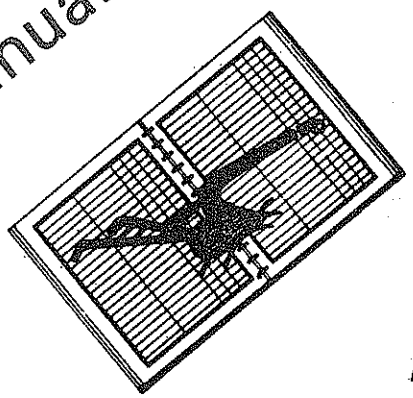
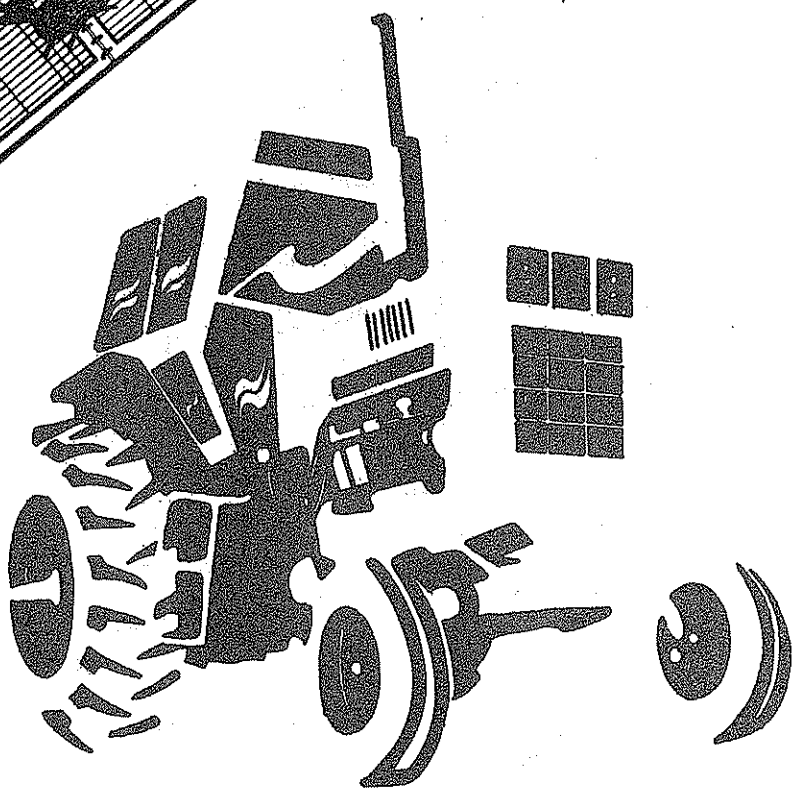
FARM BUSINESS MANAGEMENT

1987 Annual Report





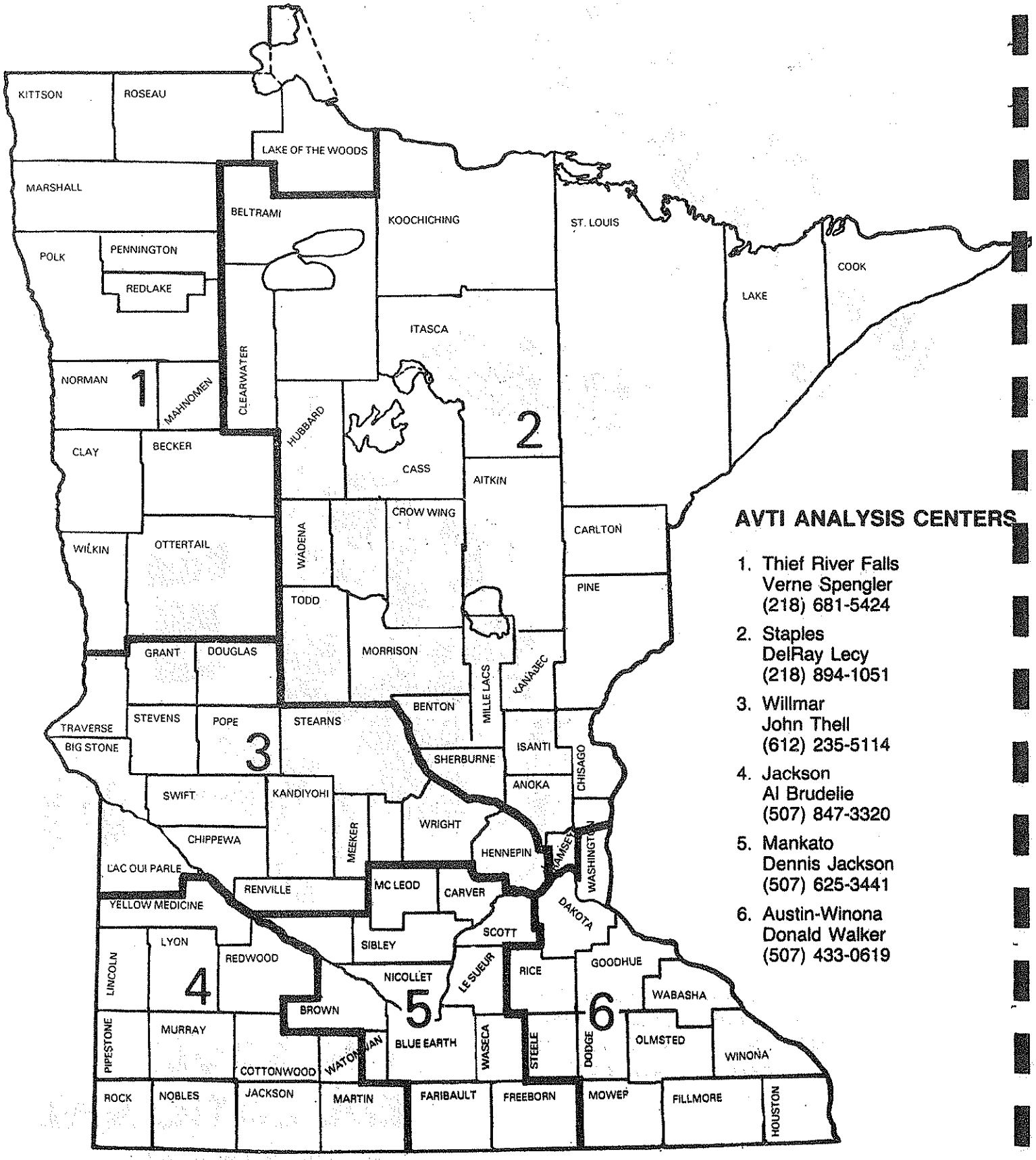
NORTHWESTERN MINNESOTA
REPORT NO. 33
THIEF RIVER FALLS TECHNICAL
INSTITUTE
THIEF RIVER FALLS, MN.

In Cooperation With

VOCATIONAL DIVISION
DEPARTMENT OF EDUCATION AND
AGRICULTURAL EDUCATION DEPARTMENT
UNIVERSITY OF MINNESOTA

AN ADULT EDUCATIONAL PROGRAM

VO-AG FARM MANAGEMENT AREAS



AVTI ANALYSIS CENTERS

1. Thief River Falls
   Verne Spengler
   (218) 681-5424
2. Staples
   DelRay Lecy
   (218) 894-1051
3. Willmar
   John Thell
   (612) 235-5114
4. Jackson
   Al Brudelie
   (507) 847-3320
5. Mankato
   Dennis Jackson
   (507) 625-3441
6. Austin-Winona
   Donald Walker
   (507) 433-0619

S U P P L E M E N T T O

1 9 8 7 F A R M R E C O R D A N A L Y S I S

N O R T H W E S T E R N M I N N E S O T A

Including the following crops:

- Spring Wheat, MEY
- Durum
- Buckwheat
- Canola
- Sweet Clover Seed
- Canary Grass Seed
- Seed Potatoes
- Oats Silage
- Other Legume Hay
- Legume Silage

The attached tables are for Adult F.B.M. Instructors information only. They are NOT FOR PUBLICATION. When using data consideration should be given to the fact that the numbers of farms in these averages are very low.

TABLE 10- 130 CROP DATA FOR WHEAT, ~~FOR SEED~~ ~~(4)~~ MEY

		TOTAL	PER ACRE
1	ACRES	30.5	
2	YIELD	1776	58.2
3	VALUE PER PRODUCTION UNIT		2.39
4	CROP PRODUCT RETURN	4245	139.18
5	OTHER CROP INCOME	2076	68.07
6	TOTAL CROP RETURN	6321	207.25
7	DIRECT COSTS		
8	FERTILIZER		37.15
9	CHEMICALS		7.08
10	SEED		11.54
10A	CROP DRYING		
10B	OTHER EXPENSE		2.23
11	SPECIAL HIRED LABOR		
12	CUSTOM WORK HIRED		3.90
13	IRRIGATION OPERATION (COST/ACRE IN. 0.00)		0.98
14	TOTAL DIRECT COSTS	1918	62.89
15	RETURN OVER DIRECT COSTS	4403	144.36
16	ALLOCATED COSTS (DIRECT & FIXED)		
17	FARM POWER & MACHINERY - OWNERSHIP		11.34
18	FARM POWER & MACHINERY - OPERATION		15.41
19	IRRIG. EQUIP OWNRSHIP (COST/ACRE IN.)		
20	LAND COSTS		48.79
21	MISCELLANEOUS COSTS		
22	*INTEREST ON MACH. & EQUIP. INVESTMENT		3.93
23	TOTAL ALLOCATED COSTS	2424	79.48
24	RETURN OVER ALL LISTED COSTS	1979	64.89
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	WORK UNITS ASSIGNED PER ACRE	0.30	
27	POWER COSTS ALLOCATION FACTOR	1.00	
28	TOTAL LISTED COST PER UNIT OF PRODUCTION	2.44	
29	RETURN OVER LISTED COSTS PER UNIT	1.11	
30	BREAKEVEN YIELD/UNITS OF PRODUCTION	59.56	
30A	ESTIMATED TOTAL MACHINE COST/ACRE	33.29	
31	TOTAL LISTED COSTS PER ACRE		142.36
32	OTHER POSSIBLE COSTS NOT LISTED		
33	UTILITIES & OTHER GENERAL FARM EXPENSES	179.60	
33A	BUILDINGS, FENCES & TILING COSTS	276.75	
34	INTEREST ALLOCATION		
35	OTHER COSTS NOT LISTED		
36	TOTAL COSTS		
37	TOTAL ACRE INCHES OF WATER APPLIED		
38	COST OF IRRIGATION	30.00	0.98
39	AVERAGE PRICE RECEIVED PER UNIT SOLD		
40	QUANTITY SOLD (OPERATORS SHARE)		

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

TABLE 10- 75 CROP DATA FOR DURUM (1)

		TOTAL	PER ACRE
1	ACRES	207.3	
2	YIELD	9137	44.1
3	VALUE PER PRODUCTION UNIT		3.39
4	CROP PRODUCT RETURN	30974	149.42
5	OTHER CROP INCOME	18776	90.57
6	TOTAL CROP RETURN	49750	239.99
7	DIRECT COSTS		
8	FERTILIZER		29.04
9	CHEMICALS		18.12
10	SEED		8.47
10A	CROP DRYING		
10B	OTHER EXPENSE		1.74
11	SPECIAL HIRED LABOR		
12	CUSTOM WORK HIRED		11.77
13	IRRIGATION OPERATION (COST/ACRE IN.)		
14	TOTAL DIRECT COSTS	14333	69.14
15	RETURN OVER DIRECT COSTS	35417	170.85
16	ALLOCATED COSTS (DIRECT & FIXED)		
17	FARM POWER & MACHINERY - OWNERSHIP		7.90
18	FARM POWER & MACHINERY - OPERATION		15.17
19	IRRIG. EQUIP OWNRSHIP (COST/ACRE IN.)		
20	LAND COSTS		61.04
21	MISCELLANEOUS COSTS		
22	*INTEREST ON MACH. & EQUIP. INVESTMENT		3.97
23	TOTAL ALLOCATED COSTS	18260	88.08
24	RETURN OVER ALL LISTED COSTS	17157	82.76
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	WORK UNITS ASSIGNED PER ACRE	0.30	
27	POWER COSTS ALLOCATION FACTOR	1.00	
28	TOTAL LISTED COST PER UNIT OF PRODUCTION	3.57	
29	RETURN OVER LISTED COSTS PER UNIT	1.88	
30	BREAKEVEN YIELD/UNITS OF PRODUCTION	46.38	
30A	ESTIMATED TOTAL MACHINE COST/ACRE	34.89	
31	TOTAL LISTED COSTS PER ACRE		157.23
32	OTHER POSSIBLE COSTS NOT LISTED		
33	UTILITIES & OTHER GENERAL FARM EXPENSES	2534.10	
33A	BUILDINGS, FENCES & TILING COSTS	141.68	
34	INTEREST ALLOCATION		
35	OTHER COSTS NOT LISTED		
36	TOTAL COSTS		
37	TOTAL ACRE INCHES OF WATER APPLIED		
38	COST OF IRRIGATION		
39	AVERAGE PRICE RECEIVED PER UNIT SOLD		
40	QUANTITY SOLD (OPERATORS SHARE)		

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

TABLE 10- 125 CROP DATA FOR TRITICALE (1)

		TOTAL	PER ACRE
1	ACRES	86.6	
2	YIELD	2117	24.4
3	VALUE PER PRODUCTION UNIT		1.73
4	CROP PRODUCT RETURN	3662	42.29
5	OTHER CROP INCOME		
6	TOTAL CROP RETURN	3662	42.29
7	DIRECT COSTS		
8	FERTILIZER		19.69
9	CHEMICALS		1.96
10	SEED		7.32
10A	CROP DRYING		0.12
10B	OTHER EXPENSE		1.52
11	SPECIAL HIRED LABOR		1.44
12	CUSTOM WORK HIRED		0.46
13	IRRIGATION OPERATION (COST/ACRE IN.)		
14	TOTAL DIRECT COSTS	2816	32.52
15	RETURN OVER DIRECT COSTS	846	9.77
16	ALLOCATED COSTS (DIRECT & FIXED)		
17	FARM POWER & MACHINERY - OWNERSHIP		11.25
18	FARM POWER & MACHINERY - OPERATION		14.17
19	IRRIG. EQUIP OWNRSHIP (COST/ACRE IN.)		
20	LAND COSTS		26.10
21	MISCELLANEOUS COSTS		0.17
22	*INTEREST ON MACH. & EQUIP. INVESTMENT		2.70
23	TOTAL ALLOCATED COSTS	4710	54.39
24	RETURN OVER ALL LISTED COSTS	-3864	-44.62
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	WORK UNITS ASSIGNED PER ACRE	0.30	
27	POWER COSTS ALLOCATION FACTOR	1.00	
28	TOTAL LISTED COST PER UNIT OF PRODUCTION	3.56	
29	RETURN OVER LISTED COSTS PER UNIT	-1.83	
30	BREAKEVEN YIELD/UNITS OF PRODUCTION	50.24	
30A	ESTIMATED TOTAL MACHINE COST/ACRE	28.43	
31	TOTAL LISTED COSTS PER ACRE		86.91
32	OTHER POSSIBLE COSTS NOT LISTED		
33	UTILITIES & OTHER GENERAL FARM EXPENSES	351.10	
33A	BUILDINGS, FENCES & TILING COSTS	182.08	
34	INTEREST ALLOCATION		
35	OTHER COSTS NOT LISTED		
36	TOTAL COSTS		
37	TOTAL ACRE INCHES OF WATER APPLIED		
38	COST OF IRRIGATION		
39	AVERAGE PRICE RECEIVED PER UNIT SOLD		
40	QUANTITY SOLD (OPERATORS SHARE)		

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

TABLE 10- 60 CROP DATA FOR BUCKWHEAT, (1) MARKET

		TOTAL	PER ACRE
1	ACRES	25.3	
2	YIELD	123	4.9
3	VALUE PER PRODUCTION UNIT		7.56
4	CROP PRODUCT RETURN	930	36.76
5	OTHER CROP INCOME	47	1.86
6	TOTAL CROP RETURN	977	38.62
7	DIRECT COSTS		
8	FERTILIZER		
9	CHEMICALS		
10	SEED		9.41
10A	CROP DRYING		
10B	OTHER EXPENSE		
11	SPECIAL HIRED LABOR		
12	CUSTOM WORK HIRED		
13	IRRIGATION OPERATION (COST/ACRE IN.)		
14	TOTAL DIRECT COSTS	238	9.41
15	RETURN OVER DIRECT COSTS	739	29.21
16	ALLOCATED COSTS (DIRECT & FIXED)		
17	FARM POWER & MACHINERY - OWNERSHIP		3.95
18	FARM POWER & MACHINERY - OPERATION		18.38
19	IRRIG. EQUIP OWNRSHIP (COST/ACRE IN.)		
20	LAND COSTS		23.83
21	MISCELLANEOUS COSTS		
22	*INTEREST ON MACH. & EQUIP. INVESTMENT		1.34
23	TOTAL ALLOCATED COSTS	1202	47.51
24	RETURN OVER ALL LISTED COSTS	-463	-18.30
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	WORK UNITS ASSIGNED PER ACRE	0.30	
27	POWER COSTS ALLOCATION FACTOR	1.00	
28	TOTAL LISTED COST PER UNIT OF PRODUCTION	11.71	
29	RETURN OVER LISTED COSTS PER UNIT	-3.76	
30	BREAKEVEN YIELD/UNITS OF PRODUCTION	7.53	
30A	ESTIMATED TOTAL MACHINE COST/ACRE	23.68	
31	TOTAL LISTED COSTS PER ACRE		56.92
32	OTHER POSSIBLE COSTS NOT LISTED		
33	UTILITIES & OTHER GENERAL FARM EXPENSES	90.50	
33A	BUILDINGS, FENCES & TILING COSTS	61.76	
34	INTEREST ALLOCATION		
35	OTHER COSTS NOT LISTED		
36	TOTAL COSTS		
37	TOTAL ACRE INCHES OF WATER APPLIED		
38	COST OF IRRIGATION		
39	AVERAGE PRICE RECEIVED PER UNIT SOLD		
40	QUANTITY SOLD (OPERATORS SHARE)		

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

TABLE 10- 115 CROP DATA FOR RAPE (2)

