				

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

TABLE 10 - CROP DATA FOR CANNING CORN - 1985

		AVERAGE OF FARMS		
1	ACRES	44.3		
2	YIELD PER ACRE	162.84		
3	VALUE PER PRODUCTION UNIT	1.00		
4	CROP PRODUCT RETURN	\$ 162.84		
5	OTHER CROP INCOME			
6	TOTAL CROP RETURN	\$ 162.84		
7	DIRECT COSTS			
8	FERTILIZER	21.78		
9	CHEMICALS	8.83		
10	SEED	.16		
10A	CROP DRYING			
10B	OTHER EXPENSE	1.17		
11	SPECIAL HIRED LABOR	.14		
12	CUSTOM WORK HIRED	1.53		
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 33.61		
15	RETURN OVER DIRECT COSTS (6-14)	\$ 129.23		
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	12.12		
18	FARM POWER & MACHINERY-OPERATION	20.50		
19	IRRIGATION EQUIP. OWNERSHIP			
20	LAND COSTS	76.67		
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH-EQUIP.INVESTMENT	2.52		
23	TOTAL ALLOCATED COSTS	\$ 111.81		
24	RETURN OVER ALL LISTED COSTS (6-3) \$	17.42		
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.50		
27	POWER COST ALLOCATION FACTOR	.91		
28	TOTAL LISTED COSTS PER UNIT OF PROD.	.89		
29	RETURN OVER LISTED COSTS PER UNIT	.11		
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	145.42		
30A	ESTIMATED TOTAL MACHINE COST/ACRE	36.16		
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	145.42		
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	168.80		
33A	BUILDING, FENCE & TILING COSTS			
34	INTEREST ALLOCATION			
35	OTHER COSTS NOT LISTED			
36	TOTAL COSTS			

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

TABLE 10 - CROP DATA FOR CORN FOR GRAIN - 1985

		AVERAGE OF 548 FARMS	110 HI RETURN FARMS	110 LOW RETURN FARMS
1	ACRES	101.8	139.6	54.1
2	YIELD PER ACRE	108.5	127.5	71.1
3	VALUE PER PRODUCTION UNIT	2.34	2.35	2.33
4	CROP PRODUCT RETURN	\$ 254.00	299.64	165.73
5	OTHER CROP INCOME	1.92	2.46	2.20
6	TOTAL CROP RETURN	\$ 255.92	302.10	167.93
7	DIRECT COSTS			
8	FERTILIZER	34.32	32.13	33.68
9	CHEMICALS	15.62	14.15	16.08
10	SEED	18.05	17.90	17.84
10A	CROP DRYING	9.48	9.53	8.76
10B	OTHER EXPENSE	3.32	2.56	3.07
11	SPECIAL HIRED LABOR	.83	.57	
12	CUSTOM WORK HIRED	3.50	1.74	5.67
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 85.12	78.58	85.12
15	RETURN OVER DIRECT COSTS (6-14)	\$ 170.80	223.52	82.81
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	24.19	25.42	26.58
18	FARM POWER & MACHINERY-OPERATION	27.21	24.80	27.26
19	IRRIGATION EQUIP. OWNERSHIP	.01		.13
20	LAND COSTS	55.14	67.50	44.51
21	MISCELLANEOUS COSTS	.12	.02	.17
22	*INTEREST ON MACH-EQUIP.INVESTMENT	6.35	6.57	6.03
23	TOTAL ALLOCATED COSTS	\$ 113.02	124.31	104.68
24	RETURN OVER ALL LISTED COSTS (6-3) \$	57.78	99.21	(-21.87)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.55	.55	.55
27	POWER COST ALLOCATION FACTOR	.98	1.00	.94
28	TOTAL LISTED COSTS PER UNIT OF PROD.	1.83	1.59	2.67
29	RETURN OVER LISTED COSTS PER UNIT	.53	.78	(-.31)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	84.68	86.34	81.46
30A	ESTIMATED TOTAL MACHINE COST/ACRE	60.08	57.95	63.65
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	198.14	202.89	189.80
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	604.73	670.92	311.60
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS			
39	AVE. PRICE RECVD./ UNIT SOLD	\$ 1.80	2.31	2.25
40	QUANTITY SOLD (OPERATORS SHARE)	7437.5	10066.7	1534.0

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

TABLE 10 - CROP DATA FOR SOYBEANS -1985

		AVERAGE OF 320 FARMS	64 HI RETURN FARMS	64 LOW RETURN FARMS
1	ACRES	159.1	166.8	123.3
2	YIELD PER ACRE	31.7	40.6	18.3
3	VALUE PER PRODUCTION UNIT	4.90	4.96	4.85
4	CROP PRODUCT RETURN	\$ 155.44	201.37	88.98
5	OTHER CROP INCOME	.43	.93	.47
6	TOTAL CROP RETURN	\$ 155.87	202.30	89.45
7	DIRECT COSTS			
8	FERTILIZER	2.11	1.31	2.85
9	CHEMICALS	14.83	13.36	16.89
10	SEED	9.72	9.29	8.41
10A	CROP DRYING	.25	.17	.48
10B	OTHER EXPENSE	5.69	3.88	5.67
11	SPECIAL HIRED LABOR	1.82	1.28	1.58
12	CUSTOM WORK HIRED	2.21	1.64	3.46
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 36.63	30.93	39.34
15	RETURN OVER DIRECT COSTS (6-14)	\$ 119.24	171.37	50.11
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	16.38	21.90	10.57
18	FARM POWER & MACHINERY-OPERATION	20.24	20.48	18.08
19	IRRIGATION EQUIP. OWNERSHIP			
20	LAND COSTS	63.15	67.02	52.41
21	MISCELLANEOUS COSTS	.28	.70	.02
22	*INTEREST ON MACH-EQUIP. INVESTMENT	4.59	5.03	3.28
23	TOTAL ALLOCATED COSTS	\$ 104.64	115.13	84.36
24	RETURN OVER ALL LISTED COSTS (6-3) \$	14.60	56.24	(-34.25)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.45	.45	.45
27	POWER COST ALLOCATION FACTOR	1.02	1.00	.94
28	TOTAL LISTED COSTS PER UNIT OF PROD.	4.45	3.60	6.74
29	RETURN OVER LISTED COSTS PER UNIT	.46	1.39	(-1.87)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	28.83	29.45	25.51
30A	ESTIMATED TOTAL MACHINE COST/ACRE	42.68	48.50	34.24
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	141.27	146.06	123.70
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	701.40	537.14	615.27
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS	_____	_____	_____
39	AVE. PRICE RECVD./ UNIT SOLD	\$ 4.95	4.97	5.06
40	QUANTITY SOLD (OPERATORS SHARE)	4134.0	4705.9	2090.5

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

TABLE 10 - CROP DATA FOR SUGARBEETS - 1985

		AVERAGE OF 12 FARMS	6 HI RETURN FARMS	6 LOW RETURN FARMS
1	ACRES	211.5	200.3	222.8
2	YIELD PER ACRE	22.1	23.3	21.1
3	VALUE PER PRODUCTION UNIT	34.13	34.60	33.67
4	CROP PRODUCT RETURN	\$ 755.86	807.22	709.67
5	OTHER CROP INCOME			
6	TOTAL CROP RETURN	\$ 755.86	807.22	709.67
7	DIRECT COSTS			
8	FERTILIZER	38.75	35.39	41.75
9	CHEMICALS	46.59	48.98	44.42
10	SEED	26.20	28.36	33.25
10A	CROP DRYING			
10B	OTHER EXPENSE	14.74	19.37	10.57
11	SPECIAL HIRED LABOR	24.01	27.04	39.25
12	CUSTOM WORK HIRED	34.69	16.09	51.39
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 184.98	175.23	220.63
15	RETURN OVER DIRECT COSTS (6-14)	\$ 570.88	631.99	489.04
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	68.38	61.95	74.13
18	FARM POWER & MACHINERY-OPERATION	67.31	65.37	69.02
19	IRRIGATION EQUIP. OWNERSHIP			
20	LAND COSTS	81.83	80.00	83.67
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH-EQUIP. INVESTMENT	13.28	13.95	12.67
23	TOTAL ALLOCATED COSTS	\$ 230.80	221.27	239.49
24	RETURN OVER ALL LISTED COSTS (6-3) \$	340.08	410.72	249.55
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	2.00	2.00	2.00
27	POWER COST ALLOCATION FACTOR	1.00	1.00	1.00
28	TOTAL LISTED COSTS PER UNIT OF PROD.	18.77	17.02	21.83
29	RETURN OVER LISTED COSTS PER UNIT	15.36	17.58	11.84
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	12.18	11.59	13.67
30A	ESTIMATED TOTAL MACHINE COST/ACRE	172.11	162.00	190.10
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	415.78	396.50	460.12
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	4713.02	3856.38	6947.13
33A	BUILDING, FENCE & TILING COSTS			
34	INTEREST ALLOCATION			
35	OTHER COSTS NOT LISTED			
36	TOTAL COSTS			

