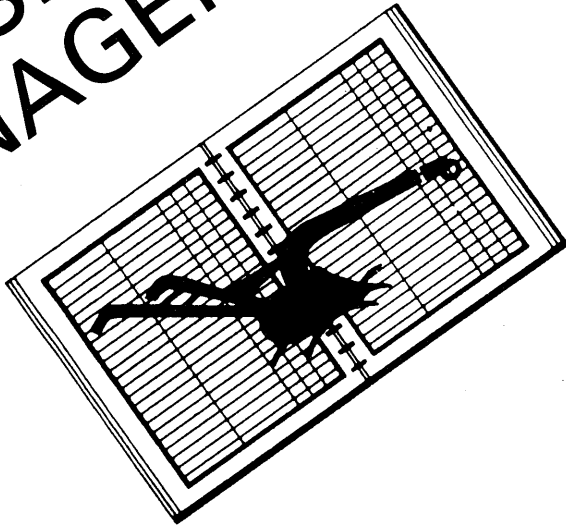


# FARM BUSINESS MANAGEMENT



## **1988 Annual Report Southeastern Minnesota April, 1989**

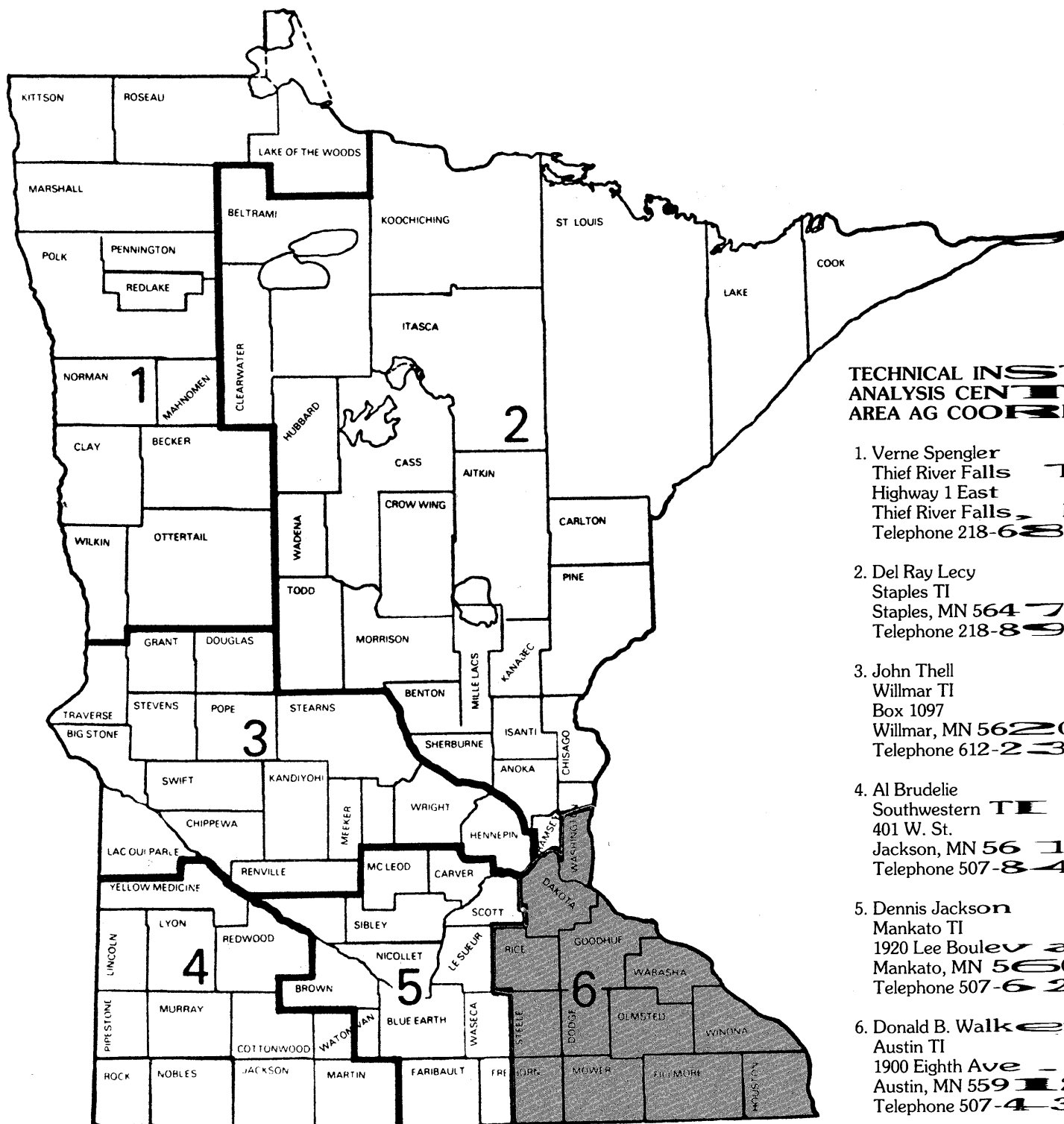
**AN ADULT  
EDUCATIONAL  
PROGRAM**

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

**AUSTIN TECHNICAL INSTITUTE**

Price \$5.00

# MINNESOTA FARM BUSINESS MANAGEMENT AREAS



## TECHNICAL INSTITUTE ANALYSIS CENTERS & AREA AG COORDINATORS

1. Verne Spengler  
Thief River Falls TI  
Highway 1 East  
Thief River Falls, MN 56701  
Telephone 218-6881-5424
2. Del Ray Lecy  
Staples TI  
Staples, MN 56479  
Telephone 218-894-1053
3. John Thell  
Willmar TI  
Box 1097  
Willmar, MN 56201  
Telephone 612-235-5114
4. Al Brudellie  
Southwestern TI  
401 W. St.  
Jackson, MN 56143  
Telephone 507-847-3320
5. Dennis Jackson  
Mankato TI  
1920 Lee Boulevard  
Mankato, MN 56001  
Telephone 507-625-3441
6. Donald B. Walker  
Austin TI  
1900 Eighth Ave. NW  
Austin, MN 55912  
Telephone 507-433-0619

1988 REPORT OF THE VOCATIONAL AGRICULTURE FARM MANAGEMENT  
PROGRAM IN SOUTHEASTERN MINNESOTA  
Donald Walker - Area Vocational Agriculture Coordinator

TABLE OF CONTENTS

TABLES AND DATA

Introduction	1
Resources Used In The Business - Whole Farm	2-3
Whole Farm Summary Of Cash Receipts	4-5
Whole Farm Summary Of Cash Expenses	6-7
Whole Farm Enterprise Statement	8
Non Farm Income & Household Personal Expense	9
Explanation Of Ratio's In Table 5.2 - Operators Financial Position	10-11
Operators Financial Position	12-13
Operators Share Of Cash Receipts	14
Operators Share Of Cash Expenses	15
Average Prices Used - Work Unit Values - Animal Unit Values	16
Explanation Of Measures Of Farm Organization & Management	17
Measures Of Farm Organization And Management Efficiency	18
Thermometer Chart	19
Crop Acres And Yields	20
Explanation Of Crop Tables	21
Crop Data - Individual Crop Tables	22-38
Explanation Of Livestock Tables	39
Costs & Returns From Farrow To Finish Hogs	40-43
Costs & Returns From Finishing Hogs	44-45
Costs & Returns From Weaning Pig Production	46-47
Dairy Cows	48-49
Other Dairy Cattle Replacements	50-53
All Dairy Cattle & Replacements	54-55
Beef Breeding Cattle	56-57
Beef Feeders All Farms	58-59
Sheep - Farm Flock	60-61
Custom Work	62
Summary Of Selected Items Of Information 1980 - 1987	63-64

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

-1-  
INTRODUCTION

Farm Business Management education has been a part of agriculture education programs in Minnesota schools since 1952. From the early cooperative efforts of the State Department of Education and the Department of Agriculture education (University of Minnesota), the program has expanded to serve over 6000 farm families each year in six farm management areas. Programs are now administered and managed by the State Board of Vocational Technical Education through the Technical Institutes and local school districts.

The purpose of farm management education is to help farm families achieve their farm business and family goals. This is done through improved management organization and efficiency of their farm operations. This purpose has not changed over the years.

To accomplish these purposes, programs have been organized to conform to the following guidelines:

1. Farm families enroll in a specific management course.
2. Each course has a specific objective and units of instruction to meet the objective.
3. Courses are offered in sequence and farmers are expected to enroll in the first of the sequence of courses.
4. There is continuity to each course. Each leads to the next course in the sequence.
5. Instruction occurs both in the classroom and on the farm with the farm family.

Programs organize their course around the same central theme. They are:

- Year 1 - Farm business records and accounts.
- Year 2 - Farm business analysis and evaluation.
- Year 3 - Farm business organization.
- Year 4 - Farm reorganization and enterprise efficiency.
- Year 5 - Current issues in farm management.
- Year 6 - Managing the business for family goal attainment.

Like most educational programs, members benefit from the instruction in relation to how much effort they put into study. Some farmers have benefitted more, and some less, depending upon how seriously they studied the results of their business analysis and the kind of decisions they made as a result of their analysis.

This year the farm business and enterprise analysis has been redesigned. Beginning this year all specific and general farm expense have been allocated to each farm enterprise. The items are; building expenses, interest, utilities, insurance and general farm expense.

The new analysis will more completely identify the expenses that each enterprise incurs. The return over listed costs for each of the enterprises may be used for family living, debt repayment, capital purchases or savings. We believe this makes the farm business analysis a more accurate report to be used for long range planning, short term cash purchase planning and cash flow projections.

TABLE 1 RESOURCES USED IN THE BUSINESS

MEASURES OF FARM SIZE			
2	ACRES--TOTAL	438.0	
3	-TILLABLE	389.3	
4	WORK UNITS--CROPS	189.9	
5	-LIVESTOCK	362.0	
6	-OTHER	22.4	
7	-TOTAL	574.3	
8	WORKERS--OPERATOR(S) YEAR EQUIVALENTS	1.16	
9	-HIRED	0.23	
10	-CUSTOM	0.08	
11	-UNPAID FAMILY	0.07	
12	-TOTAL	1.54	
13	CAPITAL INVESTED--PER WORKER	344158	
14	-PER WORK UNIT	923	
WHOLE FARM INVENTORIES			
		JAN 1	DEC 31
22	FEEDER CATTLE	4449	5773
23	MARKET HOGS	15510	15165
24	FEEDER LAMBS	66	48
25	POULTRY--ALL TYPES	1	
26	OTHER LIVESTOCK--INCL. OTHER DAIRY	11704	12324
27	CROPS HELD FOR SALE & LIVESTOCK FEED	57198	66039
28	SUPPLIES/PREPAIDS, FUEL & LUBRICANTS	7035	7302
29	ACCOUNTS RECEIVABLES & HEDGING ACCT. EQUITY	1094	1797
30	DAIRY COWS	22413	22473
31	OTHER DAIRY	1841	2057
32	BEEF BREEDING	2053	2192
33	SWINE BREEDING	4939	5013
34	SHEEP BREEDING	175	203
35	OTHER BREEDING LIVESTOCK	83	84
36	AUTO & TRUCK (FARM SHARE)	4120	4754
37	POWER & MACHINERY	35689	37470
38	LIVESTOCK EQUIPMENT	9265	9825
39	CUSTOM EQUIPMENT	666	540
40	IRRIGATION EQUIPMENT	202	278
50	BARE LAND	272046	275836
51	LAND IMPROVEMENTS & TILE	7726	7771
52	BUILDINGS--FENCES--ETC.	62351	62437
60	TOTAL FARM CAPITAL	520626	539381
70	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		18755

TABLE 1 RESOURCES USED IN THE BUSINESS

		72 HIGH PROFIT FARMS	72 LOW PROFIT FARMS		
MEASURES OF FARM SIZE					
2	ACRES-TOTAL	799.4		320.9	
3	-TILLABLE	734.2		281.1	
4	WORK UNITS-CROPS	362.7		139.2	
5	-LIVESTOCK	405.5		274.5	
6	-OTHER	73.9		9.4	
7	-TOTAL	842.1		423.1	
8	WORKERS-OPERATOR(S) YEAR EQUIVALENTS	1.32		1.08	
9	-HIRED	0.33		0.17	
10	-CUSTOM	0.24		0.05	
11	-UNPAID FAMILY	0.04		0.07	
12	-TOTAL	1.93		1.37	
13	CAPITAL INVESTED-PER WORKER	496589		293156	
14	-PER WORK UNIT	1138		949	
WHOLE FARM INVENTORIES					
		JAN 1	DEC 31	JAN 1	DEC 31
22	FEEDER CATTLE	8352	11358	3854	5321
23	MARKET HOGS	23501	23727	12619	11389
24	FEEDER LAMBS	2	16	13	25
25	POULTRY-ALL TYPES			1	1
26	OTHER LIVESTOCK-INCL. OTHER DAIRY	12260	13577	8203	8392
27	CROPS HELD FOR SALE & LIVESTOCK FEED	120783	152996	31815	31418
28	SUPPLIES/PREPAIDS, FUEL & LUBRICANTS	16519	19013	4872	3181
29	ACCOUNTS RECEIVABLES & HEDGING ACCT. EQU	1420	3499	1690	1505
30	DAIRY COWS	20841	21155	16164	14179
31	OTHER DAIRY	1627	1702	1220	1541
32	BEEF BREEDING	2702	3195	1664	2014
33	SWINE BREEDING	5638	6052	4562	4512
34	SHEEP BREEDING	104	248	482	440
35	OTHER BREEDING LIVESTOCK			55	61
36	AUTO & TRUCK (FARM SHARE)	5138	6705	3795	4233
37	POWER & MACHINERY	61708	67389	31199	31770
38	LIVESTOCK EQUIPMENT	9187	10228	10567	10607
39	CUSTOM EQUIPMENT	325	261	725	420
40	IRRIGATION EQUIPMENT	580	584	431	389
50	BARE LAND	534638	542743	213082	215727
51	LAND IMPROVEMENTS & TILE	16467	17273	4764	4113
52	BUILDINGS-FENCES-ETC.	85451	87871	50382	49851
60	TOTAL FARM CAPITAL	927243	989592	402159	401089
70	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		62349		-1070

TABLE 2A WHOLE FARM SUMMARY OF CASH RECEIPTS

% OF L 47

1	SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS		
2	DAIRY COWS	5679	
3	DAIRY PRODUCTS	49832	
4	OTHER DAIRY CATTLE	4052	
5	BEEF BREEDING CATTLE	966	
6	BEEF FEEDER CATTLE	7464	
7	HOGS COMPLETE AND MIXED	33653	
8	HOGS FINISHING	14643	
9	HOGS PRODUCING FEEDER PIGS	2206	
10	SHEEP, GOATS, WOOL, BREEDING	327	
11	SHEEP, GOATS, WOOL, FEEDING		
12	POULTRY, ALL FOWL	11	
13	EGGS	2	
14	CUSTOM/CONTRACT LIVESTOCK FEEDING		
15	OTHER PRODUCTIVE LIVESTOCK	9	
16	OTHER MISCELLANEOUS LIVESTOCK INCOME	154	
17	TOTAL SALES OF PRODUCTIVE LIVESTOCK	118998	55.90
20	SALE OF CROPS		
21	WHEAT	162	
22	DURUM		
23	OTHER SMALL GRAIN	1058	
24	CORN	28698	
25	SOYBEANS	24225	
26	SUNFLOWERS	7	
27	GRAIN SORGHUM & OTHER ROW CROPS	1747	
28	LEGUMES & OTHER ROUGHAGE	705	
29	GRASS SEED		
30	FRUITS & NUTS		
31	VEGETABLES, ROADSIDE MARKET & SPECIALTY	12	
32	NURSERY, TIMBER & OTHER	1498	
33	SALE OF CROPS & SUPPLIES PURCH FOR RESALE	5891	
34	TOTAL SALES FROM CROPS AND SUPPLIES	64002	30.06
40	GOVERNMENT PAYMENTS & SET ASIDE ACRES	22183	
41	GAS TAX REFUND	26	
42	INCOME FROM WORK OFF THE FARM	1682	
43	CUSTOM WORK ENTERPRISE INCOME	2137	
44	PATRONAGE REFUNDS(CASH 445, EQUITY 771)	1216	
45	MISCELLANEOUS FARM INCOME	2647	
46	TOTAL OTHER FARM INCOME	29891	14.04
47	TOTAL FARM OPERATING INCOME	212891	100.00
50	AUTO, TRUCK, & MACHINERY SOLD	729	
51	IRRIGATION EQUIPMENT SOLD		
52	CUSTOM WORK EQUIPMENT SOLD		
53	LIVESTOCK EQUIPMENT SOLD	38	
54	BUILDINGS & FENCE SOLD	285	
55	LAND & LAND IMPROVEMENTS SOLD	1307	
56	FARM CAPITAL LEASE INCOME	1136	
57	TOTAL FARM CAPITAL SALES	3496	
58	TOTAL FARM SALES	216387	
60	INCREASE IN FARM CAPITAL	18755	
61	FAMILY LIVING FROM THE FARM	552	
62	TOTAL FARM RECEIPTS (58)+(60)+(61)	235694	

TABLE 2A WHOLE FARM SUMMARY OF CASH RECEIPTS

	72 HIGH PROFIT FARMS	72 LOW PROFIT FARMS
1 SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS		
2 DAIRY COWS	5559	4148
3 DAIRY PRODUCTS	50152	33173
4 OTHER DAIRY CATTLE	4994	2995
5 BEEF BREEDING CATTLE	1147	502
6 BEEF FEEDER CATTLE	14543	5805
7 HOGS COMPLETE AND MIXED	41731	25826
8 HOGS FINISHING	26904	15747
9 HOGS PRODUCING FEEDER PIGS	3831	3095
10 SHEEP, GOATS, WOOL, BREEDING	82	287
11 SHEEP, GOATS, WOOL, FEEDING		
12 POULTRY, ALL FOWL		8
13 EGGS		5
14 CUSTOM/CONTRACT LIVESTOCK FEEDING		
15 OTHER PRODUCTIVE LIVESTOCK		
16 OTHER MISCELLANEOUS LIVESTOCK INCOME	32	9
17 TOTAL SALES OF PRODUCTIVE LIVESTOCK	148976	91598
20 SALE OF CROPS		
21 WHEAT	329	95
22 DURUM		
23 OTHER SMALL GRAIN	1382	1161
24 CORN	71995	17335
25 SOYBEANS	54029	11618
26 SUNFLOWERS	33	
27 GRAIN SORGHUM & OTHER ROW CROPS	2902	1970
28 LEGUMES & OTHER ROUGHAGE	1031	535
29 GRASS SEED		
30 FRUITS & NUTS		
31 VEGETABLES, ROADSIDE MARKET & SPECIALTY		59
32 NURSERY, TIMBER & OTHER	2952	1595
33 SALE OF CROPS & SUPPLIES PURCH FOR RESALE	16644	3290
34 TOTAL SALES FROM CROPS AND SUPPLIES	151297	37658
40 GOVERNMENT PAYMENTS & SET ASIDE ACRES	47214	15145
41 GAS TAX REFUND	23	60
42 INCOME FROM WORK OFF THE FARM	3801	1327
43 CUSTOM WORK ENTERPRISE INCOME	1647	1388
44 PATRONAGE REFUNDS(CASH 603, EQUITY 1171)	1773	772
45 MISCELLANEOUS FARM INCOME	6527	1494
46 TOTAL OTHER FARM INCOME	60986	20186
47 TOTAL FARM OPERATING INCOME	361259	149442
50 AUTO, TRUCK, & MACHINERY SOLD	827	1235
51 IRRIGATION EQUIPMENT SOLD		
52 CUSTOM WORK EQUIPMENT SOLD		
53 LIVESTOCK EQUIPMENT SOLD	49	32
54 BUILDINGS & FENCE SOLD	4	1108
55 LAND & LAND IMPROVEMENTS SOLD	2474	1647
56 FARM CAPITAL LEASE INCOME	2953	384
57 TOTAL FARM CAPITAL SALES	6308	4407
58 TOTAL FARM SALES	367567	153849
60 INCREASE IN FARM CAPITAL	62349	
61 FAMILY LIVING FROM THE FARM	581	413
62 TOTAL FARM RECEIPTS (58)+(60)+(61)	430497	154262



TABLE 2B WHOLE FARM SUMMARY OF CASH EXPENSES

			% OF L 40
4	PURCHASE OF LIVESTOCK		
5	DAIRY COWS	1206	
6	OTHER DAIRY CATTLE	757	
7	BEEF BREEDING CATTLE	313	
8	BEEF FEEDER CATTLE	3230	
9	HOGS COMPLETE AND MIXED	1095	
10	HOGS FINISHING	5211	
11	HOGS PRODUCING FEEDER PIGS	287	
12	SHEEP AND GOATS	39	
13	SHEEP, FEEDERS		
14	POULTRY, ALL FOWL	2	
15	CUSTOM/CONTRACT LIVESTOCK FEEDING		
16	OTHER PRODUCTIVE LIVESTOCK	33	
17	TOTAL LIVESTOCK PURCHASES	12171	9.59
20	VET, BREEDING, & MISC. LIVESTOCK EXPENSE	7987	6.30
21	PURCHASE OF CROPS/SUPPLIES FOR RESALE	10622	8.37
22	FEED BOUGHT	31852	25.11
23	FERTILIZER	9185	7.24
24	CHEMICALS	7077	5.58
25	OTHER CROP EXPENSE	9164	7.22
26	IRRIGATION OPERATING EXPENSE	51	0.04
27	CUSTOM WORK OPERATION COSTS EXCLUDING LABOR	1020	0.80
28	CUSTOM WORK HIRED	4483	3.53
29	GAS, DIESEL, LUBRICANTS (FARM SHARE)	4427	3.49
30	REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT	2467	
31	REPAIR & UPKEEP OF FARM REAL ESTATE	2055	
32	REPAIR & OPER. OF MACH., TRACTOR, TRUCK, AUTO	7962	
33	REPAIR & UPKEEP OF IRRIGATION EQUIPMENT	47	
34	REPAIR & UPKEEP OF CUSTOM WORK ENTERPRISE	264	
35	TOTAL ALL REPAIRS	12795	10.09
36	WAGES OF HIRED LABOR	4596	3.62
37	PERSONAL PROPERTY & REAL ESTATE TAXES	3920	3.09
38	GENERAL FARM EXPENSES	3490	2.75
39	UTILITIES	4011	3.16
40	TOTAL CASH OPERATING EXPENSE	126851	100.00
50	AUTO, TRUCK, & MACHINERY BOUGHT	13076	
51	IRRIGATION EQUIPMENT BOUGHT	121	
52	CUSTOM WORK EQUIPMENT BOUGHT	118	
53	LIVESTOCK EQUIPMENT BOUGHT	2831	
54	NEW REAL ESTATE-BUILDINGS & IMPROVEMENTS	6796	
55	NEW REAL ESTATE-LAND & IMPROVEMENTS	6686	
56	FARM CAPITAL LEASE PAYMENTS, EXCEPT LAND	2051	
57	TOTAL CAPITAL PURCHASES	31679	
58	TOTAL FARM PURCHASES	158530	
60	DECREASE IN FARM CAPITAL		
61	INTEREST ON FARM CAPITAL (7% CHARGE)	37100	
62	UNPAID FAMILY LABOR	641	
63	BOARD FURNISHED HIRED LABOR	167	
64	TOTAL FARM EXPENSE	196438	
70	RET TO WHOLE FARM OPER LABOR & MGMT(2A/62)-(64)	39256	
71	NUMBER OF OPERATORS	1	
72	FULL TIME OPERATOR EQUIVALENTS	1.16	
73	RET/OPER LABOR & MGMT/FULL TIME OP EQUIV(70/72)	33841	