		TOTAL	PER ACRE
1	ACRES	46.0	
2	YIELD	480	10.4
3	VALUE PER PRODUCTION UNIT		6.00
4	CROP PRODUCT RETURN	2880	62.61
5	OTHER CROP INCOME		
6	TOTAL CROP RETURN	2880	62.61
7	DIRECT COSTS		
8	FERTILIZER		9.37
9	CHEMICALS		4.41
10	SEED		4.89
10A	CROP DRYING		
10B	OTHER EXPENSE		
11	SPECIAL HIRED LABOR		
12	CUSTOM WORK HIRED		
13	IRRIGATION OPERATION (COST/ACRE IN.)		
14	TOTAL DIRECT COSTS	859	18.67
15	RETURN OVER DIRECT COSTS	2021	43.93
16	ALLOCATED COSTS (DIRECT & FIXED)		
17	FARM POWER & MACHINERY - OWNERSHIP		12.91
18	FARM POWER & MACHINERY - OPERATION		11.50
19	IRRIG. EQUIP OWNRSHIP (COST/ACRE IN.)		
20	LAND COSTS		22.00
21	MISCELLANEOUS COSTS		
22	*INTEREST ON MACH. & EQUIP. INVESTMENT		2.59
23	TOTAL ALLOCATED COSTS	2254	49.00
24	RETURN OVER ALL LISTED COSTS	-233	-5.07
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	WORK UNITS ASSIGNED PER ACRE	0.20	
27	POWER COSTS ALLOCATION FACTOR	1.00	
28	TOTAL LISTED COST PER UNIT OF PRODUCTION	6.49	
29	RETURN OVER LISTED COSTS PER UNIT	-0.49	
30	BREAKEVEN YIELD/UNITS OF PRODUCTION	11.28	
30A	ESTIMATED TOTAL MACHINE COST/ACRE	27.00	
31	TOTAL LISTED COSTS PER ACRE		67.67
32	OTHER POSSIBLE COSTS NOT LISTED		
33	UTILITIES & OTHER GENERAL FARM EXPENSES	94.10	
33A	BUILDINGS, FENCES & TILING COSTS	180.84	
34	INTEREST ALLOCATION		
35	OTHER COSTS NOT LISTED		
36	TOTAL COSTS		
37	TOTAL ACRE INCHES OF WATER APPLIED		
38	COST OF IRRIGATION		
39	AVERAGE PRICE RECEIVED PER UNIT SOLD		
40	QUANTITY SOLD (OPERATORS SHARE)		

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

TABLE 10- 470 CROP DATA FOR SWEET CLOVER SEED

		TOTAL	PER ACRE
1	ACRES	112.5	
2	YIELD	66115	587.7
3	VALUE PER PRODUCTION UNIT		0.18
4	CROP PRODUCT RETURN	11901	105.79
5	OTHER CROP INCOME		
6	TOTAL CROP RETURN	11901	105.79
7	DIRECT COSTS		
8	FERTILIZER		3.89
9	CHEMICALS		
10	SEED		3.45
10A	CROP DRYING		0.44
10B	OTHER EXPENSE		
11	SPECIAL HIRED LABOR		
12	CUSTOM WORK HIRED		4.89
13	IRRIGATION OPERATION (COST/ACRE IN.)		
14	TOTAL DIRECT COSTS	1426	12.68
15	RETURN OVER DIRECT COSTS	10475	93.11
16	ALLOCATED COSTS (DIRECT & FIXED)		
17	FARM POWER & MACHINERY - OWNERSHIP		21.75
18	FARM POWER & MACHINERY - OPERATION		22.65
19	IRRIG. EQUIP OWNRSHIP (COST/ACRE IN.)		
20	LAND COSTS		24.84
21	MISCELLANEOUS COSTS		
22	*INTEREST ON MACH. & EQUIP. INVESTMENT		4.09
23	TOTAL ALLOCATED COSTS	8250	73.33
24	RETURN OVER ALL LISTED COSTS	2225	19.78
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	WORK UNITS ASSIGNED PER ACRE	0.50	
27	POWER COSTS ALLOCATION FACTOR	0.75	
28	TOTAL LISTED COST PER UNIT OF PRODUCTION	0.15	
29	RETURN OVER LISTED COSTS PER UNIT	0.03	
30	BREAKEVEN YIELD/UNITS OF PRODUCTION	477.83	
30A	ESTIMATED TOTAL MACHINE COST/ACRE	51.75	
31	TOTAL LISTED COSTS PER ACRE		86.01
32	OTHER POSSIBLE COSTS NOT LISTED		
33	UTILITIES & OTHER GENERAL FARM EXPENSES	548.80	
33A	BUILDINGS, FENCES & TILING COSTS	247.69	
34	INTEREST ALLOCATION		
35	OTHER COSTS NOT LISTED		
36	TOTAL COSTS		
37	TOTAL ACRE INCHES OF WATER APPLIED		
38	COST OF IRRIGATION		
39	AVERAGE PRICE RECEIVED PER UNIT SOLD		
40	QUANTITY SOLD (OPERATORS SHARE)		

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

TABLE 10- 625 CROP DATA FOR CANARY GRASS SEED (1)

		TOTAL	PER ACRE
1	ACRES	69.7	
2	YIELD	19084	273.8
3	VALUE PER PRODUCTION UNIT		0.76
4	CROP PRODUCT RETURN	14504	208.09
5	OTHER CROP INCOME		
6	TOTAL CROP RETURN	14504	208.09
7	DIRECT COSTS		
8	FERTILIZER		33.36
9	CHEMICALS		0.07
10	SEED		1.23
10A	CROP DRYING		
10B	OTHER EXPENSE		
11	SPECIAL HIRED LABOR		
12	CUSTOM WORK HIRED		
13	IRRIGATION OPERATION (COST/ACRE IN.)		
14	TOTAL DIRECT COSTS	2416	34.66
15	RETURN OVER DIRECT COSTS	12088	173.43
16	ALLOCATED COSTS (DIRECT & FIXED)		
17	FARM POWER & MACHINERY - OWNERSHIP		11.55
18	FARM POWER & MACHINERY - OPERATION		11.16
19	IRRIG. EQUIP OWNRSHIP (COST/ACRE IN.)		
20	LAND COSTS		21.00
21	MISCELLANEOUS COSTS		
22	*INTEREST ON MACH. & EQUIP. INVESTMENT		1.48
23	TOTAL ALLOCATED COSTS	3150	45.19
24	RETURN OVER ALL LISTED COSTS	8938	128.24
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	WORK UNITS ASSIGNED PER ACRE	0.40	
27	POWER COSTS ALLOCATION FACTOR	0.90	
28	TOTAL LISTED COST PER UNIT OF PRODUCTION	0.29	
29	RETURN OVER LISTED COSTS PER UNIT	0.47	
30	BREAKEVEN YIELD/UNITS OF PRODUCTION	105.08	
30A	ESTIMATED TOTAL MACHINE COST/ACRE	24.19	
31	TOTAL LISTED COSTS PER ACRE		79.86
32	OTHER POSSIBLE COSTS NOT LISTED		
33	UTILITIES & OTHER GENERAL FARM EXPENSES	546.30	
33A	BUILDINGS, FENCES & TILING COSTS	228.91	
34	INTEREST ALLOCATION		
35	OTHER COSTS NOT LISTED		
36	TOTAL COSTS		
37	TOTAL ACRE INCHES OF WATER APPLIED		
38	COST OF IRRIGATION		
39	AVERAGE PRICE RECEIVED PER UNIT SOLD		
40	QUANTITY SOLD (OPERATORS SHARE)		

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

TABLE 10- 295 CROP DATA FOR POTATOES FOR SEED

		TOTAL	PER ACRE
1	ACRES	68.8	
2	YIELD	11175	162.4
3	VALUE PER PRODUCTION UNIT		4.19
4	CROP PRODUCT RETURN	46823	680.57
5	OTHER CROP INCOME	166	2.41
6	TOTAL CROP RETURN	46989	682.98
7	DIRECT COSTS		
8	FERTILIZER		29.84
9	CHEMICALS		33.98
10	SEED		99.55
10A	CROP DRYING		
10B	OTHER EXPENSE		49.16
11	SPECIAL HIRED LABOR		39.49
12	CUSTOM WORK HIRED		5.19
13	IRRIGATION OPERATION (COST/ACRE IN.)		
14	TOTAL DIRECT COSTS	17696	257.21
15	RETURN OVER DIRECT COSTS	29293	425.77
16	ALLOCATED COSTS (DIRECT & FIXED)		
17	FARM POWER & MACHINERY - OWNERSHIP		58.04
18	FARM POWER & MACHINERY - OPERATION		112.95
19	IRRIG. EQUIP OWNRSHIP (COST/ACRE IN.)		
20	LAND COSTS		39.04
21	MISCELLANEOUS COSTS		
22	*INTEREST ON MACH. & EQUIP. INVESTMENT		18.28
23	TOTAL ALLOCATED COSTS	15708	228.31
24	RETURN OVER ALL LISTED COSTS	13585	197.46
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	WORK UNITS ASSIGNED PER ACRE	3.00	
27	POWER COSTS ALLOCATION FACTOR	0.68	
28	TOTAL LISTED COST PER UNIT OF PRODUCTION	2.99	
29	RETURN OVER LISTED COSTS PER UNIT	1.22	
30	BREAKEVEN YIELD/UNITS OF PRODUCTION	115.88	
30A	ESTIMATED TOTAL MACHINE COST/ACRE	192.73	
31	TOTAL LISTED COSTS PER ACRE		485.52
32	OTHER POSSIBLE COSTS NOT LISTED		
33	UTILITIES & OTHER GENERAL FARM EXPENSES	4821.90	
33A	BUILDINGS, FENCES & TILING COSTS	2269.67	
34	INTEREST ALLOCATION		
35	OTHER COSTS NOT LISTED		
36	TOTAL COSTS		
37	TOTAL ACRE INCHES OF WATER APPLIED		
38	COST OF IRRIGATION		
39	AVERAGE PRICE RECEIVED PER UNIT SOLD		
40	QUANTITY SOLD (OPERATORS SHARE)		

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

TABLE 10- 545 CROP DATA FOR OAT SILAGE (1)

		TOTAL	PER ACRE
1	ACRES	14.2	
2	YIELD	54	3.8
3	VALUE PER PRODUCTION UNIT		18.10
4	CROP PRODUCT RETURN	977	68.80
5	OTHER CROP INCOME		
6	TOTAL CROP RETURN	977	68.80
7	DIRECT COSTS		
8	FERTILIZER		10.56
9	CHEMICALS		0.49
10	SEED		7.04
10A	CROP DRYING		
10B	OTHER EXPENSE		
11	SPECIAL HIRED LABOR		
12	CUSTOM WORK HIRED		
13	IRRIGATION OPERATION (COST/ACRE IN.)		
14	TOTAL DIRECT COSTS	257	18.10
15	RETURN OVER DIRECT COSTS	720	50.70
16	ALLOCATED COSTS (DIRECT & FIXED)		
17	FARM POWER & MACHINERY - OWNERSHIP		23.17
18	FARM POWER & MACHINERY - OPERATION		24.51
19	IRRIG. EQUIP OWNRSHIP (COST/ACRE IN.)		
20	LAND COSTS		28.87
21	MISCELLANEOUS COSTS		0.28
22	*INTEREST ON MACH. & EQUIP. INVESTMENT		7.46
23	TOTAL ALLOCATED COSTS	1197	84.30
24	RETURN OVER ALL LISTED COSTS	-477	-33.59
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	WORK UNITS ASSIGNED PER ACRE	0.40	
27	POWER COSTS ALLOCATION FACTOR	1.00	
28	TOTAL LISTED COST PER UNIT OF PRODUCTION	26.93	
29	RETURN OVER LISTED COSTS PER UNIT	-8.83	
30	BREAKEVEN YIELD/UNITS OF PRODUCTION	5.66	
30A	ESTIMATED TOTAL MACHINE COST/ACRE	55.14	
31	TOTAL LISTED COSTS PER ACRE		102.39
32	OTHER POSSIBLE COSTS NOT LISTED		
33	UTILITIES & OTHER GENERAL FARM EXPENSES	56.10	
33A	BUILDINGS, FENCES & TILING COSTS	80.60	
34	INTEREST ALLOCATION		
35	OTHER COSTS NOT LISTED		
36	TOTAL COSTS		
37	TOTAL ACRE INCHES OF WATER APPLIED		
38	COST OF IRRIGATION		
39	AVERAGE PRICE RECEIVED PER UNIT SOLD		
40	QUANTITY SOLD (OPERATORS SHARE)		

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

TABLE 10- 505 CROP DATA FOR OTHER LEGUME HAY (1)

		TOTAL	PER ACRE
1	ACRES	107.5	
2	YIELD	213	2.0
3	VALUE PER PRODUCTION UNIT		32.28
4	CROP PRODUCT RETURN	6876	63.96
5	OTHER CROP INCOME	17	0.16
6	TOTAL CROP RETURN	6893	64.12
7	DIRECT COSTS		
8	FERTILIZER		5.55
9	CHEMICALS		0.29
10	SEED		1.61
10A	CROP DRYING		
10B	OTHER EXPENSE		0.86
11	SPECIAL HIRED LABOR		0.07
12	CUSTOM WORK HIRED		0.48
13	IRRIGATION OPERATION (COST/ACRE IN.)		
14	TOTAL DIRECT COSTS	952	8.86
15	RETURN OVER DIRECT COSTS	5941	55.27
16	ALLOCATED COSTS (DIRECT & FIXED)		
17	FARM POWER & MACHINERY - OWNERSHIP		10.84
18	FARM POWER & MACHINERY - OPERATION		21.99
19	IRRIG. EQUIP OWNRSHIP (COST/ACRE IN.)		
20	LAND COSTS		17.81
21	MISCELLANEOUS COSTS		0.02
22	*INTEREST ON MACH. & EQUIP. INVESTMENT		3.33
23	TOTAL ALLOCATED COSTS	5763	53.61
24	RETURN OVER ALL LISTED COSTS	178	1.66
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	WORK UNITS ASSIGNED PER ACRE	0.39	
27	POWER COSTS ALLOCATION FACTOR	0.89	
28	TOTAL LISTED COST PER UNIT OF PRODUCTION	31.53	
29	RETURN OVER LISTED COSTS PER UNIT	0.84	
30	BREAKEVEN YIELD/UNITS OF PRODUCTION	1.94	
30A	ESTIMATED TOTAL MACHINE COST/ACRE	36.48	
31	TOTAL LISTED COSTS PER ACRE		62.47
32	OTHER POSSIBLE COSTS NOT LISTED		
33	UTILITIES & OTHER GENERAL FARM EXPENSES	525.10	
33A	BUILDINGS, FENCES & TILING COSTS	480.82	
34	INTEREST ALLOCATION		
35	OTHER COSTS NOT LISTED		
36	TOTAL COSTS		
37	TOTAL ACRE INCHES OF WATER APPLIED		
38	COST OF IRRIGATION		
39	AVERAGE PRICE RECEIVED PER UNIT SOLD		
40	QUANTITY SOLD (OPERATORS SHARE)		

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

TABLE 10- 535 CROP DATA FOR LEGUME SILAGE, OTHER (1)

		TOTAL	PER ACRE
1	ACRES	61.0	
2	YIELD	200	3.3
3	VALUE PER PRODUCTION UNIT		16.80
4	CROP PRODUCT RETURN	3360	55.08
5	OTHER CROP INCOME		
6	TOTAL CROP RETURN	3360	55.08
7	DIRECT COSTS		
8	FERTILIZER		16.08
9	CHEMICALS		1.15
10	SEED		0.57
10A	CROP DRYING		
10B	OTHER EXPENSE		
11	SPECIAL HIRED LABOR		
12	CUSTOM WORK HIRED		
13	IRRIGATION OPERATION (COST/ACRE IN.)		
14	TOTAL DIRECT COSTS	1086	17.80
15	RETURN OVER DIRECT COSTS	2274	37.28
16	ALLOCATED COSTS (DIRECT & FIXED)		
17	FARM POWER & MACHINERY - OWNERSHIP		8.41
18	FARM POWER & MACHINERY - OPERATION		14.82
19	IRRIG. EQUIP OWNRSHIP (COST/ACRE IN.)		
20	LAND COSTS		23.41
21	MISCELLANEOUS COSTS		
22	*INTEREST ON MACH. & EQUIP. INVESTMENT		3.00
23	TOTAL ALLOCATED COSTS	3028	49.64
24	RETURN OVER ALL LISTED COSTS	-754	-12.36
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	WORK UNITS ASSIGNED PER ACRE	0.40	
27	POWER COSTS ALLOCATION FACTOR	0.68	
28	TOTAL LISTED COST PER UNIT OF PRODUCTION	20.57	
29	RETURN OVER LISTED COSTS PER UNIT	-3.77	
30	BREAKEVEN YIELD/UNITS OF PRODUCTION	4.01	
30A	ESTIMATED TOTAL MACHINE COST/ACRE	26.23	
31	TOTAL LISTED COSTS PER ACRE		67.44
32	OTHER POSSIBLE COSTS NOT LISTED		
33	UTILITIES & OTHER GENERAL FARM EXPENSES	274.10	
33A	BUILDINGS, FENCES & TILING COSTS	412.35	
34	INTEREST ALLOCATION		
35	OTHER COSTS NOT LISTED		
36	TOTAL COSTS		
37	TOTAL ACRE INCHES OF WATER APPLIED		
38	COST OF IRRIGATION		
39	AVERAGE PRICE RECEIVED PER UNIT SOLD		
40	QUANTITY SOLD (OPERATORS SHARE)		

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

1987 REPORT OF THE FARM MANAGEMENT PROGRAM FOR VOCATIONAL AGRICULTURE IN NORTHWESTERN MINNESOTA

HERE`S WHERE YOU`LL FIND THE INFORMATION

	Page
Introduction	2-3
Schools Participating	3
Table 1 - Summary of Farm Inventories, Whole Farm*	4-5
Table 2A - Summary of Cash Receipts, Whole Farm*	6
Table 2B - Summary of Cash Expenses, Whole Farm*	7
Table 3 - Summary of Farm Earnings by Enterprise, Whole Farm*	8
Table 4 - Household and Personal Expense, Operator	9
Table 5 - Statement of Financial Position, Operator	10-11
Table 6A - Operator`s Share of Cash Receipts	12
Table 6B - Operator`s Share of Cash Expenses	13
Table 8 - Measures of Farm Organization and Management Efficiency	14
Table 9 - Crop Acres and Yields	15
Table 10 - Detailed Crop Analyses:	
- Small Grains: Barley, Flax, Oats, Rye, Spring Wheat, Winter Wheat	16-21
- Row Crops: Edible Beans, Corn, Potatoes, Soybeans, Sugar Beets, Sunflowers (Confectionery) Sunflowers (Oil)	22-28
- Forages: Alfalfa Hay, Corn Silage	29-30
- Grass and Legume Seeds: Red Clover Seed, Bluegrass Seed, Timothy Seed	31-33
- Summer Fallow & Conservation Reserve	34-35
Livestock Analysis Introduction	36
Table 11A - Hogs, Farrow to Finish	37
Table 11B - Hogs, Finishing	38
Table 11C - Hogs, Weaning Pig Production	39
Table 12 - Dairy Cows	40
Table 13 - Other Dairy	41
Table 14 - All Dairy, Tables 12 and 13 Combined	42
Table 15A - Beef Breeding	43
Table 15B - Beef Feeders	44
Table 16A - Sheep	45
Average Prices Used & Work Units Explanation	46
Summary of Miscellaneous Items by Years	47
Summary of Farm Earnings by Years	48

*Whole farm includes all landlords and operators.