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

TABLE 10 - CROP DATA FOR CANNING PEAS - 1985

		AVERAGE OF ALL FARMS			
1	ACRES	32.8			
2	YIELD PER ACRE	132.96			
3	VALUE PER PRODUCTION UNIT	1.00			
4	CROP PRODUCT RETURN	\$ 132.96			
5	OTHER CROP INCOME				
6	TOTAL CROP RETURN	\$ 132.96			
7	DIRECT COSTS				
8	FERTILIZER	8.20			
9	CHEMICALS	2.44			
10	SEED				
10A	CROP DRYING				
10B	OTHER EXPENSE				
11	SPECIAL HIRED LABOR				
12	CUSTOM WORK HIRED				
13	IRRIGATION OPERATION				
14	TOTAL DIRECT COSTS	\$ 10.64			
15	RETURN OVER DIRECT COSTS (6-14)	\$ 122.32			
16	ALLOCATED COSTS (DIRECT + FIXED)				
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 19.98			
18	FARM POWER & MACHINERY-OPERATION	21.90			
19	IRRIGATION EQUIP. OWNERSHIP				
20	LAND COSTS	78.00			
21	MISCELLANEOUS COSTS				
22	*INTEREST ON MACH-EQUIP.INVESTMENT	2.77			
23	TOTAL ALLOCATED COSTS	\$ 122.65			
24	RETURN OVER ALL LISTED COSTS (6-3)	\$ (-.33)			
25	SUPPLEMENTARY MANAGEMENT INFORMATION				
26	WORK UNITS ASSIGNED PER ACRE	.40			
27	POWER COST ALLOCATION FACTOR	.78			
28	TOTAL LISTED COSTS PER UNIT OF PROD.	1.00			
29	RETURN OVER LISTED COSTS PER UNIT				
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	133.29			
30A	ESTIMATED TOTAL MACHINE COST/ACRE	44.65			
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 133.29			
32	OTHER POSSIBLE COSTS NOT LISTED				
33	UTILITIES-OTHER GENERAL EXPENSES	\$ 59.90			
33A	BUILDING, FENCE & TILING COSTS				
34	INTEREST ALLOCATION				
35	OTHER COSTS NOT LISTED				
36	TOTAL COSTS				

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

TABLE 10 - CROP DATA FOR ALFALFA HAY - 1985

		AVERAGE OF 343 FARMS	69 HI RETURN FARMS	69 LOW RETURN FARMS
1	ACRES	42.9	44.0	30.2
2	YIELD PER ACRE	3.2	4.4	2.9
3	VALUE PER PRODUCTION UNIT	67.45	69.35	64.80
4	CROP PRODUCT RETURN	\$ 213.82	305.77	182.92
5	OTHER CROP INCOME	.07	.14	.03
6	TOTAL CROP RETURN	\$ 213.89	305.91	187.95
7	DIRECT COSTS			
8	FERTILIZER	16.81	14.07	22.95
9	CHEMICALS	.49	.73	.23
10	SEED	11.45	10.32	12.42
10A	CROP DRYING	.30		.96
10B	OTHER EXPENSE	2.54	1.66	2.95
11	SPECIAL HIRED LABOR	.86	1.02	.46
12	CUSTOM WORK HIRED	2.35	1.95	2.98
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 34.80	29.75	42.95
15	RETURN OVER DIRECT COSTS (6-14)	\$ 179.09	276.16	145.00
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP	\$ 32.69	35.01	30.72
18	FARM POWER & MACHINERY-OPERATION	33.20	35.99	31.17
19	IRRIGATION EQUIP. OWNERSHIP			
20	LAND COSTS	48.48	55.42	43.07
21	MISCELLANEOUS COSTS	.21	.32	.13
22	*INTEREST ON MACH-EQUIP.INVESTMENT	7.87	9.04	7.39
23	TOTAL ALLOCATED COSTS	\$ 122.45	135.78	112.48
24	RETURN OVER ALL LISTED COSTS (6-3)	\$ 56.64	140.38	32.52
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.60	.60	.60
27	POWER COST ALLOCATION FACTOR	.98	1.00	.95
28	TOTAL LISTED COSTS PER UNIT OF PROD.	49.60	37.54	53.60
29	RETURN OVER LISTED COSTS PER UNIT	17.87	31.84	11.20
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	2.33	2.39	2.40
30A	ESTIMATED TOTAL MACHINE COST/ACRE	75.33	81.34	71.27
31	TOTAL LISTED COSTS PER ACRE (14+23)	\$ 157.25	165.53	155.43
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES	\$ 284.60	246.49	203.30
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS	_____	_____	_____

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

TABLE 10 - CROP DATA FOR GRAIN SILAGE - 1985

	AVERAGE OF 55 FARMS	11 HI RETURN FARMS	11 LOW RETURN FARMS
1 ACRES	19.4	18.6	20.3
2 YIELD PER ACRE	12.1	17.8	10.4
3 VALUE PER PRODUCTION UNIT	18.26	19.01	18.82
4 CROP PRODUCT RETURN	\$ 220.95	338.28	195.73
5 OTHER CROP INCOME	4.69	10.54	7.54
6 TOTAL CROP RETURN	\$ 225.64	348.82	203.27
7 DIRECT COSTS			
8 FERTILIZER	10.31	1.13	17.64
9 CHEMICALS	.15	.11	.34
10 SEED	9.85	9.41	13.74
10A CROP DRYING	1.34	6.94	
10B OTHER EXPENSE	.57	.32	1.77
11 SPECIAL HIRED LABOR	.31	1.02	
12 CUSTOM WORK HIRED	3.30	8.01	3.69
13 IRRIGATION OPERATION			
14 TOTAL DIRECT COSTS	\$ 25.83	26.94	37.18
15 RETURN OVER DIRECT COSTS (6-14)	\$ 199.81	321.88	166.09
16 ALLOCATED COSTS (DIRECT + FIXED)			
17 FARM POWER & MACHINERY-OWNERSHIP \$	21.48	19.93	17.14
18 FARM POWER & MACHINERY-OPERATION	24.85	27.73	22.16
19 IRRIGATION EQUIP. OWNERSHIP			
20 LAND COSTS	45.80	52.55	42.36
21 MISCELLANEOUS COSTS	.15		.15
22 *INTEREST ON MACH-EQUIP.INVESTMENT	5.06	5.08	4.36
23 TOTAL ALLOCATED COSTS	\$ 97.88	105.29	86.17
24 RETURN OVER ALL LISTED COSTS (6-3) \$	101.93	216.59	79.92
25 SUPPLEMENTARY MANAGEMENT INFORMATION			
26 WORK UNITS ASSIGNED PER ACRE	.40	.40	.40
27 POWER COST ALLOCATION FACTOR	1.00	1.01	1.00
28 TOTAL LISTED COSTS PER UNIT OF PROD.	10.14	7.43	11.86
29 RETURN OVER LISTED COSTS PER UNIT	8.12	12.17	7.00
30 BREAKEVEN YIELD/ UNIT OF PRODUCTION	6.77	6.96	6.55
30A ESTIMATED TOTAL MACHINE COST/ACRE	54.13	58.08	46.12
31 TOTAL LISTED COSTS PER ACRE (14+23)\$	123.71	132.23	123.35
32 OTHER POSSIBLE COSTS NOT LISTED			
33 UTILITIES-OTHER GENERAL EXPENSES \$	106.05	93.54	88.00
33A BUILDING, FENCE & TILING COSTS	_____	_____	_____
34 INTEREST ALLOCATION	_____	_____	_____
35 OTHER COSTS NOT LISTED	_____	_____	_____
36 TOTAL COSTS	_____	_____	_____