TABLE 2B WHOLE FARM SUMMARY OF CASH EXPENSES

	72 HIGH PROFIT FARMS	72 LOW PROFIT FARMS
4 PURCHASE OF LIVESTOCK		
5 DAIRY COWS	403	1169
6 OTHER DAIRY CATTLE	1565	874
7 BEEF BREEDING CATTLE	407	415
8 BEEF FEEDER CATTLE	7121	2687
9 HOGS COMPLETE AND MIXED	1250	1166
10 HOGS FINISHING	11007	4765
11 HOGS PRODUCING FEEDER PIGS	65	628
12 SHEEP AND GOATS	63	88
13 SHEEP, FEEDERS		
14 POULTRY, ALL FOWL		1
15 CUSTOM/CONTRACT LIVESTOCK FEEDING		
16 OTHER PRODUCTIVE LIVESTOCK		1
17 TOTAL LIVESTOCK PURCHASES	21880	11793
20 VET, BREEDING, & MISC. LIVESTOCK EXPENSE	8842	6175
21 PURCHASE OF CROPS/SUPPLIES FOR RESALE	22882	8075
22 FEED BOUGHT	40315	27553
23 FERTILIZER	18827	6269
24 CHEMICALS	15608	4668
25 OTHER CROP EXPENSE	17987	6100
26 IRRIGATION OPERATING EXPENSE	50	40
27 CUSTOM WORK OPERATION COSTS EXCLUDING LABOR	436	186
28 CUSTOM WORK HIRED	4821	4432
29 GAS, DIESEL, LUBRICANTS (FARM SHARE)	7198	3501
30 REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT	2552	2169
31 REPAIR & UPKEEP OF FARM REAL ESTATE	2738	1854
32 REPAIR & OPER. OF MACH., TRACTOR, TRUCK, AUTO	12362	7403
33 REPAIR & UPKEEP OF IRRIGATION EQUIPMENT	107	129
34 REPAIR & UPKEEP OF CUSTOM WORK ENTERPRISE	536	192
35 TOTAL ALL REPAIRS	18295	11747
36 WAGES OF HIRED LABOR	6307	3296
37 PERSONAL PROPERTY & REAL ESTATE TAXES	7714	2362
38 GENERAL FARM EXPENSES	5224	3242
39 UTILITIES	4333	3553
40 TOTAL CASH OPERATING EXPENSE	200719	102992
50 AUTO, TRUCK, & MACHINERY BOUGHT	25258	10031
51 IRRIGATION EQUIPMENT BOUGHT	102	15
52 CUSTOM WORK EQUIPMENT BOUGHT		184
53 LIVESTOCK EQUIPMENT BOUGHT	3249	2008
54 NEW REAL ESTATE-BUILDINGS & IMPROVEMENTS	12893	6387
55 NEW REAL ESTATE-LAND & IMPROVEMENTS	14514	4351
56 FARM CAPITAL LEASE PAYMENTS, EXCEPT LAND	2872	2194
57 TOTAL CAPITAL PURCHASES	58888	25170
58 TOTAL FARM PURCHASES	259607	128162
60 DECREASE IN FARM CAPITAL		1070
61 INTEREST ON FARM CAPITAL (7% CHARGE)	67089	28114
62 UNPAID FAMILY LABOR	366	604
63 BOARD FURNISHED HIRED LABOR	165	135
64 TOTAL FARM EXPENSE	327227	158085
70 RET TO WHOLE FARM OPER LABOR & MGMT(2A/62)-(64)	103270	-3823
71 NUMBER OF OPERATORS	1	1
72 FULL TIME OPERATOR EQUIVALENTS	1.32	1.08
73 RET/OPER LABOR & MGMT/FULL TIME OP EQUIV(70/72)	78235	-3540

TABLE 3 ENTERPRISE STATEMENT WHOLE FARM AVERAGE OF 72 HIGH 72 LOW  
361 FARMS PROFIT FARMS PROFIT FARMS

	NET INCREASE	NET INCREASE	NET INCREASE
2 RETURNS & NET INCREASES			
3 PRODUCTIVE LIVESTOCK			
5 NET LIVESTOCK LEASE INCOME	-29	-108	-49
6 DAIRY COWS CATTLE	47479	48365	30065
7 OTHER DAIRY CATTLE	12250	14052	7275
8 BEEF BREEDING CATTLE	1593	2227	1035
9 BEEF FEEDER CATTLE	4350	8316	3990
10 HOGS COMPLETE AND MIXED	32501	40586	23709
11 HOGS FINISHING ENTERPRISE	8532	16252	8808
12 PRODUCING FEEDER PIGS	2720	4063	4392
13 SHEEP & GOATS AND WOOL	384	183	172
14 SHEEP & GOATS FEEDERS			
15 POULTRY, ALL FOWL	13		12
16 CONTRACT LIVESTOCK			
17 OTHER PRODUCTIVE LIVESTOCK	17		5
18 TOTAL ALL PRODUCTIVE LIVESTOCK	109810	133936	79414
19 VALUE OF FEED FED TO LIVESTOCK	62239	74050	50814
20 RETURN OVER FEED FROM LIVESTOCK	47572	59886	28600
21 CROP, SEED, & FEED	97106	200645	57062
22 FERTILIZER, CHEMICALS, SEED, & OTHER	25136	49717	18702
23 RETURN OVER DIRECT COSTS: CROPS	71971	150929	38360
24 CROPS & SUPPLIES PURCH FOR RESALE (NET)	-4731	-6238	-4785
25 COOPERATIVE PATRONAGE REFUNDS	1216	1773	772
26 MISCELLANEOUS FARM INCOME/ACCTS RECEIVABLE	3220	8200	1272
27 CUSTOM WORK ENTERPRISE	571	552	503
28 GOVERNMENT PAYMENT & SET ASIDE	22183	47214	15145
29 TOTAL RETURNS & NET INCREASES	142001	262314	79867
30 EXPENSES & NET DECREASES			
31 TRUCK & AUTO (FARM SHARE)	5632	6437	5261
32 TRACTORS & CROP MACHINERY	19467	31924	16375
33 IRRIGATION EQUIPMENT	92	204	185
34 UTILITIES	4011	4333	3553
35 LIVESTOCK EQUIPMENT	5025	5071	4544
36 BUILDINGS & FENCES	9219	13888	8523
37 LAND IMPROVEMENTS, & TILE	1301	2138	769
38 LAND	-296	-760	-193
39 VET & MISC. LIVESTOCK EXPENSE	7987	8842	6175
40 ALL LABOR COSTS-PAID & UNPAID	5800	6942	4781
41 PROPERTY TAX	3920	7714	2362
42 GENERAL FARM EXPENSE	3490	5224	3242
43 INTEREST ON FARM CAPITAL (7% OPPORTUNITY CHG.)	37100	67089	28114
44 TOTAL EXPENSES & NET DECREASES	102748	159046	83691
45 RETURN TO WHOLE FARM OPERATOR LABOR & MGMT	39253	103268	-3824
46 NUMBER OF FARM OPERATORS	1	1	1
47 FULL TIME OPERATOR EQUIVALENT	1.16	1.32	1.08
48 RETURN TO OPER LABOR & MGMT./FULL TIME OPER	33839	78233	-3541

TABLE 4 NON FARM INCOME &amp; HOUSEHOLD PERSONAL EXPENSE

	AVERAGE OF 184 FARMS		36 HIGH PROFIT FARMS		36 LOW PROFIT FARMS	
	TOTAL	PER ADULT EQUIVALENT	TOTAL	PER ADULT EQUIVALENT	TOTAL	PER ADULT EQUIVALENT
4 NUMBER OF PERSONS-FAMILY	4		4		4	
5 NUMBER OF ADULT EQUIVALENTS-FAMILY	3.0		3.0		2.9	
6 NON FARM INCOME						
7 OUTSIDE INVESTMENT INCOME	1483		4075		432	
8 OTHER PERSONAL INCOME & INCOME TAX REFUND	6933		3771		11330	
9 SALE OF DWELLING, AUTO & TRUCK (PER. SHARE)	32		94			
10 NET CASH FROM NON FARM BUSINESS	-115		-1225		392	
11 TOTAL NON FARM INCOME	8334	2778.00	6715	2238.33	12154	4191.03
HOUSEHOLD EXPENSE						
13 FAMILY DRAW (ALTERNATIVE TO DETAIL)						
14 CHURCH & CHARITY	1002	334.00	1476	492.00	633	218.28
15 MEDICAL CARE & HEALTH INSURANCE	2984	994.67	3395	1131.67	2711	934.83
16 FOOD & MEALS BOUGHT	4209	1403.00	4433	1477.67	3974	1370.34
17 OPERATING EXPENSE & SUPPLIES	1729	576.33	1931	643.67	1478	509.66
18 FURNISHINGS & EQUIPMENT	1464	488.00	1722	574.00	1055	363.79
19 CLOTHING & CLOTHING MATERIALS	1378	459.33	1523	507.67	1104	380.69
20 PERSONAL CARE, PERSONAL SPENDING	1531	510.33	2129	709.67	1588	547.59
21 EDUCATION	350	116.67	336	112.00	339	116.90
22 RECREATION	1278	426.00	1347	449.00	1411	486.55
23 GIFTS & SPECIAL EVENTS	1025	341.67	1248	416.00	829	285.86
24 PERSONAL INTEREST	514	171.33	293	97.67	121	41.72
25 TOT CASH HOUSEHOLD DETAIL EXP (L14-L24)	17462	5820.67	19832	6610.67	15245	5256.90
26 TRUCK & AUTO EXPENSE: PERSONAL	1185	395.00	1160	386.67	1350	465.52
27 UPKEEP ON DWELLING: PERSONAL	373	124.33	637	212.33	257	88.62
28 CASH RENT: PERSONAL	51	17.00	29	9.67	32	11.03
29 TELEPHONE & ELECTRICITY EXPENSE: PERSONAL	911	303.67	1099	366.33	817	281.72
30 GENERAL FARM EXPENSE: PERSONAL	56	18.67	102	34.00	23	7.93
31 TOTAL CASH LIVING & OPERATING EXPENSE	20038	6679.33	22859	7619.67	17724	6111.72
32 NEW TRUCK & AUTO: PERSONAL	1700	566.67	1967	655.67	2159	744.48
33 NEW DWELLING, BUILDINGS, LAND BOUGHT: PERSONAL	1451	483.67	2014	671.33	996	343.45
34 TAXES & OTHER DEDUCTIONS	4400	1466.67	7524	2508.00	2218	764.83
35 LIFE INSURANCE	1298	432.67	1885	628.33	944	325.52
36 PAID ON PERSONAL DEBT (PRINCIPAL)	626	208.67	857	285.67	488	168.28
37 SAVINGS & INVESTMENTS (EXCLUDING LIFE INS)	2420	806.67	3079	1026.33	1045	360.34
38 TOTAL NON FARM CASH EXPENSE	31932	10644.00	40186	13395.33	25575	8818.97
39 TOTAL NON FARM EXP. MINUS NON FARM INC.	23598	7866.00	33470	11156.67	13421	4627.93
40 TOTAL FAMILY LIVING FROM FARM	499	166.33	613	204.33	412	142.07
41 TOTAL CASH & NON CASH EXPENSES	32431	10810.33	40798	13599.33	25986	8960.69

## SUPPLEMENTARY INFORMATION

	QUANTITY	OPER. SH.	QUANTITY	OPER. SH.	QUANTITY	OPER. SH.
43 FAMILY LIVING FROM THE FARM						
44 MILK & CREAM (QUARTS)	316	96	296	85	247	69
45 BEEF & BUFFALO (POUNDS)	375	324	153	446	530	262
46 PORK (POUNDS)	171	62	232	82	171	61
47 LAMB, MUTTON, GOAT (POUNDS)	1					
48 POULTRY, ALL FOWL (POUNDS)	1	1			4	4
49 EGGS (DOZEN)						
50 VEGETABLES, FRUITS, SPUDS, OTHER PRODUCE & WOOD		15				17
51 TOTAL FAMILY LIVING FROM THE FARM		499		613		412
52 CALCULATED LIVING EXPENSE						
53 TOTAL FAMILY INCOME		54108		117319		16908
54 MINUS CHANGE IN NET WORTH		24560		77595		-4227
55 APPARENT FAMILY LIVING		29548		39724		21135
56 TOTAL FAMILY LIVING PER WORK UNIT: CALCULATED		55.60		47.72		60.45
57 NET FAMILY LIVING PER WORK UNIT		41.09		39.75		31.72

EXPLANATION OF TABLE 5.2 RATIO'S

- 32 THE CURRENT RATIO This is a measure of liquidity. It indicates the shortrun ability of the business to service debt. It demonstrates the adequacy of current assets, if liquidated, to pay off annual debts as they come due. Usually current assets have a life of 1 year or less. It is calculated by dividing current assets by current liabilities.
- 33 INTERMEDIATE RATIO Intermediate assets and liabilities are those where the finances used are converted into product in a period usually from one to ten years. Examples may be breeding livestock, machinery and equipment. The increase in the ratio over a period of time is a favorable sign. It is calculated by dividing intermediate assets by intermediate liabilities.
- 34 WORKING RATIO The desired trend is for this ratio to increase over time. It is also desirable for this ratio to be larger than the fixed ratio and net capital ratio. The farm business needs to have sufficient liquid assets and retain management flexibility to absorb price decreases and other factors negatively affecting current and intermediate asset values. This ratio is calculated by dividing current assets and intermediate assets by current liabilities and intermediate liabilities.
- 35 FIXED RATIO This ratio should be in excess of one but it is also important for this ratio to be increasing over time. This ratio should not be increased at the expense of a safe working ratio. It is calculated by dividing long term assets by long term liabilities.
- 36 NET CAPITAL RATIO Net capital ratio is one of three measures of solvency; how much value remains if all assets are converted to cash at inventoried value and the total debt is paid. This ratio reflects the risk-bearing capacity of the farm business by showing the percentage that assets could decline and still cover liabilities. The higher the ratio number, the better the risk. A ratio of less than 1.0 = insolvent, a ratio of 1.0 = a net worth of zero. A Ratio of 2.0 is considered a safe ratio. This would allow a 50% reduction in asset value or 100% increase in liabilities before becoming insolvent. This ratio is calculated by dividing total assets by total liabilities.
- 37 EQUITY/ASSET This ratio shows the portion of total assets paid for and owned by the operator clear of financial claims. A ratio of .80 shows that the operator owns 80% of all total assets and a ratio of .44 shows he owns only 44% of all total assets. Therefore, this ratio should be increasing over time. It is calculated by dividing total

equity by total assets.

- 38 DEBT/EQUITY This is another overall measure of solvency. It shows the relationship between dept and equity. A ratio of 1.00 indicates that equity and dept. are equal. That would be equivalent to a net capital ratio of 2.00 to 1.00 and an asset equity/asset ratio of .50 to 1.00 All measures of solvency use the same three measures of financial position. They all express relationships between assets, liabilities and net worth (or equity). Lenders prefer a debt-equity ratio of less than 1.0. It is calculated by dividing total liabilities by total equity.
- 39 CURRENT DEBT The lower the current debt structure ratio is, the more liquid the business. A ratio of .10 means only one dollar (\$1.00) out of every \$10 debt must be paid within the next year. A ratio of .50 means one half of the total debt must be paid in the next year. This ratio is calculated by dividing current liabilities by total liabilities.

TABLE 5.1 OPERATOR'S FINANCIAL POSITION

		AVERAGE OF 361 FARMS		72 HIGH PROFIT FARMS		72 LOW PROFIT FARMS	
		JAN 1	DEC 31	JAN 1	DEC 31	JAN 1	DEC 31
CURRENT ASSETS:							
4	CASH,CHECKING,& SAVING ACCOUNT BALANCE: PERS	1906	1370	1949	1528	2557	1330
5	CASH,CHECKING,& SAVING ACCOUNT BALANCE: FARM	12470	9990	17363	17677	11327	6122
6	HEDGING ACCOUNT EQUITY	39	146	8	382	28	136
7	NOTES & ACCOUNTS RECEIVABLES: PERSONAL	710	578	1075	521	452	431
8	NOTES & ACCOUNTS RECEIVABLES: FARM	1053	1626	1045	2297	2030	1728
9	CROPS HELD FOR SALE	20251	24835	56049	79076	5471	4884
10	LIVESTOCK FEED	33923	37607	47219	58042	25817	26293
11	SUPPLIES/PREPAIDS	6626	6845	14199	16816	4826	3287
12	FEEDER CATTLE & MARKET OTHER DAIRY	15371	17352	20001	24409	10941	12916
13	MARKET HOGS	14617	14173	21210	20141	13800	11801
14	FEEDER LAMBS & GOATS	66	48	2	16	13	24
15	POULTRY - ALL TYPES	1				1	1
16	OTHER LIVESTOCK	48	85				
17	TOTAL CURRENT ASSETS	107080	114655	180119	220906	77262	68953
INTERMEDIATE ASSETS:							
19	DAIRY COWS	21320	21460	20754	21713	15783	14874
20	OTHER DAIRY	1787	2003	1503	1268	893	924
21	BEEF BREEDING CATTLE	1978	2172	2967	3642	1779	2049
22	BREEDING HOGS	4694	4760	5564	5697	4806	4951
23	BREEDING SHEEP/GOATS	175	203	90	228	455	423
24	OTHER PRODUCTIVE LIVESTOCK	83	84				
25	AUTO & TRUCK: PERSONAL SHARE	1642	2332	2130	2732	1567	2566
26	AUTO & TRUCK: FARM SHARE	3970	4560	4563	6164	3274	3609
27	POWER, MACHINERY & EQUIPMENT	32755	34637	51407	56519	30424	30628
28	LIVESTOCK EQUIPMENT	8871	9443	8600	9148	9853	9827
29	CUSTOM WORK EQUIPMENT	666	540	325	261	420	146
30	IRRIGATION EQUIPMENT	202	278	236	278	375	347
31	STOCKS & BONDS & CO-OP EQUITY	6683	7675	8205	9959	5284	5918
35	OTHER HOUSEHOLD PERSONAL	7512	7894	7493	7660	7353	7731
36	RETIREMENT ACCOUNTS & LIFE INSURANCE	6174	6994	6569	6990	4544	5104
37	TOTAL INTERMEDIATE ASSETS	98512	105036	120407	132258	86810	89097
LONG TERM ASSETS:							
39	BUILDINGS & FENCES	49139	48874	61433	62028	44039	44057
40	LAND & LAND IMPROVEMENTS	121900	126550	158426	168887	100249	102989
41	DWELLING	23354	24880	29629	30805	22863	25305
42	REAL ESTATE PERSONAL	1397	1610	2457	2446	1066	1084
43	TOTAL LONG TERM ASSETS	195791	201915	251945	264167	168217	173434
44	TOTAL ASSETS	401382	421606	552471	617330	332289	331484
45	TOTAL PERSONAL ASSETS (INCL CASH)	49378	53333	59507	62641	45686	49467
46	TOTAL FARM ASSETS (INCL CASH)	352004	368273	492964	554689	286603	282017

TABLE 5.2 OPER FINANCIAL POS. (CON'T.)

TABLE 5.2		OPER FINANCIAL POS. (CON'T.)		AVERAGE OF 361 FARMS		72 HIGH PROFIT FARMS		72 LOW PROFIT FARMS	
		JAN 1	DEC 31	JAN 1	DEC 31	JAN 1	DEC 31	JAN 1	DEC 31
CURRENT LIABILITIES:									
4	ACCOUNTS PAYABLE: PERSONAL	96	71		10	126	117		
5	ACCOUNTS PAYABLE: FARM	1747	2086	1680	2533	691	1219		
6	CURRENT PORTION OF INTERMED & LONG TERM DE	15011	13419	24010	17269	11240	11540		
7	DELINQUENT INTEREST	84	224	412	1055		68		
8	RENTS & LEASE PAYMENTS DUE FROM PAST YEAR	193	147	533	296				
9	TOTAL CURRENT LIABILITIES	17130	15948	26635	21161	12057	12944		
*INTERMEDIATE LIABILITIES:									
11	NOTES PAYABLE: PERSONAL	448	491	504	234	167	405		
12	NOTES PAYABLE: FARM	11151	10044	20763	15009	9490	11141		
13	CHATEL MORTGAGES: PERSONAL	992	1145	3251	3580	467	450		
14	CHATEL MORTGAGES: FARM	56850	53808	67373	64382	50802	51307		
16	TOTAL INTERMEDIATE LIABILITIES	69441	65487	91891	83206	60927	63303		
*LONG TERM LIABILITIES:									
18	REAL ESTATE MORTGAGES & CONTRACTS: PERSON	2167	2758	4301	4962	1718	2478		
19	REAL ESTATE MORTGAGES & CONTRACTS: FARM	120105	120314	130395	131158	95356	94754		
21	TOTAL LONG TERM LIABILITIES	122272	123072	134697	136120	97074	97232		
22	TOTAL LIABILITIES	208843	204507	253223	240487	170058	173479		
23	EQUITY	192539	217099	299248	376843	162232	158005		
24	CHANGE IN EQUITY		24560		77595		-4227		
*****RATIOS*****RATIOS*****RATIOS*****RATIOS*****RATIOS*****									
	FORMULA	DESCR.	BEG.YR.	END YR.	BEG.YR.	END YR.	BEG.YR.	END YR.	
32	CURRENT T5.1 L17 / T5.2 L9 DEBT		6.25	7.19	6.76	10.44	6.41	5.3	
	CURRENT ASSETS / CURRENT LIABILITIES								
33	INTERMEDIATE T5.1 L37 / T5.2 L16 DEBT		1.42	1.60	1.31	1.59	1.42	1.4	
	INTERMED. ASSETS / INTERMED. LIAB.								
34	WORKING(T5.1L17+L37)/(T5.2L9+L16) DEBT		2.37	2.70	2.54	3.38	2.25	2.0	
	(C. ASSETS+I. ASSETS)/(C. LIAB.+I. LIAB)								
35	FIXED T5.1 L43 / T5.2 L21 DEBT		1.60	1.64	1.87	1.94	1.73	1.7	
	LONG TERM ASSETS / LONG TERM LIAB								
36	NET CAPITAL T5.1 L44 / T5.2 L22 DEBT		1.92	2.06	2.18	2.57	1.95	1.9	
	TOTAL ASSETS / TOTAL LIABILITIES								
37	EQUITY/ASSET T5.2 L23 / T5.1 L44 EQTY		0.48	0.51	0.54	0.61	0.49	0.4	
	TOTAL EQUITY / TOTAL ASSETS								
38	DEBT/EQUITY T5.2 L22 / T5.2 L23 DEBT		1.08	0.94	0.85	0.64	1.05	1.1	
	TOTAL LIABILITIES / TOTAL EQUITY								
39	CURRENT DEBT T5.2 L9 / T5.2 L22 CURR		0.08	0.08	0.11	0.09	0.07	0.0	
	CURRENT LIABILITIES / TOTAL LIAB.								
51	RETURN TO CAPITAL, FAMILY LABOR, & MANAGEMENT		45774		110604		4754		
52	TOTAL INCOME FROM NON-FARM SOURCE		8334		6715		12154		
53	TOTAL FAMILY INCOME		54108		117319		16908		
54	TOTAL FAMILY CASH & NON-CASH EXPENSE		32431		40798		25986		
55	TOTAL MONEY BORROWED		54103		89187		49835		
56	TOTAL PAID ON DEBT		58365		102409		46390		

\*DOES NOT INCLUDE CUR PORTION OF PRINCIPAL DUE WITHIN NEXT 12 MO.