INTRODUCTION

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

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

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

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

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

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

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

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

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

A special thank you is due the clerical staff: Wilma Bornholdt, Myrna Giauque, Shirley Koop, Judy Lokstad, Rita Wald, Thief River Falls; Verna Onstad, Ada; Norma Akerson, Barnesville; Louise Menk, Baudette; Gary Mikulecky, Detroit Lakes; Natalie Schoenbauer, Fergus Falls; Jane Salber, Fertile; Patty Maruska, Sue Steinmetz, Fosston; Suzie Bucholz, Moorhead; Carl Anderson, Roseau; and Carol Lockhart, Ulen.

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

SCHOOLS PARTICIPATING

This report deals with farmers enrolled in 21 schools in Northwestern Minnesota. A list of cooperating schools and instructors follows:

Schools	Instructors
Ada	Peter Revier
Barnesville	Tom Risdal
Baudette	Gerald Ausmus
Detroit Lakes	Duane Lemmon
Fergus Falls	Allen Schoenbauer
Fertile	Ron Salber
Fosston	Doug Fjerstad
Frazee	Ron Monson
Goodridge	Wayne Ditmer
Hawley	Dennis Olsen
Henning	Charles Erickson
Kittson County	Mark Prosser
Mahnomen, Ulen, Twin Valley	Mike Lockhart
Moorhead	Rick Morgan
Red Lake Falls	Mark Berg
Roseau, Badger, Warroad	Duane Jaenicke
Thief River Falls	Al Dalen
	Don Johnsen
	Danie Packard

WHY KEEP RECORDS?

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

*Britannica Research Service

300 Records were included in the average.

535 Records were processed.

Table 1 - Whole Farm Inventories, 1987

Items		Average of 300 Farms	
1	Size of Farm - Total Acres	950.9	
2	- Tillable Acres	857.4	
3	Work Units --- Crops	345.28	
4	- Livestock	132.31	
5	- Other	6.90	
6	Total Size of Business in Work Units	484.49	
7	Number of Workers	1.66	
8	Farm Capital Investment per Worker	$ 299572	
8A	Farm Capital Investment per Work Unit	$ 1026	
		Jan. 1	Dec. 31
9	PRODUCTIVE LIVESTOCK		
10	Dairy Cows	8282	7947
11	Other Dairy Cattle	4528	4847
12	Beef Breeding Cattle	8803	9702
13	Beef Feeder Cattle	2670	4030
14	Hogs	1122	1287
15	Sheep (Incl.Feeders) & Goats	264	386
16	Poultry - All Types		
17	Other Livestock		
18	Total Productive Livestock	$ 25668	28197
19	CROP, SEED, FEED & SUPPLIES	53678	67415
20	POWER, MACHINERY & EQUIPMENT		
21	Auto & Truck (Farm Share)	8066	8851
22	Power & Machinery	53465	52973
23	Irrigation Equipment	160	131
24	Custom Work Equipment	911	729
25	Livestock Equipment	3497	3315
26	Total Power, Mach. & Equip.	$ 66100	65999
27	Land	312909	318927
28	Buildings-Fences-Etc.	28569	27118
29	Total Farm Capital	$ 486924	507656
30	Increase or Decrease in Total Farm Capital	$	20732

Table 1 lists the categories of farm capital for the average of farms and for the 60 most profitable and the 60 least profitable farms. These averages include the landlord's share of the investment for rented farms.

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

Machinery, equipment and building values reflect cost less depreciation.

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

Table 1 - Whole Farm Inventories, 1987

	Items		Average of 60 High Farms	Average of 60 Low Farms
1	Size of Farm - Total Acres		1447.6	799.2
2	- Tillable Acres		1376.8	687.0
3	Work Units - Crops		685.09	231.73
4	- Livestock		115.26	127.92
5	- Other		26.27	2.17
6	Total Size of Business in Work Units		826.62	361.82
7	Number of Workers		2.37	1.50
8	Farm Capital Investment per Worker	$	366621	265241
8A	Farm Capital Investment per Work Unit	$	1051	1100

			Jan.1	Dec.31	Jan.1	Dec.31
9	PRODUCTIVE LIVESTOCK					
10	Dairy Cows		7676	6317	4713	4255
11	Other Dairy Cattle		3980	4629	2850	2570
12	Beef Breeding Cattle		6399	6866	13571	13459
13	Beef Feeder Cattle		3071	8943	160	149
14	Hogs		707	1213	759	717
15	Sheep (Incl. Feeders) & Goats				9	
16	Poultry - All Types					
17	Other Livestock					
18	Total Productive Livestock	$	21834	27969	22062	21150
19	CROP, SEED, FEED & SUPPLIES		122851	170925	33089	32899
20	POWER, MACHINERY & EQUIPMENT					
21	Auto & Truck (Farm Share)		14214	17169	5508	4819
22	Power & Machinery		88519	92603	41117	39101
23	Irrigation Equipment		562	481	14	
24	Custom Work Equipment		4499	3609		
25	Livestock Equipment		2743	2522	2711	2581
26	Total Power, Mach. & Equip.	$	110537	116385	49350	46501
27	Land		545140	561428	272815	270201
28	Buildings-Fences-Etc.		30905	29809	24732	22927
29	Total Farm Capital	$	831267	906515	402047	393677
30	Increase or Decrease in Total Farm Capital	$	75249			-8369

Table 2A - Whole Farm Summary of Cash Receipts, 1987

	Items	Average of 300 Farms	High 60 Farms	Low 60 Farms
1	Sale of Livestock & Livestock Products			
2	Dairy Cows	$ 2232	2935	957
3	Dairy Products	18825	18229	8503
4	Other Dairy Cattle	1578	1785	1353
5	Beef Breeding Cattle	4978	4926	7391
6	Beef Feeder Cattle	5374	13202	835
7	Hogs Complete & Mixed	390		71
8	Hogs Finishing	791		
9	Hogs Producing Weaning Pigs	1905	2325	1322
10	Sheep, Goats & Wool, Farm Flock	214		8
11	Sheep & Wool, Feeder Lambs	6		
12	Chickens (Incl. Hens & Broilers)			
13	Turkeys			
14	Eggs	281		1403
15	Other Productive Livestock & Products			
16	Other Misc. Livestock Income	88		
17	Total Sales-Productive Lvstk.	$ 36662	43401	21843
18	Sale of Crops			
19	Wheat	40370	76875	25139
19A	Durum	1017	4977	110
20	Other Small Grains	15891	25112	12117
21	Corn	6720	13458	3381
22	Soybeans	8501	13472	7598
22A	Sunflowers	849	2516	279
23	Other Row Crops	27171	96917	4417
24	Legumes & Other Forage	1215	486	2877
25	Grass Seed	1750	3771	208
26	Fruits & Nuts	799	2998	
27	Veg. Roadside Market & Specialty			
28	Nursery, Timber & Other	122	187	82
29	Set Aside - Gov't Payments	35162	64463	23011
29A	PIK Acres			
29B	Sale of Crops & Supplies Pur.for Resale	125	594	
30	Total Sales From Crops & Sup.	$ 139692	305825	79219
31	Cap. Assets Sold (Auto/Trk./Mach.)	1142	1633	1162
31A	Cap. Assets Sold (Bldgs. & Imprvmnts)	84	182	
31B	cap. Assets Sold (Land)	1944	10	3933
32	Gas Tax Refund	19	18	13
33	Income From Work Off the Farm	2101	6485	1156
34	Custom Work Enterprise Income	482	2408	
35	Patronage Refunds	611	1519	382
36	Miscellaneous Farm Income	6360	11813	3325
37	Total Farm Sales	$ 189907	373296	111033
38	Increase in Farm Capital	20731	75249	
39	Family Living from the Farm	279	223	260
40	Total Farm Receipts(37+38+39)	$ 210107	448768	111293

Table 2B - Whole Farm Summary of Cash Expenses, 1987

	Items	Average of 300 Farms	High 60 Farms	Low 60 Farms
1	Purchase of Livestock			
2	Dairy Cows	$ 169	52	8
3	Other Dairy Cattle	100	10	130
4	Beef Breeding Cattle	558	172	360
5	Beef Feeder Cattle	3374	12000	229
6	Hogs Complete & Mixed	25		
7	Hogs Finishing	328		2
8	Hogs Producing Weaning Pigs	79	120	99
9	Sheep & Goats	9		
10	Sheep, Feeder Lambs	127		
11	Chickens (Incl. Hens & Broilers)			
12	Turkeys			
13	Other Productive Livestock			
14	Miscellaneous Livestock Expense	2499	2063	1360
14A	Purc. of Crops/Supplies Purc.for Resale	22275	41735	17006
15	Feed Bought	6356	8752	2867
16	Fertilizer	13339	17086	8320
17	Chemicals	7990	19990	3959
18	Other Crop Expense	11555	19787	6596
19	Irrigation Operation Costs	37	133	
20	Custom Work Enterprise Op.Cost,Inc. Labor	397	1984	
21	Custom Work Hired	4196	9327	2742
22	Repair & Upkeep of Livestock Equip.	549	590	162
23	Repair of Upkeep of Farm Real Estate	915	1167	709
24	Gas, Diesel & Lub. Bought (Farm Share)	7094	11867	5328
25	Repair & Oper.of Mach,Trac,Trk & Auto	11235	20465	8296
26	Repair & Upkeep of Irrigation Equipment	19	96	
27	Repairs - Custom Work Enterprise	166	828	
28	Wages of Hired Labor	6937	14619	5723
29	Personal Property & Real Estate Taxes	4755	9293	3812
30	General Farm Expense	4847	9726	3395
31	Telephone Expense (Farm Share)	441	561	449
32	Electricity Expense (Farm Share)	1623	2238	1201
33	Total Cash Operating Expense	$ 111994	214662	72753
34	Power, Crop & Gen.Mach. Bought (Fm. Sh.)	13057	26836	9581
35	Irrigation Equipment Bought			
36	Custom Work Equipment Bought	17	83	
37	Livestock Equipment Bought	446	358	389
38	New Real Estate - Bldgs./Improvements	1114	1610	484
38A	New Real Estate - Land	7820	16340	1311
39	Total Farm Purch.33 thru 38A	$ 134447	259889	84518
40	Decrease in Farm Capital			8370
41	Increase on Farm Capital(7 pct.Charge)	34810	60822	27850
42	Unpaid Family Labor			
43	Labor Chg. for Partners & Other Operators			
44	Board Furnished Hired Labor	34	15	33
45	Total Farm Exp. 39 thru 44	$ 169291	320726	120771
46	Ret. to Op. Labor & Mgmt.-Single Op. (W.F.) (2A/40) - (45)	40816	128042	-9477
47	Number of Operators	1	1	1
48	Full Time Operator Equivalents	1.15	1.30	1.15
49	Ret.to Op.Lab.& Mgmt/Full Time Op.Equiv. (2b/43+46) Divided By (2B/48)	35492	98493	-8241

Table 3 - Whole Farm Enterprise Statement, 1987

	Items	Average of 300 Farms	High 60 Farms	Low 60 Farms
1	Returns & Net Increases			
2	Productive Livestock			
3	Dairy Cows	$ 18446	17810	7994
4	Other Dairy Cattle	4297	4991	2103
5	Beef Breeding Cattle	6021	5231	7046
6	Feeder Cattle	2821	6799	594
7	Hogs, Complete & Mixed	398		55
8	Hog Finishing Enterprise	496		4
9	Producing Weaning Pigs	1936	2711	1213
10	Sheep & Goats	188		
11	Sheep, Feeder Lambs	25		
12	Chickens (Incl. Hens & Broilers)	281		1403
13	Turkeys			
14	Other Productive Livestock			
15	Total All Productive Livestock	$ 34907	37542	20412
16	Value of Feed Fed to Livestock (Minus)	14690	15610	9025
17	Return Over Feed from Livestock	20218	21932	11387
18	Crop, Seed & Feed	128510	293031	66262
18A	Crops & Supplies Purc. for Resale (Net)	-22150	-41142	-17006
19	Cooperative Patronage Refunds	611	1519	382
20	Miscellaneous Farm Income	6360	11813	3325
21	Custom Work Enterprise	-280	-1377	
22	Total Returns & Net Increases	$133268	285777	64351
23	Expenses & Net Decreases			
24	Truck Auto Farm Share	$ 5752	8163	5510
25	Tractors & Crop Machinery	26052	45066	20540
26	Irrigation Equipment	48	177	14
27	Electricity	1623	2238	1201
28	Livestock Equipment	1203	1218	767
29	Buildings, Fences & Tiling	3396	3691	2998
30	Bare Land	-142	41	-9
31	Miscellaneous Livestock Expense	2499	2063	1360
32	Labor-Pd,Unpd,Custom Wrk(Excl.Cus.Lbr.)	7167	14677	5940
33	Labor Charge for Other Operators			
34	Property Tax	4755	9293	3812
35	General Farm Expense	4847	9726	3395
35A	Telephone Expense	441	561	449
36	Interest on Farm Capital(7 Pct.Charge)	34810	60822	27850
37	Total Expenses & Net Decreases	$ 92453	157737	73828
38	Return to Oper.Labor & Mgmt.(Single Op)	$ 40816	128041	-9477
39	Number of Farm Operators	1	1	1
40	Full Time Operators Equivalents	1.15	1.30	1.15
41	Return to Opr.Lab.& Mgmt./Full Time Opr.	35492	98493	-8241

Table 4 - Operators Household Expense 1987

	Items	Average of 156 Farms	High 31 Farms	Low 31 Farms
1	Number of Persons - Family	4	4	4
2	Number of Adult Equivalent-Family	2.9	3.1	2.9
3	Church & Welfare	$ 810	1261	631
4	Medical Care & Health Insurance	2492	2665	2402
5	Food & Meals Bought	4407	4631	4299
6	Operating Expense & Supplies	2637	4916	1416
7	Furnishings & Equipment	1542	2305	1159
8	Clothing & Clothing Materials	1489	1955	1233
9	Personal Care,Personal Spending	2240	2930	2029
10	Education	1146	1788	906
11	Recreation	249	162	106
12	Gifts & Special Events	692	737	513
12A	Personal Interest	107		302
13	Personal Share Truck Auto Expense	840	654	778
14	Operator Share Upkeep on Dwelling	6		
14A	Cash Rent (Personal)			
15	Personal Share Tel.& Elec.Expense	690	699	664
15A	Personal Share - Gen. Farm Expense	15	30	6
16	Total Cash Living Expense	$ 19364	24734	16444
17	Personal Share New Truck & Auto	630	719	593
18	New Dwelling Bought	1540	4977	317
19	Taxes & Other Deductions	3616	6052	1620
20	Life Insurance	946	891	709
21	Total HH & Pers.(16 thru 20)	26097	37373	19683
22	Total Fam.Living from Farm 33	255	88	284
23	Total Cash & Non-Cash Exp. (21) + (22)	26352	37462	19967
23A	Paid on Personal Debt	29		54
23B	Savings & Investments(Excl.Life Ins.)	2391	4697	898
23C	Total Cash/Non-Cash Funds for Pers. Use	$ 28772	42159	20919
24	FAMILY LIVING FROM THE FARM			
25		Operator Share	Operator Share	Operator Share
26	Milk & Cream (Quarts)	51	14	44
27	Beef & Buffalo (Pounds)	186	58	217
28	Pork (Pounds)	16	16	23
29	Lamb, Mutton, Goat (Pounds)	2		
30	Poultry, All Fowl (Pounds)			
31	Eggs (Dozen)			
32	Veg.,Fruits,Spuds,Other Prod.& Fuel			
33	Total Fam.Living from Farm	$ 255	88	284

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

Table 5 - Statement of Financial Position - Operator, 1987

	Items	Average of 299 Farms Jan. 1	Dec. 31
1	Total Productive Livestock	$ 24832	27515
2	Crop, Seed & Feed	52802	65968
3	Total Power, Mach. & Equip.	65471	65366
4	Land (acres Owned 500.1)(Tillable 435.2)	163062	169009
5	Buildings, Fences, Etc.	28300	26872
6	Total Farm Capital	$ 334466	354731
7	Non-Farm Assets	24774	28206
7A	Cash on Hand & In Bank	16563	14857
7B	Non-Farm Real Estate	931	822
8	Dwelling	24638	25537
9	Total Assets	$ 401372	424152
10	Real Estate Mortgages	123868	121956
11	Chattel Mortgages	72037	68708
12	Notes	10826	11921
13	Accounts Payable	729	1153
14	Total Liabilities	$ 207460	203738
15	Farmers Net Worth	$ 193912	220415
16	Gain (or Loss) in Net Worth	$	26503
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	Return to Op. Labor & Mgmt. (6B/47)	$ 34175	
19	Return to Cap. & Family Labor (6B/48)	42116	
20	Non-Farm Income		
21	Outside Investment Income	1211	
22	Other Pers. Income & Income Tax Ref.	9251	
22A	Sale of (P.S.) Dwelling, Auto & Trk.	261	
23	Total Non-Farm Income	$ 10723	
24	Total Family Farm & Non-Farm Inc.	$ 52839	
25	Total Money Borrowed (Business & Pers.)	72459	
26	Total Paid on Debt (Prin.-Business Only)	76239	
27	Total Cash/Non-Cash Exp./Pers. Use (4/23C)	28517	
28	Ratio: Total Farm-Exp. to Rec. (O.S.)	0.839	
		Jan. 1	Dec. 31
29	Ratio: Total-Assets to Liabilities	1.935	2.082
30	Ratio: Non-Real Estate-Assets to Liab.	2.206	2.469
31	Ratio: Real Estate-Assets to Liab.	1.751	1.822
32	Ratio: Net Worth to Total Liab.	0.935	1.082
33	Ratio: Cash Op.Exp.to Adj.Total FmSls(O.S.)		0.768
34	Ratio: Total Fm.Rec.to Av. Farm Cap. (W.F.)		0.437
35	Ratio: Total Fm.Rec.to Av. Farm Cap. (O.S.)		0.618
36	Inventoried Value of Farm Per Owned Acre		443
37	Inventoried Value of Farm Per Tillable Acre		509
38	Debt (All Sources) Per Acre Owned)		407