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

TABLE 10 - CROP DATA FOR CORN SILAGE - 1985 -

		AVERAGE OF 262 FARMS	52 HI RETURN FARMS	52 LOW RETURN FARMS
1	ACRES	29.5	30.1	23.2
2	YIELD PER ACRE	14.0	20.1	8.5
3	VALUE PER PRODUCTION UNIT	18.98	19.07	18.81
4	CROP PRODUCT RETURN	\$ 265.73	383.29	160.52
5	OTHER CROP INCOME	1.97	.76	.60
6	TOTAL CROP RETURN	\$ 267.70	384.05	161.12
7	DIRECT COSTS			
8	FERTILIZER	26.03	29.60	25.39
9	CHEMICALS	14.78	15.02	13.32
10	SEED	15.22	16.51	14.01
10A	CROP DRYING			
10B	OTHER EXPENSE	2.10	1.53	3.32
11	SPECIAL HIRED LABOR	.54	2.29	.13
12	CUSTOM WORK HIRED	4.44	3.89	6.90
13	IRRIGATION OPERATION			
14	TOTAL DIRECT COSTS	\$ 63.11	68.84	63.07
15	RETURN OVER DIRECT COSTS (6-14)	\$ 204.59	315.21	98.05
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	30.82	32.50	31.23
18	FARM POWER & MACHINERY-OPERATION	33.84	31.59	33.59
19	IRRIGATION EQUIP. OWNERSHIP			
20	LAND COSTS	45.38	54.46	40.13
21	MISCELLANEOUS COSTS	.24	.13	.52
22	*INTEREST ON MACH-EQUIP.INVESTMENT	8.02	9.68	7.02
23	TOTAL ALLOCATED COSTS	\$ 118.30	128.36	112.49
24	RETURN OVER ALL LISTED COSTS (6-3) \$	86.29	186.85	(-14.44)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.60	.60	.60
27	POWER COST ALLOCATION FACTOR	.97	.98	.94
28	TOTAL LISTED COSTS PER UNIT OF PROD.	12.96	9.81	20.57
29	RETURN OVER LISTED COSTS PER UNIT	6.16	9.30	(-1.69)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	9.56	10.34	9.33
30A	ESTIMATED TOTAL MACHINE COST/ACRE	75.64	76.36	76.44
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	181.41	197.20	175.56
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	207.50	196.51	143.52
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS	_____	_____	_____

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

TABLE 10 - CROP DATA FOR CORN GRAIN, IRRIGATED - 1985

		AVERAGE OF 38 FARMS	13 HI RETURN FARMS	13 LOW RETURN FARMS
1	ACRES	80.7	84.6	72.1
2	YIELD PER ACRE	125.4	108.6	140.4
3	VALUE PER PRODUCTION UNIT	2.30	2.28	2.33
4	CROP PRODUCT RETURN	\$ 288.31	247.65	327.14
5	OTHER CROP INCOME	9.89	5.61	8.61
6	TOTAL CROP RETURN	\$ 298.20	253.26	335.74
7	DIRECT COSTS			
8	FERTILIZER	53.52	47.93	60.68
9	CHEMICALS	16.62	18.46	17.64
10	SEED	20.02	20.96	19.96
10A	CROP DRYING	14.05	11.37	17.63
10B	OTHER EXPENSE	5.56	7.15	4.60
11	SPECIAL HIRED LABOR	.41	1.13	
12	CUSTOM WORK HIRED	4.35	4.48	3.11
13	IRR OPER cst/acre in(3.13)	15.63	15.65	15.40
14	TOTAL DIRECT COSTS	\$ 130.16	127.13	139.02
15	RETURN OVER DIRECT COSTS (6-14)	\$ 168.04	126.13	196.72
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	34.23	30.78	31.31
18	FARM POWER & MACHINERY-OPERATION	28.70	29.38	34.57
19	IRR EQUIP. OWNERSHIP(cst/acre in.7.1	35.53	41.17	38.28
20	LAND COSTS	43.74	37.38	46.54
21	MISCELLANEOUS COSTS	.17		
22	*INTEREST ON MACH-EQUIP.INVESTMENT	9.13	6.91	10.07
23	TOTAL ALLOCATED COSTS	\$ 151.50	145.62	160.77
24	RETURN OVER ALL LISTED COSTS (6-3) \$	16.54	(-19.00)	35.95
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.65	.65	.65
27	POWER COST ALLOCATION FACTOR	.97	.95	1.01
28	TOTAL LISTED COSTS PER UNIT OF PROD.	2.25	2.51	2.14
29	RETURN OVER LISTED COSTS PER UNIT	.13	(-.23)	.19
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	122.46	119.63	128.67
30A	ESTIMATED TOTAL MACHINE COST/ACRE	74.96	70.06	78.02
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	281.66	272.75	299.79
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	579.99	513.28	449.98
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS			
37	TOTAL ACRE INCHES OF WATER APP.	5	6	5
38	COST OF IRRIGATION	\$ 51.16	53.68	61.82
39	AVE. PRICE RECVD./ UNIT SOLD	\$ 2.35	2.26	2.48
40	QUANTITY SOLD (OPERATORS SHARE)	4115.4	6322.0	2522.0

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

TABLE 10 - CROP DATA FOR SOYBEANS IRRIGATED -1985-

		AVERAGE OF 8 FARMS		
1	ACRES	102.6		
2	YIELD PER ACRE	29.2		
3	VALUE PER PRODUCTION UNIT	4.90		
4	CROP PRODUCT RETURN	\$ 142.94		
5	OTHER CROP INCOME			
6	TOTAL CROP RETURN	\$ 142.94		
7	DIRECT COSTS			
8	FERTILIZER	5.41		
9	CHEMICALS	22.09		
10	SEED	15.03		
10A	CROP DRYING	.76		
10B	OTHER EXPENSE	7.80		
11	SPECIAL HIRED LABOR	1.03		
12	CUSTOM WORK HIRED	4.88		
13	IRRIG OPER /acre in (4.10)	16.39		
14	TOTAL DIRECT COSTS	\$ 73.39		
15	RETURN OVER DIRECT COSTS (6-14)	\$ 69.55		
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	30.26		
18	FARM POWER & MACHINERY-OPERATION	17.31		
19	IRRI EQP. ONRSHIP/acre in(4.47)	17.88		
20	LAND COSTS	57.38		
21	MISCELLANEOUS COSTS	.06		
22	*INTEREST ON MACH-EQUIP. INVESTMENT	8.80		
23	TOTAL ALLOCATED COSTS	\$ 131.69		
24	RETURN OVER ALL LISTED COSTS (6-3) \$	(-62.14)		
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.55		
27	POWER COST ALLOCATION FACTOR	.86		
28	TOTAL LISTED COSTS PER UNIT OF PROD.	7.03		
29	RETURN OVER LISTED COSTS PER UNIT	(-2.13)		
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	41.85		
30A	ESTIMATED TOTAL MACHINE COST/ACRE	59.62		
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	205.08		
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	614.93		
33A	BUILDING, FENCE & TILING COSTS			
34	INTEREST ALLOCATION			
35	OTHER COSTS NOT LISTED			
36	TOTAL COSTS			
37	TOTAL ACRE INCHES OF WATER APP.	4		
38	COST OF IRRIGATION	34.27		
39	AVE. PRICE RECVD./ UNIT SOLD	\$ 7.74		
40	QUANTITY SOLD (OPERATORS SHARE)	2513.4		

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

TABLE 10 - CROP DATA FOR ALFALFA HAY - IRRIGATED - 1985

		AVERAGE OF 22 FARMS	11 HI RETURN FARMS	11 LOW RETURN FARMS
1	ACRES	28.1	30.0	26.3
2	YIELD PER ACRE	4.2	4.9	3.4
3	VALUE PER PRODUCTION UNIT	65.50	67.73	63.27
4	CROP PRODUCT RETURN	\$ 275.05	331.87	214.11
5	OTHER CROP INCOME			
6	TOTAL CROP RETURN	\$ 275.05	331.87	214.11
7	DIRECT COSTS			
8	FERTILIZER	20.75	14.00	28.37
9	CHEMICALS	.75	1.37	
10	SEED	13.88	12.57	15.29
10A	CROP DRYING			
10B	OTHER EXPENSE	4.20	4.90	3.35
11	SPECIAL HIRED LABOR	.11		.23
12	CUSTOM WORK HIRED	1.17	.57	1.83
13	IRRIG OPER /acre in(3.30)	16.51	9.77	24.11
14	TOTAL DIRECT COSTS	\$ 57.37	43.18	73.18
15	RETURN OVER DIRECT COSTS (6-14)	\$ 217.68	288.69	140.93
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	44.58	46.22	42.53
18	FARM POWER & MACHINERY-OPERATION	47.24	45.59	48.94
19	IRRI EQP. ONRSH/acre in(7.27)	36.33	31.53	41.67
20	LAND COSTS	39.36	42.73	36.00
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH-EQUIP. INVESTMENT	11.72	13.87	9.22
23	TOTAL ALLOCATED COSTS	\$ 179.23	179.94	178.36
24	RETURN OVER ALL LISTED COSTS (6-3) \$	38.45	108.75	(-37.43)
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.80	.80	.80
27	POWER COST ALLOCATION FACTOR	1.00	1.00	1.00
28	TOTAL LISTED COSTS PER UNIT OF PROD.	56.34	45.54	74.31
29	RETURN OVER LISTED COSTS PER UNIT	9.16	22.19	(-11.04)
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	3.61	3.29	3.98
30A	ESTIMATED TOTAL MACHINE COST/ACRE	1041.32	106.06	101.91
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	236.60	223.12	251.54
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	256.00	238.38	228.03
33A	BUILDING, FENCE & TILING COSTS			
34	INTEREST ALLOCATION			
35	OTHER COSTS NOT LISTED			
36	TOTAL COSTS			
37	TOTAL ACRE INCHES WATER APP	5	4	6
38	COST OF IRRIGATION	52.84	41.30	65.78
39	AVE. PRICE RECVD./ UNIT SOLD	\$ 63.03	64.92	45.71
40	QUANTITY SOLD (OPERATORS SHARE)	3.3	5.9	.7