TABLE 6A OPERATOR'S SHARE OF CASH RECEIPTS

	AVERAGE OF 361 FARMS	72 HIGH PROFIT FARMS	72 LOW PROFIT FARMS
SALE OF LIVESTOCK & LIVESTOCK PRODUCTS			
2 DAIRY COWS	5318	5567	3825
3 DAIRY PRODUCTS	48190	48014	35219
4 OTHER DAIRY CATTLE	3825	5436	1996
5 BEEF BREEDING CATTLE	885	1217	661
6 BEEF FEEDER CATTLE	7255	14143	5453
7 HOGS COMPLETE & MIXED	31290	38344	26957
8 HOGS FINISHING	13953	19580	17224
9 HOGS PRODUCING FEEDER PIGS	2206	3831	3060
10 SHEEP, GOATS, WOOL: BREEDING	327	65	278
11 SHEEP, WOOL: FEEDERS			
12 POULTRY, ALL FOWL	7		8
13 EGGS	2		5
14 CUSTOM, CONTRACT LIVESTOCK FEEDING			
15 OTHER PRODUCTIVE LIVESTOCK	9		
16 OTHER MISCELLANEOUS LIVESTOCK INCOME	154	32	9
17 TOTAL SALES OF PRODUCTIVE LIVESTOCK	113420	136229	94694
SALE OF CROPS			
21 WHEAT	160	421	95
22 DURUM			
23 OTHER SMALL GRAIN	1025	1413	1093
24 CORN	26472	60243	16516
25 SOYBEANS	22449	49305	11128
26 SUNFLOWERS	7	33	
27 GRAIN SORGHUM & OTHER ROW CROPS	1696	2983	1793
28 LEGUMES & OTHER ROUGHAGE	632	931	442
29 GRASS SEED			
30 FRUITS & NUTS			
31 VEGETABLES, ROADSIDE MARKET, & SPECIALTY	12		59
32 NURSERY, TIMBER, & OTHER	1428	2697	1667
33 SALE OF CROPS SUPPLIES PURCHASED FOR RESALE	5881	17987	3178
34 TOTAL SALES FROM CROPS & SUPPLIES	59761	136014	35972
40 GOVERNMENT PAYMENTS & SET ASIDE ACRES	21316	40853	16022
41 GAS TAX REFUND	22	28	32
42 INCOME FROM WORK OFF FARM	1648	3428	1017
43 CUSTOM WORK ENTERPRISE INCOME	2137	1647	970
44 PATRONAGE REFUNDS(CASH 438, EQUITY 746)	1184	1599	816
45 MISCELLANEOUS FARM INCOME	2597	6248	994
46 TOTAL OTHER FARM INCOME	28904	53803	19850
47 TOTAL FARM OPERATING INCOME	202085	326046	150516
50 AUTO, TRUCK, & MACHINERY SOLD	674	861	877
51 IRRIGATION EQUIPMENT SOLD			
52 CUSTOM WORK EQUIPMENT SOLD			
53 LIVESTOCK EQUIPMENT SOLD	38	49	34
54 BUILDINGS & IMPROVEMENTS SOLD	64		
55 LAND & LAND IMPROVEMENTS SOLD	438	9	
56 FARM CAPITAL LEASE INCOME	928	1348	462
57 TOTAL FARM CAPITAL SALES	2142	2267	1372
58 TOTAL FARM SALES	204227	328313	151888
60 INCREASE IN FARM CAPITAL (NOT INCL CASH)	18749	61411	619
61 FAMILY LIVING FROM THE FARM	523	540	439
62 TOTAL FARM RECEIPTS (58)+(60)+(61)	223499	390264	152946
70 TOTAL FARM OPERATING INCOME (58)-(57)	202085	326046	150516
71 TOTAL CASH FARM OPERATING EXPENSE (65/43)	150215	233607	126897
72 NET CASH OPERATING INCOME (70)-(71)	51870	92439	23619

TABLE 6B OPERATOR'S SHARE OF CASH EXPENSES

		AVERAGE OF 361 FARMS	72 HIGH PROFIT FARMS	72 LOW PROFIT FARM
	PURCHASE OF LIVESTOCK			
5	DAIRY COWS	1132	1118	1374
6	OTHER DAIRY CATTLE	700	1649	314
7	BEEF BREEDING CATTLE	307	630	406
8	BEEF FEEDER CATTLE	3216	7121	2673
9	HOGS COMPLETE & MIXED	957	855	1016
10	HOGS FINISHING	4942	8047	4872
11	HOGS PRODUCING FEEDER PIGS	287	65	608
12	SHEEP, GOATS, WOOL: BREEDING	39	55	88
13	SHEEP, WOOL: FEEDERS			
14	POULTRY, ALL FOWL	2		1
15	CUSTOM, CONTRACT LIVESTOCK FEEDING			
16	OTHER PRODUCTIVE LIVESTOCK	33		
17	TOTAL LIVESTOCK PURCHASES	11615	19539	11352
20	VET, BREEDING, & MISCELLANEOUS LIVESTOCK EXP	7654	8251	6596
21	PURCHASE OR CROPS & SUPPLIES FOR RESALE	10506	25565	7164
22	FEED BOUGHT	30430	37221	29522
23	FERTILIZER	8694	17618	6286
24	CHEMICALS	6650	13719	4697
25	OTHER CROP EXPENSE	8727	16426	6075
26	IRRIGATION OPERATION COST	51	89	40
27	CUSTOM WORK OPER COSTS EXCL LABOR & REPAIR	1020	436	103
28	CUSTOM WORK HIRED	4345	4246	4315
29	GAS, DIESEL, & LUBRICANTS	4279	6689	3492
30	REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT	2382	2090	2462
31	REPAIR & UPKEEP OF FARM REAL ESTATE	1975	2400	1841
32	REPAIR & OPER. OF MACH., TRACTOR, TRUCK, AUTO	7720	11449	7320
33	REPAIR & UPKEEP OF IRRIGATION EQUIPMENT	47	11	129
34	REPAIR & UPKEEP OF CUSTOM WORK EQUIPMENT	264	536	166
35	TOTAL ALL REPAIRS	12387	16487	11917
36	WAGES OF HIRED LABOR	4535	6285	3306
37	PERSONAL PROPERTY & REAL ESTATE TAXES	1936	2585	1417
38	GENERAL FARM EXPENSES	3383	4844	3295
39	UTILITIES	3860	4088	3637
40	FARM CAPITAL LEASE EXPENSE	13786	29864	9471
41	TOTAL INTEREST PAYABLE THIS YEAR	16357	19655	14212
42	INTEREST ACTUALLY PAID (\$ 16216)			
43	TOTAL CASH OPERATING EXPENSE	150215	233607	126897
50	AUTO, TRUCK, & MACHINERY BOUGHT	12456	22333	9477
51	IRRIGATION EQUIPMENT BOUGHT	121	102	15
52	CUSTOM WORK EQUIPMENT BOUGHT	118		184
53	LIVESTOCK EQUIPMENT BOUGHT	2769	2526	1935
54	NEW REAL ESTATE: BUILDINGS & FENCES	5971	9387	6216
55	NEW REAL ESTATE: LAND & LAND IMPROVEMENTS	6184	12142	3705
57	TOTAL CAPITAL PURCHASES	27619	46489	21532
58	TOTAL FARM PURCHASES	177834	280096	148429
60	DECREASE IN FARM CAPITAL (NOT INCL CASH)			
61	INTEREST ON FARM CAPITAL: 7% CHARGE	8067	15786	5079
62	UNPAID FAMILY LABOR	632	250	723
63	BOARD FURNISHED HIRED LABOR	156	154	135
64	TOTAL FARM EXPENSE	186689	296286	154366
70	RETURN TO OPERATOR LABOR & MGMT(6A/62)-(64)	36810	93978	-1420
71	*RET: CAP & FAM LABOR(INCL SPOUSE-BASED ON L41)	45774	110604	4754

MOST COMMON PRICES USED FOR FEED IN THE 1988 REPORT

FARM GROWN FEEDS

CORN	2.10
OATS	2.20
ALF. HAY	70.00
CORN SIL.	18.00

PASTURE PER HEAD PER MONTH

Cows . . . . .	\$ 8.00
Young Cattle . . . . .	5.00
Hogs . . . . .	1.25
Pigs (under 6 months). . . . .	.625
Sheep. . . . .	1.836
Lambs. . . . .	.918

EXPLANATION OF WORK UNITS

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

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

Item	No. of work Units	Item	No. of Work Units/acre
Dairy Cattle	7.0/cow	Barley,Wheat,Oats,Rye	.30/acre
Dairy Cattle	1.2/head	Canning Peas	.40/acre
Beef Breeding Cows	1.5/head	Oat Silage	.40/acre
Beef Feeders	.12/cwt.	Canning Corn	.50/acre
Hogs - Complete	.12/cwt.	Corn for Grain	.55/acre
Hogs - Finishing	.06/cwt.	Soybeans	.45/acre
Hogs - Wean, Pigs	1.4/litter	Corn & Cane Silage	.60/acre
Sheep, Farm Flock	.60/head	Alfalfa Hay	.60/acre
Lambs, Feeders	.30/cwt.	O. Leg. & Mix Hay	.40/acre
Chickens, Lay Flock	5.0/100	Other Grass Hay	.30/acre
Broilers	.20/cwt.	Annual Hay	.40/acre
Turkeys, Lay Flock	25.0/100	Leg. & Grass Silage	.40/acre
Turkey Poults	.12/cwt.	Summer Fallow Tilled	.20/acre
Labor Off the Farm	1.0/\$80	Wild Hay	.20/acre
Set Aside Acres,till	.20/acre	Tillable Grass Pasture	.05/acre
Set Aside Acres,until	.05/acre	Non-tillable Pasture	.01/acre
Legume Pasture	.05/acre		

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

TYPE OF ANIMAL	ANIMAL UNITS	TYPE OF ANIMAL	ANIMAL UNITS
Dairy Cows	1.0/head	Pigs	.2/head
Other Dairy (young st.)	.5/head	Sheep, Adults	.143/head
Beef Cows	.8/head	Lambs	.071/head
Other Beef (young st.)	.3/head	Chickens/Laying Hens	.005/head
Beef Feeders	1.0/head	Broil. & TurkeyPoults	.003/head
Hogs, Adults	.4/head	Turkeys, Laying flock	.04/head

MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY

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

1. Ret. to Lab. & Mgmt. - A measure of the relative financial return for the operators labor, taking into account all income and expense, cash and non-cash, including a charge for the use of farm capital. This is based on the whole farm business and is found also in Table 2 and Table 3.
2. Crop Yield Index - A measure of the crop yield level for all crops produced expressed as a percentage of the average; the average being 100%.
3. Return over all Listed Cost Per Tillable Acre (Excl. pasture)  
This is the net return per tillable crop acre after all variable and allocated costs have been paid.
4. Gross Return per Acre - An additional measure of crop selection based on total production times an average price for the crops, plus other crop income.
5. Return per \$100 Feed Fed to Productive Livestock - Measures the general level of efficiency for all livestock. It is expressed as a percentage of the average and combines the individual livestock indexes into one figure.
6. Livestock Units per 100 Acres - A measure of livestock density or population. Unit values are assigned to the various classes of livestock. Unit values are found in Table 7.
7. Size of Business - Work Units - A measure of the total work load. A Work Unit represents the average accomplishment of a worker in one 10 hour day. Work Unit values are assigned to each class of livestock, each crop, and to other tasks utilizing farm labor.
8. Work Units per Worker - Measures labor efficiency. It is the total work units divided by the number of workers on the farm including the operator, hired labor and family labor.
9. Power, Machinery, Equipment and Building Expense per Work Unit - A measure of expense control. It is the total of items 31 through 36 in Table 3 divided by the number of Work Units.

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

TABLE 8 MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY

	AVERAGE OF 361 FARMS	72 MOST PROFIT- ABLE	72 LEAST PROFIT- ABLE
2 ITEMS			
3 RETURN TO OPERATOR'S LABOR & MANAGEMENT	39256	103270	-3823
4 CROP YIELD INDEX	100	104.9	95.8
5 RETURN OVER COST PER TILL ACRE(EXCL. PAS)	44.69	58.90	4.69
6 GROSS RETURN PER TILLABLE ACRE(EXCL. PAS)	272	253	218
7 INDEX RETURN / \$100 FEED FED	100	109.3	89.2
8 LIVESTOCK UNITS / 100 ACRES*	31.18	19.35	31.32
9 SIZE OF BUSINESS IN TOTAL WORK UNITS	574	842	423
10 WORK UNITS /WORKER	373	436	309
11 POW, MACH, EQUIP, BLDG. EXP/WORK UNIT	75.65	73.46	90.86
12 INDEX OF RETURN / \$100 FEED FED:			
*****			
30 NUMBER OF ANIMAL UNITS	128.87	152.65	93.57
31 WORK UNITS:			
32 CROPS	189.9	362.7	139.2
33 PRODUCTIVE LIVESTOCK	362.0	405.5	274.5
34 OTHER PRODUCTIVE UNITS	22.4	73.9	9.4
35 EXPENSES / WORK UNIT:			
36 TRACTOR & CROP MACHINERY	34.06	38.15	39.14
37 AUTO & TRUCK: FARM SHARE	9.81	7.64	12.43
38 ELECTRICITY: FARM SHARE	6.02	4.43	6.98
39 LIVESTOCK EQUIPMENT	8.75	6.02	10.74
40 BUILDING, FENCE & TILING	16.05	16.49	20.14
41 OTHER EXPENSE PER TOTAL WORK UNITS			
42 GENERAL FARM, TELEPH & OTHER UTIL	7.04	6.92	9.08
43 WAGES FOR HIRED LABOR	8.00	7.49	7.79
44 TRACTOR, CROP MACH EXPENSE/CROP ACRE**	47.96	40.89	56.27
45 FARM POW & MACH COST ALLOCATED TO LVSTK	4055	4160	3740
46 FARM POW & MACH COST ALLOCATED TO CROPS	18190	33622	15821
47 BLDG,FENCE,TILE COST ALLOCATED TO LVSTK	5331	6712	5365
48 BLDG,FENCE,TILE COST ALLOCATED TO CROPS	4066	8243	3619
49 *ACRES INCLUDE ALL TILL LAND, NON-TILL HAY & PAS			
50 ** ACRES INCLUDE ALL TILLABLE LAND PLUS ACRES IN NON-TILL HAY			
*****			
51 SUPPLEMENTARY OPERATOR'S MGMT INFORMATION			
52 OPERATOR'S RETURN TO CAPITAL&FAMILY LABOR	45774	107981	6769
53 OPERATOR'S DEPREC:FARM POW & CROP MACH	9310	15706	7639
54 OPERATOR'S DEPREC:IRRIGATION EQUIPMENT	45	98	57
55 OPERATOR'S DEPREC:CUSTOM WORK EQUIPMENT	244	64	489
56 OPERATOR'S DEPREC:LIVESTOCK EQUIPMENT	2159	2051	1826
57 OPERATOR'S DEPREC:BUILDINGS, FENCES	6172	9386	5727
58 OPERATOR.S DEPREC: LAND & TILE	1301	2138	769
59 TOTAL OPERATOR'S DEPRECIATION	19231	29443	16507

# THERMOMETER CHART

Using your figures from Table 8, locate your standing with respect to the various measures of farm organization and management efficiency. The averages for the farms included in this summary are located between the dotted lines across the center of the chart.

	Return To Labor & Mgt.	Crop Yield Index	Return Over Listed Costs- Crops	Gross Return Per Till Acres	Return Per \$100 Fed	Lvst. Units Per 100 Acres	Size Of Bus- iness Work Units	Work Units Per Worker	Power Mach Equip Bldg. Exp. Per Unit
110,000	-	-	65 -	350 -	140 -	48 -	1000 -	455 -	155 -
	-	114 -	-	-	-	-	-	-	-
90,000	-	-	60 -	330 -	130 -	44 -	900 -	435 -	135 -
	-	110 -	-	-	-	-	-	-	-
70,000	-	-	55 -	310 -	120 -	40 -	800 -	415 -	115 -
	-	106 -	-	-	-	-	-	-	-
50,000	-	-	50 -	290 -	110 -	36 -	700 -	395 -	95 -
	-	102 -	-	-	-	-	-	-	85 -
-----average of 361 farms-----									
\$39,256	-	100 -	-	-	100 -	-	-	-	-
	-	-	44.69 -	\$272 -	-	31.18 -	574 -	373 -	\$75.65 -
30,000	-	98 -	-	-	-	-	-	-	-
	-	-	40 -	250 -	90 -	28 -	500 -	355 -	55 -
10,000	-	96 -	-	-	-	-	-	-	-
0	-	-	35 -	230 -	80 -	24 -	400 -	335 -	35 -
-10,000	-	94 -	-	-	-	-	-	-	-
	-	-	30 -	210 -	70 -	20 -	300 -	315 -	15 -
-30,000	-	92 -	-	-	-	-	-	-	-

TABLE 9 CROPS ACRES & YIELDS

		AVERAGE OF 361 FARMS	72 HIGH PROFIT FARMS	72 LOW PROFIT FARMS
A	TOTAL SMALL GRAIN & CANNING PEAS	18.9	27.1	18.5
B	TOTAL ROW CROP	260.8	566.8	173.3
C	TOTAL LEGUMES, INCLUDING SEED	41.1	41.0	32.9
D	TOTAL OTHER HAY	2.7	0.7	1.6
E	TOTAL SILAGE & FODDER	18.0	21.3	12.1
F	TOTAL TILLABLE PASTURE	2.3	2.3	2.2
I	TOTAL COMMERCIAL VEGETABLES	0.1		0.5
J	TOTAL ROADSIDE MARKET/SPECIALTY CROPS	0.0		49.9
K	TOTAL FALLOW & SET ASIDE LAND	61.9	121.7	291.0
L	TOTAL TILLABLE LAND AND RECROPPED ACRES	405.9	780.8	
M	TOTAL NON-TILLABLE HAY/PASTURE	7.4	7.9	7.7
N	TOTAL NON-TILLABLE FOREST CROPS	0.1		0.3
9985	WILD HAY NOT HARVESTED-NONTILLABLE	0.5	0.3	0.1
9986	PASTURE NOT HARVESTED	5.6	3.8	5.2
9987	TIMBER NOT HARVESTED	8.3	11.0	5.2
9988	ROADS AND WASTE	9.9	12.7	7.7
9989	FARMSTEAD	8.3	10.8	6.3
O	TOTAL LAND NOT HARVESTED	32.6	38.6	24.5
P	TOTAL NON-TILLABLE LAND	40.0	46.5	32.6
Q	TOTAL LAND IN FARM OR RANCH	438.0	799.4	320.9

\*\*\*\*\*

9992	SUPPLEMENTARY MANAGEMENT INFORMATION			
9993	PERCENT LAND TILLABLE	91.3	95.9	90.7
9994	FERTILIZER COST PER ACRE	23.84	24.79	25.30
9995	CROP CHEMICALS PER ACRE	19.59	21.03	19.58
9996	SEED & OTHER COST PER ACRE	24.78	25.46	24.15
9997	FUEL & LUBRICANTS USED PER ACRE	12.98	11.17	14.66
9998	REPAIR AND MAINTENANCE COST PER ACRE	23.30	18.82	31.00
9999	*TOTAL ACRES CROPPED	341.64	656.81	238.85

\*TILLABLE ACRES + RECROPPED ACRES MINUS TILLABLE PASTURE, FALLOW AND IDLE ACRES.

TABLE 10 - INDIVIDUAL CROP ENTERPRISE ANALYSIS

The individual crop analysis table shows acres, yield, value per unit, (usually the value per unit at harvest time) and gross return per acre for each crop raised by a particular farmer the last crop year.

Cost such as fertilizer, chemicals, seed, crop drying expense, special hired labor, and custom work are costs that are assigned to each individual crop in the account book or computer record system. These costs are shown in table 10 under variable costs.

Other costs, called allocated costs, are calculated from the actual costs incurred. They are allocated by formula. The power and crop machinery expense is divided into ownership and operation costs for each crop. Allocated cost calculations are assigned to each productive enterprise. Rented land cost is a reported cost from the farmer's records.

The total crop return minus the variable and allocated costs equals the return over listed costs which is line 44.

All crop enterprises produced on a farm are listed separately. This allows the operator to compare the return over listed costs for each crop produced.

Land cost on owned land is the greater of the opportunity cost or the actual cost of ownership. Land cost for rented land is based on the actual rent paid for the use of the land.



TABLE 10- 105 CROP DATA FOR OATS - FEED (4) AVERAGE OF 21 HIGH 21 LOW  
0072 109 FARMS PROFIT FARMS PROFIT FARMS

		PER ACRE	PER ACRE	PER ACRE
3	ACRES	22.4	20.1	19.6
4	YIELD	57.7	86.3	26.7
5	VALUE PER UNIT	2.76	2.70	3.36
6	CROP PRODUCT RETURN	159.06	233.08	89.90
7	OTHER CROP INCOME	27.50	32.84	20.20
8	TOTAL CROP RETURN	186.56	265.92	110.10

## VARIABLE COSTS

10	FERTILIZER	5.49	7.96	5.26
11	CHEMICALS	0.27	0.50	0.26
12	SEED	11.83	10.55	9.59
13	CROP DRYING			
14	CROP INSURANCE	0.49	1.00	0.15
15	OTHER EXPENSES	1.29	1.04	1.73
16	SPECIAL HIRED LABOR	0.09		
17	CUSTOM WORK HIRED & LEASE EXPENSE	8.08	11.14	5.77
18	IRRIGATION OPERATION			
19	ASSIGNED INTEREST			
20	TOTAL VARIABLE COSTS	27.54	32.19	22.76
21	RETURN OVER VARIABLE COSTS	159.02	233.73	87.34

## ALLOCATED COSTS (VARIABLE &amp; FIXED)

31	FARM POWER & MACHINERY - OWNERSHIP	12.37	11.19	8.62
32	FARM POWER & MACHINERY - OPERATION	17.72	19.15	19.49
33	BUILDING & FENCE COST	5.54	6.12	3.72
34	IRRIGATION OWNERSHIP COST			
35	LAND OWNERSHIP COST ( **			
36	LAND OPPORTUNITY OWNERSHIP COST ( **			
37	LAND COST	56.08	64.87	50.62
38	UTILITIES & GENERAL FARM EXPENSE	4.29	6.07	4.34
39	HIRED LABOR	2.32	1.84	3.11
41	ACTUAL NON-REAL ESTATE INTEREST ALLOCATED	7.37	9.70	6.28
42	TOTAL ALLOCATED COSTS	105.69	118.94	96.18
43	TOTAL LISTED COSTS	133.23	151.13	118.94
44	RETURN OVER LISTED COSTS	53.33	114.79	-8.84

\*\*\*\*\*

## SUPPLEMENTARY MANAGEMENT INFORMATION

51	TOTAL COST ADJ TO A MIN 7% INTEREST	125.63	139.55	112.91
52	WORK UNITS ASSIGNED / ACRE	0.30	0.30	0.30
53	POWER COST ALLOCATION FACTOR	1.00	0.99	1.00
54	TOTAL LISTED COST / UNIT OF PRODUCTION	2.31	1.75	4.45
55	TOTAL ADJUSTED COST / UNIT OF PRODUCTION	2.18	1.62	4.22
56	CASH VARIABLE COST / UNIT OF PRODUCTION	1.03	0.80	2.10
57	RETURN OVER LISTED COSTS PER UNIT	0.92	1.33	-0.33
58	BREAKEVEN YIELD / UNIT OF PRODUCTION (XX.X)	48.3	56.0	35.4
59	TOTAL ACRE IN. WATER APPLIED			
60	COST OF IRRIGATION*			
61	AVERAGE PRICE RECEIVED / UNIT SOLD	2.57	2.71	2.63
62	QUANTITY SOLD (O.S.)	708	1533	137

\* DOES NOT INCLUDE INTEREST COSTS

\*\* LAND OWNERSHIP COST, LINE 35, AND LAND OPPORTUNITY OWNERSHIP COST, LINE 36, IS CALCULATED FOR EACH INDIVIDUAL OWNER. THE HIGHER OF EITHER ACTUAL COST OR OPPORTUNITY COST IS USED ON LINE 37 AS A LAND COST.

TABLE 10- 105R CROP DATA FOR OATS - FEED AVERAGE OF 18 HIGH 18 LOW  
0072 90 FARMS PROFIT FARMS PROFIT FARM  
PER ACRE PER ACRE PER ACRE

3	ACRES	20.8	23.3	26.3
4	YIELD	55.0	81.8	32.4
5	VALUE PER UNIT	2.73	2.68	2.67
6	CROP PRODUCT RETURN	150.34	219.57	86.54
7	OTHER CROP INCOME	29.33	38.20	29.85
8	TOTAL CROP RETURN	179.67	257.77	116.39

## VARIABLE COSTS

10	FERTILIZER	4.71	7.47	5.13
11	CHEMICALS	0.19		0.19
12	SEED	10.87	10.39	8.52
13	CROP DRYING			
14	CROP INSURANCE	0.53	1.16	0.53
15	OTHER EXPENSES	0.82	0.34	0.91
16	SPECIAL HIRED LABOR			
17	CUSTOM WORK HIRED & LEASE EXPENSE	6.20	6.70	4.71
18	IRRIGATION OPERATION			
19	ASSIGNED INTEREST			
20	TOTAL VARIABLE COSTS	23.32	26.05	20.00
21	RETURN OVER VARIABLE COSTS	156.35	231.72	96.39

## ALLOCATED COSTS (VARIABLE &amp; FIXED)

31	FARM POWER & MACHINERY - OWNERSHIP	12.64	12.92	10.87
32	FARM POWER & MACHINERY - OPERATION	17.93	18.67	15.44
33	BUILDING & FENCE COST	4.23	6.18	3.27
34	IRRIGATION OWNERSHIP COST			
35	LAND OWNERSHIP COST (			
36	LAND OPPORTUNITY OWNERSHIP COST (			
37	LAND COST	61.72	33.06	35.89
38	UTILITIES & GENERAL FARM EXPENSE	3.89	3.99	4.26
39	HIRED LABOR	2.07	1.63	2.85
41	ACTUAL NON-REAL ESTATE INTEREST ALLOCATED	7.69	8.24	5.59
42	TOTAL ALLOCATED COSTS	110.17	84.69	78.17
43	TOTAL LISTED COSTS	133.49	110.74	98.17
44	RETURN OVER LISTED COSTS	46.18	147.03	18.22

\*\*\*\*\*

## SUPPLEMENTARY MANAGEMENT INFORMATION

51	TOTAL COST ADJ TO A MIN 7% INTEREST	132.74	98.76	73.50
52	WORK UNITS ASSIGNED / ACRE	0.30	0.30	0.30
53	POWER COST ALLOCATION FACTOR	1.00	1.00	1.01
54	TOTAL LISTED COST / UNIT OF PRODUCTION	2.43	1.35	3.03
55	TOTAL ADJUSTED COST / UNIT OF PRODUCTION	2.41	1.21	2.27
56	CASH VARIABLE COST / UNIT OF PRODUCTION	1.00	0.72	1.49
57	RETURN OVER LISTED COSTS PER UNIT	0.84	1.80	0.56
58	BREAKEVEN YIELD / UNIT OF PRODUCTION (XX.X)	48.9	41.3	36.8
59	TOTAL ACRE IN. WATER APPLIED			
60	COST OF IRRIGATION*			
61	AVERAGE PRICE RECEIVED / UNIT SOLD	2.68	2.85	2.31
62	QUANTITY SOLD (O.S.)	906	1475	159

\* DOES NOT INCLUDE INTEREST COSTS

TABLE 10- 190R CROP DATA FOR WHEAT

190 190R RENTED  
12 FARMS AVERAGE 12 FARMS AVERAGE

	0172	PER ACRE	PER ACRE
3 ACRES		20.9	18.6
4 YIELD		22.5	23.8
5 VALUE PER UNIT		3.72	3.67
6 CROP PRODUCT RETURN		83.88	87.20
7 OTHER CROP INCOME		47.75	38.17
8 TOTAL CROP RETURN		131.63	125.37
VARIABLE COSTS			
10 FERTILIZER		20.33	6.83
11 CHEMICALS		2.63	0.32
12 SEED		11.05	8.01
13 CROP DRYING			
14 CROP INSURANCE		2.30	1.40
15 OTHER EXPENSES		0.05	0.27
16 SPECIAL HIRED LABOR			
17 CUSTOM WORK HIRED & LEASE EXPENSE		4.88	4.52
18 IRRIGATION OPERATION			
19 ASSIGNED INTEREST			
20 TOTAL VARIABLE COSTS		41.24	21.34
21 RETURN OVER VARIABLE COSTS		90.39	104.03
ALLOCATED COSTS (VARIABLE & FIXED)			
31 FARM POWER & MACHINERY - OWNERSHIP		12.97	15.22
32 FARM POWER & MACHINERY - OPERATION		16.51	19.68
33 BUILDING & FENCE COST		1.20	7.85
34 IRRIGATION OWNERSHIP COST			
35 LAND OWNERSHIP COST ( ** )			
36 LAND OPPORTUNITY OWNERSHIP COST ( ** )			
37 LAND COST		57.25	52.94
38 UTILITIES & GENERAL FARM EXPENSE		3.88	4.41
39 HIRED LABOR		0.86	2.63
41 ACTUAL NON-REAL ESTATE INTEREST ALLOCATED		5.79	8.39
42 TOTAL ALLOCATED COSTS		98.46	111.12
43 TOTAL LISTED COSTS		139.70	132.46
44 RETURN OVER LISTED COSTS		-8.07	-7.09
*****			
SUPPLEMENTARY MANAGEMENT INFORMATION			
51 TOTAL COST ADJ TO A MIN 7% INTEREST		139.19	123.71
52 WORK UNITS ASSIGNED / ACRE		0.30	0.30
53 POWER COST ALLOCATION FACTOR		0.98	1.00
54 TOTAL LISTED COST / UNIT OF PRODUCTION		6.21	5.57
55 TOTAL ADJUSTED COST / UNIT OF PRODUCTION		6.18	5.21
56 CASH VARIABLE COST / UNIT OF PRODUCTION		3.03	2.37
57 RETURN OVER LISTED COSTS PER UNIT		-0.36	-0.30
58 BREAKEVEN YIELD / UNIT OF PRODUCTION (XX.X)		37.6	36.1
59 TOTAL ACRE IN. WATER APPLIED			
60 COST OF IRRIGATION*			
61 AVERAGE PRICE RECEIVED / UNIT SOLD		3.76	4.64
62 QUANTITY SOLD (O.S.)		625	479

\* DOES NOT INCLUDE INTEREST COSTS

\*\* LAND OWNERSHIP COST, LINE 35, AND LAND OPPORTUNITY OWNERSHIP COST, LINE 36, IS CALCULATED FOR EACH INDIVIDUAL OWNER. THE HIGHER OF EITHER ACTUAL COST OR OPPORTUNITY COST IS USED ON LINE 37 AS A LAND COST.