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

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

Table 5 - Statement of Financial Position - Operator, 1987

	Items	High 59 Farms		Low 59 Farms	
		Jan.1	Dec.31	Jan.1	Dec.31
	ASSETS				
1	Total Productive Livestock	$ 18803	26176	24486	23391
2	Crop, Seed & Feed	121827	169004	32136	29773
3	Total Power, Mach. & Equip.	110737	115426	56304	53055
4	Land Acres	256004	272865	165460	164159
	(Owned 629.0)(Tillable 576.1)				
5	Buildings, Fences, Etc.	26596	26101	25549	24007
6	Total Farm Capital	$ 533967	609573	303936	294384
7	Non-Farm Assets	48719	52818	20195	21656
7A	Cash-On Hand & In Bank	22101	26171	13489	10257
7B	Non-Farm Real Estate		59	1190	1190
8	Dwelling	33717	35142	16947	15905
9	Total Assets	$ 638504	723763	355757	343393
	LIABILITIES				
10	Real Estate Mortgages, Contracts	191761	188352	96924	97782
11	Chattel Mortgages	98993	93987	64509	58519
12	Notes	26172	36749	3879	3377
13	Accounts Payable	226	909	1170	1289
14	Total Liabilities	$ 317152	319997	166482	160968
15	NET WORTH	$ 321352	403766	189275	182425
16	Gain(or Loss)in Net Worth	$	82414		-6850
17	SUPPLEMENTARY MANAGEMENT INFORMATION				
18	Return to Op.Labor & Mgmt.(6B/47)	$ 107938		-3460	
19	Return to Cap.& Family Labor(6B/48)	116907		7640	
20	Non-Farm Income				
21	Outside Investment Income	1352		1846	
22	Other Per.Income & Income Tax Ref.	8394		10314	
22A	Sale of (P.S.)Dwelling,Auto & Truck			1093	
23	Total Non-Farm Income	$ 9746		13253	
24	Total Family Fm&Non-Fm Inc	$ 126653		20893	
25	Total Money Borrowed (Bus. & Pers.)	155253		40306	
26	Total Paid on Debt(Prin.)-Bus.Only	152408		45794	
27	Total Cash/Non-Cash Exp./Pers.Use((4/23C)	48418		20090	
28	Ratio: Total Farm-Exp.to Rec.(O.S.)	0.754		1.027	
29	Ratio: Total-Assets to Liab.	2.013	2.262	2.137	2.133
30	Ratio: Non-Real Est.Assets to Liab.	2.569	2.959	2.108	2.186
31	Ratio: Real Estate-Assets to Liab.	1.650	1.774	2.158	2.099
32	Ratio: Net Worth to Total Liab.	1.013	1.262	1.137	1.133
33	Ratio: Cash Op.Ex.to Adj.Total FmSls(O.S.)		0.765		0.800
34	Ratio: Total Fm.Rec.to Av.Fm.Capital(W.F)		0.521		0.294
35	Ratio: Total Fm.Rec.to Av.Fm.Capital(O.S.)		0.767		0.425
36	Inventoried Value of Farm Per Owned Acre		531		433
37	Inventoried Value of Farm Per Tillable Acre		580		538
38	Debt (All Sources) per Acre Owned		509		341

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

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

Table 6A - Operators Share of Cash Receipts, 1987

	Items	Average of 300 Farms	High 60 Farms	Low 60 Farms
1	Sale of Livestock & Livestock Products			
2	Dairy Cows	$ 2209	2808	1054
3	Dairy Products	18512	16861	9560
4	Other Dairy Cattle	1568	1663	1394
5	Beef Breeding Cattle	4856	4859	7532
6	Beef Feeder Cattle	4935	9920	502
7	Hogs Complete & Mixed	390		311
8	Hogs Finishing	791		
9	Hogs Producing Weaning Pigs	1866	2325	1151
10	Sheep, Goats & Wool, Farm Flock	190		423
11	Sheep & Wool, Feeder Lambs	6		
12	Chickens (Inc. Hens & Broilers)			
13	Turkeys			
14	Eggs	281		
15	Other Prod. Livestock & Products			
16	Other Misc. Livestock Income	85		26
17	Total Sales of Prod. Lvsk.	$ 35688	38435	21952
18	Sale of Crops			
19	Wheat	39181	75673	31484
19A	Durum			
20	Other Small Grain	16651	29876	10757
21	Corn	6584	11863	5887
22	Soybeans	8320	11669	5684
22A	Sunflowers			
23	Other Row Crops	27381	101974	5821
24	Legumes & Other Roughage	1198	431	2571
25	Grass Seed	1742	5069	195
26	Fruits & Nuts	799		
27	Vegetables, Roadside Market & Spec.			
28	Nursery, Timber & Other	122	187	82
29	Set Aside Acres - Gov. Payments	34631	61140	26399
29A	PIK Acres			
29B	Sale of Crops & Sup.Purc.for Resale	119	481	
30	Total Sales from Crops & Sup.	$ 136727	298363	88882
31	Cap. Assets Sold (Auto/Trk/Mach)	1142	1675	265
31A	Cap. Assets Sold (Bldgs. & Imprvmnts)	84	65	
31B	CAP. Assets Sold (Land)	1944	10	3933
32	Gas Tax Refund	19	18	33
33	Income From Work Off the Farm	2095	6360	1151
34	Custom Work Enterprise Income	482	2408	
35	Patronage Refunds	610	1616	340
36	Misc. Farm Income	6269	11620	4514
37	Total Farm Sales	$ 185060	360571	121071
38	Increase in Farm Capital	20281	75160	
39	Family Living From the Farm	278	219	242
40	Total Farm Receipts(37+38+39)	$ 205619	435950	121313
41	Adjusted Total Farm Sales (37) - (31)	181890	358820	116873
42	Total Cash Farm Oper.Expense (6B/35)	141224	274428	96630
43	Net Cash Operating Income	40666	84392	20243

Table 6B - Operators Share of Cash Expenses, 1987

	Items	Average 300 Farms	High 60 Farms	Low 60 Farms
1	Purchase of Livestock			
2	Dairy Cows	$ 169	52	8
3	Other Dairy Cattle	100	10	130
4	Beef Breeding Cattle	543	172	1464
5	Beef Feeder Cattle	3374	11477	205
6	Hogs Complete	25		49
7	Hogs Finishing	328		2
8	Hogs Producing Weaning Pigs	75	120	146
9	Sheep, Farm Flock	9		42
10	Sheep, Feeder Lambs	127		
11	Chickens			
12	Turkeys			
13	Other Productive Livestock			
14	Miscellaneous Livestock Expense	2473	1949	1515
14A	Purc. of Crops/Sup.Purc.for Resale	21952	37413	18783
15	Feed Bought	6329	8371	2950
16	Fertilizer	13082	26721	8583
17	Chemicals	7830	20089	4164
18	Other Crop Expense	11219	19931	8236
19	Irrigation Operation Cost	37	133	
20	Custom Work Oper.Cost,Incl.Labor	397	1984	
21	Custom Work Hired	4128	8654	2467
22	Repair & Upkeep of Lvsk. Equipment	537	538	200
23	Repair & Upkeep of Farm Real Estate	906	1264	960
24	Gas,Diesel & Lubricants(Farm Share)	6976	11624	5879
25	Repair & Op.-Mach,Trac,Trk,Auto(F.S.)	11072	19183	8578
26	Repair & Upkeep of Irrigation Equip.	19	96	
27	Repairs, Custom Work Enterprise	166	828	
28	Wages of Hired Labor	6894	15659	5307
29	Personal Prop. & Real Estate Taxes	2761	4997	2189
30	Cash Rent	16682	39542	9608
31	General Farm Expense	4797	9955	3697
32	Telephone Expense (F.S.)	431	513	461
33	Electricity Expense (F.S.)	1604	2095	1168
34	Interest Actually Paid	16181	31055	9841
35	Total Cash Oper.Expense	$ 141224	274428	96630
36	Power, Crop & Gen. Mac. Bought (F.S.)	12926	25839	9504
37	Irrigation Equipment Bought			
38	Custom Work Enterprise Equip. Bought	17	83	
39	Livestock Equipment Bought	446	358	330
40	New Real Estate-Bldg./Improvements	1101	1737	787
40A	New Real Estate - Land	7756	16582	2645
41	Total Farm Purch(35 thru 40A)	$ 163469	319028	109897
42	Decrease in Farm Capital			3743
43	Interest on Farm Cap.(7 pct. Charge)	7941	8969	11100
44	Unpaid Family Labor			
45	Board Furnished Hired Labor	34	15	33
46	Total Fm Expense(41 thru 45)	$ 171444	328012	124773
47	Return to Op. Labor & Mgmt (O.S.) (6A/40)-(46)	$ 34175	107938	-3460
48	Return to Cap.& Fam.Labor(47+44+43)	$ 42116	116907	7640

Table 8 - Measures of Farm Organization, 1987

	Items	Average of 300 Farms	High 60 Farms	Low 60 Farms
1	Return to Operators Labor & Mgmt.	$ 34175	107938	-3460
2	Crop Yield Index	100.0	105.8	92.5
3	Percent Till.Land in High Ret.Crops			
4	Gross Return/Till.Acre(Exc.Past.)	$ 177.97	214.01	107.07
5	Return/$100 Feed Fed Prod.Lvsk.Index	100.0	106.2	87.8
6	*Livestock Units per 100 Acres	5.59	3.00	5.16
7	Size of Business - Work Units	484.49	826.62	361.82
8	Work Units per Worker	291.86	348.78	241.21
9	Power,Mach,Equip,Bldg.Exp/Worker Unit	$ 150.20	126.25	85.76
10	Farm Capital Investment per Worker	$ 299572	366621	265241
11	Index of Return per $100 Feed Fed			
12	6100A Beef Breeding Fm,Whole Herd,Comm.	100.0	99.8	86.4
13	6120 Beef Breeding Fm,Wh.Herd,Purebred	100.0		
14	6140 Beef Feeders Feedlot	100.0	94.6	75.3
15	6290 Dairy Cows, Comm., General	100.0	106.6	86.4
16	6310 Other Dairy,Comm., Replacements	100.0	119.0	114.7
17	6470A Hogs, Farrow, Finish, General	100.0		48.7
18	6490 Hogs, Finishing	100.0		
19	6510 Hogs, Weaning Pig Production	100.0	99.6	89.7
20	6670 Sheep, Farm, Commercial	100.0		
30	Number of Animal Units	48.85	41.87	36.13
31	Work Units			
32	Crops	345.28	685.09	231.73
33	Productive Livestock	132.31	115.26	127.92
34	Other Productive Work Units	6.90	26.27	2.17
35	Expense Per Work Unit			
36	Tractor & Crop Machinery Expense	$ 102.96	94.33	56.81
37	Farm Share of Auto & Truck Expense	22.69	17.02	15.23
38	Farm Share of Electric Expense	6.40	4.67	3.32
39	Livestock Equipment Expense	4.75	2.54	2.12
40	Building, Fence & Tiling Expense	13.40	7.70	8.29
40A	Other Exp./Work Units (Inc.Custom Ent.)			
40B	Gen. Farm Tele/Other Util.(Exc.Elect.)	10.91	12.44	10.62
40C	Hired Labor	14.32	17.69	15.82
41	**Tractor & Crop Mach. Exp./Crop Acre	30.38	32.73	29.90
42	Farm Power & Mach. Cost Alloc.to Lvsk.	2591.50	1466.82	2176.77
43	Bldg.,Fence & Tiling Cost Alloc.to Crops BCAF 1	2860.00	3429.00	2179.00

44 *Acres include all tillable land, non-tillable hay & pasture.
45 **Acres include all tillable land plus acres in non-tillable hay.

CROP ANALYSES

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

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

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

Table 9 - Crop Acres and Yields, 1987

Crop	No. Farms Growing Crop	Average Acres	Average Yield/Acre
Barley	414	106	54.6 bu.
Flax	15	53	13.4 bu.
Oats	64	48	55.1 bu
Rye	20	42	35.2 bu.
Spring Wheat	527	151	41.0 bu.
Winter Wheat	29	56	39.1 bu.
Navy Beans	8	72	15.8 cwt.
Pinto Beans	7	118	15.8 cwt.
Corn	216	46	99.4 bu.
Potatoes, Table Processing	7	46	147.0 cwt.
Soybeans	203	85	32.7 bu.
Sugar Beets (1)	94	132	53.4 cwt.
Sunflowers, Confectionery	13	140	15.8 cwt.
Sunflowers, Oil	51	68	16.7 cwt.
Alfalfa Hay	199	67	2.9 tons
Other Legume Hay	42	108	2.0 tons
Red Clover Seed	9	63	199.6 lbs.
Bluegrass Seed	5	147	260.9 lbs.
Timothy Seed	21	73	238.8 lbs.
Corn Silage	89	33	12.1 tons
Summer Fallow	301	127	-
Conservation Reserve Program	52	220	$55.23

Supplementary Management Information

	Average of 300 Farms	High 60 Farms	Low 60 Farms
Percent Land Tillable			
Fertilizer Cost Per Acre (2)	17.68	15.29	20.05
Crop Chemicals Per Acre (2)	11.26	7.09	16.38
Seed & Other Costs Per Acre (2)	12.52	10.32	15.13
Gas,Diesel & Lubricants/Acre (2)	11.26	10.99	11.32
Repair & Maint. Cost/Acre (2)	17.79	17.06	19.48

(1) Sugar beet yield and price is listed in hundred weight of extractable sugar per acre.

(2) Tillable Land (-) Tillable, Fallow & Idle Land

Table 10 Crop Data for Barley, 1987

	Items	Average of 414 Farms Per Acre	82 High Farms Per Acre	82 Low Farms Per Acre
1	Acres	106.3	107.9	77.1
2	Yield	54.6	73.6	31.8
3	Value per Bushel	1.51	1.62	1.40
4	Crop Product Return	82.46	119.29	44.50
5	Other Crop Income	54.47	61.87	47.54
6	Total Crop Return	136.93	181.16	92.04
7	DIRECT COSTS			
8	Fertilizer	18.17	20.26	16.12
9	Chemicals	7.61	8.73	4.88
10	Seed	6.35	6.79	5.32
10A	Crop Drying	0.08	0.11	0.03
10B	Other Expense	2.32	2.99	1.62
11	Special Hired Labor	0.17	0.47	0.06
12	Custom Work Hired	2.00	3.62	1.65
13	Irrigation Operation			
14	Total Direct Costs	36.71	42.98	29.68
15	Return Over Direct Costs	100.23	138.17	62.36
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	Farm Power & Mach. - Ownership	12.14	11.66	11.73
18	Farm Power & Mach. - Operation	16.94	16.14	16.85
19	Irrig. Equip. Ownership			
20	Land Costs	38.30	48.25	28.39
21	Miscellaneous Costs	0.11	0.35	0.03
22	*Interest on Mach. & Equip. Invst.	4.29	4.59	3.75
23	Total Allocated Costs	71.78	80.99	60.74
24	Return Over All Listed Costs	28.45	57.18	1.62
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	0.30	0.30	0.30
27	Power Costs Allocation Factor	1.00	1.00	1.00
28	Total Listed Cost per Unit of Prod.	1.99	1.68	2.84
29	Return Over Listed Costs per Unit	0.52	0.78	0.05
30	Breakeven Yield/Units of Prod.	71.85	76.53	64.59
30A	Estimated Total Mach. Cost/Acre	34.71	34.81	33.42
31	Total Listed Costs/ Acre	$ 108.49	123.98	90.42
32	Other Possible Costs Not Listed			
33	Utilities & Other Gen. Farm Exp.	4.57	4.87	3.34
33A	Buildings, Fences & Tiling Costs	2.86	3.33	2.32
34	Interest Allocation			
35	Other Costs Not Listed			
36	Total Costs			

*Does not include interest on investment in irrigation equipment. Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Flax, 1987

	Items	Average of 15 Farms Per Acre	7 High Farms Per Acre	7 Low Farms Per Acre
1	Acres	52.6	47.0	59.5
2	Yield	13.4	21.2	7.6
3	Value per Bushel	$ 3.19	3.26	3.12
4	Crop Product Return	42.76	69.21	23.60
5	Other Crop Income	2.11	0.72	0.40
6	Total Crop Return	$ 44.87	69.94	24.00
7	DIRECT COSTS			
8	Fertilizer	$ 8.08	5.74	9.93
9	Chemicals	4.79	6.98	2.18
10	Seed	6.56	6.57	6.69
10A	Crop Drying	0.13		0.24
10B	Other Expense	0.49	1.06	0.08
11	Special Hired Labor			
12	Custom Work Hired	0.42	0.72	
13	Irrigation Operation			
14	Total Direct Costs	$ 20.48	21.09	19.13
15	Return Over Direct Costs	$ 24.39	48.85	4.87
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	Farm Power & Mach. - Ownership	12.40	17.34	9.97
18	Farm Power & Mach. - Operation	17.40	18.70	16.18
19	Irrig. Equip. Ownership			
20	Land Costs	22.36	26.36	18.66
21	Miscellaneous Costs			
22	*Interest on Mach. & Equip. Invst.	4.09	4.23	3.80
23	Total Allocated Costs	$ 56.24	66.64	48.61
24	Return Over All Listed Costs	$ -31.84	-17.79	-43.73
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	0.30	0.30	0.30
27	Power Costs Allocation Factor	1.00	1.00	1.00
28	Total Listed Cost per Unit of Prod.	5.72	4.13	8.96
29	Return Over Listed Costs per Unit	-2.38	-0.84	-5.78
30	Breakeven Yield/Units of Prod.	24.05	26.91	21.71
30A	Estimated Total Mach. Cost/Acre	34.16	40.76	29.95
31	Total Listed Costs/Acre	$ 76.71	87.72	67.73
32	Other Possible Costs Not Listed			
33	Utilities & Other Gen. Fm. Exp.	3.98	5.10	2.86
33A	Buildings,Fences & Tiling Costs	1.90	1.43	2.37
34	Interest Allocation			
35	Other Costs Not Listed			
36	Total Costs			

*Does not include interest on investment in irrigation equipment.
Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Oats, 1987

	Items		Average of 64 Farms Per Acre	12 High Farms Per Acre	12 Low Farms Per Acre
1	Acres		48.2	58.4	47.9
2	Yield		55.1	78.5	22.3
3	Value per Bushel	$	1.50	1.51	1.47
4	Crop Product Return		82.63	118.49	32.78
5	Other Crop Income		10.98	9.09	10.65
6	Total Crop Return	$	93.61	127.59	43.42
7	DIRECT COSTS				
8	Fertilizer	$	12.26	14.18	12.38
9	Chemicals		2.43	3.27	1.06
10	Seed		6.58	6.78	6.08
10A	Crop Drying				
10B	Other Expense		0.89	0.60	0.52
11	Special Hired Labor		0.06		
12	Custom Work Hired		1.18	0.87	0.31
13	Irrigation Operation		0.06		0.31
14	Total Direct Costs	$	23.46	25.70	20.67
15	Return Over Direct Costs		70.15	101.88	22.76
16	ALLOCATED COSTS (DIRECT & FIXED)				
17	Farm Power & Mach. - Ownership	$	10.12	9.16	11.40
18	Farm Power & Mach. - Operation		15.79	16.56	14.59
19	Irrig. Equip. Ownership				
20	Land Costs		23.24	28.78	17.77
21	Miscellaneous Costs		0.29		0.15
22	*Interest on Mach. & Equip. Invst.		3.22	3.84	3.84
23	Total Allocated Costs	$	52.66	58.34	47.75
24	Return Over All Listed Costs	$	17.49	43.54	-24.99
25	SUPPLEMENTARY MANAGEMENT INFORMATION				
26	Work Units Assigned per Acre		0.30	0.30	0.30
27	Power Costs Allocation Factor		0.99	1.00	1.00
28	Total Listed Cost per Unit of Prod.		1.38	1.07	3.07
29	Return Over Listed Costs per Unit		0.32	0.55	-1.12
30	Breakeven Yield/Units of Prod.		50.75	55.66	46.54
30A	Estimated Total Mach. Cost/Acre		29.92	30.13	30.04
31	Total Listed Costs/Acre	$	76.12	84.04	68.41
32	Other Possible Costs Not Listed				
33	Utilities & Other Gen. Fm. Exp.		3.17	2.96	4.59
33A	Buildings, Fences & Tiling Costs		2.95	2.06	4.28
34	Interest Allocation				
35	Other Costs Not Listed				
36	Total Costs	$			