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

TABLE 10 - CROP DATA FOR CORN SILAGE, IRRIGATED -1985-

		AVERAGE OF 20 FARMS	10 HI RETURN FARMS	10 LOW RETURN FARMS
1	ACRES	25.6	32.0	19.2
2	YIELD PER ACRE	18.9	21.4	14.6
3	VALUE PER PRODUCTION UNIT	19.00	19.00	19.00
4	CROP PRODUCT RETURN	\$ 358.48	406.13	278.07
5	OTHER CROP INCOME	3.52	5.66	
6	TOTAL CROP RETURN	\$ 362.00	411.79	278.07
7	DIRECT COSTS			
8	FERTILIZER	47.15	52.19	38.75
9	CHEMICALS	13.79	15.78	10.47
10	SEED	19.45	19.59	19.17
10A	CROP DRYING			
10B	OTHER EXPENSE	2.07	2.06	2.08
11	SPECIAL HIRED LABOR	.20		.52
12	CUSTOM WORK HIRED	4.65	4.31	5.21
13	IRRIG OPER /acre in(3.97)	15.86	17.13	13.70
14	TOTAL DIRECT COSTS	\$ 103.17	111.06	89.90
15	RETURN OVER DIRECT COSTS (6-14)	\$ 258.83	300.73	188.17
16	ALLOCATED COSTS (DIRECT + FIXED)			
17	FARM POWER & MACHINERY-OWNERSHIP \$	37.69	44.27	26.74
18	FARM POWER & MACHINERY-OPERATION	46.42	52.08	36.97
19	IRRI EQP. ONRSH/acre in(9.85)	39.38	33.72	48.75
20	LAND COSTS	38.15	36.50	39.80
21	MISCELLANEOUS COSTS			
22	*INTEREST ON MACH-EQUIP. INVESTMENT	10.16	12.50	6.52
23	TOTAL ALLOCATED COSTS	\$ 171.80	179.07	158.51
24	RETURN OVER ALL LISTED COSTS (6-3) \$	87.03	121.66	29.66
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	WORK UNITS ASSIGNED PER ACRE	.80	.80	.80
27	POWER COST ALLOCATION FACTOR	.99	1.00	.98
28	TOTAL LISTED COSTS PER UNIT OF PROD.	14.57	13.57	16.97
29	RETURN OVER LISTED COSTS PER UNIT	4.61	5.69	2.03
30	BREAKEVEN YIELD/ UNIT OF PRODUCTION	14.47	15.27	13.07
30A	ESTIMATED TOTAL MACHINE COST/ACRE	97.37	111.72	73.44
31	TOTAL LISTED COSTS PER ACRE (14+23)\$	274.97	290.13	248.41
32	OTHER POSSIBLE COSTS NOT LISTED			
33	UTILITIES-OTHER GENERAL EXPENSES \$	239.57	266.06	168.36
33A	BUILDING, FENCE & TILING COSTS	_____	_____	_____
34	INTEREST ALLOCATION	_____	_____	_____
35	OTHER COSTS NOT LISTED	_____	_____	_____
36	TOTAL COSTS	_____	_____	_____
37	TOTAL ACRE INCHES WATER APP.	4	4	3
38	COST OF IRRIGATION	55.24	50.85	62.45

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

COSTS AND RETURNS FROM LIVESTOCK ENTERPRISES + EXPLANATION

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

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

Other cash item costs that are relatively easy to identify and classify in the record book, are listed in each of the tables as other direct costs to the livestock enterprises. The return over feed and supplemental costs therefore, is not a net return, but rather the amount of dollars available after paying for feed and cost items listed in each livestock table. This return can be used to cover outlay costs of buildings, machinery, equipment, labor, insurance, and other fixed costs.

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

The items listed as, supplementary management information, provide further clues to the reasons for high, low, or average livestock enterprise returns.

All costs and returns for livestock enterprises are computed as return per head or hundred weight produced.

PRICES USED IN THIS REPORT FOR HOME GROWN FEED FED LIVESTOCK

Grains-per bushel

Corn, grain	\$2.50
Oats	\$1.50

Other Roughages-per ton

Corn silage	\$ 19.00
Legume silage	\$ 19.00
Oatlage	\$ 15.00
Stover stacks	\$ 18.00

Hay-per ton

Alfalfa	\$ 70.00
Mixed hay	\$ 50.00
Grass hay	\$ 35.00

Pasture chgs. per head per month

Dairy cow	\$ 10.00
Young cattle	\$ 8.00
Sheep	\$ 1.50
Hogs	\$.50

TABLE 11A 6470 - HOGS, FARROW TO FINISH - 1985

			AVERAGE	11 HIGH	11 LOW
			57 FARMS	FARMS	FARMS
1	POUNDS OF HOGS PRODUCED		144217	68643	123490
			PER CWT	PER CWT	PER CWT
2	NET VALUE PRODUCED-HOGS	\$	41.82	51.45	36.63
3	OTHER MISC. HOG INCOME	\$			
4	TOTAL VALUE PRODUCED	\$	41.82	51.45	36.63
5	POUNDS OF FEED FED;				
6	CORN		269.1	334.1	299.0
7	SMALL GRAIN		15.0	23.0	3.1
8	COMPLETE FEED		74.2	21.5	87.2
9	PROTEIN, SALT, MIN. & MILK		119.1	94.4	133.7
10	TOTAL CONCENTRATES		477.4	473.0	523.0
11	FORAGES		.3	.6	
12	FEED COST;				
13	GRAINS		12.24	15.42	13.30
14	COMPLETE FEED		5.37	.69	6.95
15	PROTEIN, SALT, MIN. & MILK		10.85	11.06	15.73
16	FORAGES		.01	.02	
17	PASTURE				
18	TOTAL FEED COSTS	\$	28.47	27.19	35.98
19	RETURN OVER FEED COSTS	\$	13.35	24.26	.65
20	OTHER DIRECT COSTS;				
21	MISC. LIVESTOCK EXPENSE		1.18	1.78	.77
22	VETERINARY EXPENSE		.90	.56	1.39
23	CUSTOM WORK (TRUCK, GRINDING.)		.77	.56	1.03
24	SPECIAL HIRED LABOR		.11		.36
25	TOTAL OTHER DIRECT COSTS	\$	2.96	2.90	3.55
26	RET. OVER FEED & OTHER DIRECT COSTS	\$	10.39	21.36	(-2.09)
27	ALLOCATED COSTS;				
28	POWER & MACH. COSTS (PCAF)		1.16	1.52	1.11
29	LIVESTOCK EQUIP. COSTS (ECAF)		1.94	1.74	2.01
30	BLDGs, & FENCES (BCAF)		1.70	2.60	1.87
31	TOTAL ALLOCATED COSTS	\$	4.80	5.86	4.99
32	RETURN OVER ALL LISTED COSTS	\$	5.59	15.50	(-7.89)
33	SUPPLEMENTARY MANAGEMENT INFORMATION				
34	RETURN FOR \$ 100 FEED FED	\$	146.87	189.23	101.81
35	PRICE REC. PER CWT. ALL ANIMALS	\$	45.04	53.36	44.66
36	PRICE REC./ CWT. MKT. ANM. ONLY	\$	44.37	44.25	43.25
37	NUMBER LITTERS FARROWED		87	49	69
37A	LITTER PER BEARING FEMALE / YEAR		1.3	1.5	1.2
38	NUMBER PIGS BORN PER LITTER		10.1	12.3	9.2
39	NUMBER PIGS WEANED PER LITTER		8.1	10.0	7.9
39A	NUMBER PIGS PRODUCED PER LITTER		7.8	9.8	7.6
40	PERCENT DEATH LOSS		14.4	14.6	9.5
41	AVE. WEIGHT ALL HOGS SOLD		205.4	144.1	196.1
42	AVE. WEIGHT MKT. ANIMALS SOLD		213.9	217.6	221.8
43	PRICE PER CWT. CONCENTRATE FED	\$	5.96	5.74	6.88
44	PRICE PER CWT, PRO. SALT, MIN.	\$	9.11	11.72	11.76
45	POUNDS OF PORK PURCHASED		4276	1408	7142
46	TOT LISTED COST/CWT PRODUCED	\$	36.23	35.95	44.52
47	UTIL-OTHER GEN FARM EXPENSE		1963.99	518.48	1667.52