TABLE 10- 260 CROP DATA FOR CANNING CORN

AVERAGE  
20 FARMS

10 HIGH  
FARMS

10 LOW  
FARMS

0211

	PER ACRE	PER ACRE	PER ACRE
3 ACRES	55.7	58.7	52.8
4 YIELD	162.9	207.8	112.6
5 VALUE PER UNIT	1.00	1.00	1.00
6 CROP PRODUCT RETURN	162.87	207.84	112.59
7 OTHER CROP INCOME	10.07		21.25
8 TOTAL CROP RETURN	172.94	207.84	133.84
VARIABLE COSTS			
10 FERTILIZER	37.06	36.75	37.33
11 CHEMICALS	23.36	25.89	20.49
12 SEED	8.60	13.39	3.24
13 CROP DRYING			
14 CROP INSURANCE	1.83	1.94	1.70
15 OTHER EXPENSES	0.27	0.26	0.28
16 SPECIAL HIRED LABOR			
17 CUSTOM WORK HIRED & LEASE EXPENSE	5.33	5.04	5.63
18 IRRIGATION OPERATION			
19 ASSIGNED INTEREST			
20 TOTAL VARIABLE COSTS	76.45	83.27	68.67
21 RETURN OVER VARIABLE COSTS	96.49	124.57	65.17
ALLOCATED COSTS (VARIABLE & FIXED)			
31 FARM POWER & MACHINERY - OWNERSHIP	24.87	29.78	19.38
32 FARM POWER & MACHINERY - OPERATION	24.11	30.75	16.69
33 BUILDING & FENCE COST	11.81	12.28	11.27
34 IRRIGATION OWNERSHIP COST			
35 LAND OWNERSHIP COST (			
36 LAND OPPORTUNITY OWNERSHIP COST (			
37 LAND COST	73.61	68.51	79.15
38 UTILITIES & GENERAL FARM EXPENSE	10.52	10.10	10.95
39 HIRED LABOR	2.50	2.08	2.94
41 ACTUAL NON-REAL ESTATE INTEREST ALLOCATED	7.99	4.19	12.18
42 TOTAL ALLOCATED COSTS	155.41	157.69	152.56
43 TOTAL LISTED COSTS	231.86	240.96	221.23
44 RETURN OVER LISTED COSTS	-58.92	-33.12	-87.39
*****			
SUPPLEMENTARY MANAGEMENT INFORMATION			
51 TOTAL COST ADJ TO A MIN 7% INTEREST	231.47	248.14	212.44
52 WORK UNITS ASSIGNED / ACRE	0.50	0.50	0.50
53 POWER COST ALLOCATION FACTOR	0.98	1.00	0.95
54 TOTAL LISTED COST / UNIT OF PRODUCTION	1.42	1.16	1.96
55 TOTAL ADJUSTED COST / UNIT OF PRODUCTION	1.42	1.19	1.89
56 CASH VARIABLE COST / UNIT OF PRODUCTION	0.75	0.63	0.99
57 RETURN OVER LISTED COSTS PER UNIT	-0.36	-0.16	-0.78
58 BREAK EVEN YIELD / UNIT OF PRODUCTION (XX.X)	231.9	241.0	221.2
59 TOTAL ACRE IN. WATER APPLIED			
60 COST OF IRRIGATION*			
61 AVERAGE PRICE RECEIVED / UNIT SOLD	1.00		1.00
62 QUANTITY SOLD (O.S.)	402		804

\* DOES NOT INCLUDE INTEREST COSTS

\*\* LAND OWNERSHIP COST, LINE 35, AND LAND OPPORTUNITY OWNERSHIP COST, LINE 36, IS CALCULATED FOR EACH INDIVIDUAL OWNER. THE HIGHER OF EITHER ACTUAL COST OR OPPORTUNITY COST IS USED ON LINE 37 AS A LAND COST.

TABLE 10- 260R CROP DATA FOR CANNING CORN  
0211

		AVERAGE 23 FARMS PER ACRE	11 HIGH FARMS PER ACRE	11 LOW FARMS PER ACRE
3	ACRES	55.8	62.6	59.7
4	YIELD	119.7	177.7	70.0
5	VALUE PER UNIT	1.14	1.00	1.46
6	CROP PRODUCT RETURN	136.27	177.68	102.41
7	OTHER CROP INCOME	9.73	9.89	6.03
8	TOTAL CROP RETURN	146.00	187.57	108.44
	VARIABLE COSTS			
10	FERTILIZER	34.41	37.36	31.79
11	CHEMICALS	19.91	21.13	19.98
12	SEED	3.35	7.92	1.42
13	CROP DRYING			
14	CROP INSURANCE	1.59	1.21	1.96
15	OTHER EXPENSES	0.16	0.22	0.18
16	SPECIAL HIRED LABOR			
17	CUSTOM WORK HIRED & LEASE EXPENSE	2.62	4.52	0.45
18	IRRIGATION OPERATION			
19	ASSIGNED INTEREST			
20	TOTAL VARIABLE COSTS	62.04	72.38	55.80
21	RETURN OVER VARIABLE COSTS	83.96	115.19	52.64
	ALLOCATED COSTS (VARIABLE & FIXED)			
31	FARM POWER & MACHINERY - OWNERSHIP	21.22	27.88	20.28
32	FARM POWER & MACHINERY - OPERATION	22.76	22.14	21.93
33	BUILDING & FENCE COST	7.97	9.14	9.13
34	IRRIGATION OWNERSHIP COST			
35	LAND OWNERSHIP COST (			
36	LAND OPPORTUNITY OWNERSHIP COST (			
37	LAND COST	65.39	48.36	53.73
38	UTILITIES & GENERAL FARM EXPENSE	6.67	6.28	7.50
39	HIRED LABOR	4.03	2.91	4.89
41	ACTUAL NON-REAL ESTATE INTEREST ALLOCATED	6.56	4.09	7.92
42	TOTAL ALLOCATED COSTS	134.60	120.80	125.38
43	TOTAL LISTED COSTS	196.64	193.18	181.18
44	RETURN OVER LISTED COSTS	-50.64	-5.61	-72.74
	*****			
	SUPPLEMENTARY MANAGEMENT INFORMATION			
51	TOTAL COST ADJ TO A MIN 7% INTEREST	198.96	174.42	138.14
52	WORK UNITS ASSIGNED / ACRE	0.50	0.50	0.50
53	POWER COST ALLOCATION FACTOR	0.98	0.96	1.00
54	TOTAL LISTED COST / UNIT OF PRODUCTION	1.64	1.09	2.59
55	TOTAL ADJUSTED COST / UNIT OF PRODUCTION	1.66	0.98	1.97
56	CASH VARIABLE COST / UNIT OF PRODUCTION	0.85	0.61	1.40
57	RETURN OVER LISTED COSTS PER UNIT	-0.42	-0.03	-1.04
58	BREAKEVEN YIELD / UNIT OF PRODUCTION (XX.X)	172.5	193.2	124.1
59	TOTAL ACRE IN. WATER APPLIED			
60	COST OF IRRIGATION*			
61	AVERAGE PRICE RECEIVED / UNIT SOLD	34.09		34.09
62	QUANTITY SOLD (O.S.)	44		92

\* DOES NOT INCLUDE INTEREST COSTS

TABLE 10- 275 CROP DATA FOR CORN--GRAIN  
0222

		AVERAGE 306 FARMS PER ACRE	61 HIGH FARMS PER ACRE	61 LOW FARMS PER ACRE
3	ACRES	86.7	93.9	69.9
4	YIELD	94.9	128.7	55.7
5	VALUE PER UNIT	2.48	2.46	2.48
6	CROP PRODUCT RETURN	235.24	316.19	138.10
7	OTHER CROP INCOME	44.39	43.24	60.69
8	TOTAL CROP RETURN	279.63	359.43	198.79
VARIABLE COSTS				
10	FERTILIZER	39.69	43.80	35.15
11	CHEMICALS	24.03	23.93	24.12
12	SEED	20.88	21.36	20.44
13	CROP DRYING	5.04	5.96	4.52
14	CROP INSURANCE	3.24	3.31	3.51
15	OTHER EXPENSES	2.40	1.78	3.20
16	SPECIAL HIRED LABOR	0.28	0.56	0.01
17	CUSTOM WORK HIRED & LEASE EXPENSE	5.84	5.50	8.07
18	IRRIGATION OPERATION	0.02		
19	ASSIGNED INTEREST			
20	TOTAL VARIABLE COSTS	101.41	106.21	99.03
21	RETURN OVER VARIABLE COSTS	178.22	253.22	99.76
ALLOCATED COSTS (VARIABLE & FIXED)				
31	FARM POWER & MACHINERY - OWNERSHIP	24.26	21.54	24.22
32	FARM POWER & MACHINERY - OPERATION	29.76	32.69	31.86
33	BUILDING & FENCE COST	11.31	11.34	10.80
34	IRRIGATION OWNERSHIP COST	0.02		
35	LAND OWNERSHIP COST			
36	LAND OPPORTUNITY OWNERSHIP COST			
37	LAND COST	65.44	58.62	65.11
38	UTILITIES & GENERAL FARM EXPENSE	8.57	8.24	9.81
39	HIRED LABOR	3.52	3.81	4.54
41	ACTUAL NON-REAL ESTATE INTEREST ALLOCATED	12.71	15.31	11.53
42	TOTAL ALLOCATED COSTS	155.59	151.55	157.87
43	TOTAL LISTED COSTS	257.00	257.76	256.90
44	RETURN OVER LISTED COSTS	22.63	101.67	-58.11
*****				
SUPPLEMENTARY MANAGEMENT INFORMATION				
51	TOTAL COST ADJ TO A MIN 7% INTEREST	250.02	249.67	246.57
52	WORK UNITS ASSIGNED / ACRE	0.55	0.55	0.55
53	POWER COST ALLOCATION FACTOR	0.99	0.99	0.99
54	TOTAL LISTED COST / UNIT OF PRODUCTION	2.71	2.00	4.61
55	TOTAL ADJUSTED COST / UNIT OF PRODUCTION	2.64	1.94	4.43
56	CASH VARIABLE COST / UNIT OF PRODUCTION	1.64	1.29	2.81
57	RETURN OVER LISTED COSTS PER UNIT	0.24	0.79	-1.04
58	BREAKEVEN YIELD / UNIT OF PRODUCTION (XX.X)	103.6	104.8	103.6
59	TOTAL ACRE IN. WATER APPLIED			
60	COST OF IRRIGATION*	0.04		
61	AVERAGE PRICE RECEIVED / UNIT SOLD	2.06	2.10	2.10
62	QUANTITY SOLD (O.S.)	12031	13383	8787
* DOES NOT INCLUDE INTEREST COSTS				

\*\* LAND OWNERSHIP COST, LINE 35, AND LAND OPPORTUNITY OWNERSHIP COST, LINE 36, IS CALCULATED FOR EACH INDIVIDUAL OWNER. THE HIGHER OF EITHER ACTUAL COST OR OPPORTUNITY COST IS USED ON LINE 37 AS A LAND COST.

TABLE 10- 275R CROP DATA FOR CORN--GRAIN  
0222

		AVERAGE 307 FARMS	61 HIGH FARMS	61 LOW FARMS
		PER ACRE	PER ACRE	PER ACRE
3	ACRES	117.9	96.8	100.4
4	YIELD	93.2	124.9	53.2
5	VALUE PER UNIT	2.48	2.46	2.45
6	CROP PRODUCT RETURN	231.26	307.14	130.30
7	OTHER CROP INCOME	45.55	36.65	73.68
8	TOTAL CROP RETURN	276.81	343.79	203.98
VARIABLE COSTS				
10	FERTILIZER	41.23	43.11	36.02
11	CHEMICALS	23.55	23.38	24.65
12	SEED	20.81	20.56	21.18
13	CROP DRYING	5.37	6.18	3.87
14	CROP INSURANCE	3.02	2.91	4.00
15	OTHER EXPENSES	2.60	1.21	4.22
16	SPECIAL HIRED LABOR	0.31	0.27	0.04
17	CUSTOM WORK HIRED & LEASE EXPENSE	5.12	6.33	8.58
18	IRRIGATION OPERATION	0.06		
19	ASSIGNED INTEREST	0.01		
20	TOTAL VARIABLE COSTS	102.06	103.95	102.56
21	RETURN OVER VARIABLE COSTS	174.75	239.84	101.42
ALLOCATED COSTS (VARIABLE & FIXED)				
31	FARM POWER & MACHINERY - OWNERSHIP	23.72	22.33	20.98
32	FARM POWER & MACHINERY - OPERATION	29.67	31.82	29.18
33	BUILDING & FENCE COST	9.33	10.19	7.36
34	IRRIGATION OWNERSHIP COST			
35	LAND OWNERSHIP COST (			
36	LAND OPPORTUNITY OWNERSHIP COST (			
37	LAND COST	62.93	27.00	17.64
38	UTILITIES & GENERAL FARM EXPENSE	7.40	7.29	9.16
39	HIRED LABOR	3.27	3.74	4.92
41	ACTUAL NON-REAL ESTATE INTEREST ALLOCATED	11.20	10.63	11.69
42	TOTAL ALLOCATED COSTS	147.52	113.00	100.93
43	TOTAL LISTED COSTS	249.58	216.95	203.49
44	RETURN OVER LISTED COSTS	27.23	126.84	0.49
*****				
SUPPLEMENTARY MANAGEMENT INFORMATION				
51	TOTAL COST ADJ TO A MIN 7% INTEREST	249.63	222.80	214.49
52	WORK UNITS ASSIGNED / ACRE	0.55	0.55	0.55
53	POWER COST ALLOCATION FACTOR	1.00	1.00	1.00
54	TOTAL LISTED COST / UNIT OF PRODUCTION	2.68	1.74	3.83
55	TOTAL ADJUSTED COST / UNIT OF PRODUCTION	2.68	1.78	4.03
56	CASH VARIABLE COST / UNIT OF PRODUCTION	1.65	1.26	2.96
57	RETURN OVER LISTED COSTS PER UNIT	0.29	1.02	0.01
58	BREAKEVEN YIELD / UNIT OF PRODUCTION (XX.X)	100.6	88.2	83.1
59	TOTAL ACRE IN. WATER APPLIED			
60	COST OF IRRIGATION*	0.06		
61	AVERAGE PRICE RECEIVED / UNIT SOLD	2.04	2.07	2.10
62	QUANTITY SOLD (O.S.)	12295	12282	10298

\* DOES NOT INCLUDE INTEREST COSTS

TABLE 10- 335 CROP DATA FOR SOYBEANS  
0291

		AVERAGE 208 FARMS PER ACRE	41 HIGH FARMS PER ACRE	41 LOW FARMS PER ACRE
3	ACRES	71.0	80.4	43.9
4	YIELD	34.3	43.7	21.3
5	VALUE PER UNIT	7.57	7.57	7.58
6	CROP PRODUCT RETURN	259.58	330.96	161.07
7	OTHER CROP INCOME	4.11	1.60	8.88
8	TOTAL CROP RETURN	263.69	332.56	169.95
	VARIABLE COSTS			
10	FERTILIZER	3.28	3.83	4.99
11	CHEMICALS	25.30	24.44	22.94
12	SEED	12.27	11.17	11.44
13	CROP DRYING	0.01	0.01	0.02
14	CROP INSURANCE	8.52	9.44	5.19
15	OTHER EXPENSES	1.93	1.23	0.96
16	SPECIAL HIRED LABOR	1.03	0.10	0.87
17	CUSTOM WORK HIRED & LEASE EXPENSE	4.94	4.56	4.56
18	IRRIGATION OPERATION	0.06		
19	ASSIGNED INTEREST			
20	TOTAL VARIABLE COSTS	57.35	54.79	50.96
21	RETURN OVER VARIABLE COSTS	206.34	277.77	118.99
	ALLOCATED COSTS (VARIABLE & FIXED)			
31	FARM POWER & MACHINERY - OWNERSHIP	20.28	18.33	17.18
32	FARM POWER & MACHINERY - OPERATION	24.59	27.01	22.82
33	BUILDING & FENCE COST	9.79	9.08	8.13
34	IRRIGATION OWNERSHIP COST	0.15		
35	LAND OWNERSHIP COST ( **			
36	LAND OPPORTUNITY OWNERSHIP COST ( **			
37	LAND COST	65.59	69.80	57.68
38	UTILITIES & GENERAL FARM EXPENSE	7.52	7.00	9.48
39	HIRED LABOR	2.58	3.11	1.98
41	ACTUAL NON-REAL ESTATE INTEREST ALLOCATED	9.82	10.91	11.66
42	TOTAL ALLOCATED COSTS	140.32	145.24	128.93
43	TOTAL LISTED COSTS	197.67	200.03	179.89
44	RETURN OVER LISTED COSTS	66.02	132.53	-9.94
*****				
	SUPPLEMENTARY MANAGEMENT INFORMATION			
51	TOTAL COST ADJ TO A MIN 7% INTEREST	193.87	194.13	172.28
52	WORK UNITS ASSIGNED / ACRE	0.45	0.45	0.45
53	POWER COST ALLOCATION FACTOR	0.98	0.99	0.96
54	TOTAL LISTED COST / UNIT OF PRODUCTION	5.76	4.58	8.45
55	TOTAL ADJUSTED COST / UNIT OF PRODUCTION	5.66	4.44	8.11
56	CASH VARIABLE COST / UNIT OF PRODUCTION	2.97	2.35	4.55
57	RETURN OVER LISTED COSTS PER UNIT	1.92	3.03	-0.47
58	BREAKEVEN YIELD / UNIT OF PRODUCTION (XX.X)	26.1	26.4	23.7
59	TOTAL ACRE IN. WATER APPLIED			
60	COST OF IRRIGATION*	0.21		
61	AVERAGE PRICE RECEIVED / UNIT SOLD	6.52	6.39	6.86
62	QUANTITY SOLD (O.S.)	4520	5316	2254

\* DOES NOT INCLUDE INTEREST COSTS

\*\* LAND OWNERSHIP COST, LINE 35, AND LAND OPPORTUNITY OWNERSHIP COST, LINE 36, IS CALCULATED FOR EACH INDIVIDUAL OWNER. THE HIGHER OF EITHER ACTUAL COST OR OPPORTUNITY COST IS USED ON LINE 37 AS A LAND COST.



TABLE 10- 335R CROP DATA FOR SOYBEANS  
0291

AVERAGE 221 FARMS PER ACRE	44 HIGH FARMS PER ACRE	44 LOW FARMS PER ACRE
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3	ACRES	99.3	109.5	62.1
4	YIELD	33.6	43.2	19.9
5	VALUE PER UNIT	7.59	7.58	7.56
6	CROP PRODUCT RETURN	254.54	327.42	150.32
7	OTHER CROP INCOME	5.39	1.23	16.81
8	TOTAL CROP RETURN	259.93	328.65	167.13

## VARIABLE COSTS

10	FERTILIZER	3.75	1.82	3.80
11	CHEMICALS	25.92	26.28	25.43
12	SEED	12.24	11.60	10.11
13	CROP DRYING	0.02	0.01	
14	CROP INSURANCE	8.15	8.81	4.62
15	OTHER EXPENSES	1.88	1.04	1.67
16	SPECIAL HIRED LABOR	0.94	1.20	0.19
17	CUSTOM WORK HIRED & LEASE EXPENSE	3.15	2.76	3.77
18	IRRIGATION OPERATION			
19	ASSIGNED INTEREST	0.02		
20	TOTAL VARIABLE COSTS	56.06	53.52	49.60
21	RETURN OVER VARIABLE COSTS	203.87	275.13	117.53

## ALLOCATED COSTS (VARIABLE &amp; FIXED)

31	FARM POWER & MACHINERY - OWNERSHIP	20.07	20.86	16.99
32	FARM POWER & MACHINERY - OPERATION	24.22	24.39	21.30
33	BUILDING & FENCE COST	7.16	9.05	3.22
34	IRRIGATION OWNERSHIP COST			
35	LAND OWNERSHIP COST (			
36	LAND OPPORTUNITY OWNERSHIP COST (			
37	LAND COST	64.14	32.66	33.14
38	UTILITIES & GENERAL FARM EXPENSE	5.88	6.05	6.81
39	HIRED LABOR	2.37	1.69	2.88
41	ACTUAL NON-REAL ESTATE INTEREST ALLOCATED	8.52	7.80	12.56
42	TOTAL ALLOCATED COSTS	132.36	102.50	96.90

43	TOTAL LISTED COSTS	188.42	156.02	146.50
44	RETURN OVER LISTED COSTS	71.51	172.63	20.63

\*\*\*\*\*

## SUPPLEMENTARY MANAGEMENT INFORMATION

51	TOTAL COST ADJ TO A MIN 7% INTEREST	189.03	152.09	121.47
52	WORK UNITS ASSIGNED / ACRE	0.45	0.45	0.45
53	POWER COST ALLOCATION FACTOR	0.99	1.00	0.98
54	TOTAL LISTED COST / UNIT OF PRODUCTION	5.61	3.61	7.36
55	TOTAL ADJUSTED COST / UNIT OF PRODUCTION	5.63	3.52	6.11
56	CASH VARIABLE COST / UNIT OF PRODUCTION	2.89	2.16	4.68
57	RETURN OVER LISTED COSTS PER UNIT	2.13	4.00	1.04
58	BREAKEVEN YIELD / UNIT OF PRODUCTION (XX.X)	24.8	20.6	19.4
59	TOTAL ACRE IN. WATER APPLIED			
60	COST OF IRRIGATION*			
61	AVERAGE PRICE RECEIVED / UNIT SOLD	6.53	6.59	6.42
62	QUANTITY SOLD (O.S.)	4397	4758	2730

\* DOES NOT INCLUDE INTEREST COSTS

TABLE 10- 365 CROP DATA FOR CANNING PEAS  
0340

RENTED

19 FARMS AVERAGE      24 FARMS AVERAGE

PER ACRE                      PER ACRE

3	ACRES	35.5	52.3
4	YIELD	125.5	110.6
5	VALUE PER UNIT	1.00	1.06
6	CROP PRODUCT RETURN	125.49	117.15
7	OTHER CROP INCOME	14.14	12.37
8	TOTAL CROP RETURN	139.63	129.52

## VARIABLE COSTS

10	FERTILIZER	16.08	18.16
11	CHEMICALS	4.34	4.15
12	SEED	4.11	4.30
13	CROP DRYING		
14	CROP INSURANCE	2.56	2.22
15	OTHER EXPENSES	0.31	0.21
16	SPECIAL HIRED LABOR	0.14	0.15
17	CUSTOM WORK HIRED & LEASE EXPENSE	0.42	2.33
18	IRRIGATION OPERATION		
19	ASSIGNED INTEREST		
20	TOTAL VARIABLE COSTS	27.97	31.53
21	RETURN OVER VARIABLE COSTS	111.66	97.99

## ALLOCATED COSTS (VARIABLE &amp; FIXED)

31	FARM POWER & MACHINERY - OWNERSHIP	21.30	15.37
32	FARM POWER & MACHINERY - OPERATION	16.59	14.91
33	BUILDING & FENCE COST	9.15	5.87
34	IRRIGATION OWNERSHIP COST	0.83	
35	LAND OWNERSHIP COST	( **	
36	LAND OPPORTUNITY OWNERSHIP COST	( **	
37	LAND COST	66.75	60.00
38	UTILITIES & GENERAL FARM EXPENSE	5.49	4.59
39	HIRED LABOR	2.39	1.66
41	ACTUAL NON-REAL ESTATE INTEREST ALLOCATED	6.68	5.12
42	TOTAL ALLOCATED COSTS	129.18	107.52
43	TOTAL LISTED COSTS	157.15	139.05
44	RETURN OVER LISTED COSTS	-17.52	-9.53

\*\*\*\*\*

## SUPPLEMENTARY MANAGEMENT INFORMATION

51	TOTAL COST ADJ TO A MIN 7% INTEREST	156.48	140.19
52	WORK UNITS ASSIGNED / ACRE	0.40	0.40
53	POWER COST ALLOCATION FACTOR	0.92	0.90
54	TOTAL LISTED COST / UNIT OF PRODUCTION	1.25	1.26
55	TOTAL ADJUSTED COST / UNIT OF PRODUCTION	1.25	1.27
56	CASH VARIABLE COST / UNIT OF PRODUCTION	0.47	0.52
57	RETURN OVER LISTED COSTS PER UNIT	-0.14	-0.09
58	BREAKEVEN YIELD / UNIT OF PRODUCTION (XX.X)	157.2	131.2
59	TOTAL ACRE IN. WATER APPLIED		
60	COST OF IRRIGATION*	0.83	
61	AVERAGE PRICE RECEIVED / UNIT SOLD		2.20
62	QUANTITY SOLD (O.S.)		372

\* DOES NOT INCLUDE INTEREST COSTS

\*\* LAND OWNERSHIP COST, LINE 35, AND LAND OPPORTUNITY OWNERSHIP COST, LINE 36, IS CALCULATED FOR EACH INDIVIDUAL OWNER. THE HIGHER OF EITHER ACTUAL COST OR OPPORTUNITY COST IS USED ON LINE 37 AS A LAND COST.