*Does not include interest on investment in irrigation equipment.
Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Rye, 1987

	Items	Average of 20 Farms Per Acre	10 High Farms Per Acre	10 High Farms Per Acre
1	Acres	42.3	53.0	31.5
2	Yield	35.2	42.5	23.2
3	Value per Bushel	$ 1.46	1.48	1.43
4	Crop Product Return	51.47	62.83	33.24
5	Other Crop Income	$ 51.47	62.83	33.24
6	Total Crop Return			
7	DIRECT COSTS			
8	Fertilizer	$ 7.45	8.55	5.65
9	Chemicals	0.33	0.51	
10	Seed	3.31	2.72	4.32
10A	Crop Drying			
10B	Other Expense	1.80	2.77	0.19
11	Special Hired Labor			
12	Custom Work Hired	0.38	0.58	0.03
13	Irrigation Operation			
14	Total Direct Costs	$ 13.26	15.13	10.19
15	Return Over Direct Costs	$ 38.20	47.70	23.05
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	Farm Power & Mach.-Ownership	$ 12.10	13.28	10.13
18	Farm Power & Mach. - Operation	18.84	17.17	21.71
19	Irrig. Equip. Ownership			
20	Land Costs	25.74	29.85	18.95
21	Miscellaneous Costs			
22	*Interest on Mach. & Equip. Invst.	4.56	4.89	4.03
23	Total Allocated Costs	$ 61.25	65.19	54.83
24	Return Over All Listed Costs	$ -23.05	-17.49	-31.78
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	0.30	0.30	0.30
27	Power Costs Allocation Factor	1.00	1.00	1.00
28	Total Listed Cost/Unit of Prod.	2.11	1.89	2.80
29	Return Over Listed Costs/Unit	-0.65	-0.41	-1.37
30	Breakeven Yield/Units of Prod.	51.04	54.27	45.47
30A	Estimated Total Mach. Cost/Acre	35.76	35.73	35.89
31	Total Listed Costs/Acre	$ 74.52	80.32	65.02
32	Other Possible Costs Not Listed			
33	Utilities & Other Gen. Fm. Exp.	5.23	6.71	3.34
33A	Buildings, Fences & Tiling Costs	4.14	5.68	1.95
34	Interest Allocation			
35	Other Costs Not Listed			

*Does not include interest on investment in irrigation equipment. Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Spring Wheat, 1987

	Items	Average of 527 Farms Per Acre	105 High Farms Per Acre	105 High Farms Per Acre
1	Acres	150.8	161.3	111.5
2	Yield	41.0	54.0	23.9
3	Value per Bushel	$ 2.45	2.58	2.36
4	Crop Product Return	100.52	139.41	56.49
5	Other Crop Income	75.31	81.72	68.81
6	Total Crop Return	$ 175.82	221.13	125.30
7	DIRECT COSTS			
8	Fertilizer	$ 20.15	21.10	17.75
9	Chemicals	9.46	12.05	6.96
10	Seed	7.53	7.84	7.09
10A	Crop Drying	0.17	0.09	0.05
10B	Other Expense	2.81	3.52	2.72
11	Special Hired Labor	0.20	0.09	0.59
12	Custom Work Hired	2.50	3.11	2.65
13	Irrigation Operation			
14	Total Direct Costs	$ 42.82	47.79	37.82
15	Return Over Direct Costs	$ 133.00	173.34	87.48
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	Farm Power & Mach. - Ownership	$ 11.86	11.46	8.68
18	Farm Power & Mach. - Operation	16.32	16.03	15.41
19	Irrig. Equip. Ownership			
20	Land Costs	40.30	52.79	27.24
21	Miscellaneous Costs	0.13	0.22	0.19
22	*Interest on Mach. & Equip. Invst.	4.26	4.23	3.25
23	Total Allocated Costs	$ 72.86	84.73	54.76
24	Return Over All Listed Costs	60.13	88.61	32.72
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	0.30	0.30	0.30
27	Power Costs Allocation Factor	1.00	1.00	0.99
28	Total Listed Cost per Unit of Prod.	2.82	2.45	3.87
29	Return Over Listed Costs per Unit	1.47	1.64	1.37
30	Breakeven Yield/Units of Prod.	47.22	51.36	39.23
30A	Estimated Total Mach. Cost/Acre	34.11	33.80	29.11
31	Total Listed Costs per Acr	$ 115.69	132.52	92.58
32	Other Possible Costs Not Listed			
33	Utilities & Other Gen. Fm. Exp.	5.22	6.01	4.59
33A	Buildings, Fences & Tiling Costs	3.31	2.38	2.73
34	Interest Allocation			
35	Other Costs Not Listed			
36	Total Costs	$		

*Does not include interest on investment in irrigation equipment.
Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Winter Wheat, 1987

	Items	Average of 29 Farms Per Acre	14 High Farms Per Acre	14 Low Farms Per Acre
1	Acres	56.2	65.5	47.4
2	Yield	39.1	45.2	30.5
3	Value per Bushel	$ 2.31	2.34	2.29
4	Crop Product Return	90.30	105.85	69.81
5	Other Crop Income	72.05	71.45	72.76
6	Total Crop Return	$ 162.35	177.30	142.57
7	DIRECT COSTS			
8	Fertilizer	$ 14.31	15.86	11.35
9	Chemicals	2.12	3.05	0.68
10	Seed	5.27	5.37	5.00
10A	Crop Drying	0.39	0.58	0.17
10B	Other Expense	2.08	1.85	2.38
11	Special Hired Labor			
12	Custom Work Hired	2.03	2.00	2.22
13	Irrigation Operation			
14	Total Direct Costs	$ 26.19	28.72	21.79
15	Return Over Direct Costs	$ 136.16	148.58	120.78
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	Farm Power & Mach. - Ownership	18.77	18.00	20.36
18	Farm Power & Mach. - Operation	18.15	16.14	21.60
19	Irrig. Equip. Ownership			
20	Land Costs	26.12	29.54	21.43
21	Miscellaneous Costs	0.21	0.38	
22	*Interest on Mach. & Equip. Invst.	4.64	5.25	4.05
23	Total Allocated Costs	$ 67.90	69.31	67.45
24	Return Over All Listed Costs	$ 68.26	79.27	53.33
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	0.30	0.30	0.30
27	Power Costs Allocation Factor	0.98	1.00	0.96
28	Total Listed Cost/Unit of Prod.	2.41	2.17	2.93
29	Return Over Listed Costs per Unit	1.75	1.75	1.75
30	Breakeven Yield/Units of Prod.	40.73	41.89	38.97
30A	Estimated Total Mach. Cost/Acre	42.92	40.72	47.49
31	Total Listed Costs/Acre	$ 94.09	98.03	89.24
32	Other Possible Costs Not Listed			
33	Utilities & Other Gen. Fm. Exp.	4.98	4.81	5.30
33A	Buildings, Fences & Tiling Costs	1.85	1.60	2.30
34	Interest Allocation			
35	Other Costs Not Listed			
36	Total Costs	$		

*Does not include interest on investment in irrigation equipment. Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Edible Beans, 1987

	Items	8 Farm Av. Navy Beans	7 Farm Av. Pinto Beans
1	Acres	71.8	117.7
2	Yield	15.8	15.8
3	Value per CWT	$ 11.59	11.11
4	Crop Product Return	183.22	175.38
5	Other Crop Income		1.33
6	Total Crop Return	$ 183.22	176.71
7	DIRECT COSTS		
8	Fertilizer	$ 10.91	10.49
9	Chemicals	16.17	21.26
10	Seed	29.12	22.41
10A	Crop Drying		
10B	Other Expense	4.93	7.26
11	Special Hired Labor		
12	Custom Work Hired	1.03	3.62
13	Irrigation Operation		
14	Total Direct Costs	$ 62.16	65.04
15	Return Over Direct Costs	$ 121.06	111.67
16	ALLOCATED COSTS (DIRECT & FIXED)		
17	Farm Power & Mach. - Ownership	32.67	21.37
18	Farm Power & Mach. - Operation	25.92	35.04
19	Irrig. Equip. Ownership		
20	Land Costs	51.11	44.07
21	Miscellaneous Costs		
22	*Interest on Mach. & Equip. Invst.	11.30	10.55
23	Total Allocated Costs	$ 121.00	111.03
24	Return Over All Listed Costs	$ 0.06	0.65
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	Work Units Assigned per Acre	0.50	0.50
27	Power Costs Allocation Factor	1.00	1.00
28	Total Listed Cost per Unit of Prod.	11.59	11.15
29	Return Over Listed Costs per Unit	0.00	0.04
30	Breakeven Yield/Units of Prod.	15.80	15.85
30A	Estimated Total Mach. Cost/Acre	70.58	69.37
31	Total Listed Costs per Acre	$ 183.16	176.07
32	Other Possible Costs Not Listed		
33	Utilities & Gen. Fm. Epx.	6.44	18.79
33A	Buildings, Fences & Tiling Costs	3.64	3.43
34	Interest Allocation		
35	Other Costs Not Listed		
36	Total Costs	$	

*Does not include interest on investment in irrigation equipment. Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Corn, 1987

	Items	Average of 216 Farms Per Acre	43 High Farms Per Acre	43 Low Farms Per Acre
1	Acres	46.2	44.2	30.3
2	Yield	99.4	128.7	54.4
3	Value per Bushel	$ 1.67	1.56	2.04
4	Crop Product Return	166.02	200.75	110.96
5	Other Crop Income	77.27	86.63	66.44
6	Total Crop Return	$ 243.29	287.38	177.39
7	DIRECT COSTS			
8	Fertilizer	$ 23.64	23.91	16.11
9	Chemicals	10.84	12.69	8.51
10	Seed	16.84	16.72	15.31
10A	Crop Drying	5.89	7.17	4.03
10B	Other Expense	1.84	1.86	1.32
11	Special Hired Labor	0.61	0.88	0.96
12	Custom Work Hired	3.61	2.90	3.99
13	Irrigation Operation			
14	Total Direct Costs	$ 63.27	66.13	50.23
15	Return Over Direct Costs	$ 180.02	221.24	127.16
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	Farm Power & Mach.-Ownership $	21.10	25.38	20.10
18	Farm Power & Mach.-Operation	31.23	34.64	31.91
19	Irrig. Equip. Ownership			
20	Land Costs	40.61	42.01	29.67
21	Miscellaneous Costs	0.26	0.48	
22	*Interest on Mach. & Equip. Invst.	7.53	8.05	6.67
23	Total Allocated Costs	$ 100.74	110.57	88.35
24	Return Over All Listed Costs	$ 79.29	110.68	38.81
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	0.55	0.55	0.55
27	Power Costs Allocation Factor	0.99	0.99	0.98
28	Total Listed Cost/Unit of Prod.	1.65	1.37	2.55
29	Return Over Listed Costs/Unit	0.80	0.86	0.71
30	Breakeven Yield/Units of Prod.	98.20	113.27	67.93
30A	Estimated Total Mach. Cost/Acre	62.28	70.01	61.34
31	Total Listed Costs/Acre	$ 164.00	176.70	138.58
32	Other Possible Costs Not Listed			
33	Utilities & Other Gen. Fm. Exp.	9.59	12.85	7.27
33A	Buildings, Fences & Tiling Costs	6.27	6.63	6.66
34	Interest Allocation			
35	Other Costs Not Listed			
36	Total Costs	$		

*Does not include interest on investment in irrigation equipment. Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Potatoes,Table & Processing, 1987

	Items		Average of 7 Farms Per Acre
1	Acres		46.3
2	Yield		146.6
3	Value per CWT	$	3.19
4	Crop Product Return		467.18
5	Other Crop Income		
6	Total Crop Return	$	467.18
7	DIRECT COSTS		
8	Fertilizer	$	24.02
9	Chemicals		19.59
10	Seed		69.76
10A	Crop Drying		
10B	Other Expense		26.17
11	Special Hired Labor		4.80
12	Custom Work Hired		3.98
13	Irrigation Operation		
14	Total Direct Costs	$	148.33
15	Return Over Direct Costs		318.85
16	ALLOCATED COSTS (DIRECT & FIXED)		
17	Farm Pwr.& Mach.-Ownership	$	80.06
18	Farm Pwr.& Mach.-Operation		93.80
19	Irrig. Equip. Ownership		
20	Land Costs		44.53
21	Miscellaneous Costs		
22	*Interest on Mach.& Equip.Invst.		29.85
23	Total Allocated Costs	$	248.24
24	Return Over All Listed Costs	$	70.61
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	Work Units Assigned per Acre		3.00
27	Power Costs Allocation Factor		.76
28	Total Listed Cost/Unit of Prod.		2.71
29	Return Over Listed Costs/Unit		.48
30	Breakeven Yield/Units of Prod.		124.3
30A	Estimated Total Mach.Cost/Acre		203.71
31	Total Listed Costs/Acre		396.57
32	Other Listed Costs/Acre		
33	Utilities & Other Gen.Fm.Exp.		34.66
33A	Bldgs.,Fences & Tiling Costs		112.00
34	Interest Allocation		
35	Other Costs Not Listed		
36	Total Costs	$	

*Does not include interest on investment in irrigation equipment. Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Sugar Beets

	Items	Average of 94 Farms Per Acre	18 High Farms Per Acre	18 Low Farms Per Acre
1	Acres	132.1	57.2	126.3
2	Yield	53.4	65.5	35.1
3	Value per CWT	$ 14.24	13.99	14.53
4	Crop Product Return	760.20	916.54	509.41
5	Other Crop Income	12.45	5.51	9.93
6	Total Crop Return	$ 772.65	922.05	519.34
7	DIRECT COSTS			
8	Fertilizer	$ 20.63	21.61	23.60
9	Chemicals	51.88	53.25	52.50
10	Seed	27.87	28.99	29.68
10A	Crop Drying			
10B	Other Expense	8.93	7.41	5.34
11	Special Hired Labor	32.32	39.32	30.52
12	Custom Work Hired	28.10	28.83	10.64
13	Irrigation Operation			
14	Total Direct Costs	$ 169.74	179.41	152.28
15	Return Over Direct Costs	$ 650.62	1319.13	367.06
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	Farm Power & Mach. - Ownership	47.80	61.26	35.11
18	Farm Power & Mach. - Operation	82.82	90.23	81.45
19	Irrig. Equip. Ownership			
20	Land Costs	102.85	89.53	86.10
21	Miscellaneous Costs	0.44		
22	*Interest on Mach. & Equip. Invst.	18.26	22.38	15.38
23	Total Allocated Costs	$ 252.17	263.39	218.04
24	Return Over All Listed Costs	$ 350.73	479.25	149.02
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	2.00	2.00	2.00
27	Power Costs Allocation Factor	0.81	0.82	0.82
28	Total Listed Cost per Unit of Prod.	7.54	4.29	10.56
29	Return Over Listed Costs per Unit	7.12	10.22	4.25
30	Breakeven Yield/Units of Prod.	29.22	30.62	25.49
30A	Estimated Total Mach. Cost/Acre	167.62	193.09	139.04
31	Total Listed Costs/Acre	$ 421.92	442.80	370.32
32	Other Possible Costs Not Listed			
33	Utitilites & Other Gen. Fm. Exp.	37.27	45.42	39.88
33A	Buildings, Fences & Tiling Costs	8.07	18.76	6.69
34	Interest Allocation			
35	Other Costs Not Listed			
36	Total Costs			

*Does not include interest on investment in irrigation equipment. Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Soybeans, 1987

	Items	Average of 203 Farms Per Acre	40 High Farms Per Acre	40 Low Farms Per Acre
1	Acres	84.5	87.5	71.3
2	Yield	32.7	41.9	20.3
3	Value per Bushel	$ 4.95	5.02	4.80
4	Crop Product Return	162.09	210.32	97.42
5	Other Crop Income	1.74		3.37
6	Total Crop Return	$ 163.83	210.32	100.79
7	DIRECT COSTS			
8	Fertilizer	$ 6.00	4.86	6.91
9	Chemicals	15.15	16.05	17.15
10	Seed	9.54	11.55	8.68
10A	Crop Drying	0.32	0.98	0.32
10B	Other Expense	3.62	3.55	2.15
11	Special Hired Labor	0.34	0.06	0.06
12	Custom Work Hired	2.19	1.25	2.62
13	Irrigation Operation			
14	Total Direct Costs	$ 37.16	38.30	37.90
15	Return Over Direct Costs	$ 126.67	172.02	62.89
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	Farm Power & Mach. - Ownership	16.40	19.91	17.94
18	Farm Power & Mach. - Operation	22.17	24.33	21.85
19	Irrig. Equip. Ownership			
20	Land Costs	48.18	52.98	35.08
21	Miscellaneous Costs	0.67	1.20	0.73
22	*Interest on Mach. & Equip. Invst.	5.53	6.86	5.55
23	Total Allocated Costs	92.95	105.28	81.15
24	Return Over All Listed Costs	33.73	66.74	-18.26
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	0.45	0.45	0.45
27	Power Costs Allocation Factor	0.95	0.95	0.97
28	Total Listed Cost/Unit of Prod.	3.97	3.43	5.87
29	Return Over Listed Costs/Unit	1.03	1.59	-0.90
30	Breakeven Yield/Units of Prod.	26.28	28.60	24.80
30A	Estimated Total Mach.Cost/Acre	45.55	51.93	47.09
31	Total Listed Costs/Acre	$ 130.11	143.58	119.05
32	Other Possible Costs Not Listed			
33	Utilities & Other Gen Fm Exp.	8.15	7.56	6.55
33A	Buildings, Fences & Tiling Costs	4.19	2.84	3.72
34	Interest Allocation			
35	Other Costs Not Listed			
36	Total Costs			

*Does not include interest on investment in irrigation equipment.
Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Sunflowers, Confectionery, 1987