TABLE 11B - HOGS, FINISHING ENTERPRISE - 1985

		AVERAGE 68 FARMS	14 HIGH FARMS	14 LOW FARMS
1	AVERAGE NUMBER PIGS ON HAND	197.5	143.1	162.9
2	POUNDS OF HOGS PRODUCED	86652	71994	46859
		PER CWT	PER CWT	PER CWT
3	NET VALUE PRODUCED-HOGS	\$ 31.44	35.75	29.00
4	OTHER MISC. HOG INCOME	\$		
5	TOTAL VALUE PRODUCED	\$ 31.44	35.75	29.00
6	POUNDS OF FEED FED;			
7	CORN	268.6	232.5	238.7
8	SMALL GRAIN	10.8	2.0	19.3
9	COMPLETE FEED	51.8	2.8	124.2
10	PROT. SALT, MIN. & MILK	63.3	61.8	55.0
11	TOTAL CONCENTRATES	394.5	299.1	437.2
12	FORAGES			
13	FEED COSTS;			
14	GRAINS	12.11	10.28	11.32
15	COMPLETE FEED	3.64	.45	9.35
16	PROT. SALT, MIN. & MILK	8.87	9.80	8.28
17	FORAGES			
18	PASTURE			
19	TOTAL FEED COSTS	\$ 24.62	20.53	28.95
20	RETURN OVER FEED COSTS	\$ 6.82	15.22	.75
21	OTHER DIRECT COSTS;			
22	MISC. LIVESTOCK EXPENSE	.75	.95	.97
23	VETERINARY EXPENSE	.26	.23	.22
24	CUSTOM WORK (TRUCKING ETC.)	.46	.16	.44
25	SPECIAL HIRED LABOR			
26	TOTAL OTHER DIRECT COSTS	\$ 1.47	1.34	1.63
27	RET.OVER FEED & OTHER DIRECT COSTS\$	5.35	13.88	(-.88)
28	ALLOCATED COSTS;			
29	POWER, MACH COSTS (PCAF 1.00)	1.26	1.78	1.51
30	LIVESTOCK EQUIP COSTS (ECAF 3)	1.39	2.39	1.53
31	BLDGS. FENCES (BCAF 3)	1.58	2.25	1.38
32	TOTAL ALLOCATED COSTS	\$ 4.23	6.42	4.42
33	RETURN OVER ALL LISTED COSTS	1.12	7.46	(-5.30)
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN OVER \$100 FEED FED	\$127.72	174.15	101.00
36	PRICE RECEIVED PER CWT.	\$ 43.99	44.83	44.59
37	AVE. WEIGHT HOGS SOLD	228.7	234.1	209.4
38	AVE. PRICE PAID PER PIG BOUGHT	\$ 40.57	39.43	37.35
39	AVE. WEIGHT PER PIG BOUGHT	48.0	49.0	41.3
40	NUMBER PIGS PURCHASED	289	205	243
41	NO. PIGS TRANS IN	214	193	26
42	AVE. WEIGHT PIGS TRANS. IN	45.7	49.1	53.0
43	POUND PORK PURCHASED	13871	10049	10032
44	PERCENT DEATH LOSS	2.9	1.1	4.1
45	PRICE PER CWT. CONCENTRATE FED	\$ 6.24	6.86	6.11
46	PRICE PER CWT. PRO. SALT, MIN.	\$ 14.00	15.85	15.05
47	EFFECTIVE DAILY GAIN-LB./DAY/PIG	1.20	1.38	1.09
48	TOTAL LISTED COSTS/ CWT. PRODUCED	\$ 30.32	28.29	35.00
49	UTIL-OTHER FARM EXPENSE	460.22	270.73	176.29

TABLE 11C 6510, HOGS, WEANING PIG PRODUCTION - 1985

		AVERAGE 37 FARMS	12 HIGH FARMS	12 LOW FARMS
1	NUMBER OF PIGS FARROWED	121 PER LITTER	167 PER LITTER	84 PER LITTER
2	NET VALUE PRODUCED-HOGS	\$ 302.49	362.62	280.38
3	OTHER MISC. INCOME	\$		
4	TOTAL VALUE PRODUCED	\$ 302.49	362.62	280.38
5	POUNDS OF FEED FED;			
6	CORN	1250.9	1305.8	1184.8
7	SMALL GRAIN	160.8	111.8	271.8
8	COMPLETE FEED	609.7	598.1	856.9
9	PRO. SALT, MIN. & MILK	440.0	378.9	409.6
10	TOTAL CONCENTRATES	2461.4	2394.6	2723.1
11	FORAGES	7.8	10.5	
12	FEED COSTS;			
13	GRAINS	61.63	62.29	62.83
14	COMPLETE FEED	49.41	45.99	72.14
15	PROT. SALT, MIN. & MILK	67.65	70.84	55.56
16	FORAGES	.26	.37	
17	PASTURE			
18	TOTAL FEED COSTS	\$ 178.95	179.49	190.53
19	RETURN OVER FEED COSTS	\$ 123.54	183.13	89.85
20	OTHER DIRECT COSTS;			
21	MISC. LIVESTOCK EXPENSE	13.31	15.51	11.58
22	VETERINARY EXPENSE	7.89	6.75	8.99
23	CUSTOM WORK (TRUCKING ETC.)	5.77	8.23	5.00
24	SPECIAL HIRED LABOR	2.67	5.75	
25	TOTAL DIRECT COSTS	\$ 29.64	36.24	25.57
26	RET.OVER FEED & OT DIR. COSTS\$	93.90	146.89	64.28
27	ALLOCATED COSTS;			
28	POWER, MACH., COSTS (PCAF)	15.02	14.44	17.84
29	LIVSTK., EQUIP. COSTS (PCAF)	12.46	9.54	13.78
30	BLDGs, FENCE COSTS (BCAF)	20.24	14.76	26.45
31	TOTAL ALLOCATED COSTS	\$ 47.72	38.74	58.07
32	RETURN OVER ALL LISTED COSTS	\$ 46.18	108.15	6.21
33	SUPPLEMENTAL MANAGEMENT INFORMATION			
34	RETURN FOR \$ 100 FEED FED	\$ 169.03	202.03	147.00
35	PRICE REC. PER ANIMAL SOLD	\$ 45.62	44.64	48.12
36	AVE. PRI REC. / PIG SO OR TRA.\$	39.12	41.50	35.95
37	AVE. WEIGHT / PIG SOLD OR TRANS.	50.0	51.9	48.4
38	NUMBER PIGS PRODUCED	970	1453	605
39	NO. PIGS BORN PER LITTER	9.9	10.1	10.0
40	NO. PIGS WEANED / LITTER	8.1	8.7	7.6
40A	LITTERS/ BEARING/ FEMALE/ YEAR	1.5	1.6	1.3
40B	PIGS PROD/SOW/YEAR	12.0	13.9	9.4
41	PERCENT DEATH LOSS	14.9	11.1	22.0
42	PRICE PER CWT. CONCENT. FED	\$ 7.26	7.48	7.00
43	PRICE / CWT. PRO.,SALT, MIN.	\$ 15.38	18.70	13.56
44	FEED & SUPP. COST/ PIG PROD.	\$ 26.02	24.79	30.00
45	TOTAL LISTED COST PER LITTER	\$ 256.31	254.47	274.17
46	UTIL & OTHER GEN FARM EXP	1918.59	2017.15	1194.24