TABLE 10- 391 CROP DATA FOR SET ASIDE - TILLED

	0390	244 FARMS AVERAGE PER ACRE	RENTED 263 FARMS AVERAGE PER ACRE
3 ACRES		35.4	52.9
4 YIELD		118.5	116.1
5 VALUE PER UNIT		0.99	1.00
6 CROP PRODUCT RETURN		117.06	116.14
7 OTHER CROP INCOME		26.86	18.94
8 TOTAL CROP RETURN		143.92	135.08
VARIABLE COSTS			
10 FERTILIZER		0.56	0.64
11 CHEMICALS		1.69	1.64
12 SEED		3.14	2.91
13 CROP DRYING		0.03	
14 CROP INSURANCE			
15 OTHER EXPENSES		0.25	0.21
16 SPECIAL HIRED LABOR		0.06	
17 CUSTOM WORK HIRED & LEASE EXPENSE		1.36	0.66
18 IRRIGATION OPERATION			
19 ASSIGNED INTEREST			0.01
20 TOTAL VARIABLE COSTS		7.09	6.07
21 RETURN OVER VARIABLE COSTS		136.83	129.01
ALLOCATED COSTS (VARIABLE & FIXED)			
31 FARM POWER & MACHINERY - OWNERSHIP		8.50	8.09
32 FARM POWER & MACHINERY - OPERATION		10.68	10.04
33 BUILDING & FENCE COST		4.35	3.21
34 IRRIGATION OWNERSHIP COST		0.05	0.38
35 LAND OWNERSHIP COST ( **			
36 LAND OPPORTUNITY OWNERSHIP COST ( **			
37 LAND COST		58.95	63.58
38 UTILITIES & GENERAL FARM EXPENSE		3.45	2.70
39 HIRED LABOR		1.38	1.27
41 ACTUAL NON-REAL ESTATE INTEREST ALLOCATED		5.68	4.33
42 TOTAL ALLOCATED COSTS		93.04	93.60
43 TOTAL LISTED COSTS		100.13	99.67
44 RETURN OVER LISTED COSTS		43.79	35.41
*****			
SUPPLEMENTARY MANAGEMENT INFORMATION			
51 TOTAL COST ADJ TO A MIN 7% INTEREST		94.44	99.41
52 WORK UNITS ASSIGNED / ACRE		0.20	0.20
53 POWER COST ALLOCATION FACTOR		0.93	0.94
54 TOTAL LISTED COST / UNIT OF PRODUCTION		0.84	0.86
55 TOTAL ADJUSTED COST / UNIT OF PRODUCTION		0.80	0.86
56 CASH VARIABLE COST / UNIT OF PRODUCTION		0.24	0.21
57 RETURN OVER LISTED COSTS PER UNIT		0.37	0.30
58 BREAKEVEN YIELD / UNIT OF PRODUCTION (XX.X)		101.1	99.7
59 TOTAL ACRE IN. WATER APPLIED			
60 COST OF IRRIGATION*		0.05	0.38
61 AVERAGE PRICE RECEIVED / UNIT SOLD			
62 QUANTITY SOLD (O.S.)			15

\* DOES NOT INCLUDE INTEREST COSTS

\*\* LAND OWNERSHIP COST, LINE 35, AND LAND OPPORTUNITY OWNERSHIP COST, LINE 36, IS CALCULATED FOR EACH INDIVIDUAL OWNER. THE HIGHER OF EITHER ACTUAL COST OR OPPORTUNITY COST IS USED ON LINE 37 AS A LAND COST.

TABLE 10- 400 CROP DATA FOR ALFALFA HAY

0401

		AVERAGE 195 FARMS PER ACRE	39 HIGH FARMS PER ACRE	39 LOW FARMS PER ACRE
3	ACRES	45.4	42.9	38.3
4	YIELD	3.0	4.9	1.5
5	VALUE PER UNIT	86.70	83.68	88.44
6	CROP PRODUCT RETURN	257.80	409.63	131.62
7	OTHER CROP INCOME	4.03	2.63	10.34
8	TOTAL CROP RETURN	261.83	412.26	141.96
VARIABLE COSTS				
10	FERTILIZER	14.12	20.23	11.83
11	CHEMICALS	0.53	0.30	0.70
12	SEED	12.95	14.76	9.32
13	CROP DRYING	0.20	0.35	0.03
14	CROP INSURANCE	0.20	0.09	0.05
15	OTHER EXPENSES	2.82	2.61	1.78
16	SPECIAL HIRED LABOR	0.18		0.55
17	CUSTOM WORK HIRED & LEASE EXPENSE	3.94	6.57	4.10
18	IRRIGATION OPERATION			
19	ASSIGNED INTEREST			
20	TOTAL VARIABLE COSTS	34.93	44.92	28.36
21	RETURN OVER VARIABLE COSTS	226.90	367.34	113.60
ALLOCATED COSTS (VARIABLE & FIXED)				
31	FARM POWER & MACHINERY - OWNERSHIP	23.79	23.71	20.55
32	FARM POWER & MACHINERY - OPERATION	35.86	41.54	32.17
33	BUILDING & FENCE COST	10.90	12.66	9.87
34	IRRIGATION OWNERSHIP COST			
35	LAND OWNERSHIP COST ( **			
36	LAND OPPORTUNITY OWNERSHIP COST ( **			
37	LAND COST	57.43	52.30	56.34
38	UTILITIES & GENERAL FARM EXPENSE	7.86	8.11	8.69
39	HIRED LABOR	5.09	6.01	5.48
41	ACTUAL NON-REAL ESTATE INTEREST ALLOCATED	16.67	16.74	14.99
42	TOTAL ALLOCATED COSTS	157.60	161.07	148.09
43	TOTAL LISTED COSTS	192.53	205.99	176.45
44	RETURN OVER LISTED COSTS	69.30	206.27	-34.49
*****				
SUPPLEMENTARY MANAGEMENT INFORMATION				
51	TOTAL COST ADJ TO A MIN 7% INTEREST	182.47	197.32	166.95
52	WORK UNITS ASSIGNED / ACRE	0.60	0.60	0.60
53	POWER COST ALLOCATION FACTOR	0.99	1.01	0.97
54	TOTAL LISTED COST / UNIT OF PRODUCTION	64.18	42.04	117.63
55	TOTAL ADJUSTED COST / UNIT OF PRODUCTION	61.36	40.31	112.18
56	CASH VARIABLE COST / UNIT OF PRODUCTION	33.47	23.94	59.79
57	RETURN OVER LISTED COSTS PER UNIT	23.10	42.10	-22.99
58	BREAKEVEN YIELD / UNIT OF PRODUCTION (XX.X)	2.2	2.5	2.0
59	TOTAL ACRE IN. WATER APPLIED			
60	COST OF IRRIGATION*			
61	AVERAGE PRICE RECEIVED / UNIT SOLD	55.50	72.00	58.20
62	QUANTITY SOLD (O.S.)	8	5	5

\* DOES NOT INCLUDE INTEREST COSTS

\*\* LAND OWNERSHIP COST, LINE 35, AND LAND OPPORTUNITY OWNERSHIP COST, LINE 36, IS CALCULATED FOR EACH INDIVIDUAL OWNER. THE HIGHER OF EITHER ACTUAL COST OR OPPORTUNITY COST IS USED ON LINE 37 AS A LAND COST.

TABLE 10- 400R CROP DATA FOR ALFALFA HAY

0401

		***** AVERAGE 160 FARMS PER ACRE	RENTED 32 HIGH FARMS PER ACRE	***** 32 LOW FARMS PER ACRE
3	ACRES	39.3	45.0	38.8
4	YIELD	3.0	4.8	1.5
5	VALUE PER UNIT	86.93	82.16	89.78
6	CROP PRODUCT RETURN	256.59	392.56	136.52
7	OTHER CROP INCOME	6.46	0.16	18.74
8	TOTAL CROP RETURN	263.05	392.72	155.26
VARIABLE COSTS				
10	FERTILIZER	12.88	20.38	10.31
11	CHEMICALS	0.38	0.29	0.46
12	SEED	11.25	13.36	9.90
13	CROP DRYING	0.20		
14	CROP INSURANCE	0.69		
15	OTHER EXPENSES	3.28	3.20	2.32
16	SPECIAL HIRED LABOR	0.59	1.20	0.23
17	CUSTOM WORK HIRED & LEASE EXPENSE	4.05	5.98	2.84
18	IRRIGATION OPERATION			
19	ASSIGNED INTEREST			
20	TOTAL VARIABLE COSTS	33.31	44.40	26.06
21	RETURN OVER VARIABLE COSTS	229.74	348.32	129.20
ALLOCATED COSTS (VARIABLE & FIXED)				
31	FARM POWER & MACHINERY - OWNERSHIP	24.35	28.22	22.89
32	FARM POWER & MACHINERY - OPERATION	38.88	38.38	39.46
33	BUILDING & FENCE COST	9.08	9.04	10.52
34	IRRIGATION OWNERSHIP COST			
35	LAND OWNERSHIP COST (			
36	LAND OPPORTUNITY OWNERSHIP COST (			
37	LAND COST	62.20	32.78	28.56
38	UTILITIES & GENERAL FARM EXPENSE	7.81	7.53	9.15
39	HIRED LABOR	4.73	5.07	7.11
41	ACTUAL NON-REAL ESTATE INTEREST ALLOCATED	19.31	21.00	18.30
42	TOTAL ALLOCATED COSTS	166.36	142.02	135.99
43	TOTAL LISTED COSTS	199.67	186.42	162.05
44	RETURN OVER LISTED COSTS	63.38	206.30	-6.79
*****				
SUPPLEMENTARY MANAGEMENT INFORMATION				
51	TOTAL COST ADJ TO A MIN 7% INTEREST	193.74	179.13	146.47
52	WORK UNITS ASSIGNED / ACRE	0.60	0.60	0.60
53	POWER COST ALLOCATION FACTOR	0.98	0.95	1.00
54	TOTAL LISTED COST / UNIT OF PRODUCTION	66.56	38.84	108.03
55	TOTAL ADJUSTED COST / UNIT OF PRODUCTION	65.64	37.49	96.32
56	CASH VARIABLE COST / UNIT OF PRODUCTION	34.68	24.25	66.72
57	RETURN OVER LISTED COSTS PER UNIT	21.13	42.98	-4.53
58	BREAKEVEN YIELD / UNIT OF PRODUCTION (XX.X)	2.3	2.3	1.8
59	TOTAL ACRE IN. WATER APPLIED			
60	COST OF IRRIGATION*			
61	AVERAGE PRICE RECEIVED / UNIT SOLD	43.77	27.69	64.75
62	QUANTITY SOLD (O.S.)	13	29	8
* DOES NOT INCLUDE INTEREST COSTS				

TABLE 10- 550 CROP DATA FOR CORN SILAGE  
0720AVERAGE  
135 FARMS27 HIGH  
FARMS27 LOW  
FARMS

PER ACRE

PER ACRE

PER ACRE

3	ACRES	27.4	21.1	28.8
4	YIELD	12.6	18.9	7.0
5	VALUE PER UNIT	19.96	19.79	19.96
6	CROP PRODUCT RETURN	250.62	374.31	140.66
7	OTHER CROP INCOME	25.36	19.95	32.53
8	TOTAL CROP RETURN	275.98	394.26	173.19

## VARIABLE COSTS

10	FERTILIZER	36.31	36.21	34.72
11	CHEMICALS	23.28	22.89	21.39
12	SEED	20.84	21.80	19.79
13	CROP DRYING	0.47	0.38	0.24
14	CROP INSURANCE	2.52	3.65	2.95
15	OTHER EXPENSES	1.46	1.33	2.15
16	SPECIAL HIRED LABOR	0.07	0.28	
17	CUSTOM WORK HIRED & LEASE EXPENSE	6.61	3.41	6.84
18	IRRIGATION OPERATION	0.04		
19	ASSIGNED INTEREST			
20	TOTAL VARIABLE COSTS	91.51	89.95	88.09
21	RETURN OVER VARIABLE COSTS	184.37	304.31	85.10

## ALLOCATED COSTS (VARIABLE &amp; FIXED)

31	FARM POWER & MACHINERY - OWNERSHIP	25.18	29.76	15.35
32	FARM POWER & MACHINERY - OPERATION	37.37	39.76	30.56
33	BUILDING & FENCE COST	10.66	11.33	8.75
34	IRRIGATION OWNERSHIP COST			
35	LAND OWNERSHIP COST ( **			
36	LAND OPPORTUNITY OWNERSHIP COST ( **			
37	LAND COST	58.31	70.64	54.98
38	UTILITIES & GENERAL FARM EXPENSE	7.37	8.53	7.29
39	HIRED LABOR	6.20	3.41	5.97
41	ACTUAL NON-REAL ESTATE INTEREST ALLOCATED	19.74	22.84	14.06
42	TOTAL ALLOCATED COSTS	164.83	186.27	136.96
43	TOTAL LISTED COSTS	256.44	276.22	225.05
44	RETURN OVER LISTED COSTS	19.54	118.04	-51.86

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## SUPPLEMENTARY MANAGEMENT INFORMATION

51	TOTAL COST ADJ TO A MIN 7% INTEREST	243.83	259.95	212.47
52	WORK UNITS ASSIGNED / ACRE	0.60	0.60	0.60
53	POWER COST ALLOCATION FACTOR	0.98	1.00	0.96
54	TOTAL LISTED COST / UNIT OF PRODUCTION	20.35	14.61	32.15
55	TOTAL ADJUSTED COST / UNIT OF PRODUCTION	19.42	13.75	30.14
56	CASH VARIABLE COST / UNIT OF PRODUCTION	12.88	8.70	20.85
57	RETURN OVER LISTED COSTS PER UNIT	1.55	6.25	-7.41
58	BREAKEVEN YIELD / UNIT OF PRODUCTION (XX.X)	12.8	14.0	11.3
59	TOTAL ACRE IN. WATER APPLIED			
60	COST OF IRRIGATION*	0.04		
61	AVERAGE PRICE RECEIVED / UNIT SOLD			
62	QUANTITY SOLD (O.S.)			

\* DOES NOT INCLUDE INTEREST COSTS

\*\* LAND OWNERSHIP COST, LINE 35, AND LAND OPPORTUNITY OWNERSHIP COST, LINE 36, IS CALCULATED FOR EACH INDIVIDUAL OWNER. THE HIGHER OF EITHER ACTUAL COST OR OPPORTUNITY COST IS USED ON LINE 37 AS A LAND COST.

\*\*\*\*\* RENTED \*\*\*\*\*

TABLE 10- 550R CROP DATA FOR CORN SILAGE

0720

AVERAGE 86 FARMS PER ACRE	17 HIGH FARMS PER ACRE	17 LOW FARMS PER ACRE
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3	ACRES	22.5	20.5	29.6
4	YIELD	11.9	18.2	6.7
5	VALUE PER UNIT	19.90	19.85	20.04
6	CROP PRODUCT RETURN	236.18	362.20	134.02
7	OTHER CROP INCOME	26.27	6.29	42.09
8	TOTAL CROP RETURN	262.45	368.49	176.11
VARIABLE COSTS				
10	FERTILIZER	35.47	37.90	34.26
11	CHEMICALS	23.60	22.68	22.30
12	SEED	21.29	21.61	18.75
13	CROP DRYING	0.22		
14	CROP INSURANCE	3.02	3.12	1.39
15	OTHER EXPENSES	3.29	1.71	3.61
16	SPECIAL HIRED LABOR	0.04		
17	CUSTOM WORK HIRED & LEASE EXPENSE	5.64	6.20	2.97
18	IRRIGATION OPERATION	0.05		
19	ASSIGNED INTEREST			
20	TOTAL VARIABLE COSTS	92.63	93.22	83.28
21	RETURN OVER VARIABLE COSTS	169.82	275.27	92.83
ALLOCATED COSTS (VARIABLE & FIXED)				
31	FARM POWER & MACHINERY - OWNERSHIP	26.22	24.93	20.61
32	FARM POWER & MACHINERY - OPERATION	36.27	40.24	29.32
33	BUILDING & FENCE COST	9.78	11.41	12.70
34	IRRIGATION OWNERSHIP COST			
35	LAND OWNERSHIP COST (			
36	LAND OPPORTUNITY OWNERSHIP COST (			
37	LAND COST	60.51	43.47	38.53
38	UTILITIES & GENERAL FARM EXPENSE	7.64	8.00	7.84
39	HIRED LABOR	4.71	4.83	4.39
41	ACTUAL NON-REAL ESTATE INTEREST ALLOCATED	16.18	12.39	8.55
42	TOTAL ALLOCATED COSTS	161.31	145.27	121.94
43	TOTAL LISTED COSTS	253.94	238.49	205.22
44	RETURN OVER LISTED COSTS	8.51	130.00	-29.11
*****				
SUPPLEMENTARY MANAGEMENT INFORMATION				
51	TOTAL COST ADJ TO A MIN 7% INTEREST	250.09	221.46	183.45
52	WORK UNITS ASSIGNED / ACRE	0.60	0.60	0.60
53	POWER COST ALLOCATION FACTOR	0.98	0.99	1.00
54	TOTAL LISTED COST / UNIT OF PRODUCTION	21.34	13.10	30.63
55	TOTAL ADJUSTED COST / UNIT OF PRODUCTION	21.07	12.14	27.42
56	CASH VARIABLE COST / UNIT OF PRODUCTION	13.23	8.72	19.91
57	RETURN OVER LISTED COSTS PER UNIT	0.72	7.14	-4.34
58	BREAKEVEN YIELD / UNIT OF PRODUCTION (XX.X)	12.8	12.0	10.2
59	TOTAL ACRE IN. WATER APPLIED			
60	COST OF IRRIGATION*	0.05		
61	AVERAGE PRICE RECEIVED / UNIT SOLD	14.50		
62	QUANTITY SOLD (O.S.)	2		

\* DOES NOT INCLUDE INTEREST COSTS

TABLE 10-1175 CROP DATA

	17 FARMS AVERAGE CRP - IDLE PER ACRE	17 FARMS AVERAGE TILLED - ESTAB PER ACRE	12 FARMS LAND RENTED OUT PER ACRE
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3	ACRES	42.7	52.5	59.1
4	YIELD	74.0	69.8	68.4
5	VALUE PER UNIT	1.00	1.15	2.32
6	CROP PRODUCT RETURN	74.00	80.27	158.60
7	OTHER CROP INCOME	7.78		4.52
8	TOTAL CROP RETURN	81.78	80.27	163.12

## VARIABLE COSTS

10	FERTILIZER	1.52	0.42	
11	CHEMICALS		0.02	
12	SEED	3.56	4.13	0.34
13	CROP DRYING			
14	CROP INSURANCE			
15	OTHER EXPENSES	0.07	0.06	
16	SPECIAL HIRED LABOR			
17	CUSTOM WORK HIRED & LEASE EXPENSE	0.26	0.36	
18	IRRIGATION OPERATION			
19	ASSIGNED INTEREST			
20	TOTAL VARIABLE COSTS	5.41	4.99	0.34
21	RETURN OVER VARIABLE COSTS	76.37	75.28	162.78

## ALLOCATED COSTS (VARIABLE &amp; FIXED)

31	FARM POWER & MACHINERY - OWNERSHIP	1.55	5.22	2.76
32	FARM POWER & MACHINERY - OPERATION	3.33	12.61	2.35
33	BUILDING & FENCE COST	0.75	4.67	1.88
34	IRRIGATION OWNERSHIP COST			
35	LAND OWNERSHIP COST ( **			
36	LAND OPPORTUNITY OWNERSHIP COST ( **			
37	LAND COST	62.12	52.23	67.17
38	UTILITIES & GENERAL FARM EXPENSE	0.70	4.19	1.10
39	HIRED LABOR	0.56	1.26	0.24
41	ACTUAL NON-REAL ESTATE INTEREST ALLOCATE	1.83	5.28	1.66
42	TOTAL ALLOCATED COSTS	70.84	85.46	77.16

43	TOTAL LISTED COSTS	76.25	90.45	77.50
44	RETURN OVER LISTED COSTS	5.53	-10.18	85.62

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## SUPPLEMENTARY MANAGEMENT INFORMATION

51	TOTAL COST ADJ TO A MIN 7% INTEREST	69.37	82.61	68.44
52	WORK UNITS ASSIGNED / ACRE	0.05	0.20	0.05
53	POWER COST ALLOCATION FACTOR	0.94	0.94	0.94
54	TOTAL LISTED COST / UNIT OF PRODUCTION	1.03	1.30	1.13
55	TOTAL ADJUSTED COST / UNIT OF PRODUCTION	0.94	1.18	1.00
56	CASH VARIABLE COST / UNIT OF PRODUCTION	0.16	0.41	0.08
57	RETURN OVER LISTED COSTS PER UNIT	0.07	-0.15	1.25
58	BREAKEVEN YIELD / UNIT OF PRODUCTION (XX	76.3	78.7	33.4
59	TOTAL ACRE IN. WATER APPLIED			
60	COST OF IRRIGATION*			
61	AVERAGE PRICE RECEIVED / UNIT SOLD			
62	QUANTITY SOLD (O.S.)			

\* DOES NOT INCLUDE INTEREST COSTS

\*\* LAND OWNERSHIP COST, LINE 35, AND LAND OPPORTUNITY OWNERSHIP COST, LINE 36, IS CALCULATED FOR EACH INDIVIDUAL OWNER. THE HIGHER OF EITHER ACTUAL COST OR OPPORTUNITY COST IS USED ON LINE 37 AS A LAND COST.



## COSTS AND RETURNS FROM LIVESTOCK ENTERPRISES

Productive livestock enterprises are an important part of many farm businesses in Minnesota. Farms involved in this report may have one or more livestock enterprises. The following tables pertain to these livestock enterprises.

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

Other cash costs relatively easy to identify and classify in the farm records are listed in each of the tables as other direct costs.