	Items	Average of 13 Farms Per Acre	6 High Farms Per Acre	6 Low Farms Per Acre
1	Acres	139.7	217.3	67.1
2	Yield	15.8	17.7	9.9
3	Value per CWT	$ 8.95	8.91	8.47
4	Crop Product Return	141.27	157.62	84.19
5	Other Crop Income	2.48	3.14	1.00
6	Total Crop Return	$ 143.74	160.76	85.19
7	DIRECT COSTS			
8	Fertilizer	$ 17.29	17.87	15.23
9	Chemicals	10.37	10.05	10.01
10	Seed	14.07	14.34	12.79
10A	Crop Drying	0.82	1.15	
10B	Other Expense	3.38	4.38	1.07
11	Special Hired Labor			
12	Custom Work Hired	0.18	0.22	0.10
13	Irrigation Operation			
14	Total Direct Costs	$ 46.11	48.01	39.21
15	Return Over Direct Costs	$ 97.64	112.75	45.98
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	Farm Power & Mach. - Ownership	$ 14.55	13.92	13.73
18	Farm Power & Mach. - Operation	20.95	19.13	23.98
19	Irrig. Equip. Ownership			
20	Land Costs	35.67	35.14	36.18
21	Miscellaneous Costs			
22	*Interest on Mach. & Equip. Invst.	5.25	4.90	5.54
23	Total Allocated Costs	$ 76.42	73.08	79.43
24	Return Over All Listed Costs	$ 21.22	39.66	-33.46
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	0.40	0.40	0.40
27	Power Costs Allocation Factor	0.99	1.00	0.98
28	Total Listed Cost per Unit of Prod.	7.76	6.85	11.94
29	Return Over Listed Costs per Unit	1.34	2.24	-3.37
30	Breakeven Yield/Units of Prod.	13.69	13.59	14.01
30A	Estimated Total Mach. Cost/Acre	40.87	38.09	43.32
31	Total Listed Costs/Acre	$ 122.53	121.10	118.64
32	Other Possible Costs Not Listed			
33	Utilities & Other Gen. Fm Exp.	5.13	5.34	4.15
33A	Buildings, Fences & Tiling Costs	4.23	4.62	1.74
34	Interest Allocation			
35	Other Costs Not Listed			
36	Total Costs	$		

*Does not include interest on investment in irrigation equipment.
Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Sunflowers, Oil, 1987

	Items	Average of 51 Farms Per Acre	10 High Farms Per Acre	10 Low Farms Per Acre
1	Acres	68.2	59.5	46.2
2	Yield	16.7	22.1	9.7
3	Value per CWT	$ 7.09	7.07	6.99
4	Crop Product Return	118.72	156.37	68.10
5	Other Crop Income	1.54		11.58
6	Total Crop Return	$ 120.26	156.37	79.68
7	DIRECT COSTS			
8	Fertilizer	$ 18.11	19.80	15.26
9	Chemicals	8.30	11.87	6.69
10	Seed	11.13	9.08	13.79
10A	Crop Drying	1.72	1.39	0.84
10B	Other Expense	2.40	4.25	2.42
11	Special Hired Labor			
12	Custom Work Hired	1.83	3.41	0.61
13	Irrigation Operation			
14	Total Direct Costs	$ 43.49	49.80	39.61
15	Return Over Direct Costs	$ 76.77	106.57	40.06
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	Farm Power & Mach. - Ownership	$ 14.93	13.87	13.92
18	Farm Power & Mach. - Operation	20.87	22.39	21.32
19	Irrig. Equip. Ownership			
20	Land Costs	34.52	37.87	33.92
21	Miscellaneous Costs	0.07	0.40	
22	*Interest on Mach. & Equip. Invst.	6.13	6.55	4.33
23	Total Allocated Costs	$ 76.51	81.08	73.48
24	Return Over All Listed Costs	$ 0.26	25.50	-33.42
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	0.40	0.40	0.40
27	Power Costs Allocation Factor	1.00	1.00	1.00
28	Total Listed Cost per Unit of Prod.	7.17	5.92	11.61
29	Return Over Listed Costs per Unit	0.02	1.15	-3.43
30	Breakeven Yield/Units of Prod.	16.93	18.51	16.18
30A	Estimated Total Mach. Cost/Acre	43.14	45.09	39.97
31	Total Listed Costs/Acre	$ 120.00	130.87	113.10
32	Other Possible Costs Not Listed			
33	Utilities & Other Gen.Fm.Exp.	8.14	12.20	4.18
33A	Buildings, Fences & Tiling Costs	3.98	2.48	3.49
34	Interest Allocation			
35	Other Costs Not Listed			
36	Total Costs	$		

*Does not include interest on investment in irrigation equipment. Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Alfalfa Hay, 1987

	Items	Average of 199 Farms Per Acre	39 High Farms Per Acre	39 Low Farms Per Acre
1	Acres	67.0	67.0	67.2
2	Yield	2.9	4.7	1.3
3	Value per Ton	$ 43.26	45.44	38.64
4	Crop Product Return	125.91	214.99	51.18
5	Other Crop Income	0.45		0.46
6	Total Crop Return	$ 126.36	214.99	51.64
7	DIRECT COSTS			
8	Fertilizer	$ 10.93	17.48	5.83
9	Chemicals	0.31	0.55	0.07
10	Seed	2.52	2.78	2.44
10A	Crop Drying	0.01	0.09	
10B	Other Expense	1.37	1.67	1.38
11	Special Hired Labor	0.30		0.09
12	Custom Work Hired	1.07	2.09	0.27
13	Irrigation Operation			
14	Total Direct Costs	$ 16.52	24.66	10.09
15	Return Over Direct Costs	$ 109.84	190.33	41.55
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	Farm Power & Mach. - Ownership	$ 19.37	21.09	19.33
18	Farm Power & Mach. - Operation	28.48	36.54	23.68
19	Irrig. Equip. Ownership			
20	Land Costs	27.70	34.52	21.09
21	Miscellaneous Costs	0.15	0.06	0.10
22	*Interest on Mach. & Equip. Invst.	5.78	7.06	4.61
23	Total Allocated Costs	$ 81.48	99.27	68.81
24	Return Over All Listed Costs	$ 28.36	91.06	-27.26
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	0.60	0.60	0.60
27	Power Costs Allocation Factor	0.78	0.80	0.80
28	Total Listed Cost/Unit of Prod.	33.67	26.19	59.57
29	Return Over Listed Costs/Unit	9.74	19.25	-20.58
30	Breakeven Yield/Units of Prod.	2.27	2.73	2.04
30A	Estimated Total Mach. Cost/Acre	54.35	66.08	47.80
31	Total Listed Costs/Acre	$ 98.00	123.93	78.90
32	Other Possible Costs Not Listed			
33	Utilities & Other Gen.Fm.Exp.	8.27	8.59	8.17
33A	Buildings, Fences & Tiling Costs	8.41	7.94	11.05
34	Interest Allocation			
35	Other Costs Not Listed			
36	Total Costs	$		

*Does not include interest on investment in irrigation equipment.
Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Corn Silage, 1987

	Items	Average of 89 Farms Per Acre	17 High Farms Per Acre	17 Low Farms Per Acre
1	Acres	32.9	33.8	30.1
2	Yield	12.1	18.2	6.1
3	Value per Ton	$ 14.46	14.02	14.16
4	Crop Product Return	175.38	254.67	87.04
5	Other Crop Income	56.69	51.42	57.91
6	Total Crop Return	$ 232.07	306.09	144.95
7	DIRECT COSTS			
8	Fertilizer	$ 19.18	19.35	17.14
9	Chemicals	6.23	6.78	2.46
10	Seed	12.40	13.11	12.16
10A	Crop Drying			
10B	Other Expense	1.52	1.36	1.56
11	Special Hired Labor	0.33	0.15	
12	Custom Work Hired	2.22	1.78	1.23
13	Irrigation Operation			
14	Total Direct Costs	$ 41.88	42.51	34.55
15	Return Over Direct Costs	$ 190.18	263.58	110.40
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	Farm Power & Mach. - Ownership	$ 23.56	28.91	22.36
18	Farm Power & Mach. - Operation	40.15	45.92	30.73
19	Irrig. Equip. Ownership			
20	Land Costs	28.42	34.20	20.86
21	Miscellaneous Costs	0.03		
22	*Interest on Mach. & Equip. Invst.	7.57	9.23	8.14
23	Total Allocated Costs	$ 99.73	118.25	82.09
24	Return Over All Listed Costs	$ 90.46	145.33	28.31
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	0.60	0.60	0.60
27	Power Costs Allocation Factor	0.99	1.00	0.98
28	Total Listed Cost per Unit of Prod.	11.68	8.85	18.98
29	Return Over Listed Costs per Unit	7.46	8.00	4.61
30	Breakeven Yield/Units of Prod.	9.79	11.47	8.24
30A	Estimated Total Mach. Cost/Acre	72.76	85.23	62.05
31	Total Listed Costs/Acre	$ 141.61	160.77	116.64
32	Other Possible Costs Not Listed			
33	Utilities & Other Gen.Fm.Exp.	8.07	5.92	8.10
33A	Buildings, Fences & Tiling Costs	11.52	16.22	10.66
34	Interest Allocation			
35	Other Costs Not Listed			
36	Total Costs	$		

*Does not include interest on investment in irrigation equipment. Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Medium Red Clover Seed, 1987

	Items	Average of 9 Farms
1	Acres	63.1
2	Yield	199.6
3	Value per Pound	$ 0.61
4	Crop Product Return	121.74
5	Other Crop Income	9.62
6	Total Crop Return	$ 131.36
7	DIRECT COSTS	
8	Fertilizer	$ 0.78
9	Chemicals	6.72
10	Seed	3.60
10A	Crop Drying	
10B	Other Expense	
11	Special Hired Labor	0.24
12	Custom Work Hired	3.74
13	Irrigation Operation	
14	Total Direct Costs	$ 15.07
15	Return Over Direct Costs	116.29
16	ALLOCATED COSTS (DIRECT & FIXED)	
17	Farm Power & Mach. - Ownership	22.35
18	Farm Power & Mach. - Operation	22.47
19	Irrig. Equip. Ownership	
20	Land Costs	18.27
21	Miscellaneous Costs	
22	*Interest on Mach. & Equip. Invst.	4.39
23	Total Allocated Costs	$ 67.48
24	Return Over All Listed Costs	$ 48.81
25	SUPPLEMENTARY MANAGEMENT INFORMATION	
26	Work Units Assigned per Acre	0.50
27	Power Costs Allocation Factor	0.71
28	Total Listed Cost per Unit of Prod.	0.41
29	Return Over Listed Costs per Unit	0.24
30	Breakeven Yield/Units of Prod.	135.33
30A	Estimated Total Mach. Cost/Acre	51.70
31	Total Listed Costs per Acre	$ 82.55
32	Other Possible Costs Not Listed	
33	Utilities & Other Gen.Fm.Exp.	7.76
33A	Buildings, Fences & Tiling Costs	2.37
34	Interest Allocation	
35	Other Costs Not Listed	
36	Total Costs	$

*Does not include interest on investment in irrigation equipment.
Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Bluegrass Seed, 1987

	Items	Average of 5 Farms
1	Acres	146.8
2	Yield	260.9
3	Value per Pound	$ 0.94
4	Crop Product Return	245.25
5	Other Crop Income	
6	Total Crop Return	$ 245.25
7	DIRECT COSTS	
8	Fertilizer	$ 31.36
9	Chemicals	2.07
10	Seed	1.39
10A	Crop Drying	
10B	Other Expense	0.97
11	Special Hired Labor	
12	Custom Work Hired	3.35
13	Irrigation Operation	
14	Total Direct Costs	$ 39.14
15	Return Over Direct Costs	$ 206.10
16	ALLOCATED COSTS (DIRECT & FIXED)	
17	Farm Power & Mach. - Ownership	$ 8.57
18	Farm Power & Mach. - Operation	13.94
19	Irrig. Equip. Ownership	
20	Land Costs	17.93
21	Miscellaneous Costs	0.03
22	*Interest on Mach. & Equip. Invst.	3.00
23	Total Allocated Costs	$ 43.47
24	Return Over All Listed Costs	$ 162.63
25	SUPPLEMENTARY MANAGEMENT INFORMATION	
26	Work Units Assigned per Acre	0.40
27	Power Costs Allocation Factor	0.50
28	Total Listed Cost per Unit of Prod.	0.32
29	Return Over Listed Costs per Unit	0.62
30	Breakeven Yield/Units of Prod.	87.89
30A	Estimated Total Mach. Cost/Acre	27.75
31	Total Listed Costs per Acre	$ 82.62
32	Other Possible Costs Not Listed	
33	Utilities & Other Gen.Fm.Exp.	8.47
33A	Buildings, Fences & Tiling Costs	1.92
34	Interest Allocation	
35	Other Costs Not Listed	
36	Total Costs	$

*Does not include interest on investment in irrigation equipment. Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Timothy Seed, 1987

	Items	Average of 21 Farms Per Acre	10 High Farms Per Acre	10 Low Farms Per Acre
1	Acres	72.9	72.4	75.2
2	Yield	238.3	353.8	129.0
3	Value per Pound	$ 0.66	0.68	0.62
4	Crop Product Return	157.63	240.61	79.97
5	Other Crop Income	0.40		0.80
6	Total Crop Return	$ 158.02	240.61	80.77
7	DIRECT COSTS			
8	Fertilizer	$ 19.53	26.38	12.47
9	Chemicals	4.31	5.72	2.66
10	Seed	0.63	1.04	0.31
10A	Crop Drying			
10B	Other Expense	0.85	0.93	0.57
11	Special Hired Labor			
12	Custom Work Hired	0.96	1.40	0.49
13	Irrigation Operation			
14	Total Direct Costs	$ 26.28	35.46	16.50
15	Return Over Direct Costs	$ 131.74	205.15	64.27
16	ALLOCATED COSTS (DIRECT & FIXED)			
17	Farm Power & Mach. - Ownership	$ 6.84	8.15	5.53
18	Farm Power & Mach. - Operation	7.89	8.62	6.84
19	Irrig. Equip. Ownership			
20	Land Costs	22.54	24.96	19.83
21	Miscellaneous Costs			
22	*Interest on Mach. & Equip. Invst.	2.10	2.62	1.61
23	Total Allocated Costs	$ 39.37	44.35	33.80
24	Return Over All Listed Costs	92.37	160.80	30.47
25	SUPPLEMENTARY MANAGEMENT INFORMATION			
26	Work Units Assigned per Acre	0.30	0.30	0.30
27	Power Costs Allocation Factor	0.51	0.53	0.50
28	Total Listed Cost/Unit of Prod.	0.27	0.23	0.39
29	Return Over Listed Costs/Unit	0.39	0.45	0.24
30	Breakeven Yield/Units of Prod.	99.47	117.37	81.15
30A	Estimated Total Mach. Cost/Acre	17.47	20.32	14.31
31	Total Listed Costs/Acre	65.65	79.81	50.31
32	Other Possible Costs Not Listed			
33	Utilities & Other Gen.Fm.Exp.	6.34	6.63	6.04
33A	Buildings, Fences & Tiling Costs	2.22	2.44	1.92
34	Interest Allocation			
35	Other Costs Not Listed			
36	Total Costs	$		

*Does not include interest on investment in irrigation equipment.
Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Summer Fallow, 1987

	Items		Average of 301 Farms Per Acre	60 High Farms Per Acre	60 Low Farms Per Acre
1	Acres		127.5	160.1	108.8
2	Yield				0.1
3	Value per Production Unit	$			1.28
4	Crop Product Return				0.07
5	Other Crop Income		4.02	8.68	1.69
6	Total Crop Return	$	4.02	8.68	1.76
7	DIRECT COSTS				
8	Fertilizer	$	0.21	0.29	0.45
9	Chemicals		0.43	0.19	0.54
10	Seed		0.62	0.36	1.51
10A	Crop Drying				
10B	Other Expense		0.05	0.02	0.11
11	Special Hired Labor		0.22	0.24	0.07
12	Custom Work Hired		0.28	0.25	0.07
13	Irrigation Operation				
14	Total Direct Costs	$	1.82	1.36	2.76
15	Return Over Direct Costs	$	2.20	7.32	-0.99
16	ALLOCATED COSTS (DIRECT & FIXED)				
17	Farm Power & Mach. - Ownership	$	11.18	10.69	12.00
18	Farm Power & Mach. - Operation		16.98	18.43	15.24
19	Irrig. Equip. Ownership				
20	Land Costs		30.77	29.14	34.50
21	Miscellaneous Costs		0.13	0.31	
22	*Interest on Mach. & Equip. Invst.		4.09	3.24	3.52
23	Total Allocated Costs	$	63.15	61.81	65.27
24	Return Over All Listed Costs	$	-60.95	-54.48	-66.26
25	SUPPLEMENTARY MANAGEMENT INFORMATION				
26	Work Units Assigned per Acre		0.30	0.30	0.30
27	Power Costs Allocation Factor		0.99	1.00	0.98
28	Total Listed Cost/Unit of Prod.				
29	Return Over Listed Costs per Unit				
30	Breakeven Yield/Units of Prod.		216.53	0.00	53.14
30A	Estimated Total Mach. Cost/Acre		32.43	32.53	30.81
31	Total Listed Costs/Acre		64.96	63.16	68.02
32	Other Possible Costs Not Listed				
33	Utilities & Other Gen.Fm.Exp.		5.34	4.62	6.01
33A	Buildings, Fences & Tiling Costs		4.03	4.66	5.61
34	Interest Allocation				
35	Other Costs Not Listed				
36	Total Costs	$			

*Does not include interest on investment in irrigation equipment.
Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

Table 10 - Crop Data for Conservation Reserve Program

	Items		Average of 52 Farms Per Acre	10 High Farms Per Acre	10 Low Farms Per Acre
1	Acres		219.6	255.7	224.2
2	Yield				
3	Value per Production Unit	$			
4	Crop Product Return				
5	Other Crop Income		55.23	56.39	46.25
6	Total Crop Return	$	55.23	56.39	46.25
7	DIRECT COSTS				
8	Fertilizer	$	4.06	3.99	2.98
9	Chemicals		0.27		0.22
10	Seed		13.62	15.87	11.31
10A	Crop Drying				
10B	Other Expense		0.08		0.38
11	Special Hired Labor		0.29		
12	Custom Work Hired		0.79	2.19	0.08
13	Irrigation Operation				
14	Total Direct Costs	$	19.11	22.04	14.97
15	Return Over Direct Costs	$	36.12	34.35	31.28
16	ALLOCATED COSTS (DIRECT & FIXED)				
17	Farm Power & Mach. - Ownership	$	6.52	6.08	9.17
18	Farm Power & Mach. - Operation		11.46	10.07	12.57
19	Irrig. Equip. Ownership				
20	Land Costs		29.01	27.40	26.72
21	Miscellaneous Costs		0.27	1.07	0.14
22	*Interest on Mach. & Equip. Invst.		3.06	3.06	2.26
23	Total Allocated Costs	$	50.26	47.68	50.86
24	Return Over All Listed Costs	$	-14.13	-13.33	-19.58
25	SUPPLEMENTARY MANAGEMENT INFORMATION				
26	Work Units Assigned per Acre		0.20	0.20	0.20
27	Power Costs Allocation Factor		0.96	0.90	1.00
28	Total Listed Cost/Unit of Prod.				
29	Return Over Listed Costs per Unit				
30	Breakeven Yield/Units of Prod.				
30A	Estimated Total Mach. Cost/Acre				
31	Total Listed Costs/Acre		69.36	69.72	65.83
32	Other Possible Costs Not Listed				
33	Utilities & Other Gen.Fm.Exp.		3.64	5.56	2.11
33A	Buildings, Fences & Tiling Costs		2.64	2.21	2.86
	Interest Allocation				
35	Other Costs Not Listed				
36	Total Costs	$			

*Does not include interest on investment in irrigation equipment. Lines 17, 18, 19 & 22 were allocated to this crop by special formula.