TABLE 12 - 6294 - DAIRY COWS - 1985

	AVERAGE 172 FARMS	34 HIGH FARMS	34 LOW FARMS
1 AVERAGE NUMBER OF COWS	45.7	50.5	34.5
		PER COW	
2 POUNDS OF MILK	14663	17115	11472
3 POUNDS OF BUTTERFAT	527.8	633.2	412.9
4 PERCENT BUTTERFAT IN MILK	3.6	3.7	3.6
5 VALUE OF PRODUCE			
6 DAIRY PRODUCTS SOLD	1769.98	2052.14	1345.77
7 DAIRY PROD. USED IN HOUSE	8.14	11.88	7.42
8 MILK FED LIVESTOCK	13.76	16.32	10.64
9 NET CHANGE IN VALUE OF COWS	(-121.86)	(-100.75)	(-156.20)
10 OTHER MISCELLANEOUS INCOME	4.51	13.05	
11 TOTAL VALUE PRODUCED \$	1674.53	1992.64	1207.63
12 POUNDS OF FEED FED;			
13 CORN	4736.3	5033.4	3608.4
14 SMALL GRAIN	696.0	552.8	863.7
15 COMPLETE FEED	1220.0		357.2
16 PROT., SALT & MINERAL	1239.6	1441.3	960.6
17 TOTAL CONCENTRATES	7891.9	7027.5	5789.9
18 LEGUME HAY	6685.6	6116.4	7149.4
19 OTHER HAY & DRY ROUGHAGE	404.8	160.8	139.1
20 SILAGE	10514.0	7929.4	11804.8
20A HAYLAGE	1008.9	1576.0	286.4
21 FEED COSTS;			
22 GRAINS	232.21	236.20	191.54
23 COMPLETE FEED	17.35		27.77
24 PRO. SALT, MIN.(COST/CWT.FED)	164.14	194.55	134.26
25 ALL HAY & DRY ROUGHAGE	249.41	230.40	245.94
26 SILAGE	103.46	76.48	114.06
27 PASTURE	3.15	1.25	5.97
28 TOTAL FEED COSTS \$	769.72	738.88	719.54
29 RETURN OVER FEED COSTS	904.81	1253.76	488.09
30 OTHER DIRECT COSTS			
31 MISC. LIVESTOCK EXPENSE	118.58	152.65	76.20
32 VETERINARY EXPENSE	37.13	52.63	29.39
33 CUSTOM WORK HIRED(TRUCK ETC.)	49.02	52.24	37.59
34 SPECIAL HIRED LABOR	8.47	11.29	
35 TOTAL OTHER DIRECT COSTS \$	213.20	268.81	143.18
36 RETURN OVER FEED & OT DIR.COSTS\$	691.61	984.95	344.91
37 ALLOCATED COSTS			
38 POWER, MACHINERY COST (PCAF)	72.31	82.76	71.06
39 LIVESTOCK EQUIP. COSTS (ECAF)	73.46	94.17	53.24
40 BLDG., FENCE, COST (BCAF)	76.90	106.00	39.90
41 TOTAL ALLOCATED COSTS \$	222.67	282.93	164.20
42 RETURN OVER ALL LISTED COSTS \$	468.94	702.02	180.71
43 SUPPLEMENTARY MANAGEMENT INFORMATION			
44 RETURN FOR \$ 100 FEED FED	\$ 217.55	269.69	167.83
45 FEED COST/ CWT. OF MILK	\$ 5.25	4.32	6.28
46 FEED COST/ LB. OF BUTTERFAT	\$ 1.44	1.18	1.76
47 POUNDS MILK/ POUND CONCENTRATE	1.86	2.44	1.98
48 AVE. PRICE PER CWT. MILK SOLD	\$ 12.20	12.13	11.88
49 AVE. PRICE/ POUND BUTTERFAT	\$ 3.35	3.31	3.33
50 TOTAL LISTED COST/CWT. MILK PRODUCED	8.22	7.54	8.95
51 DAIRY COW TURNOVER PERCENTAGE	35.0	35.6	34.8
52 TOTAL LISTED COSTS PER COW \$	1205.59	1290.62	1026.92
53 UTIL & OTHER GEN FARM EXP	3531.42	3853.49	1980.67

TABLE 13 - 6310 -- OTHER DAIRY, COMMERCIAL REPLACEMENT - 1985

		AVERAGE 187 FARM	38 HI FARMS	38 LOW FARMS
1	NUMBER OF HEAD	61.4	52.8	56.5
			PER HEAD	
2	NET VALUE PRODUCED	\$ 249.64	356.21	233.65
3	OTHER MISC. INCOME			
4	TOTAL INCOME	\$ 249.64	356.21	233.65
5	POUNDS OF FEED FED;			
6	CORN	901.6	802.8	1197.7
7	SMALL GRAIN	214.8	198.9	162.5
8	COMPLETE FEED	265.7	27.1	29.4
9	PROT. SALT, & MINERAL	166.9	118.7	154.2
10	HAY & DRY ROUGHAGE	2199.4	1804.8	2889.9
11	SILAGE	5827.1	4330.5	6624.4
11A	HAYLAGE	156.1	215.0	297.1
12	MILK	83.3	83.5	96.0
13	FEED COSTS;			
14	GRAINS	47.23	40.21	58.55
15	COMPLETE FEED	3.00	2.92	3.88
16	PROT., SALT & MINERAL	29.67	21.82	27.26
17	HAY/HAYLAGE & DRY ROUGHAGE	69.56	57.16	90.92
18	SILAGE	56.06	41.44	64.94
19	MILK	10.52	10.38	12.50
20	PASTURE	3.88	4.47	3.91
21	TOTAL FEED COSTS	\$ 219.92	178.40	261.96
22	RETURN OVER FEED COSTS	\$ 29.72	177.81	(-28.31)
23	OTHER DIRECT COSTS;			
24	MISC. LIVESTOCK EXPENSE	10.55	17.67	6.37
25	VETERINARY EXPENSE	3.75	4.45	3.13
26	CUST WORK HIRED (TRUCK ETC.)	2.92	1.46	3.73
27	SPECIAL HIRED LABOR	1.32	3.13	.07
28	TOTAL OTHER DIR. COSTS	\$ 18.54	26.71	13.30
29	RETURN OVER FEED & OTHER DIR. COSTS	\$ 11.18	151.10	(-41.61)
30	ALLOCATED COSTS;			
31	POWER, MACH. COSTS (PCAF)	11.96	12.36	13.50
32	LIVESTOCK EQUIP. COST (ECAF)	11.81	9.27	13.22
33	BLDG., FENCE COST (BCAF)	12.98	13.98	10.50
34	TOTAL ALLOCATED COSTS	\$ 36.75	35.61	37.22
35	RETURN OVER ALL LISTED COSTS	\$ (-25.57)	115.49	(-78.83)
36	SUPPLEMENTARY MANAGEMENT INFORMATION			
37	RETURN FOR \$ 100 FEED FED	\$ 113.52	199.66	89.00
38	PERCENT DEATH LOSS-TOTAL	8.0	6.9	9.9
39	PERCENT CALF LOSS	16.7	14.9	19.0
40	TOTAL LISTED COSTS PER HEAD	\$ 275.21	240.72	312.48
41	UTIL & OTHER GEN FARM EXP	816.83	601.70	759.93

TABLE 14 - -ALL DAIRY AND REPLACEMENTS - 1985

		AVERAGE 187 FARMS	38 HIGH FARMS	38 LOW FARMS
1	AVERAGE NUMBER OF COWS	46.3	52.2	35.5
		PER COW & REPLACEMENT		
2	VALUE OF DAIRY PRODUCTS	\$ 1781.90	2079.18	1466.99
3	NET VALUE PRODUCED	230.28	355.79	87.01
4	MISC. DAIRY INCOME	39.50	85.59	17.75
5	TOTAL VALUE PRODUCED	\$ 2051.68	2520.56	1571.75
6	POUNDS OF FEED FED;			
7	GRAINS	6953.8	7745.8	7407.2
8	COMPLETE FEED	1437.0	639.8	318.3
9	PROT., MINERAL & SALT	1505.5	1650.3	1309.0
10	HAY & DRY ROUGHAGE	10292.4	9346.5	10959.3
11	SILAGE	18934.2	19138.9	18572.6
11A	HAYLAGE	989.1	1616.6	1298.3
12	FEED COSTS;			
13	GRAINS	297.60	328.81	318.93
14	COMPLETE FEEDS	31.34	34.58	25.07
15	PROT., MINERAL & SALT	215.51	245.65	201.24
16	HAY/HAYLAGE & DRY ROUGHAGE	341.32	325.17	372.34
17	SILAGE	184.34	182.01	179.30
18	PASTURE	8.53	5.52	12.87
19	TOTAL FEED COSTS	\$ 1078.64	1121.74	1109.75
20	RETURN OVER FEED COSTS	\$ 973.04	1398.82	462.00
21	OTHER DIRECT COSTS;			
22	MISC. LIVESTOCK EXPENSE	130.69	164.20	95.58
23	VETERINARY EXPENSE	43.37	64.44	34.48
24	CUSTOM WORK HIRED (TRUCK ETC.)	53.35	59.18	50.82
25	SPECIAL HIRED LABOR	9.01	30.48	.62
26	TOTAL OTHER DIRECT COSTS	\$ 236.42	318.30	181.50
27	RETURN OVER FEED & OTHER DIR.COSTS\$	736.62	1080.52	280.50
28	ALLOCATED COSTS;			
29	POWER & MACHINERY COST	89.66	101.53	88.14
30	LIVESTOCK EQUIP. COST	91.19	115.06	76.93
31	BUILDING & FENCE COST	100.33	141.13	66.09
32	TOTAL ALLOCATED COSTS	\$ 281.18	357.72	231.16
33	RETURN OVER ALL LISTED COSTS	\$ 455.44	722.80	49.34
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$ 100 FEED FED	\$ 190.21	224.70	141.63
36	TOTAL LISTED COST PER COW	\$ 1596.24	1797.76	1522.41
37	UTIL & OTHER GEN FARM EXP.	4563.82	5568.45	2856.05