Allocated costs include interest charges to the enterprise, allocated charges for hired labor, utilities, power and machinery, livestock equipment and building and fence costs. These costs are allocated to each livestock enterprise by the computer using a carefully devised formula to make the proper allocations.

Each enterprise table includes supplementary management information. This information can provide clues indicating the strengths and weaknesses of each enterprise.

TABLE 11A 6470A HOGS, FARROW, FINISH, GENERAL

		TOTAL	PER CWT	/LITTER
1	PRODUCTION	267365		1870
2	NET INCREASE IN VALUE: HOGS*	111666	41.77	780.88
3	OTHER MISCELLANEOUS INCOME	114	0.04	0.80
4	TOTAL VALUE PRODUCED	111780	41.81	781.68
	FEED FED: QUANTITY & COST	LBS/CWT		
6	CORN	288.22	10.73	200.61
7	OTHER GRAIN	3.07	0.26	4.90
8	COMPLETE RATION	23.61	1.99	37.29
9	PROT., SALT, MIN.	78.49	12.49	233.46
10	TOTAL GRAIN MIX	393.39	25.47	476.26
11	FORAGES	0.04		0.03
12	PASTURE			
13	TOTAL FEED COST	68110	25.47	476.29
14	RETURN OVER FEED COSTS	43670	16.34	305.39
	OTHER DIRECT COSTS			
16	VETERINARY	2734	1.02	19.12
17	BREEDING			
18	MISCELLANEOUS	2179	0.81	15.24
19	CUSTOM WORK & LEASE	1212	0.45	8.48
20	SPECIAL HIRED LABOR	525	0.20	3.67
21	ASSIGNED INTEREST			
22	TOTAL OTHER DIRECT COSTS	6650	2.48	46.51
23	TOTAL DIRECT COSTS INCL FEED	74760	27.95	522.80
24	RETURN OVER ALL DIRECT COSTS	37020	13.86	258.88
	ALLOCATED COSTS			
27	ACT INT PD LESS INT ASSIGNED-L21	3399	1.27	23.77
28	GENERAL HIRED LABOR	2619	0.98	18.31
29	UTILITIES & MISCELLANEOUS	4594	1.72	32.13
30	POWER & MACHINERY	PCAF 1.12	1.23	23.01
31	LIVESTOCK EQUIPMENT	ECAF 0.99	1.87	35.01
32	BUILDINGS & FENCES	BCAF 1.12	2.59	48.39
33	TOTAL ALLOCATED COSTS	25828	9.66	180.62
34	TOTAL ACTUAL LISTED COSTS	100588	37.61	703.42
35	RETURN OVER ACTUAL LISTED COSTS	11192	4.20	78.26
36	TOTAL COSTS ADJ TO 7% MIN INT.	104137	38.95	728.23
37	RETURN OVER LISTED & 7% OPPORTUNITY			
38	INTEREST COST	7643	2.86	53.45
	***** SUPPLEMENTARY MANAGEMENT INFORMATION *****			
40	RETURN/\$100 FEED FED	164.12		
41	AVE WT./MKT. HOG SOLD	237		
42	PRICE REC'D/CWT. MKT HOGS	43.10		
43	TOTAL NO. LITTERS FARROWED	143		
44	LITTERS/SOW/YEAR	1.63		
45	NO. PIGS BORN/LITTER	9.83		
46	NO. PIGS WEAN/LITTER	8.14		
47	NO. PIGS PRODUCED/SOW/YEAR	12.22		
48	LITTERS/CRATE/YEAR	6.81		
49	PIGS WEANED/CRATE/YEAR	55.43		
50	MKT. ANIMAL DEATH LOSS AS % OF TOTAL	8.71		
51	BREEDING HERD DEATH LOSS	5.79		
52	PRICE/CWT. GRAIN MIX FED	6.48		
53	PRICE/CWT. PROT., SALT, MIN.	15.91		
54	FARROWING RATE	162		

TABLE 11A 6470A HOGS, FARROW, FINISH,

				15 FARMS HIGHS		15 FARMS LOWS	
				PER CWT	/LITTER	PER CWT	/LITTER
1	PRODUCTION	TOTAL		389922	1940	173286	1768
2	NET INCREASE IN VALUE:	HOGS*		42.90	832.15	39.50	698.37
3	OTHER MISCELLANEOUS INCOME						
4	TOTAL VALUE PRODUCED			42.90	832.15	39.50	698.37
	FEED FED: QUANTITY & COST	LBS/CWT					
6	CORN	236.79		8.54	165.68	12.96	229.22
7	OTHER GRAIN	0.67		0.05	0.89	0.42	7.43
8	COMPLETE RATION	62.95		4.11	79.75	1.62	28.65
9	PROT., SALT, MIN.	68.32		8.97	174.08	16.16	285.82
10	TOTAL GRAIN MIX	368.73		21.67	420.40	31.16	551.12
11	FORAGES	0.13			0.08		
12	PASTURE						
13	TOTAL FEED COST			21.67	420.48	31.16	551.12
14	RETURN OVER FEED COSTS			21.23	411.67	8.34	147.25
	OTHER DIRECT COSTS						
16	VETERINARY			0.98	19.05	1.13	20.00
17	BREEDING						
18	MISCELLANEOUS			0.96	18.62	1.27	22.40
19	CUSTOM WORK & LEASE			0.52	10.05	0.62	10.96
20	SPECIAL HIRED LABOR			0.48	9.38	0.22	3.82
21	ASSIGNED INTEREST						
22	TOTAL OTHER DIRECT COSTS			2.94	57.10	3.24	57.18
23	TOTAL DIRECT COSTS INCL FEED			24.61	477.58	34.40	608.30
24	RETURN OVER ALL DIRECT COSTS			18.29	354.57	5.10	90.07
	ALLOCATED COSTS						
27	ACT INT PD LESS INT ASSIGNED-L21			0.95	18.33	1.85	32.77
28	GENERAL HIRED LABOR			1.09	21.07	1.09	19.29
29	UTILITIES & MISCELLANEOUS			1.86	35.99	1.39	24.60
30	POWER & MACHINERY	PCAF 1.60		1.57	30.53	0.80	14.07
31	LIVESTOCK EQUIPMENT	ECAF 1.00		2.22	43.14	1.83	32.37
32	BUILDINGS & FENCES	BCAF 1.60		2.59	50.32	1.76	31.04
33	TOTAL ALLOCATED COSTS			10.28	199.38	8.72	154.14
34	TOTAL ACTUAL LISTED COSTS			34.89	676.96	43.12	762.44
35	RETURN OVER ACTUAL LISTED COSTS			8.01	155.19	-3.62	-64.07
36	TOTAL COSTS ADJ TO 7% MIN INT.			36.51	708.18	43.90	776.33
37	RETURN OVER LISTED & 7% OPPORTUNITY						
38	INTEREST COST			6.39	123.97	-4.40	-77.96
***** SUPPLEMENTARY MANAGEMENT INFORMATION *****							
40	RETURN/\$100 FEED FED			197.91		126.72	
41	AVE WT./MKT. HOG SOLD			252		244	
42	PRICE REC'D/CWT. MKT HOGS			44.50		42.40	
43	TOTAL NO. LITTERS FARROWED			201		98	
44	LITTERS/SOW/YEAR			1.76		1.56	
45	NO. PIGS BORN/LITTER			9.60		9.09	
46	NO. PIGS WEAN/LITTER			8.17		7.60	
47	NO. PIGS PRODUCED/SOW/YEAR			13.76		10.60	
48	LITTERS/CRATE/YEAR			6.93		7.00	
49	PIGS WEANED/CRATE/YEAR			56.66		53.21	
50	MKT. ANIMAL DEATH LOSS AS % OF TOTAL			11.23		10.00	
51	BREEDING HERD DEATH LOSS			3.72		9.02	
52	PRICE/CWT. GRAIN MIX FED			5.88		6.87	
53	PRICE/CWT. PROT., SALT, MIN.			13.13		17.56	
54	FARROWING RATE			177		155	

TABLE 11A 6530A HOGS, MIXED SYSTEMS

		TOTAL	PER CWT	/LITTER
1	PRODUCTION	220501		1586
2	NET INCREASE IN VALUE: HOGS*	95731	43.42	688.71
3	OTHER MISCELLANEOUS INCOME			
4	TOTAL VALUE PRODUCED	95731	43.42	688.71
	FEED FED: QUANTITY & COST LBS/CWT			
6	CORN 307.74	25486	11.56	183.35
7	OTHER GRAIN 2.78	568	0.26	4.09
8	COMPLETE RATION 13.70	4686	2.13	33.71
9	PROT., SALT, MIN. 83.28	32078	14.55	230.78
10	TOTAL GRAIN MIX 407.50	62818	28.50	451.93
11	FORAGES 0.08	6		0.04
12	PASTURE 1	1		0.01
13	TOTAL FEED COST	62825	28.50	451.98
14	RETURN OVER FEED COSTS	32906	14.92	236.73
	OTHER DIRECT COSTS			
16	VETERINARY	2391	1.08	17.20
17	BREEDING			
18	MISCELLANEOUS	2578	1.17	18.55
19	CUSTOM WORK & LEASE	1068	0.48	7.68
20	SPECIAL HIRED LABOR	108	0.05	0.78
21	ASSIGNED INTEREST			
22	TOTAL OTHER DIRECT COSTS	6145	2.78	44.21
23	TOTAL DIRECT COSTS INCL FEED	68970	31.28	496.19
24	RETURN OVER ALL DIRECT COSTS	26761	12.14	192.52
	ALLOCATED COSTS			
27	ACT INT PD LESS INT ASSIGNED-L21	3375	1.53	24.28
28	GENERAL HIRED LABOR	4254	1.93	30.60
29	UTILITIES & MISCELLANEOUS	4616	2.09	33.21
30	POWER & MACHINERY PCAF 1.00	2490	1.13	17.91
31	LIVESTOCK EQUIPMENT ECAF 1.10	4692	2.13	33.76
32	BUILDINGS & FENCES BCAF 1.10	5248	2.38	37.76
33	TOTAL ALLOCATED COSTS	24675	11.19	177.52
34	TOTAL ACTUAL LISTED COSTS	93645	42.47	673.71
35	RETURN OVER ACTUAL LISTED COSTS	2086	0.95	15.00
36	TOTAL COSTS ADJ TO 7% MIN INT.	95818	43.45	689.34
37	RETURN OVER LISTED & 7% OPPORTUNITY			
38	INTEREST COST	-87	-0.03	-0.63
	***** SUPPLEMENTARY MANAGEMENT INFORMATION *****			
40	RETURN/\$100 FEED FED	152.38		
41	AVE WT./MKT. HOG SOLD	203		
42	PRICE REC'D/CWT. MKT HOGS	43.98		
43	TOTAL NO. LITTERS FARROWED	139		
44	LITTERS/SOW/YEAR	1.76		
45	NO. PIGS BORN/LITTER	10.06		
46	NO. PIGS WEAN/LITTER	8.19		
47	NO. PIGS PRODUCED/SOW/YEAR	13.41		
48	LITTERS/CRATE/YEAR	9.27		
49	PIGS WEANED/CRATE/YEAR	75.93		
50	MKT. ANIMAL DEATH LOSS AS % OF TOTAL			
51	BREEDING HERD DEATH LOSS	5.81		
52	PRICE/CWT. GRAIN MIX FED	6.99		
53	PRICE/CWT. PROT., SALT, MIN.	17.47		
54	FARROWING RATE	176		

TABLE 11A 6530A HOGS, MIXED SYSTEMS

				13 FARMS HIGHS		13 FARMS LOWS	
				PER CWT	/LITTER	PER CWT	/LITTER
1	PRODUCTION	TOTAL		208495	1629	217031	1539
2	NET INCREASE IN VALUE: HOGS*			46.81	762.53	39.49	607.79
3	OTHER MISCELLANEOUS INCOME						
4	TOTAL VALUE PRODUCED			46.81	762.53	39.49	607.79
	FEED FED: QUANTITY & COST	LBS/CWT					
6	CORN	285.99		10.75	175.13	12.66	194.82
7	OTHER GRAIN	3.65		0.52	8.47	0.15	2.26
8	COMPLETE RATION	7.95		1.47	23.89	4.24	65.33
9	PROT., SALT, MIN.	76.05		12.61	205.44	14.93	229.82
10	TOTAL GRAIN MIX	373.64		25.35	412.93	31.98	492.23
11	FORAGES						
12	PASTURE						0.03
13	TOTAL FEED COST			25.35	412.93	31.98	492.26
14	RETURN OVER FEED COSTS			21.46	349.60	7.51	115.53
	OTHER DIRECT COSTS						
16	VETERINARY			1.28	20.83	0.60	9.20
17	BREEDING						
18	MISCELLANEOUS			1.08	17.62	1.45	22.37
19	CUSTOM WORK & LEASE			0.40	6.55	0.44	6.84
20	SPECIAL HIRED LABOR			0.03	0.52		
21	ASSIGNED INTEREST						
22	TOTAL OTHER DIRECT COSTS			2.79	45.52	2.49	38.41
23	TOTAL DIRECT COSTS INCL FEED			28.14	458.45	34.47	530.67
24	RETURN OVER ALL DIRECT COSTS			18.67	304.08	5.02	77.12
	ALLOCATED COSTS						
27	ACT INT PD LESS INT ASSIGNED-L21			0.84	13.71	1.35	20.85
28	GENERAL HIRED LABOR			3.23	52.59	1.04	16.07
29	UTILITIES & MISCELLANEOUS			2.71	44.11	2.45	37.65
30	POWER & MACHINERY	PCAF 1.00		1.10	17.97	1.13	17.40
31	LIVESTOCK EQUIPMENT	ECAF 1.00		2.77	45.16	1.93	29.70
32	BUILDINGS & FENCES	BCAF 1.00		2.64	43.01	2.50	38.43
33	TOTAL ALLOCATED COSTS			13.29	216.55	10.40	160.10
34	TOTAL ACTUAL LISTED COSTS			41.43	675.00	44.87	690.77
35	RETURN OVER ACTUAL LISTED COSTS			5.38	87.53	-5.38	-82.98
36	TOTAL COSTS ADJ TO 7% MIN INT.			42.87	698.38	46.33	713.08
37	RETURN OVER LISTED & 7% OPPORTUNITY						
38	INTEREST COST			3.94	64.15	-6.84	-105.29
	***** SUPPLEMENTARY MANAGEMENT INFORMATION *****						
40	RETURN/\$100 FEED FED			184.66		123.47	
41	AVE WT./MKT. HOG SOLD			193		223	
42	PRICE REC'D/CWT. MKT HOGS			45.46		43.81	
43	TOTAL NO. LITTERS FARROWED			128		141	
44	LITTERS/SOW/YEAR			1.78		1.66	
45	NO. PIGS BORN/LITTER			10.79		9.40	
46	NO. PIGS WEAN/LITTER			8.84		7.38	
47	NO. PIGS PRODUCED/SOW/YEAR			15.13		11.47	
48	LITTERS/CRATE/YEAR			8.00		10.07	
49	PIGS WEANED/CRATE/YEAR			70.69		74.36	
50	MKT. ANIMAL DEATH LOSS AS % OF TOTAL			-2.11		-7.82	
51	BREEDING HERD DEATH LOSS			4.70		6.74	
52	PRICE/CWT. GRAIN MIX FED			6.78		7.19	
53	PRICE/CWT. PROT., SALT, MIN.			16.59		17.02	
54	FARROWING RATE			178		166	

TABLE 11B 6490A HOGS, FINISHING

		TOTAL	PER CWT	PER HEAD
				PRODUCED (L52)
1	PRODUCTION - POUNDS	181250		188.8
2	NET INCREASE IN VALUE: HOGS*	58552	32.30	60.99
3	OTHER MISCELLANEOUS INCOME	11	0.01	0.01
4	TOTAL VALUE PRODUCED	58563	32.31	61.00
	FEED FED: QUANTITY & COST LBS/CWT			
6	CORN 287.6	19321	10.66	20.13
7	OTHER GRAIN 1.6	168	0.09	0.18
8	COMPLETE RATION 3.1	448	0.25	0.47
9	PROT., SALT, MIN. 71.72	22209	12.25	23.13
10	TOTAL GRAIN MIX 364.02	42146	23.25	43.91
11	FORAGES	1		
12	PASTURE			
13	TOTAL FEED COST	42147	23.25	43.91
14	RETURN OVER FEED COSTS	16416	9.06	17.09
	OTHER DIRECT COSTS			
16	VETERINARY	1528	0.84	1.59
17	MISCELLANEOUS	1133	0.63	1.18
18	CUSTOM WORK & LEASE EXPENSE	2406	1.33	2.51
19	SPECIAL HIRED LABOR	19	0.01	0.02
20	ASSIGNED INTEREST	81	0.04	0.08
21	TOTAL OTHER DIRECT COSTS	5167	2.85	5.38
22	TOTAL DIRECT COSTS INCL FEED	47314	26.10	49.29
23	RETURN OVER ALL DIRECT COSTS	11249	6.21	11.71
	ALLOCATED COSTS			
26	ACT INT PD LESS INT ASSIGNED-L20	1776	0.98	1.85
27	GENERAL HIRED LABOR	905	0.50	0.94
28	UTILITIES & MISCELLANEOUS	1856	1.02	1.93
29	POWER & MACHINERY PCAF 0.96	988	0.54	1.03
30	LIVESTOCK EQUIPMENT ECAF 0.96	1928	1.06	2.01
31	BUILDINGS & FENCES BCAF 0.95	2195	1.21	2.29
32	TOTAL ALLOCATED COSTS	9648	5.31	10.05
33	TOTAL ACTUAL LISTED COSTS	56962	31.41	59.34
34	RETURN OVER ACTUAL LISTED COSTS	1601	0.90	1.66
35	TOTAL COSTS ADJ TO 7% MIN INT.	60277	33.26	62.79
36	RETURN OVER LISTED & 7% OPPORTUNITY			
37	INTEREST COST	-1714	-0.95	-1.79
	***** SUPPLEMENTARY MANAGEMENT INFORMATION *****			
39	RETURN/\$100 FEED FED	138.95		
40	AVE WT./MKT. HOG SOLD	235.74		
41	PRICE REC'D/CWT. MKT HOGS	44.02		
42	AVE. WEIGHT/PIG PURCHASED	46.35		
43	AVE. PRICE/PIG PURCHASED	42.12		
44	NO. PIGS PURCHASED	822		
45	NO. PIGS TRANSFERRED OUT/IN	166		
46	POUNDS OF PORK PURCHASED	38102		
47	AVE NUMBER OF PIGS ON HAND	380.6		
48	PERCENT DEATH LOSS	2.67		
49	EFFECTIVE DAILY GAIN	1.30		
50	PRICE/CWT. GRAIN MIX FED	6.00		
51	PRICE/CWT. PROT., SALT, MIN.	17.00		
52	NUMBER OF PIGS PRODUCED	960		

TABLE 11B 6490A HOGS, FINISHING

		11 FARMS HIGHS		11 FARMS LOWS	
		PER CWT	PER HEAD	PER CWT	PER HEAD
		PRODUCED (L52)		PRODUCED (L52)	
1	PRODUCTION - POUNDS TOTAL	61415	242.7	126590	181.1
2	NET INCREASE IN VALUE: HOGS*	38.73	94.01	27.10	49.08
3	OTHER MISCELLANEOUS INCOME			0.05	0.08
4	TOTAL VALUE PRODUCED	38.73	94.01	27.15	49.16
	FEED FED: QUANTITY & COST LBS/CWT				
6	CORN 263.2	9.66	23.45	11.62	21.04
7	OTHER GRAIN			0.06	0.12
8	COMPLETE RATION 8.6	0.94	2.28		
9	PROT., SALT, MIN. 72.62	11.54	28.02	14.09	25.51
10	TOTAL GRAIN MIX 344.42	22.14	53.75	25.77	46.67
11	FORAGES				
12	PASTURE				
13	TOTAL FEED COST	22.14	53.75	25.77	46.67
14	RETURN OVER FEED COSTS	16.59	40.26	1.38	2.49
	OTHER DIRECT COSTS				
16	VETERINARY	0.43	1.05	0.46	0.83
17	MISCELLANEOUS	0.30	0.73	0.22	0.39
18	CUSTOM WORK & LEASE EXPENSE	0.89	2.15	0.69	1.24
19	SPECIAL HIRED LABOR				0.01
20	ASSIGNED INTEREST	0.67	1.64		
21	TOTAL OTHER DIRECT COSTS	2.29	5.57	1.37	2.47
22	TOTAL DIRECT COSTS INCL FEED	24.43	59.32	27.14	49.14
23	RETURN OVER ALL DIRECT COSTS	14.30	34.69	0.01	0.02
	ALLOCATED COSTS				
26	ACT INT PD LESS INT ASSIGNED-L20	3.29	7.98	0.60	1.08
27	GENERAL HIRED LABOR	2.15	5.23	0.19	0.35
28	UTILITIES & MISCELLANEOUS	1.59	3.86	0.75	1.36
29	POWER & MACHINERY PCAF 1.00	0.60	1.45	0.64	1.16
30	LIVESTOCK EQUIPMENT ECAF 1.00	0.72	1.75	1.01	1.82
31	BUILDINGS & FENCES BCAF 1.00	1.13	2.74	0.84	1.52
32	TOTAL ALLOCATED COSTS	9.48	23.01	4.03	7.29
33	TOTAL ACTUAL LISTED COSTS	33.91	82.33	31.17	56.43
34	RETURN OVER ACTUAL LISTED COSTS	4.82	11.68	-4.02	-7.27
35	TOTAL COSTS ADJ TO 7% MIN INT.	35.17	85.38	33.32	60.34
36	RETURN OVER LISTED & 7% OPPORTUNITY				
37	INTEREST COST	3.56	8.63	-6.17	-11.18
	***** SUPPLEMENTARY MANAGEMENT INFORMATION *****				
39	RETURN/\$100 FEED FED	174.90		105.34	
40	AVE WT./MKT. HOG SOLD	241.99		240.02	
41	PRICE REC'D/CWT. MKT HOGS	45.65		42.52	
42	AVE. WEIGHT/PIG PURCHASED	43.81		48.22	
43	AVE. PRICE/PIG PURCHASED	38.50		44.98	
44	NO. PIGS PURCHASED	117		537	
45	NO. PIGS TRANSFERRED OUT/IN	143		186	
46	POUNDS OF PORK PURCHASED	5126		25895	
47	AVE NUMBER OF PIGS ON HAND	128.0		279.5	
48	PERCENT DEATH LOSS	1.31		2.35	
49	EFFECTIVE DAILY GAIN	1.31		1.24	
50	PRICE/CWT. GRAIN MIX FED	6.43		6.93	
51	PRICE/CWT. PROT., SALT, MIN.	15.89		19.84	
52	NUMBER OF PIGS PRODUCED	253		699	

TABLE 11C 6510A HOGS, WEANING PIG PRODUCTION

		TOTAL	PER HEAD	/LITTER
1	PRODUCTION	80961	1347	169
2	NET INCREASE IN VALUE: HOGS*	52341	38.86	309.71
3	OTHER MISCELLANEOUS INCOME			
4	TOTAL VALUE PRODUCED	52341	38.86	309.71
5	FEED FED: QUANTITY & COST LBS/CWT			
6	CORN 292.74	8767	6.51	51.88
7	OTHER GRAIN 3.24	136	0.10	0.80
8	COMPLETE RATION 67.88	5264	3.91	31.15
9	PROT., SALT, MIN. 94.52	14030	10.42	83.02
10	TOTAL GRAIN MIX 458.38	28197	20.94	166.85
11	FORAGES 1.40	45	0.03	0.27
12	PASTURE			
13	TOTAL FEED COST	28242	20.97	167.12
14	RETURN OVER FEED COSTS	24099	17.89	142.59
	OTHER DIRECT COSTS			
16	VETERINARY	2129	1.58	12.60
17	BREEDING			
18	MISCELLANEOUS	2562	1.90	15.16
19	CUSTOM WORK & LEASE	752	0.56	4.45
20	SPECIAL HIRED LABOR	15	0.01	0.09
21	ASSIGNED INTEREST			
22	TOTAL OTHER DIRECT COSTS	5458	4.05	32.30
23	TOTAL DIRECT COSTS INCL FEED	33700	25.02	199.42
24	RETURN OVER ALL DIRECT COSTS	18641	13.84	110.29
	ALLOCATED COSTS			
27	ACT INT PD LESS INT ASSIGNED-L21	3641	2.70	21.54
28	GENERAL HIRED LABOR	3019	2.24	17.87
29	UTILITIES & MISCELLANEOUS	4273	3.17	25.28
30	POWER & MACHINERY PCAF 1.00	2350	1.74	13.91
31	LIVESTOCK EQUIPMENT ECAF 1.00	3549	2.63	21.00
32	BUILDINGS & FENCES BCAF 1.00	4978	3.70	29.45
33	TOTAL ALLOCATED COSTS	21810	16.18	129.05
34	TOTAL ACTUAL LISTED COSTS	55510	41.20	328.47
35	RETURN OVER ACTUAL LISTED COSTS	-3169	-2.34	-18.76
36	TOTAL COSTS ADJ TO 7% MIN INT.	55292	41.05	327.17
37	RETURN OVER LISTED & 7% OPPORTUNITY			
38	INTEREST COST	-2951	-2.19	-17.46
	***** SUPPLEMENTARY MANAGEMENT INFORMATION *****			
40	RETURN/\$100 FEED FED	185.33		
41	AVE WT./PIG SOLD OR TRANSFER	49		
42	PRICE REC'D/PIG SOLD	37.15		
43	LITTERS/SOW/YEAR	1.8		
44	NO. PIGS BORN/LITTER	10		
45	NO. PIGS WEAN/LITTER	8.3		
46	PIGS PRODUCED/SOW/YEAR	14.2		
47	LITTERS/CRATE/YEAR	10.6		
48	PIGS WEANED/CRATE/YEAR	87.94		
49	FDR PIG DEATHS: AS % OF TOT LOSS	98.6		
50	BREEDING DEATHS: AS % OF TOT LOSS	1.7		
51	PRICE/CWT. GRAIN MIX FED	7.60		
52	PRICE/CWT. PROT., SALT, MIN.	18.34		