COSTS AND RETURNS FROM LIVESTOCK ENTERPRISES

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

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

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

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

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

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

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

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

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

Table 11A - 6470 Hogs, Farrow to Finish, 1987

Items		Average of 4 Farms
1	Pounds of Hogs Produced	63191
		PER CWT
2	Net Value Produced	$ 50.80
3	Other Miscellaneous Hog Income	
4	Total Value Produced	$ 50.80
5	POUNDS OF FEED FED	
6	Corn	552.9
7	Small Grain	37.4
8	Complete Ration	10.4
9	Protein, Salt & Mineral & Milk	26.0
10	Total Concentrates	626.7
11	Forages	
12	FEED COSTS	
13	Grains	19.78
14	Complete Ration	1.75
15	Protein, Salt & Mineral & Milk	6.12
16	Forages	
17	Pasture	
18	Total Feed Costs	$ 27.66
19	Return Over Feed Costs	$ 23.14
20	OTHER DIRECT COSTS	
21	Miscellaneous Livestock Expense	0.35
22	Veterinary Expense	0.63
23	Custom Hauling, Grinding, Mktg., Etc.	2.29
24	Special Hired Labor	
25	Total Other Direct Costs	$ 3.27
26	Return Over Feed & Other Direct Costs	$ 19.87
27	ALLOCATED COSTS	
28	Power & Machinery Costs (PCAF 1.00)	4.58
29	Livestock Equipment Costs (ECAF 1)	1.75
30	Building & Fences (BCAF 1)	1.70
31	Total Allocated Costs	$ 8.03
32	Return Over All Listed Costs	$ 11.85
33	SUPPLEMENTARY MANAGEMENT INFORMATION	
34	Return for $100 Feed Fed	183.68
35	Price Rec. per CWT All Animals	54.65
36	Price Rec. per CWT Sold Mkt. Only	56.28
37	Number of Litters Farrowed	43
37A	Litters/Bearing Female/Year	1.3
38	Number of Pigs Born per Litter	9.0
39	Number of Pigs Weaned per Litter	6.9
39A	Number of Pigs Produced/Litter	6.7
40	Percent Death Loss	13.6
41	Average Weight of All Hogs Sold	207.5
42	Average Weight of Mkt. Hogs Sold	175.0
43	Price per CWT Concentrate Fed	4.41
44	Price per CWT Protein, Salt & Mineral	23.54
45	Pounds of Pork Purchased	1825
46	Total Listed Costs per CWT Pork Prod.	$ 38.96
47	Utilities & Other General Farm Expense	$ 1.90
48	Interest Allocation	
49	Other Costs Not Listed	
50	Total Cost	$

Table 11B - 6490 Hogs, Finishing, 1987

	Items	Average of 7 Farms
1	Average Number of Pigs on Hand	150.9
2	Pounds of Hogs Produced	76218
		PER CWT
3	Net Value Produced	$ 32.63
4	Other Miscellaneous Hog Income	
5	Total Value Produced	$ 32.63
6	POUNDS OF FEED FED	
7	Corn	219.1
8	Small Grain	27.8
9	Complete Ration	37.5
10	Protein, Salt & Mineral & Milk	66.1
11	Total Concentrates	350.6
12	Forages	
13	FEED COSTS	
14	Grains	7.06
15	Complete Ration	2.62
16	Protein, Salt & Mineral & Milk	11.33
17	Forages	
18	Pasture	
19	Total Feed Costs	$ 21.02
20	Return Over Feed Costs	11.61
21	OTHER DIRECT COSTS	
22	Miscellaneous Livestock Expense	0.29
23	Veterinary Expense	0.18
24	Custom Hauling, Grinding, Mktg., Etc.	0.53
25	Special Hired Labor	
26	Total Other Direct Costs	$ 0.99
27	Return Over Feed & Other Direct Costs	$ 10.62
28	ALLOCATED COSTS	
29	Power & Machinery Costs (PCAF 1.00)	0.58
30	Livestock Equipment Costs (ECAF 1)	0.49
31	Building & Fences (BCAF 1)	0.76
32	Total Allocated Costs	$ 1.82
33	Return Over All Listed Costs	$ 8.79
34	SUPPLEMENTARY MANAGEMENT INFORMATION	
35	Return for $100 Feed Fed	155.22
36	Price Rec. per CWT	50.06
37	Average Weight of Pigs Sold	233.1
38	Average Price Paid per Pig Bought	53.45
39	Average Weight per Pig Bought	40.8
40	Number of Pigs Purchased	319
41	Number Pigs Transferred In	95
42	Average Weight of Pigs Trans. In	43.9
43	Pounds of Pork Purchased	13028
44	Percent Death Loss	1.0
45	Price per CWT Concentrate Fed	6.00
46	Price per CWT Protein, Salt & Mineral Fed	17.14
47	Effective Daily Gain-Lbs. per Day/Pig	1.43
48	Total Listed Costs per CWT Pork Prod.	$ 23.84
49	Utilities & Other General Farm Expense	.75
50	Interest Allocation	
51	Other Costs Not Listed	
52	Total Costs	

Table 11C - 6510 Hogs, Weaning Pig Production, 1987

	Items	Average of 17 Farms	High 9 Farms	Low 8 Farms
1	Number of Litters Farrowed	109	151	62
2	Net Value Produced	349.48	372.31	285.50
			PER LITTER	
3	Other Miscellaneous Pig Income			
4	Total Value Produced	349.48	372.31	285.50
5	POUNDS OF FEED FED			
6	Corn	774.7	926.0	357.1
7	Small Grain	933.4	772.7	1369.9
8	Complete Ration	725.9	827.5	444.4
9	Protein, Salt & Mineral & Milk	309.2	216.5	561.8
10	Total Concentrates	2743.1	2742.7	2733.1
11	Forages	25.8	5.7	80.6
12	FEED COSTS			
13	Grains	51.51	51.29	51.90
14	Complete Ration	60.52	67.58	40.94
15	Protein, Salt & Mineral & Milk	54.02	42.86	84.37
16	Forages	0.58	0.11	1.89
17	Pasture			
18	Total Feed Costs	$ 166.63	161.84	179.10
19	Return Over Feed Costs	$ 182.84	210.47	106.40
20	OTHER DIRECT COSTS			
21	Miscellaneous Livestock Expense	5.19	5.28	4.95
22	Veterinary Expense	10.04	10.14	9.71
23	Custom Hauling,Grinding,Mktg.,Etc.	1.85	2.03	1.39
24	Special Hired Labor			
25	Total Other Direct Costs	$ 17.08	17.44	16.05
26	Return Over Feed & Other Direct Costs	$ 165.75	193.03	90.37
27	ALLOCATED COSTS			
28	Power & Machinery Costs (PCAF 1.00)	13.46	12.05	17.28
29	Livestock Equipment Costs(ECAF 1)	13.48	11.34	19.28
30	Building & Fences (BCAF 1)	4.27	5.07	2.08
31	Total Allocated Costs	31.22	28.46	38.65
32	Return Over All Listed Costs	134.54	164.57	51.73
33	SUPPLEMENTARY MANAGEMENT INFORMATION			
34	Return for $100 Feed Fed	209.73	230.05	159.43
35	Average Price Rec. per Animal Sold	51.97	53.31	48.31
36	Average Price/Pig Sold or Transf.	46.13	47.11	42.37
37	Average Wght./Pig Sold or Transf.	43.5	43.0	45.4
38	Number of Pigs Produced	815	1148	441
39	Number of Pigs Born per Litter	9.7	9.9	9.0
40	Number of Pigs Weaned per Litter	7.5	7.6	7.1
40A	Litters/Bearing Female/Year	1.6	1.6	1.6
40B	Pigs Produced/Sow/Year	12.0	12.2	11.4
41	Percent Death Loss	18.5	19.0	16.9
42	Price per CWT Concentrate Fed	6.04	5.82	6.29
43	Price per CWT Prot.,Salt & Min.Fed	15.14	15.92	14.26
44	Feed & Direct Costs/Pig Produced	24.57	23.58	27.43
45	Total Listed Costs per Litter	$ 214.94	207.75	233.77
46	Utilities & Other Gen.Fm.Exp.	20.27	20.40	18.35
47	Interest Allocation			
48	Other Costs Not Listed			
49	Total Costs	$		

Table 12 - 6290 Dairy Cows, Commercial,

	Items	Average of 80 Farms	High 16 Farms	Low 16 Farms
1	Average Number of Cows	46.3	52.4	37.6
			PER COW	
2	Pounds of Milk	15276	17154	12588
3	Pounds of Butterfat	538.8	618.6	439.9
4	Percent of Butterfat in Milk	3.6	3.6	3.5
5	VALUE OF PRODUCE			
6	Dairy Products Sold	$1763.37	2068.80	1388.96
7	Dairy Products Used in Home	6.29	7.92	4.92
8	Milk Fed to Livestock	18.57	15.40	16.73
9	Net Change in Value of Cows	-62.35	-32.56	-99.68
10	Other Miscellaneous Dairy Income			
11	Total Value Produced	$1725.87	2059.56	1310.93
12	POUNDS OF FEED FED			
13	Corn	3185.9	3444.9	2490.1
14	Small Grain	1299.2	751.8	1970.6
15	Complete Ration	2234.9	637.2	236.0
16	Protein, Salt & Mineral	1637.8	1112.4	2429.8
17	Total Concentrates	8357.8	5946.3	7126.6
18	Legume Hay	8146.0	7873.6	10669.9
19	Other Hay & Dry Roughage	265.7	47.7	262.0
20	Silage	6887.3	6160.6	4551.2
20A	Haylage	1732.5	1133.1	382.3
21	FEED COSTS			
22	Grains	134.23	122.84	143.86
23	Complete Ration	41.68	47.33	12.18
24	Prot/Salt/Minrl(Cost/CWT Fed10.23)	167.47	153.42	239.31
25	Hay/Haylage & Dry Roughage	222.76	221.22	234.65
26	Silage	50.37	44.73	33.96
27	Pasture	2.92	0.50	8.94
28	Total Feed Costs	$ 619.42	590.04	672.87
29	Return Over Feed Costs	$1106.46	1469.52	638.06
30	OTHER DIRECT COSTS			
31	Miscellaneous Livestock Expense	151.88	180.97	105.32
32	Veterinary Expense	40.65	60.19	26.22
33	Custom Hauling,Grnding,Mrkting,Etc.	77.17	80.97	69.44
34	Special Hired Labor			
35	Total Other Direct Costs	$ 269.70	322.14	200.98
36	Retn Over Feed & Other Direct Costs	$ 836.76	1147.39	437.07
37	ALLOCATED COSTS			
38	Power & Mach. Costs (PCAF 1.00)	69.98	82.28	60.58
39	Livestock Equip.Costs(ECAF 1)	68.85	80.94	67.58
40	Bldg. & Fences (BCAF 1)	25.87	28.79	13.35
41	Total Allocated Costs	$ 164.71	192.00	141.52
42	Return Over All Listed Costs	$ 672.05	955.38	295.56
43	SUPPLEMENTARY MANAGEMENT INFORMATION			
44	Return for $100 Feed Fed	278.63	349.06	194.83
45	Feed Cost per CWT Milk	4.05	3.44	5.35
46	Feed Cost per Pound of Butterfat	1.15	0.95	1.53
47	Pounds of Milk/Pound of Concentrate	1.83	2.88	1.77
48	Average Price/CWT Milk Sold	11.72	12.21	11.21
49	Average Price/Pound of Butterfat	3.29	3.36	3.18
50	Total Listed Costs/CWT Milk Prod.	6.90	6.44	8.07
51	Dairy Cow Turnover Percentage	41.0	38.2	34.6
52	Total Listed Costs per Cow	$1053.82	1104.18	1015.37
53	Utilities & Other Gen.Fm.Ex.	97.35	116.69	78.76
54	Interest Allocation			

Table 13 - 6310 Other Dairy, Replacements, 1987

	Items	Average of 79 Farms	High 16 Farms	Low 16 Farms
1	Number of Head	58.4	56.0	38.8
			PER HEAD	
2	Net Value Produced	$ 315.03	440.71	198.02
3	Other Miscellaneous Income			
4	Total Income	$ 315.03	440.71	198.02
5	POUNDS OF FEED FED			
6	Corn	540.1	282.7	523.4
7	Small Grain	307.8	157.0	328.2
8	Complete Ration	229.0	186.4	108.2
9	Protein, Salt & Minerals	168.3	191.4	339.4
10	Hay & Dry Roughage	3437.0	2320.5	5634.7
11	Silage	3758.7	2549.1	3972.3
11A	Haylage	221.3	215.8	278.5
12	Milk	132.4	62.1	275.8
13	FEED COSTS			
14	Grains	26.49	12.80	28.09
15	Complete Ration	9.78	23.04	9.02
16	Protein, Salt & Minerals	21.47	16.82	43.81
17	Hay/Haylage & Dry Roughage	78.87	56.54	117.63
18	Silage	29.37	26.50	28.63
19	Milk	14.11	6.61	29.41
20	Pasture	2.04		1.70
21	Total Feed Costs	$ 182.12	142.29	258.32
22	Return Over Feed Costs	$ 132.91	298.43	-60.31
23	OTHER DIRECT COSTS			
24	Miscellaneous Expense	0.60	1.41	1.19
25	Veterinary Expense	1.20	1.20	1.96
26	Custom Hauling,Grinding,Mrkting,Etc.	0.19	0.30	0.49
27	Special Hired Labor			
28	Total Other Direct Costs	$ 1.99	2.91	3.66
29	Rtn Over Feed & Other Direct Costs	$ 130.92	295.52	-63.94
30	ALLOCATED COSTS			
31	Power & Machinery Costs(PCAF 0.97)	11.84	10.77	11.69
32	Livestock Equip. Costs (ECAF 1)	11.87	11.53	7.93
33	Buildings & Fences (BCAF 1)	4.38	4.23	4.47
34	Total Allocated Costs	$ 28.13	26.38	24.18
35	Return Over All Listed Costs	$ 102.81	269.14	-88.12
36	SUPPLEMENTARY MANAGEMENT INFORMATION			
37	Return for $100 Feed Fed	172.98	309.74	76.65
38	Percent Death Loss - Total	6.4	6.2	7.7
39	Percent Calf Death Loss	14.3	12.3	15.8
40	Total Listed Costs/Head	$ 212.23	171.57	286.13
41	Utilities & Other Gen.Fm.Exp.	17.19	17.05	15.99
42	Interest Allocation			
43	Other Costs Not Listed			
44	Total Costs	$		

Table 14 - All Dairy & Dual Purpose Cattle, 1987

	Items	Average of 79 Farms	High 16 Farms	Low 16 Farms
1	Average Number of Cows	46.5	58.9	39.3
			PER COW	
2	Value of Dairy Products	$1781.10	2056.08	1410.94
3	Net Change in Value	334.52	440.87	226.41
4	Miscellaneous Dairy Income			
5	Total Value Produced	$2115.61	2496.94	1637.35
6	POUNDS OF FEED FED			
7	Grains	5562.4	5346.8	5776.4
8	Complete Rations	2510.8	1095.5	155.2
9	Prot.,Salt & Min.,Incl.Milk Equiv.	1878.3	1106.3	2225.9
10	Hay & Dry Roughage	12712.3	11419.6	15089.4
11	Silage	11612.7	12184.2	8292.0
11A	Haylage	2079.5	1981.3	2159.7
12	FEED COSTS			
13	Grains	167.85	156.01	183.92
14	Complete Rations	51.83	89.42	20.92
15	Prot.,Salt & Min.,Incl. Milk	213.38	164.72	219.67
16	Hay/Haylage & Dry Roughage	321.68	325.38	340.69
17	Silage	87.33	97.50	60.15
18	Pasture Costs	5.51	1.12	9.75
19	Total Feed Costs	$ 847.55	834.16	835.11
20	Return Over Feed Costs	$1268.06	1662.78	802.26
21	OTHER DIRECT COSTS			
22	Miscellaneous Livestock Expense	152.41	176.71	104.99
23	Veterinary Expense	42.04	42.56	29.80
24	Custom Hauling,Grinding,Mktg,Etc.	77.16	84.30	76.82
25	Special Hired Labor			
26	Total Other Direct Costs	$ 271.61	303.58	211.60
27	Ret.Over Feed & Other Direct Costs	$ 996.45	1359.20	590.66
28	ALLOCATED COSTS			
29	Power & Machinery	84.75	90.71	72.79
30	Livestock Equipment Costs	83.43	112.05	65.38
31	Building & Fences	31.39	34.92	27.05
32	Total Allocated Costs	$ 199.57	237.67	165.22
33	Return Over All Listed Costs	$ 796.88	1121.53	425.45
34	SUPPLEMENTARY MANAGEMENT INFORMATION			
35	Return for $100 Feed Fed	249.62	299.34	196.06
36	Total Listed Costs per Cow	$1318.73	1375.42	1211.93
37	Utilities & Other Gen.Fm.Exp.	118.62	132.43	98.02
38	Interest Allocation			
39	Other Costs Not Listed			
40	Total Costs	$		