TABLE 12 - 6294 - DAIRY COWS , GOVERNMENT PROGRAM - 1985

		AVERAGE FARMS	HIGH FARMS	LOW FARMS
1	AVERAGE NUMBER OF COWS	48.7	50.5	44.8
		PER COW		
2	POUNDS OF MILK	14513	16101	11948
3	POUNDS OF BUTTERFAT	525.5	582.7	437.7
4	PERCENT BUTTERFAT IN MILK			
5	VALUE OF PRODUCE			
6	DAIRY PRODUCTS SOLD	1745.03	1935.19	1431.29
7	DAIRY PROD. USED IN HOUSE	7.56	8.00	8.84
8	MILK FED LIVESTOCK	18.07	23.43	12.99
9	NET CHANGE IN VALUE OF COWS	(-114.00)	(-63.23)	(-137.10)
10	OTHER MISCELLANEOUS INCOME	169.59	235.35	142.77
11	TOTAL VALUE PRODUCED	\$ 1826.25	2138.74	1458.79
12	POUNDS OF FEED FED;			
13	CORN	4763.0	5031.6	4418.6
14	SMALL GRAIN	570.0	364.7	954.9
15	COMPLETE FEED	699.1	1012.8	680.1
16	PROT.,SALT & MINERAL	1374.6	977.9	968.3
17	TOTAL CONCENTRATES	7406.7	7387.0	7021.9
18	LEGUME HAY	6986.8	5684.5	7572.0
19	OTHER HAY & DRY ROUGHAGE	56.0	51.5	43.1
20	SILAGE	11361.8	11139.3	14339.3
20A	HAYLAGE	102.7	290.4	
21	FEED COSTS;			
22	GRAINS	231.27	233.76	227.52
23	COMPLETE FEED	49.88	72.87	47.63
24	PRO. SALT, MIN.(COST/CWT.FED)	151.40	124.59	124.22
25	ALL HAY & DRY ROUGHAGE	238.30	199.88	253.17
26	SILAGE	109.79	106.77	138.71
27	PASTURE	2.22	1.05	4.60
28	TOTAL FEED COSTS	\$ 782.86	738.92	795.85
29	RETURN OVER FEED COSTS	1043.39	1399.82	662.94
30	OTHER DIRECT COSTS			
31	MISC. LIVESTOCK EXPENSE	106.41	108.14	103.08
32	VETERINARY EXPENSE	40.82	53.72	28.44
33	CUSTOM WORK HIRED(TRUCK ETC.)	48.95	49.64	51.32
34	SPECIAL HIRED LABOR	4.31	12.12	.07
35	TOTAL OTHER DIRECT COSTS	\$ 200.49	223.62	182.91
36	RETURN OVER FEED & O DIR.COSTS\$	842.90	1176.20	480.03
37	ALLOCATED COSTS			
38	POWER, MACHINERY COST (PCAF .)	74.00	72.46	70.16
39	LIVESTOCK EQUIP. COSTS (ECAF)	76.84	90.88	58.76
40	BLDG., FENCE, COST (BCAF)	97.30	107.45	84.85
41	TOTAL ALLOCATED COSTS	\$ 248.14	270.79	213.77
42	RETURN OVER ALL LISTED COSTS	\$ 594.76	905.41	266.26
43	SUPPLEMENTARY MANAGEMENT INFORMATION			
44	RETURN FOR \$ 100 FEED FED	\$ 233.28	289.44	183.30
45	FEED COST/ CWT. OF MILK	\$ 5.40	4.59	6.66
46	FEED COST/ LB. OF BUTTERFAT	\$ 1.49	1.27	1.82
47	POUNDS MILK/ POUND CONCENTRATE	1.96	2.18	1.70
48	AVE. PRICE PER CWT. MILK SOLD	\$ 12.21	12.22	12.17
49	AVE. PRICE/ POUND BUTTERFAT	\$ 3.37	3.38	3.32
50	TOTAL LISTED COST/CWT. MILK PRODUCED	8.49	7.66	9.98
51	DAIRY COW TURNOVER PERCENTAGE	34.9	29.7	33.5
52	TOTAL LISTED COSTS PER COW	\$ 1231.49	1233.33	1192.53
53	UTIL & OTHER GEN FARM EXPENSE	4361.22	4310.21	3760.88

TABLE 15A - BEEF BREEDING CATTLE - 1985

		AVERAGE 22 FARMS	11 HIGH FARMS	11 LOW FARMS
1	AVERAGE NUMBER BEEF COWS	42.9	39.3	46.5
2	AVE. NUMBER OTHER BEEF ANIMALS	36.0	28.7	43.4
3	POUNDS BEEF PRODUCED	19627	19573	19681
		PER COW		
4	NET VALUE PRODUCED	242.87	295.09	218.92
5	OTHER MISC. BEEF INCOME			
6	TOTAL VALUE PRODUCED	\$ 242.87	295.09	198.73
7	POUNDS OF FEED FED;			
8	GRAIN	290.7	265.0	304.0
9	PROT., SALT, & MINERAL	75.8	51.0	96.7
10	LEGUME HAY	3897.4	2533.0	5050.6
11	OTHER HAY & DRY ROUGHAGE	1169.3	2174.4	319.8
12	SILAGE	4528.9	4464.5	4583.4
12A	HAYLAGE	114.4	249.8	
13	FEED COSTS;			
14	GRAIN	34.85	31.75	41.98
15	PROT., SALT, MINERAL	11.31	6.97	14.99
16	LEGUME HAY/HAYLAGE	115.97	74.78	150.77
17	OTHER HAY & DRY ROUGHAGE	13.40	25.04	3.57
18	SILAGE	43.08	41.32	44.56
19	PASTURE	19.46	5.19	31.53
20	TOTAL FEED COSTS	\$ 238.07	185.05	287.40
21	RETURN OVER FEED COSTS	\$ 4.80	139.04	(-68.48)
22	OTHER DIRECT COSTS;			
23	MISC. LIVESTOCK EXPENSE	10.07	13.10	7.53
24	VETERINARY EXPENSE	4.24	1.50	6.56
25	CUSTOM WORK HIRED (TRUCK ETC.)	1.28	2.14	.58
26	SPECIAL HIRED LABOR			
27	TOTAL OTHER DIR. COSTS	\$ 15.59	16.74	14.67
28	RETURN OVER FEED & OTHER COSTS	\$ (-10.79)	122.30	(-83.15)
29	ALLOCATED COSTS;			
30	POWER, MACH. COSTS (PCAF)	19.72	18.26	18.39
31	LIVESTOCK EQUIP. COSTS (ECAF)	24.37	23.49	22.10
32	BUILDING & FENCE COSTS (BCAF)	23.10	23.48	20.31
33	TOTAL ALLOCATED COSTS	\$ 67.19	65.23	60.80
34	RETURN OVER ALL LISTED COSTS	\$ (-77.98)	57.07	(-143.95)
35	SUPPLEMENTARY MANAGEMENT INFORMATION			
36	RETURN FOR \$ 100 FEED FED	\$ 102.02	189.09	75.96
37	PRICE PER CWT. SOLD	\$ 45.10	51.66	43.16
38	PRICE/ CWT. CALF SOLD/TRANS.	\$ 53.16	53.58	52.97
39	AVE WEIGHT/ HEAD SOLD	885.2	639.8	998.5
40	AVE. WEIGHT CALF SOLD/TRANS.	649.1	553.4	706.5
41	PERCENT DEATH LOSS	3.5	3.1	3.7
42	PERCENT CALF CROP	95.1	100.0	90.7
42A	PERCENT CALF DEATH LOSS	5.1	5.1	7.7
43	TOTAL LISTED COSTS PER COW	\$ 320.85	238.02	362.87
44	UTIL & OTHER GEN FARM EXPENSE	475.85	317.23	589.87

TABLE - 15B BEEF FEEDERS FEEDLOT - 1985

		AVERAGE 70 FARMS	14 HIGH FARMS	14 LOW FARMS
1	AVERAGE NUMBER BEEF FEEDERS	69.4	17.1	47.2
2	POUNDS OF BEEF PRODUCED	45110	10944	29465
			PER CWT.	
3	NET VALUE PRODUCED	\$ 48.50	53.35	47.45
4	OTHER MISC. BEEF INCOME	\$		
5	TOTAL VALUE PRODUCED	\$ 48.50	53.35	47.45
6	POUNDS FEED FED;			
7	GRAIN	563.9	368.0	600.1
8	PROT., SALT, MINERAL	55.2	44.0	37.7
9	LEGUME HAY	105.8	267.0	173.3
10	OTHER HAY & DRY ROUGHAGE	13.7	35.7	42.7
11	SILAGE	809.9	643.1	847.0
11A	HAYLAGE	34.1		31.2
12	FEED COSTS;			
13	GRAIN	25.67	25.92	28.42
14	PROT., SALT, MINERAL	6.06	3.03	5.59
15	LEGUME HAY/HAYLAGE	3.98	7.33	6.61
16	OTHER HAY & DRY ROUGHAGE	.28	.57	1.32
17	SILAGE	7.92	3.02	8.05
18	PASTURE	.15	.20	
19	TOTAL FEED COST	\$ 44.06	40.07	49.99
20	RETURN OVER FEED COST	\$ (-5.56)	13.28	(-2.54)
21	OTHER DIRECT COSTS;			
22	MISC. LIVESTOCK EXPENSE	1.07	1.09	1.52
23	VETERINARY EXPENSE	.61	1.19	.15
24	CUSTOM WORK HIRED	1.18	.57	3.55
25	SPECIAL HIRED LABOR	.04		
26	TOTAL OTHER DIRECT COSTS	\$ 2.90	2.85	5.22
27	RET OVER FEED & O DIR. COSTS \$	(-8.46)	10.43	(-8.06)
28	ALLOCATED COSTS;			
29	POWER-MACHINERY COSTS (PCAF)	1.94	3.10	6.28
30	LIVESTOCK EQUIP. COSTS (ECAF)	2.25	5.99	4.39
31	BLDG. FENCE COSTS (BCAF)	2.48	5.44	7.88
32	TOTAL ALLOCATED COSTS	\$ 6.67	14.53	18.55
33	RETURN OVER ALL LISTED COSTS \$	(-15.13)	(-4.10)	(-26.61)
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	RETURN FOR \$ 100 FEED FED	\$ 110.00	133.14	94.92
36	PRICE/ CWT. SOLD	\$ 52.29	54.97	55.35
37	AWE.WEIGHT/ HEAD SOLD	1157.1	1026.6	1097.3
38	PRICE/CWT. BOUGHT	\$ 59.82	51.43	60.56
39	AWE. WEIGHT/ HEAD BOUGHT	582.4	567.4	614.5
40	NUMBER HEAD PURCHASED	60	11	36
41	PERCENT DEATH LOSS			.8
42	EFFECTIVE DAILY GAIN/HEAD/DAY	2.11	2.30	1.71
43	TOTAL LISTED COST/CWT. PROD \$	53.63	57.45	73.76
44	UTIL & OTHER GEN FARM EXPENSES	619.10	121.57	396.49