TABLE 11C 6510A HOGS, WEANING PIG PRODUCTION

		12 FARMS HIGHS		11 FARMS LOWS	
		PER HEAD	/LITTER	PER HEAD	/LITTER
PRODUCTION TOTAL		102947		56977	
1	PRODUCTION	1772	213	882	122
2	NET INCREASE IN VALUE: HOGS*	38.61	321.17	39.47	285.34
3	OTHER MISCELLANEOUS INCOME				
4	TOTAL VALUE PRODUCED	38.61	321.17	39.47	285.34
5	FEED FED: QUANTITY & COST LBS/CWT				
6	CORN 241.47	5.13	42.69	9.54	68.96
7	OTHER GRAIN 2.59	0.07	0.61	0.16	1.19
8	COMPLETE RATION 73.11	1.27	10.59	9.69	70.06
9	PROT., SALT, MIN. 87.86	9.31	77.44	12.86	92.97
10	TOTAL GRAIN MIX 405.03	15.78	131.33	32.25	233.18
11	FORAGES			0.11	0.78
12	PASTURE				
13	TOTAL FEED COST	15.78	131.33	32.36	233.96
14	RETURN OVER FEED COSTS	22.83	189.84	7.11	51.38
OTHER DIRECT COSTS					
16	VETERINARY	1.64	13.66	1.45	10.48
17	BREEDING				
18	MISCELLANEOUS	2.01	16.72	1.67	12.07
19	CUSTOM WORK & LEASE	0.61	5.09	0.44	3.20
20	SPECIAL HIRED LABOR	0.02	0.13		
21	ASSIGNED INTEREST				
22	TOTAL OTHER DIRECT COSTS	4.28	35.60	3.56	25.75
23	TOTAL DIRECT COSTS INCL FEED	20.06	166.93	35.92	259.71
24	RETURN OVER ALL DIRECT COSTS	18.55	154.24	3.55	25.63
ALLOCATED COSTS					
27	ACT INT PD LESS INT ASSIGNED-L21	2.88	23.93	2.29	16.55
28	GENERAL HIRED LABOR	2.77	23.06	0.81	5.84
29	UTILITIES & MISCELLANEOUS	3.39	28.19	2.45	17.72
30	POWER & MACHINERY PCAF 1.00	1.65	13.73	1.95	14.12
31	LIVESTOCK EQUIPMENT ECAF 1.00	2.21	18.38	3.57	25.80
32	BUILDINGS & FENCES BCAF 1.00	3.38	28.13	4.39	31.72
33	TOTAL ALLOCATED COSTS	16.28	135.42	15.46	111.75
34	TOTAL ACTUAL LISTED COSTS	36.34	302.35	51.38	371.46
35	RETURN OVER ACTUAL LISTED COSTS	2.27	18.82	-11.91	-86.12
36	TOTAL COSTS ADJ TO 7% MIN INT.	35.67	296.73	52.37	378.61
37	RETURN OVER LISTED & 7% OPPORTUNITY				
38	INTEREST COST	2.94	24.44	-12.90	-93.27
***** SUPPLEMENTARY MANAGEMENT INFORMATION *****					
40	RETURN/\$100 FEED FED	244.58		121.97	
41	AVE WT./PIG SOLD OR TRANSFER	49		48	
42	PRICE REC'D/PIG SOLD	36.46		38.62	
43	LITTERS/SOW/YEAR	1.8		1.8	
44	NO. PIGS BORN/LITTER	10		10	
45	NO. PIGS WEAN/LITTER	8.7		7.6	
46	PIGS PRODUCED/SOW/YEAR	15.0		12.8	
47	LITTERS/CRATE/YEAR	11.2		9.4	
48	PIGS WEANED/CRATE/YEAR	97.21		71.23	
49	FDR PIG DEATHS: AS % OF TOT LOSS	99.0		97.7	
50	BREEDING DEATHS: AS % OF TOT LOSS	1.0		2.3	
51	PRICE/CWT. GRAIN MIX FED	6.71		8.88	
52	PRICE/CWT. PROT., SALT, MIN.	18.24		18.49	

TABLE 12 6290A DAIRY COWS, COMMERCIAL, GNRL

		HERD TOTAL	PER COW	CWT MILK
1	AVERAGE NUMBER OF COWS	56.0		
2	POUNDS OF MILK		15867	
3	POUNDS OF BUTTERFAT		576	
4	PERCENT OF BUTTERFAT IN MILK		3.63	
5	VALUE OF PRODUCE			
6	DAIRY PRODUCTS SOLD		1866.27	
7	DAIRY PRODUCTS USED IN HOME		3.91	
8	MILK FED TO LIVESTOCK		13.61	
9	NET INCREASE IN VALUE:		-105.18	
10	OTHER MISCELLANEOUS INCOME		0.57	
11	TOTAL VALUE PRODUCED	99634	1779.18	11.21
12	FEED FED: QTY & COST	LBS/COW		
13	CORN	5517	204.36	1.29
14	SMALL GRAIN	223	15.29	0.10
15	COMPLETE RATION	170	11.05	0.07
16	PROT., SALT, MIN.	1426	221.70	1.40
17	TOTAL GRAIN MIX	7336	452.40	2.86
18	LEGUME HAY	7016	270.21	1.70
19	OTHER DRY HAY & ROUGHAGE	259	8.27	0.05
20	HAYLAGE	656	14.29	0.09
21	SILAGE	7102	63.61	0.40
22	PASTURE		3.30	0.02
23	TOTAL FEED COSTS	45476	812.08	5.12
24	RETURN OVER FEED COST	54158	967.10	6.09
	OTHER DIRECT COSTS			
26	VETERINARY		50.66	0.32
27	BREEDING		22.75	0.14
28	MISCELLANEOUS		111.30	0.70
29	CUSTOM WORK & LEASE EXPENSE		58.93	0.37
30	SPECIAL HIRED LABOR		3.82	0.02
31	ASSIGNED INTEREST	10	0.18	
32	TOTAL OTHER DIRECT COSTS	13868	247.64	1.55
33	TOTAL DIRECT COSTS INCL FEED	59344	1059.72	6.67
34	RETURN OVER ALL DIRECT COSTS	40290	719.46	4.54
	ALLOCATED COSTS			
37	ACT INT PD LESS INT ASSIGNED-L31	5984	106.86	0.67
38	GENERAL HIRED LABOR	4870	86.97	0.55
39	UTILITIES & MISCELLANEOUS	5505	98.30	0.62
40	POWER & MACHINERY	PCAF 1.05 3747	66.91	0.42
41	LIVESTOCK EQUIPMENT	ECAF 1.10 4693	83.80	0.53
42	BUILDINGS & FENCES	BCAF 1.10 6452	115.21	0.73
43	TOTAL ALLOCATED COSTS	31251	558.05	3.52
44	TOTAL ACTUAL LISTED COSTS	90595	1617.77	10.19
45	RETURN OVER ACTUAL LISTED COSTS	9039	161.41	1.02
46	TOTAL COSTS ADJ TO 7% MIN INT.	91040	1625.71	10.25
47	RETURN OVER LISTED & 7% OPPORTUNITY			
48	INTEREST COST	8594	153.47	0.96
	***** SUPPLEMENTARY MANAGEMENT INFORMATION *****			
50	RETURN/\$100 FEED FED	219.09		
51	POUNDS OF MILK/POUND GRAIN MIX	2.16		
52	AVERAGE PRICE/CWT. SOLD	11.86		
53	DAIRY COW TURNOVER PERCENTAGE	41.07		
54	APPROXIMATE DRY MATTER CONSUMED/COW/	42		

TABLE 12 6290A DAIRY COWS, COMMERCIAL,

		37 FARMS HIGHS		37 FARMS LOWS	
		PER COW	CWT MILK	PER COW	CWT MILK
1	AVERAGE NUMBER OF COWS	60.9		50.5	
2	POUNDS OF MILK	17655		13743	
3	POUNDS OF BUTTERFAT	644		501	
4	PERCENT OF BUTTERFAT IN MILK	3.65		3.65	
5	VALUE OF PRODUCE				
6	DAIRY PRODUCTS SOLD	2103.74		1591.68	
7	DAIRY PRODUCTS USED IN HOME	3.60		3.54	
8	MILK FED TO LIVESTOCK	10.10		10.36	
9	NET INCREASE IN VALUE:	-71.40		-176.69	
10	OTHER MISCELLANEOUS INCOME	1.67		1.13	
11	TOTAL VALUE PRODUCED	2047.71	11.60	1430.02	10.41
12	FEED FED: QTY & COST	LBS/COW			
13	CORN	5483	195.99	1.11	211.11
14	SMALL GRAIN	188	14.19	0.08	15.05
15	COMPLETE RATION	4	0.64		0.75
16	PROT., SALT, MIN.	1554	227.88	1.29	216.46
17	TOTAL GRAIN MIX	7229	438.70	2.48	443.37
18	LEGUME HAY	5529	210.00	1.19	300.36
19	OTHER DRY HAY & ROUGHAGE	225	7.29	0.04	3.90
20	HAYLAGE	1664	32.09	0.18	6.22
21	SILAGE	6861	62.23	0.35	78.18
22	PASTURE		1.40	0.01	5.58
23	TOTAL FEED COSTS	751.71	4.25	837.61	6.12
24	RETURN OVER FEED COST	1296.00	7.35	592.41	4.29
	OTHER DIRECT COSTS				
26	VETERINARY	61.64	0.35	47.15	0.34
27	BREEDING	31.71	0.18	11.56	0.08
28	MISCELLANEOUS	125.16	0.71	101.27	0.74
29	CUSTOM WORK & LEASE EXPENSE	59.52	0.34	54.44	0.40
30	SPECIAL HIRED LABOR	2.53	0.01	0.87	0.01
31	ASSIGNED INTEREST	0.84			
32	TOTAL OTHER DIRECT COSTS	281.40	1.59	215.29	1.57
33	TOTAL DIRECT COSTS INCL FEED	1033.11	5.84	1052.90	7.69
34	RETURN OVER ALL DIRECT COSTS	1014.60	5.76	377.12	2.72
	ALLOCATED COSTS				
37	ACT INT PD LESS INT ASSIGNED-L31	83.77	0.47	117.21	0.85
38	GENERAL HIRED LABOR	60.38	0.34	87.97	0.64
39	UTILITIES & MISCELLANEOUS	104.08	0.59	96.80	0.70
40	POWER & MACHINERY	PCAF 1.24	74.19	0.42	68.47
41	LIVESTOCK EQUIPMENT	ECAF 1.35	94.93	0.54	80.18
42	BUILDINGS & FENCES	BCAF 1.35	144.94	0.82	114.17
43	TOTAL ALLOCATED COSTS	562.29	3.18	564.80	4.10
44	TOTAL ACTUAL LISTED COSTS	1595.40	9.02	1617.70	11.79
45	RETURN OVER ACTUAL LISTED COSTS	452.31	2.58	-187.68	-1.38
46	TOTAL COSTS ADJ TO 7% MIN INT.	1633.76	9.25	1607.36	11.70
47	RETURN OVER LISTED & 7% OPPORTUNITY				
48	INTEREST COST	413.95	2.35	-177.34	-1.29
	***** SUPPLEMENTARY MANAGEMENT INFORMATION *****				
50	RETURN/\$100 FEED FED	272.41		170.73	
51	POUNDS OF MILK/POUND GRAIN MIX	2.44		1.88	
52	AVERAGE PRICE/CWT. SOLD	11.99		11.67	
53	DAIRY COW TURNOVER PERCENTAGE	37.77		47.52	
54	APPROXIMATE DRY MATTER COMSUMED/COW/	39		44	

TABLE 13 6310A OTHER DAIRY/COMMERCIAL REPL.

		HERD TOTAL	PER HEAD
1	AVERAGE NUMBER OF HEAD	64.8	
2	NET INCREASE IN VALUE:		367.30
3	OTHER MISCELLANEOUS INCOME		
4	TOTAL VALUE PRODUCED	23801	367.30
	FEED FED: QUANTITY & COST		
		LBS/HEAD	
6	CORN	958	35.63
7	SMALL GRAIN	156	10.42
8	COMPLETE RATION	76	7.05
9	PROT., SALT, MIN.	273	38.07
10	TOTAL GRAIN MIX	1463	91.17
11	LEGUME HAY	2610	96.51
12	OTHER DRY HAY & ROUGHAGE	298	8.61
13	HAYLAGE	320	6.44
14	SILAGE	4443	39.10
15	MILK	93	11.56
16	PASTURE		2.13
17	TOTAL FEED COSTS	16558	255.52
18	RETURN OVER FEED COST	7243	111.78
	OTHER DIRECT COSTS		
20	VETERINARY		6.17
21	BREEDING		6.03
22	MISCELLANEOUS		13.32
23	CUSTOM WORK & LEASE EXPENSE		5.49
24	SPECIAL HIRED LABOR		0.43
25	ASSIGNED INTEREST	12	0.19
26	TOTAL OTHER DIRECT COSTS	2050	31.63
27	TOTAL DIRECT COSTS INCL FEED	18608	287.15
28	RETURN OVER ALL DIRECT COSTS	5193	80.15
	ALLOCATED COSTS		
30	ACTUAL INTEREST PAID LESS		
31	INTEREST ASSIGNED-L25	1110	17.12
32	GENERAL HIRED LABOR		13.23
33	UTILITIES & MISCELLANEOUS		15.93
34	POWER & MACHINERY	PCAF 1.00	10.60
35	LIVESTOCK EQUIPMENT	ECAF 0.99	11.68
36	BUILDINGS & FENCES	BCAF 1.00	17.71
37	TOTAL ALLOCATED COSTS	5591	86.27
38	TOTAL ACTUAL LISTED COSTS	24199	373.42
39	RETURN OVER ACTUAL LISTED COSTS	-398	-6.12
40	TOTAL COSTS ADJ TO 7% MIN INT.	26717	412.31
41	RETURN OVER LISTED & 7% OPPORTUNITY		
42	INTEREST COST	-2916	-45.01
	*****		
	SUPPLEMENTARY MANAGEMENT INFORMATION		
44	RETURN/\$100 FEED FED	143.74	
45	PERCENT CALF DEATH LOSS	13.33	

TABLE 13 6310A OTHER DAIRY/COMMERCIAL REPL.

		21 FARMS HIGHS		21 FARMS LOWS	
		HERD TOTAL	PER HEAD	HERD TOTAL	PER HEAD
1	AVERAGE NUMBER OF HEAD	56.1		63.4	
2	NET INCREASE IN VALUE:		515.76		272.11
3	OTHER MISCELLANEOUS INCOME				
4	TOTAL VALUE PRODUCED		515.76		272.11
FEED FED: QUANTITY & COST		LBS/HEAD		LBS/HEAD	
6	CORN	809	30.73	916	33.80
7	SMALL GRAIN	197	12.99	187	11.99
8	COMPLETE RATION	26	4.03	144	19.79
9	PROT., SALT, MIN.	244	37.72	314	37.60
10	TOTAL GRAIN MIX	1276	85.47	1561	103.18
11	LEGUME HAY	2130	79.77	3589	137.10
12	OTHER DRY HAY & ROUGHAGE	109	4.10	235	6.70
13	HAYLAGE	278	4.17	578	9.83
14	SILAGE	5190	48.68	4172	36.29
15	MILK	40	4.80	109	13.20
16	PASTURE		1.69		3.83
17	TOTAL FEED COSTS		228.68		310.13
18	RETURN OVER FEED COST		287.08		-38.02
OTHER DIRECT COSTS					
20	VETERINARY		6.95		5.09
21	BREEDING		9.54		5.85
22	MISCELLANEOUS		8.06		17.10
23	CUSTOM WORK & LEASE EXPENSE		2.51		5.39
24	SPECIAL HIRED LABOR				2.27
25	ASSIGNED INTEREST				
26	TOTAL OTHER DIRECT COSTS		27.06		35.70
27	TOTAL DIRECT COSTS INCL FEED		255.74		345.83
28	RETURN OVER ALL DIRECT COSTS		260.02		-73.72
ALLOCATED COSTS					
30	ACTUAL INTEREST PAID LESS				
31	INTEREST ASSIGNED-L25		18.28		14.36
32	GENERAL HIRED LABOR		18.06		14.53
33	UTILITIES & MISCELLANEOUS		17.52		15.24
34	POWER & MACHINERY	PCAF 1.00	11.05	1.00	10.73
35	LIVESTOCK EQUIPMENT	ECAF 1.00	9.64	1.00	12.17
36	BUILDINGS & FENCES	BCAF 1.00	17.93	1.00	15.40
37	TOTAL ALLOCATED COSTS		92.48		82.43
38	TOTAL ACTUAL LISTED COSTS		348.22		428.26
39	RETURN OVER ACTUAL LISTED COSTS		167.54		-156.15
40	TOTAL COSTS ADJ TO 7% MIN INT.		393.23		467.59
41	RETURN OVER LISTED & 7% OPPORTUNITY				
42	INTEREST COST		122.53		-195.48
*****					
SUPPLEMENTARY MANAGEMENT INFORMATION					
44	RETURN/\$100 FEED FED	225.54		87.74	
45	PERCENT CALF DEATH LOSS	11.11		14.09	

TABLE 13 6318A OTHER DAIRY, REPL. + FEEDERS

		HERD TOTAL	PER HEAD
1	AVERAGE NUMBER OF HEAD	71.5	
2	NET INCREASE IN VALUE:		363.20
3	OTHER MISCELLANEOUS INCOME		
4	TOTAL VALUE PRODUCED	25969	363.20
	FEED FED: QUANTITY & COST		
	LBS/HEAD		
6	CORN	1236	45.94
7	SMALL GRAIN	127	8.48
8	COMPLETE RATION	65	6.22
9	PROT., SALT, MIN.	218	37.80
10	TOTAL GRAIN MIX	1646	98.44
11	LEGUME HAY	2268	84.88
12	OTHER DRY HAY & ROUGHAGE	167	4.66
13	HAYLAGE	322	7.82
14	SILAGE	4168	36.91
15	MILK	73	9.13
16	PASTURE		3.31
17	TOTAL FEED COSTS	17529	245.15
18	RETURN OVER FEED COST	8440	118.05
	OTHER DIRECT COSTS		
20	VETERINARY		8.52
21	BREEDING		4.32
22	MISCELLANEOUS		12.34
23	CUSTOM WORK & LEASE EXPENSE		2.78
24	SPECIAL HIRED LABOR		1.55
25	ASSIGNED INTEREST		
26	TOTAL OTHER DIRECT COSTS	2110	29.51
27	TOTAL DIRECT COSTS INCL FEED	19639	274.66
28	RETURN OVER ALL DIRECT COSTS	6330	88.54
	ALLOCATED COSTS		
30	ACTUAL INTEREST PAID LESS		
31	INTEREST ASSIGNED-L25	1307	18.28
32	GENERAL HIRED LABOR		16.44
33	UTILITIES & MISCELLANEOUS		18.39
34	POWER & MACHINERY	PCAF 1.00	11.76
35	LIVESTOCK EQUIPMENT	ECAF 1.09	16.76
36	BUILDINGS & FENCES	BCAF 1.09	22.41
37	TOTAL ALLOCATED COSTS	7438	104.04
38	TOTAL ACTUAL LISTED COSTS	27077	378.70
39	RETURN OVER ACTUAL LISTED COSTS	-1108	-15.50
40	TOTAL COSTS ADJ TO 7% MIN INT.	29306	409.88
41	RETURN OVER LISTED & 7% OPPORTUNITY		
42	INTEREST COST	-3337	-46.68
*****			
	SUPPLEMENTARY MANAGEMENT INFORMATION		
44	RETURN/\$100 FEED FED	148.15	
45	PERCENT CALF DEATH LOSS	14.59	

TABLE 13 6318A OTHER DAIRY, REPL. + FEEDERS

		16 FARMS HIGHS		16 FARMS LOWS	
		PER HEAD		PER HEAD	
1	AVERAGE NUMBER OF HEAD	83.7		75.0	
2	NET INCREASE IN VALUE:	491.28		262.75	
3	OTHER MISCELLANEOUS INCOME				
4	TOTAL VALUE PRODUCED	491.28		262.75	
	FEED FED: QUANTITY & COST	LBS/HEAD		LBS/HEAD	
6	CORN	1235	46.18	1236	45.17
7	SMALL GRAIN	97	6.62	187	11.28
8	COMPLETE RATION	86	5.62	95	6.79
9	PROT., SALT, MIN.	254	59.53	307	34.73
10	TOTAL GRAIN MIX	1672	117.95	1825	97.97
11	LEGUME HAY	1560	60.81	3161	110.92
12	OTHER DRY HAY & ROUGHAGE	312	8.45	105	2.91
13	HAYLAGE	113	2.03	948	20.72
14	SILAGE	4159	37.48	4249	33.92
15	MILK	54	6.45	72	9.45
16	PASTURE		1.86		4.29
17	TOTAL FEED COSTS	235.03		280.18	
18	RETURN OVER FEED COST	256.25		-17.43	
	OTHER DIRECT COSTS				
20	VETERINARY	10.48		5.88	
21	BREEDING	2.47		1.89	
22	MISCELLANEOUS	12.20		11.95	
23	CUSTOM WORK & LEASE EXPENSE	2.33		0.87	
24	SPECIAL HIRED LABOR	3.11		4.00	
25	ASSIGNED INTEREST				
26	TOTAL OTHER DIRECT COSTS	30.59		24.59	
27	TOTAL DIRECT COSTS INCL FEED	265.62		304.77	
28	RETURN OVER ALL DIRECT COSTS	225.66		-42.02	
	ALLOCATED COSTS				
30	ACTUAL INTEREST PAID LESS				
31	INTEREST ASSIGNED-L25	24.56		11.58	
32	GENERAL HIRED LABOR	30.41		6.48	
33	UTILITIES & MISCELLANEOUS	21.42		17.40	
34	POWER & MACHINERY	PCAF	1.00 12.50	1.00	12.30
35	LIVESTOCK EQUIPMENT	ECAF	1.00 18.90	1.25	11.40
36	BUILDINGS & FENCES	BCAF	1.00 17.41	1.25	30.15
37	TOTAL ALLOCATED COSTS	125.20		89.31	
38	TOTAL ACTUAL LISTED COSTS	390.82		394.08	
39	RETURN OVER ACTUAL LISTED COSTS	100.46		-131.33	
40	TOTAL COSTS ADJ TO 7% MIN INT.	420.54		427.76	
41	RETURN OVER LISTED & 7% OPPORTUNITY				
42	INTEREST COST	70.74		-165.01	
*****					
SUPPLEMENTARY MANAGEMENT INFORMATION					
44	RETURN/\$100 FEED FED	209.03		93.78	
45	PERCENT CALF DEATH LOSS	15.44		17.67	