Table 15A, 6100 Beef Breeding, Commercial, 1987

		Average of 55 Farms	High 11 Farms	Low 11 Farms
1	Average Number of Beef Cows	64.9	43.4	53.7
2	Av.No.of Other Beef Animals & Bulls	60.6	47.8	52.8
			PER COW	
3	Pounds of Beef Produced	39448	32362	25440
4	Net Value Produced	$ 509.95	662.53	383.84
5	Other Miscellaneous Beef Income	6.73	50.30	
6	Total Value Produced	$ 516.67	712.83	383.84
7	POUNDS OF FEED FED			
8	Grain	689.7	634.3	725.6
9	Protein, Salt & Mineral	165.7	173.4	169.5
10	Legume Hay	6894.8	6493.5	10518.0
11	Other Hay & Dry Roughage	1971.0	3394.2	426.6
12	Silage	4974.4	1399.2	2136.4
12A	Haylage			
13	FEED COSTS			
14	Grain	$ 22.10	17.95	24.73
15	Protein, Salt & Mineral	14.28	16.01	7.58
16	Legume Hay/Haylage	118.61	113.25	215.44
17	Other Hay & Dry Roughage	19.72	30.69	3.95
18	Silage	34.44	9.93	16.20
19	Pasture	16.70	10.78	21.96
20	Total Feed Costs	$ 225.84	198.59	289.87
21	Return Over Feed Costs	$ 290.83	514.24	93.97
22	OTHER DIRECT COSTS			
23	Misc. Livestock Expense	10.42	9.95	32.07
24	Veterinary Expense	8.98	12.19	9.46
25	Custom Hauling,Grinding,Mktg,Etc.	9.11	6.38	15.83
26	Special Hired Labor			
27	Total Other Direct Costs	$ 28.51	28.55	57.36
28	Ret.Over Feed & Other Direct Costs	262.31	485.69	36.59
29	ALLOCATED COSTS			
30	Power & Mach. Costs (PCAF 0.98)	14.91	16.37	12.92
31	Livestock Equip.Costs(ECAF 1)	5.84	6.28	14.91
32	Building & Fences (BCAF 1)	5.50	9.36	3.43
33	Total Allocated Costs	$ 26.26	32.00	31.27
34	Return Over All Listed Costs	$ 236.07	453.69	5.34
35	SUPPLEMENTARY MANAGEMENT INFORMATION			
36	Return for $100 Feed Fed	228.76	358.94	132.42
37	Price per CWT Sold	63.57	62.40	60.24
38	Price per CWT Calves Sold or Transf.	75.27	65.93	68.98
39	Average Wghts./Head Sold	712.5	698.0	658.2
40	Average Wght./Calf Sold or Transf.	563.7	639.5	549.8
41	Percent Death Loss	2.8	2.2	3.7
42	Percent Calf Crop			
42A	Percent Calf Death Loss	4.8	4.5	9.8
43	Total Listed Costs per Cow	$ 280.60	259.15	378.49
44	Utilities & Other Gen.Fm.Exp.	17.44	18.47	18.12
45	Interest Allocation			
46	Other Costs Not Listed			
47	Total Costs	$		

Table 15B, 6140 Beef Feeders, 1987

	Items		Average of 25 Farms	High 13 Farms	Low 12 Farms
1	Average Number of Beef Feeders		92.2	128.9	52.6
2	Pounds of Beef Produced		59985	90020	27447
3	Net Value Produced	$	66.14	68.60	57.37
4	Other Miscellaneous Beef Income				
5	Total Value Produced	$	66.14	68.60	57.37
6	POUNDS OF FEED FED				
7	Grain		461.2	449.1	504.5
8	Protein, Salt & Mineral		46.5	32.5	96.1
9	Legume Hay		302.6	257.5	462.5
10	Other Hay & Dry Roughage		37.6	40.2	28.5
11	Silage		674.7	699.6	586.0
11A	Haylage				
12	FEED COSTS				
13	Grain		11.63	10.56	15.43
14	Protein, Salt & Mineral		3.80	2.89	7.04
15	Legume Hay/Haylage		6.02	5.14	9.13
16	Other Hay & Dry Roughage		0.48	0.52	0.32
17	Silage		4.89	5.17	3.92
18	Pasture		0.25		1.14
19	Total Feed Costs	$	27.07	24.27	36.98
20	Return Over Feed Costs	$	39.07	44.33	20.40
21	OTHER DIRECT COSTS				
22	Misc. Livestock Expense		3.86	4.27	2.42
23	Veterinary Expense		2.89	3.38	1.18
24	Custom Hauling,Grinding,Mktg,Etc.		3.13	3.78	0.83
25	Special Hired Labor				
26	Total Other Direct Costs	$	9.88	11.42	4.43
27	Ret.Over Feed & Other Direct Costs	$	29.19	32.91	15.97
28	ALLOCATED COSTS				
29	Power & Mach. Costs (PCAF 1.04)		1.39	1.50	0.98
30	Livestock Equip.Costs (ECAF 1)		0.52	0.44	0.81
31	Building & Fences (BCAF 1)		0.40	0.12	1.39
32	Total Allocated Costs	$	2.31	2.06	3.18
33	Return Over All Listed Costs	$	26.88	30.85	12.78
34	SUPPLEMENTARY MANAGEMENT INFORMATION				
35	Return for $100 Feed Fed		244.36	282.58	155.16
36	Price per CWT Sold		68.04	68.71	66.21
37	Average Weight per Head Sold		808.1	832.4	748.4
38	Price per CWT Bought		76.69	76.49	85.77
39	Average Wght. per Head Bought		566.7	582.5	254.6
40	Number of Head Bought		226	414	22
41	Percent Death Loss		1.8	1.8	2.2
42	Effective Daily Gain-Pounds/Head/Day		1.78	1.91	1.43
43	Total Listed Costs/CWT Prod.		39.26	37.76	44.59
44	Utilities & Other Gen.Fm.Exp.		2.59	2.38	1.36
45	Interest Allocation				
46	Other Costs Not Listed				
47	Total Costs	$			

Table 16A - 6670 Sheep Flock, Commercial, 1987

	Items	Average of 4 Farms
1	Average Number of Ewes	72.8
2	Pounds of Lamb & Mutton Produced	10212
3	Pounds of Wool Produced	793
4	VALUE OF PRODUCE	
5	Wool	7.21
6	Net Value Produced - Animals	145.60
7	Other Miscellaneous Sheep Income	7.87
8	Total Value Produced	$ 160.69
9	POUNDS OF FEED FED	
10	Grain	566.5
11	Protein, Salt & Mineral	4.3
12	Legume Hay	2136.0
13	Other Hay & Dry Roughage	
14	Silage	
14A	Haylage	
15	FEED COSTS	
16	Grain	16.10
17	Protein, Salt & Mineral	10.04
18	Legume Hay/Haylage	33.78
19	Other Hay & Dry Roughage	
20	Silage	
21	Pasture	1.44
22	Total Feed Costs	$ 61.35
23	Return Over Feed Costs	$ 99.34
24	OTHER DIRECT COSTS	
25	Miscellaneous Livestock Expense	4.01
26	Veterinary Expense	3.16
27	Custom Hauling, Grinding, Mktg.,Etc.	2.83
28	Special Hired Labor	
29	Total Other Direct Costs	$ 10.01
30	Return Over Feed & Other Direct Costs	$ 89.33
31	ALLOCATED COSTS	
32	Power & Machinery Costs (PCAF 1.00)	8.10
33	Livestock Equipment Costs (ECAF 1)	0.29
34	Buildings & Fences (BCAF 1)	1.21
35	Total Allocated Costs	$ 9.60
36	Return Over All Listed Costs	$ 79.74
37	SUPPLEMENTARY MANAGEMENT INFORMATION	
38	Return for $100 Feed Fed	261.93
39	Price per CWT Lamb & Mutton Sold	78.92
40	Price per CWT Lamb Sold or Transf.	88.84
41	Average Wt. of Lambs Sold or Transf.	122.7
42	Pounds of Wool per Sheep Sheared	12.4
43	Number of Ewes Kept for Lambing	87
44	Percent Lamb Crop	132.2
45	Percent Death Loss	8.8
45A	Percent Lamb Death Loss	7.8
46	Total Listed Costs per Ewe	$ 80.96
47	Utilities & Other Gen. Farm Expense	10.30
48	Interest Allocation	
49	Other Costs Not Listed	
50	Total	$

AVERAGES OF PRICES OF FEED AND PRODUCE USED IN HOME, 1987

Farm Grown Grains

Oats	$1.50 Bu.
Barley, Feed	1.41 Bu.
Wheat	2.40 Bu
Oats Mixture	1.20 Bu.
Corn	1.50 Bu

Forages

Alfalfa	46.66 Ton
Wild Hay	21.20 Ton
Mixed Legume	34.66 Ton
Haylage(55% Moisture)	22.27 Ton
Corn Silage	14.07 Ton
Straw	.48 Bale

Milk for Feed

Whole Milk-Gr. A 10.62

Home Produce

Milk	.24 Qt.
Beef (live)	.61 lb.
Hogs (live)	.49 lb.

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

EXPLANATION OF "WORK UNITS"

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

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

Item	No. of Work Units	Item	No. of Work Units
Dairy Cows	7.00 per Head	Small Grain	.30 per Acre
Other Dairy	1.20 per Head	Corn for Grain	.55 per Acre
Beef Breeding Cows	1.50 per Head	Corn Silage	.60 per Acre
Feeder Cattle	.12 per CWT	Alfalfa	.60 per Acre
Sheep, Farm Flock	.60 per Head	Other Hay	.40 per Acre
Lambs, Feeders	.30 per CWT	Legume Seed	.50 per Acre
Hogs, Complete	.12 per CWT	Grass Seed	.40 per Acre
Hogs, Finishing	.06 per CWT	Potatoes	3.00 per Acre
Hogs, Weaning Pigs	1.40 per Litter	Sugar Beets	2.00 per Acre
Chickens,Lay.,Flock	5.00 per 100	Summer Fallow	.30 per Acre
Chickens, Broilers	.20 per CWT	Sunflowers	.40 per Acre
Turkeys, Poults	.12 per CWT	Soybeans	.45 per Acre
Turkeys	.20 per Hen	Edible Beans	.50 per Acre
Bees	.30 per Hive		

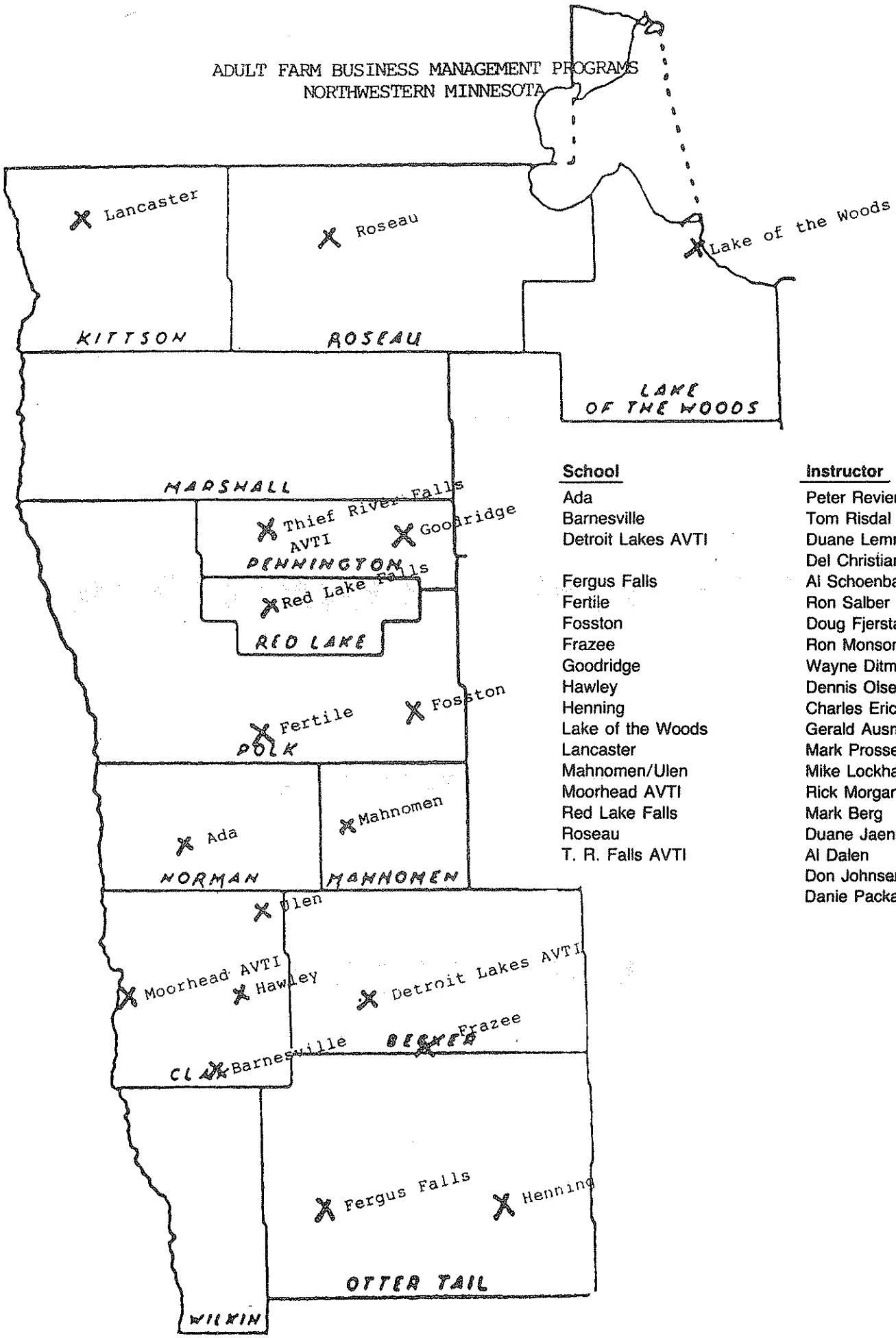
SUMMARY OF MISCELLANEOUS ITEM BY YEAR, 1987

Items	1983	1984	1985	1986	1987
Miscellaneous					
Average Tillable Acres	753.8	762.5	839.4	775.9	857.4
Total Farm Capital	503774	497770	501762	439821	507656
Expenses/Dollar Income	.96	.94	.94	.93	.84
Percent Inc.from Farm Crops	82	80	72	74	69
Percent Inc.from Farm Lvstk.	18	20	23	20	23
HH & Personal Expenses	22052	22593	23439	22800	28772
Trac. & Mach. Exp./Crop Acre	36.29	36.70	35.26	32.04	30.38
Efficiencies					
Yield per Acre					
Oats	51.2	64.3	59.7	50.3	55.1
Alfalfa	3.1	2.6	2.7	3.6	2.9
Barley	48.3	61.5	62.6	53.4	54.6
Wheat, Spring	26.5	48.8	53.1	34.1	41.0
Flax	5.3	16.5	15.2	14.1	13.4
Sugar Beets	37.1*	40.3*	42.5*	43.6*	53.4*
Corn	66.4	62.2	56.3	83.5	99.4
Sunflowers	10.0	11.1	8.1	13.9	16.7
Soybeans	33.4	25.4	22.3	34.4	32.7
*CWT Extractable Sugar					
Return Above Feed Cost Per:					
Dairy Cow	$ 948	1008	968	990	1106
CWT Hogs	4	6	7	23	12
Ewe	21	34	39	64	99
Hogs, Litter	64	120	101	207	183
CWT Cattle	12	14	10	18	39
Beef Cow	44	75	60	126	291
Prices Received Per:					
Oats, Bushel	$ 1.52	1.54	1.22	1.23	1.50
Alfalfa, Ton	44.95	46.12	46.66	41.40	43.26
Barley, Bushel	2.28	2.03	1.87	1.47	1.51
Wheat, Bushel	3.76	3.40	3.30	2.40	2.45
Flax, Bushel	5.13	5.92	5.09	3.73	3.19
Sugar Beets, CWT Ext. Sugar	14.99	14.64	12.76	13.55	14.24
Corn, Bushel	2.83	2.56	2.01	1.55	1.67
Sunflowers, CWT	12.67	10.87	7.97	7.01	7.09
Soybeans, Bushel	7.41	5.77	4.82	4.40	4.95
CWT, Milk	12.75	12.61	11.90	11.65	11.72
CWT, Beef	60.00	59.02	51.14	53.36	68.04
CWT, Hogs	47.31	47.62	42.99	50.02	50.06
CWT, Lambs	55.00	61.67	67.07	68.21	88.84

SUMMARY OF FARM EARNINGS BY YEARS, 1987

Items	1983	1984	1985	1986	1987
Number of Records Analyzed	612	512	490	520	535
Farm Receipts					
Livestock	$ 34373	34897	35603	36841	36662
Crops	99453	106918	113069	104829	139692
Mach.& Equip.Sold & Gas Tax Ref	1036	2911	3457	1866	3189
Income from Work Off the Farm	907	1924	1433	1383	2583
Miscellaneous	3398	2973	5151	6755	6971
(1) Total Farm Sales	$ 139169	149623	158714	151674	189097
(2) Increase in Fm Capital	7528	8829	9	0	20731
(3) Family Living from Farm	509	460	369	370	279
(4) Total Farm Rec. (1+2+3)	147206	158912	159092	152044	210107
Farm Expenses					
Livestock & Livestock Exp.	5224	5384	5614	5823	7268
Feed Bought	6226	6021	6151	7092	6356
Fertilizers & Chemicals	18425	20176	21243	17239	21329
Other Crop Expenses	15580	16880	14441	19632	33867
Custom Work Hired	3775	4117	4357	3938	4593
Gas,Oil & Grease Bought(F.S.)	8431	8647	9031	6474	7094
Rep.& Op.Mach,Trac,Auto(F.S.)	8776	9282	10300	9573	11420
Rep. & Upkeep of Real Estate	1095	860	919	1047	915
Rep.& Upkeep of Livstk Equip.	478	661	624	641	549
Wages of Hired Labor	4839	5066	5580	5672	6937
Utility Exp. (F.S.)	1786	2032	2148	2092	2064
Real Estate Taxes	4040	4769	5312	4413	4755
Gen. Farm Expense	2907	3202	3612	3895	4847
(5) Total Cash Operating Exp.	81584	87097	89334	87531	111994
(6) Pw.Crop&Gen.Mach.Bot(F.S.)	12533	14347	12144	10669	13074
(7) Livestock Equip. Bought	558	327	594	403	446
(8) Real Estate Bought	9687	8787	7691	5196	8934
(9) Total Farm Purch.(5to8)	104362	110558	109763	103799	134447
(10) Decrease in Farm Capital				3034	
(11) Interest Paid on Farm Cap.	35001	34535	35123	30686	34810
(12) Unpaid Family Labor	45	92	16	10	0
(13) Lbr Chg.for Part.&Other Op.	221	142	0	0	0
(14) Bd. Furn. Hired Labor	42	73	51	38	34
(15) Total Farm Exp.(9to14)	$ 139672	145400	144953	137567	169292
(16) Ret to Labor & Mgmt(4-15)	7534	13512	14139	14477	40816

ADULT FARM BUSINESS MANAGEMENT PROGRAMS
NORTHWESTERN MINNESOTA



School	Instructor
Ada	Peter Revier
Barnesville	Tom Risdal
Detroit Lakes AVTI	Duane Lemmon
	Del Christianson
Fergus Falls	Al Schoenbauer
Fertile	Ron Salber
Fosston	Doug Fjerstad
Frazee	Ron Monson
Goodridge	Wayne Ditmer
Hawley	Dennis Olsen
Henning	Charles Erickson
Lake of the Woods	Gerald Ausmus
Lancaster	Mark Prosser
Mahnomen/Ulen	Mike Lockhart
Moorhead AVTI	Rick Morgan
Red Lake Falls	Mark Berg
Roseau	Duane Jaenicke
T. R. Falls AVTI	Al Dalen
	Don Johnsen
	Danie Packard

LOOK TO

VOCATIONAL EDUCATION

FOR YOUR FUTURE IN

MINNESOTA

Borsheim Printing, T.R.F., MN