TABLE 16A - SHEEP, FARM, COMMERCIAL - 1985

		AVERAGE OF 11 FARMS WITH SHEEP	
		TOTAL	
1	AVERAGE NUMBER EWES	43.7	
2	POUNDS LAMB & MUTTON PRODUCED	4970	
3	POUNDS WOOL PRODUCED	306	
		PER EWE	
4	VALUE OF PRODUCE		
5	WOOL	8.24	
6	NET VALUE PRODUCED	77.67	
7	OTHER MISC. SHEEP INCOME		
8	TOTAL VALUE PRODUCED	\$ 85.91	
9	POUNDS FEED FED;		
10	GRAIN	469.4	
11	PROT., SALT, MINERAL	74.2	
12	LEGUME HAY	765.1	
13	OTHER HAY & DRY ROUGHAGE	170.6	
14	SILAGE	610.0	
14A	HAYLAGE		
15	FEED COSTS;		
16	GRAIN	23.73	
17	PROT., SALT, MINERAL	8.10	
18	LEGUME HAY	24.74	
19	OTHER HAY & DRY ROUGHAGE	4.26	
20	SILAGE	1.40	
21	PASTURE	1.92	
22	TOTAL FEED COSTS	\$ 64.15	
23	RETURN OVER FEED COSTS	21.76	
24	OTHER DIRECT COSTS;		
25	MISC. LIVESTOCK EXPENSE	3.25	
26	VETERINARY EXPENSE	3.39	
27	CUSTOM WORK HIRED	2.70	
28	SPECIAL HIRD LABOR	.34	
29	TOTAL OTHER DIRECT COSTS	\$ 9.68	
30	RETURN OVER FEED & OTHER DIR. COSTS	\$ 12.08	
31	ALLOCATED COSTS;		
32	POWER-MACH. COSTS	25.48	
33	LIVESTOCK EQUIP COSTS	26.30	
34	BLDG. & FENCE COSTS	30.49	
35	TOTAL ALLOCATED COSTS	\$ 82.27	
36	RETURN OVER ALL LISTED COSTS	\$ (-18.41)	
37	SUPPLEMENTARY MANAGEMENT INFORMATION;		
38	RETURN FOR \$100 FEED FED	\$ 121.91	
39	PRICE/ CWT. LAMB & MUTTON SOLD	\$ 66.97	
40	PRICE/CWT. LAMB SOLD OR TRANS.	\$ 68.92	
41	AVE. WEIGHT LAMB SOLD OR TRANS.	119.4	
42	POUNDS WOOL SHEARED PER SHEEP	6.0	
43	NUMBER EWES KEPT FOR LAMBING	38	
44	PERCENT LAMB CROP	155.3	
45	PERCENT DEATH LOSS	13.6	
45A	PERCENT LAMB DEATH LOSS	16.9	
46	TOTAL LISTED COST PER EWE	\$ 106.72	
47	UTIL & OTHER GEN FARM EXPENSE	262.15	

SUMMARY OF MISCELLANEOUS ITEMS BY YEARS

ITEM	CALENDAR YEAR	1981	1982	1983	1984	1985
NUMBER OF RECORDS		501	468	403	389	380

AVE. LABOR EARNINGS	\$	2371	12508	13626	(-1818)	6249
TOTAL FARM SALES-OPER.		127035	128431	145961	131469	133758
TOTAL CASH OPR.EXPENSE		96322	80916	73632	107873	104998

RETURN OVER \$100 FEED FED;

DAIRY COWS	\$	232	247	212	217	217
FEEDER CATTLE		116	144	131	124	110
HOGS FINISHING		114	170	141	130	127

MISC. LIVESTOCK INFORMATION
AVERAGE;

NO. DAIRY COWS/HERD		46.4	47.8	47.8	44.7	45.7
LBS. FEEDER CATTLE PROD.		44725	15152	31323	42018	45110
LBS. PORK PROD. FINISHING		84841	104800	144233	91138	86652
LBS. BUTTERFAT/COW		504.7	516.9	543.6	534.3	527.8

PRICES RECEIVED PER;

CWT. MILK SOLD	\$	13.14	13.01	12.58	12.48	12.20
CWT, BEEF FEEDERS		61.08	60.35	59.06	62.90	52.29
CWT. PORK-FINISHING		42.61	52.93	47.58	37.70	43.99

AVE. PRICE OF FEED FED;

CORN-BUSHEL		2.20	2.10	2.85	3.00	2.50
OATS-BUSHEL		1.80	1.60	1.60	1.60	1.50
ALFALFA HAY/TON		60.00	60.00	60.00	60.00	70.00
CORN SILAGE/TON		18.00	16.00	22.00	21.00	19.00

YIELDS PER ACRE;

OATS-BUSHELS		67.3	70.6	61.6	37	63
CORN-BUSHELS		99.0	108.0	73.4	95	109
SOYBEANS-BUSHELS		30.3	35.9	34.1	33	32
CORN SILAGE-TONS		14.8	15.0	10.7	12	12
ALFALFA HAY-TONS		3.7	3.8	3.8	3.8	3.2
WHEAT-BUSHELS		34.6	40.2	37.7	30	55
SUGARBEETS-TONS					17	22

HOW AND WHERE THE FAMILY SPENT THEIR MONEY

ITEM	1981	1982	1983	1984	1985
OTHER FARMERS FOR LVSTK & CUSTOM WORK	10206	14198	9534	13527	11100
AGRI-BUSINESS FOR feed, fert, chem, seed, fuel, repairs	53220	53673	49587	54389	53867
FOR EXTRA LABOR	3785	4010	4040	4024	4122
TAXES (real est.)	1304	1686	1673	2071	1969
TELE-ELECTRICITY (FS)	1869	2491	2491	2260	2359
TELEPHONE (FS)	****	****	****	341	359
CASH INTEREST	16340	19351	18075	19436	19775
CASH RENT	****	****	7683	9291	9025
NEW EQUIP.	15133	12164	12500	10542	6988
NEW REAL EST.	22543	14221	11583	7960	3393
HOUSEHOLD (cash)	14358	14717	15548	15690	15363
MISC FARM EXPENSE	1122	1321	2340	2537	2420
TOTAL EXPENSES \$	139876	137832	134964	142065	130740

SETTING FARM AND FAMILY GOALS

One of the primary aims of a farm business management education program is to assist farm families in reaching their farm and family goals. Clarifying their ideas as to what they really want is a very important step in improving the farm business and, as a result, improve family living.

Sitting down as family operators and putting down these wants in writing is done in one of the early classes in a farm business management course.

Planning obtainable goals isn't easy. All members of a family may not always agree on which goals are most important. Not all goals are related to the farm business. Some very important goals for a family may be in the area of social, community, church, and educational activities.

Setting up goals in a systematic way lets the family fit the wants and desires of all family members into a plan. There are no right or wrong goals. Remember goals must be set with some degree of flexibility to be an asset to the family.

Below is a suggested form for writing down the family goals for this year and future years. After the family has written down their goals you can rank them in order of importance.

<u>GOALS FOR FARM AND FAMILY</u>	<u>THIS YEAR</u>	<u>FUTURE YEARS</u>
For A Profitable Farm Business		
1.		
2.		
3.		
4.		
5.		
For A Satisfying Living		
1.		
2.		
3.		
4.		
Developing Family Members		
1.		
2.		
3.		
Long-Term Financial Security		
1.		
2.		
3.		