TABLE 14 ALL DAIRY + DUAL PURPOSE CATTLE

	HERD TOTAL	PER COW	CWT MILK
1 AVERAGE NUMBER OF COWS	56.0		
2 POUNDS OF MILK		15867.00	
3 POUNDS OF BUTTERFAT		575.70	
4 PERCENT OF BUTTERFAT IN MILK		3.63	
5 VALUE OF PRODUCE			
6 DAIRY PRODUCTS SOLD		1866.27	
7 DAIRY PRODUCTS USED IN HOME		3.91	
8 MILK FED TO LIVESTOCK		13.61	
9 NET INCREASE IN VALUE:		337.79	
10 OTHER MISCELLANEOUS INCOME		0.57	
11 TOTAL VALUE PRODUCED	124440	2222.15	14.00
12 FEED FED: QTY & COST	LBS/COW		
13 CORN	6827	253.05	1.59
14 SMALL GRAIN	399	27.13	0.17
15 COMPLETE RATION	257	19.25	0.12
16 PROT., SALT, MIN.	1737	281.30	1.77
17 TOTAL GRAIN MIX	9220	580.73	3.65
18 LEGUME HAY	10009	381.54	2.40
19 OTHER DRY HAY & ROUGHAGE	514	15.84	0.10
20 HAYLAGE	955	21.02	0.13
21 SILAGE	12348	109.89	0.69
22 PASTURE		6.63	0.04
23 TOTAL FEED COSTS	62476	1115.65	7.01
24 RETURN OVER FEED COST	61964	1106.50	6.99
OTHER DIRECT COSTS			
26 VETERINARY		59.16	0.37
27 BREEDING		29.27	0.18
28 MISCELLANEOUS		126.91	0.80
29 CUSTOM WORK & LEASE EXPENSE		64.11	0.40
30 SPECIAL HIRED LABOR		4.98	0.03
31 ASSIGNED INTEREST	10	0.18	
32 TOTAL OTHER DIRECT COSTS	15938	284.61	1.78
33 TOTAL DIRECT COSTS INCL FEED	78414	1400.26	8.79
34 RETURN OVER ALL DIRECT COSTS	46026	821.89	5.21
ALLOCATED COSTS			
37 ACT INT PD LESS INT ASSIGNED-L31		128.02	0.81
38 GENERAL HIRED LABOR		104.68	0.66
39 UTILITIES & MISCELLANEOUS		118.80	0.75
40 POWER & MACHINERY		80.25	0.51
41 LIVESTOCK EQUIPMENT		100.61	0.63
42 BUILDINGS & FENCES		139.25	0.88
43 TOTAL ALLOCATED COSTS	37610	671.61	4.24
44 TOTAL ACTUAL LISTED COSTS	116024	2071.87	13.03
45 RETURN OVER ACTUAL LISTED COSTS	8416	150.28	0.97
46 TOTAL COSTS ADJ TO 7% MIN INT.	147063	2626.13	16.55
47 RETURN OVER LISTED & 7% OPPORTUNITY			
48 INTEREST COST	-22623	-403.98	-2.55
49 ***** SUPPLEMENTARY MANAGEMENT INFORMATION *****			
50 RETURN/\$100 FEED FED	199		
51 POUNDS OF MILK/POUND GRAIN MIX			
52 AVERAGE PRICE/CWT. SOLD	11.86		
53 DAIRY COW TURNOVER PERCENTAGE	41.07		
54 APPROXIMATE DRY MATTER CONSUMED/COW/	59		
55 PERCENT CALF DEATH LOSS	13.85		
56 TOTAL INVESTMENT/COW	8249.98		
57 TOTAL DEBT/COW	3780.41		



TABLE 14 ALL DAIRY + DUAL PURPOSE CATTLE

		37 FARMS HIGHS		37 FARMS LOWS	
		PER COW	CWT MILK	PER COW	CWT MILK
1	AVERAGE NUMBER OF COWS	61.5		51.0	
2	POUNDS OF MILK	17778.67		13792.94	
3	POUNDS OF BUTTERFAT	646.56		502.64	
4	PERCENT OF BUTTERFAT IN MILK	3.64		3.64	
5	VALUE OF PRODUCE				
6	DAIRY PRODUCTS SOLD	2113.63		1604.65	
7	DAIRY PRODUCTS USED IN HOME	3.89		4.90	
8	MILK FED TO LIVESTOCK	10.60		11.16	
9	NET INCREASE IN VALUE:	430.52		223.88	
10	OTHER MISCELLANEOUS INCOME	1.66		1.12	
11	TOTAL VALUE PRODUCED	2560.30	14.40	1845.71	13.38
12	FEED FED: QTY & COST	LBS/COW		LBS/COW	
13	CORN	6822	244.60	7063	264.78
14	SMALL GRAIN	290	20.46	359	26.43
15	COMPLETE RATION	332	33.79	112	11.00
16	PROT., SALT, MIN.	2008	297.17	1788	273.16
17	TOTAL GRAIN MIX	9452	596.02	9322	575.37
18	LEGUME HAY	7818	304.33	12074	460.88
19	OTHER DRY HAY & ROUGHAGE	529	14.52	535	18.31
20	HAYLAGE	2171	37.87	419	7.12
21	SILAGE	13296	121.04	10822	100.02
22	PASTURE		3.48		10.12
23	TOTAL FEED COSTS	1077.26	6.06	1171.82	8.49
24	RETURN OVER FEED COST	1483.04	8.34	673.89	4.89
	OTHER DIRECT COSTS				
26	VETERINARY	75.27	0.42	54.08	0.39
27	BREEDING	39.87	0.22	21.49	0.16
28	MISCELLANEOUS	138.42	0.78	115.10	0.83
29	CUSTOM WORK & LEASE EXPENSE	66.39	0.37	59.57	0.43
30	SPECIAL HIRED LABOR	12.03	0.07	0.86	0.01
31	ASSIGNED INTEREST	0.83			
32	TOTAL OTHER DIRECT COSTS	332.81	1.86	251.10	1.82
33	TOTAL DIRECT COSTS INCL FEED	1410.07	7.92	1422.92	10.31
34	RETURN OVER ALL DIRECT COSTS	1150.23	6.48	422.79	3.07
	ALLOCATED COSTS				
37	ACT INT PD LESS INT ASSIGNED-L31	112.31	0.63	137.61	1.00
38	GENERAL HIRED LABOR	74.49	0.42	94.76	0.69
39	UTILITIES & MISCELLANEOUS	131.69	0.74	114.47	0.83
40	POWER & MACHINERY	87.07	0.49	78.49	0.57
41	LIVESTOCK EQUIPMENT	137.99	0.78	87.49	0.63
42	BUILDINGS & FENCES	178.42	1.00	168.64	1.22
43	TOTAL ALLOCATED COSTS	721.97	4.06	681.46	4.94
44	TOTAL ACTUAL LISTED COSTS	2132.04	11.98	2104.38	15.25
45	RETURN OVER ACTUAL LISTED COSTS	428.26	2.42	-258.67	-1.87
46	TOTAL COSTS ADJ TO 7% MIN INT.	2548.86	14.34	2801.94	20.31
47	RETURN OVER LISTED & 7% OPPORTUNITY				
48	INTEREST COST	11.44	0.06	-956.23	-6.93
49	***** SUPPLEMENTARY MANAGEMENT INFORMATION *****				
50	RETURN/\$100 FEED FED	238		158	
51	POUNDS OF MILK/POUND GRAIN MIX	1.88		1.48	
52	AVERAGE PRICE/CWT. SOLD	11.96		11.73	
53	DAIRY COW TURNOVER PERCENTAGE	37.40		45.10	
54	APPROXIMATE DRY MATTER CONSUMED/COW/	57		62	
55	PERCENT CALF DEATH LOSS	8.82		18.82	
56	TOTAL INVESTMENT/COW	11585.14		7640.94	
57	TOTAL DEBT/COW	4336.86		4526.04	

TABLE 15A 6100A FARM/WHOLE HERD/COMMERCIAL

	HERD TOTAL	PER COW
1 AVERAGE NUMBER OF BEEF COWS	38.6	
2 AVERAGE NUMBER OF OTHER BEEF/BULLS	26.4	
3 POUNDS OF BEEF PRODUCED	21628	
4 NET INCREASE IN VALUE: BEEF	18549	480.54
5 OTHER MISCELLANEOUS INCOME	155	4.02
6 TOTAL VALUE PRODUCED	18704	484.56
7 FEED FED: QUANTITY & COST	LBS/COW	
8 GRAIN	357.7	14.17
9 PROT., SALT, MIN.	107.6	16.97
10 LEGUME HAY	4861.3	173.26
11 OTHER DRY HAY AND ROUGHAGE	238.7	2.95
12 SILAGE	4250.6	34.15
13 HAYLAGE	163.3	3.32
14 PASTURE		24.87
15 TOTAL FEED COSTS	10410	269.69
16 RETURN OVER FEED COSTS	8294	214.87
OTHER DIRECT COSTS		
18 VETERINARY		16.89
19 BREEDING		10.62
20 MISCELLANEOUS		23.42
21 CUSTOM WORK & LEASE EXPENSE		4.84
22 SPECIAL HIRED LABOR		0.23
23 ASSIGNED INTEREST		
24 TOTAL OTHER DIRECT COSTS	2162	56.00
25 TOTAL DIRECT COSTS INCL FEED	12572	325.69
26 RETURN OVER ALL DIRECT COSTS	6132	158.87
ALLOCATED COSTS		
28 ACTUAL INTEREST PAID LESS		
29 INTEREST ASSIGNED-L23		24.11
30 GENERAL HIRED LABOR		11.93
31 UTILITIES & MISCELLANEOUS		21.37
32 POWER & MACHINERY	PCAF 0.96	11.78
33 LIVESTOCK EQUIPMENT	ECAF 0.98	14.69
34 BUILDINGS & FENCES	BCAF 0.95	21.12
35 TOTAL ALLOCATED COSTS	4053	105.00
36 TOTAL ACTUAL LISTED COSTS	16625	430.69
37 RETURN OVER ACTUAL LISTED COSTS	2079	53.87
38 TOTAL COSTS ADJ TO 7% MIN INT.	18510	479.52
39 RETURN OVER LISTED & 7% OPPORTUNITY		
40 INTEREST COST	194	5.04
***** SUPPLEMENTARY MANAGEMENT INFORMATION *****		
42 RETURN/\$100 FEED FED	179.67	
43 \$/CWT BREEDING ANIMALS SOLD	68.91	
44 AVE WEIGHT OF ANIMALS SOLD	822.80	
45 NUMBER OF HEAD BOUGHT	4	
46 PERCENT DEATH LOSS	4.08	
47 PRICE/CWT CALF SOLD/TRANSFER	80.27	
48 AVE WEIGHT CALF SOLD/TRANSFER	526	
49 PERCENT CALF CROP BORN		
50 PERCENT CALF CROP WEANED		
51 PERCENT CALF DEATH LOSS	7.69	
52 CULL INCOME/BREEDING COW	191.30	
53 HAY EQUIVALENT/COW	3.26	
54 CORN EQUIVALENT/COW	6.39	

TABLE 15A 6100A FARM/WHOLE HERD/COMMERCIAL

		11 FARMS HIGHS		11 FARMS LOWS	
		PER COW		PER COW	
1	AVERAGE NUMBER OF BEEF COWS		42.1		35.9
2	AVERAGE NUMBER OF OTHER BEEF/BULLS		39.3		18.5
3	POUNDS OF BEEF PRODUCED		28867		19771
4	NET INCREASE IN VALUE: BEEF		634.92		359.00
5	OTHER MISCELLANEOUS INCOME		11.07		
6	TOTAL VALUE PRODUCED		645.99		359.00
7	FEED FED: QUANTITY & COST	LBS/COW		LBS/COW	
8	GRAIN	665.8	25.27	263.0	10.78
9	PROT., SALT, MIN.	127.8	24.25	46.7	9.08
10	LEGUME HAY	4789.0	159.45	6068.9	235.91
11	OTHER DRY HAY AND ROUGHAGE	17.3	0.12	430.5	6.69
12	SILAGE	6677.6	48.17	2507.0	22.56
13	HAYLAGE	25.9	1.16	496.3	9.33
14	PASTURE		17.77		16.10
15	TOTAL FEED COSTS		276.19		310.45
16	RETURN OVER FEED COSTS		369.80		48.55
	OTHER DIRECT COSTS				
18	VETERINARY		19.14		20.03
19	BREEDING		17.41		8.38
20	MISCELLANEOUS		51.52		8.69
21	CUSTOM WORK & LEASE EXPENSE		9.62		2.67
22	SPECIAL HIRED LABOR		0.64		
23	ASSIGNED INTEREST				
24	TOTAL OTHER DIRECT COSTS		98.33		39.77
25	TOTAL DIRECT COSTS INCL FEED		374.52		350.22
26	RETURN OVER ALL DIRECT COSTS		271.47		8.78
	ALLOCATED COSTS				
28	ACTUAL INTEREST PAID LESS				
29	INTEREST ASSIGNED-L23		22.94		26.88
30	GENERAL HIRED LABOR		9.26		17.79
31	UTILITIES & MISCELLANEOUS		24.79		22.15
32	POWER & MACHINERY	PCAF 0.95	10.96		12.70
33	LIVESTOCK EQUIPMENT	ECAF 0.95	7.95		18.67
34	BUILDINGS & FENCES	BCAF 0.95	24.68		26.14
35	TOTAL ALLOCATED COSTS		100.58		124.33
36	TOTAL ACTUAL LISTED COSTS		475.10		474.55
37	RETURN OVER ACTUAL LISTED COSTS		170.89		-115.55
38	TOTAL COSTS ADJ TO 7% MIN INT.		532.77		509.77
39	RETURN OVER LISTED & 7% OPPORTUNITY				
40	INTEREST COST		113.22		-150.77
	***** SUPPLEMENTARY MANAGEMENT INFORMATION *****				
42	RETURN/\$100 FEED FED	233.88		115.64	
43	\$/CWT BREEDING ANIMALS SOLD	75.50		52.82	
44	AVE WEIGHT OF ANIMALS SOLD	858.58		1046.44	
45	NUMBER OF HEAD BOUGHT	2		3	
46	PERCENT DEATH LOSS	2.65		5.88	
47	PRICE/CWT CALF SOLD/TRANSFER	84.67		77.74	
48	AVE WEIGHT CALF SOLD/TRANSFER	527		538	
49	PERCENT CALF CROP BORN				
50	PERCENT CALF CROP WEANED				
51	PERCENT CALF DEATH LOSS	4.44		8.82	
52	CULL INCOME/BREEDING COW	366.89		127.30	
53	HAY EQUIVALENT/COW	3.52		3.67	
54	CORN EQUIVALENT/COW	11.89		4.70	

TABLE 15B 6140A FEEDLOT

		TOTAL	PER CWT	PER HEAD
1	AVERAGE NUMBER OF ANIMALS	46.5		
2	POUNDS OF ANIMAL PRODUCED	36615		
3	NET INCREASE IN VALUE: ANIMALS	22716	62.04	488.52
4	OTHER MISCELLANEOUS INCOME			
5	TOTAL VALUE PRODUCED	22716	62.04	488.52
6	FEED FED: QTY & COST	LBS/CWT		
7	CORN	556.9	20.61	162.30
8	SMALL GRAINS	7.4	0.50	3.96
9	COMPLETE RATIONS	3.2	0.36	2.86
10	PROT., SALT, MIN.	59.9	7.73	60.88
11	LEGUME HAY	190.4	7.07	55.63
12	OTHER DRY HAY & ROUGHAGE	20.0	0.25	1.98
13	SILAGE	255.9	2.22	17.51
14	HAYLAGE	67.3	0.97	7.61
15	PASTURE		0.08	0.60
16	TOTAL FEED COST	14570	39.79	313.33
17	RETURN OVER FEED COSTS	8146	22.25	175.19
	OTHER DIRECT COSTS			
19	VETERINARY		1.57	12.37
20	MISCELLANEOUS		1.13	8.90
21	CUSTOM WORK & LEASE EXPENSE		1.37	10.75
22	SPECIAL HIRED LABOR		0.06	0.47
23	ASSIGNED INTEREST		0.21	1.68
24	TOTAL OTHER DIRECT COSTS	1589	4.34	34.17
25	TOTAL DIRECT COSTS INCL FEED	16159	44.13	347.50
26	RETURN OVER ALL DIRECT COSTS	6557	17.91	141.02
27	ALLOCATED COSTS			
28	ACTUAL INTEREST PAID LESS			
29	INTEREST ASSIGNED-L23		1.84	14.49
30	GENERAL HIRED LABOR		0.88	6.90
31	UTILITIES & MISCELLANEOUS		1.71	13.47
32	POWER & MACHINERY PCAF 1.03		0.97	7.65
33	LIVESTOCK EQUIPMENT ECAF 1.04		2.08	16.40
34	BUILDINGS & FENCES BCAF 1.04		2.20	17.29
35	TOTAL ALLOCATED COSTS	3544	9.68	76.20
36	TOTAL ACTUAL LISTED COSTS	19703	53.81	423.70
37	RETURN OVER ACTUAL LISTED COSTS	3013	8.23	64.82
38	TOTAL COSTS ADJ TO 7% MIN INT	21670	59.18	466.02
39	RETURN OVER LISTED & 7% OPPORTUNITY			
40	INTEREST COST	1046	2.86	22.50
	***** SUPPLEMENTARY MANAGEMENT INFORMATION *****			
42	RETURN/\$100 FEED FED	155.91		
43	PRICE/CWT SOLD	65.58		
44	AVERAGE WEIGHT ALL CATTLE SOLD	1119		
45	PRICE/CWT BOUGHT	76.51		
46	AVERAGE WEIGHT CATTLE BOUGHT	458		
47	NUMBER OF HEAD BOUGHT	47		
48	PERCENT DEATH LOSS	2.40		
49	EFFECTIVE DAILY GAIN-POUND/HEAD/DAY	2.16		
50	PRICE TO COVER PURCH PRICE + LISTED	98.80		
51	HAY EQUIVALENT/CWT	0.16		
52	CORN EQUIVALENT/CWT	10.08		

TABLE 15B 6140A FEEDLOT

		15 FARMS HIGHS		15 FARMS LOWS	
		PER CWT	PER HEAD	PER CWT	PER HEAD
1	AVERAGE NUMBER OF ANIMALS	39.8		25.1	
2	POUNDS OF ANIMAL PRODUCED	33150		21634	
3	NET INCREASE IN VALUE: ANIMALS	69.82	581.53	52.15	449.48
4	OTHER MISCELLANEOUS INCOME				
5	TOTAL VALUE PRODUCED	69.82	581.53	52.15	449.48
6	FEED FED: QTY & COST				
7	CORN	455.4			
8	SMALL GRAINS	3.0			
9	COMPLETE RATIONS	12.4			
10	PROT., SALT, MIN.	29.5			
11	LEGUME HAY	143.1			
12	OTHER DRY HAY & ROUGHAGE	1.2			
13	SILAGE	414.3			
14	HAYLAGE	33.8			
15	PASTURE	0.14			
16	TOTAL FEED COST	32.10	267.38	54.83	472.51
17	RETURN OVER FEED COSTS	37.72	314.15	-2.68	-23.03
	OTHER DIRECT COSTS				
19	VETERINARY	0.59	4.92	0.79	6.77
20	MISCELLANEOUS	0.98	8.14	1.19	10.28
21	CUSTOM WORK & LEASE EXPENSE	0.87	7.29	1.57	13.55
22	SPECIAL HIRED LABOR				
23	ASSIGNED INTEREST				
24	TOTAL OTHER DIRECT COSTS	2.44	20.35	3.55	30.60
25	TOTAL DIRECT COSTS INCL FEED	34.54	287.73	58.38	503.11
26	RETURN OVER ALL DIRECT COSTS	35.28	293.80	-6.23	-53.63
27	ALLOCATED COSTS				
28	ACTUAL INTEREST PAID LESS				
29	INTEREST ASSIGNED-L23	1.79	14.95	2.60	22.37
30	GENERAL HIRED LABOR	0.85	7.08	1.94	16.73
31	UTILITIES & MISCELLANEOUS	1.64	13.63	2.06	17.77
32	POWER & MACHINERY	PCAF 1.00	1.31	10.87	0.90
33	LIVESTOCK EQUIPMENT	ECAF 1.27	1.46	12.14	1.82
34	BUILDINGS & FENCES	BCAF 1.27	2.23	18.55	1.06
35	TOTAL ALLOCATED COSTS	9.28	77.22	10.38	89.45
36	TOTAL ACTUAL LISTED COSTS	43.82	364.95	68.76	592.56
37	RETURN OVER ACTUAL LISTED COSTS	26.00	216.58	-16.61	-143.08
38	TOTAL COSTS ADJ TO 7% MIN INT	48.80	406.50	74.03	638.08
39	RETURN OVER LISTED & 7% OPPORTUNITY				
40	INTEREST COST	21.02	175.03	-21.88	-188.60
	***** SUPPLEMENTARY MANAGEMENT INFORMATION *****				
42	RETURN/\$100 FEED FED	217.49		95.13	
43	PRICE/CWT SOLD	64.38		64.78	
44	AVERAGE WEIGHT ALL CATTLE SOLD	1246		1023	
45	PRICE/CWT BOUGHT	73.62		80.86	
46	AVERAGE WEIGHT CATTLE BOUGHT	510		490	
47	NUMBER OF HEAD BOUGHT	25		25	
48	PERCENT DEATH LOSS	1.49		1.32	
49	EFFECTIVE DAILY GAIN-POUND/HEAD/DAY	2.28		2.36	
50	PRICE TO COVER PURCH PRICE + LISTED	72.15		114.52	
51	HAY EQUIVALENT/CWT	0.15		0.33	
52	CORN EQUIVALENT/CWT	8.19		11.46	

TABLE 16A 6670A SHEEP, FARM, COMMERCIAL

		FLOCK TOTAL	PER EWE
1	AVERAGE NUMBER OF EWES	50.0	
2	POUNDS OF LAMB, MUTTON PRODUCED	4018	
3	POUNDS OF WOOL PRODUCED	364	
4	VALUE OF PRODUCE		
5	WOOL		13.52
6	NET INCREASE IN VALUE		54.20
7	OTHER MISCELLANEOUS INCOME		2.42
8	TOTAL VALUE PRODUCED	3507	70.14
9	FEED FED: QUANTITY & COST	LBS/EWE	
10	GRAIN	489.1	21.18
11	PROT., SALT, MIN.	115.1	9.34
12	LEGUME HAY	380.3	19.66
13	OTHER DRY HAY AND ROUGHAGE	30.4	0.78
14	SILAGE		
15	HAYLAGE	125.9	3.72
16	PASTURE		0.96
17	TOTAL FEED COST	2782	55.64
18	RETURN OVER FEED COSTS	725	14.50
	OTHER DIRECT COSTS:		
20	VETERINARY		4.24
21	BREEDING		
22	MISCELLANEOUS		3.46
23	CUSTOM WORK		4.10
24	LEASE EXPENSE		
25	SPECIAL HIRED LABOR		
26	ASSIGNED INTEREST		
27	TOTAL OTHER DIRECT COSTS	590	11.80
28	TOTAL DIRECT COSTS INCL FEED	3372	67.44
29	RETURN OVER ALL DIRECT COSTS	135	2.70
30	ALLOCATED COSTS		
32	ACT INT PD LESS INT ASSIGNED-L26	248	4.97
33	GENERAL HIRED LABOR		2.19
34	UTILITIES & MISCELLANEOUS		5.18
35	POWER & MACHINERY	PCAF 0.91	6.48
36	LIVESTOCK EQUIPMENT	ECAF 0.91	4.44
37	BUILDINGS & FENCES	BCAF 0.91	12.14
38	TOTAL ALLOCATED COSTS	1770	35.40
39	TOTAL ACTUAL LISTED COSTS	5142	102.84
40	RETURN OVER ACTUAL LISTED COSTS	-1635	-32.70
41	TOTAL COSTS ADJ TO 7% MIN INT.	5543	110.86
42	RETURN OVER LISTED & 7% OPPORTUNITY		
43	INTEREST COST	-2036	-40.72
	***** SUPPLEMENTARY MANAGEMENT INFORMATION *****		
45	RETURN/\$100 FEED FED	126.06	
46	PRICE/CWT LAMB SOLD OR TRANSFERRED	64.22	
47	AVE WT. LAMB SOLD OR TRANSFERRED	102	
48	LBS. WOOL/SHEEP SHEARED	8.1	
49	NUMBER OF EWES EXPOSED	43	
50	NUMBER OF EWES LAMBING	44	
51	CONCEPTION RATE	102.3	
52	NUMBER OF LAMBS BORN	65	
53	PERCENT BORN/EWE EXPOSED	151.2	
54	PERCENT BORN/EWE LAMBING	147.7	
55	PERCENT WEANED/EWE LAMBING	122.7	
56	PERCENT EWE LOSS: % DEATH LOSS	3.2	
57	PERCENT LAMB LOSS: % DEATH LOSS	5.8	

TABLE 16A 6670A SHEEP, FARM, COMMERCIAL

		8 FARMS HIGHS		7 FARMS LOWS	
		PER EWE		PER EWE	
1	AVERAGE NUMBER OF EWES				
2	POUNDS OF LAMB, MUTTON PRODUCED	46.9		53.5	
3	POUNDS OF WOOL PRODUCED	4265		3735	
4	VALUE OF PRODUCE	304		431	
5	WOOL	18.38		8.64	
6	NET INCREASE IN VALUE	80.45		27.96	
7	OTHER MISCELLANEOUS INCOME	4.84			
8	TOTAL VALUE PRODUCED	103.67		36.60	
9	FEED FED: QUANTITY & COST	LBS/EWE		LBS/EWE	
10	GRAIN	445.8	19.77	533.0	22.60
11	PROT., SALT, MIN.	164.4	13.03	65.7	5.66
12	LEGUME HAY	358.2	13.82	402.7	25.51
13	OTHER DRY HAY AND ROUGHAGE	55.4	1.43	5.3	0.13
14	SILAGE				
15	HAYLAGE	121.0	4.84	130.8	2.62
16	PASTURE		1.32		0.58
17	TOTAL FEED COST	54.21		57.10	
18	RETURN OVER FEED COSTS	49.46		-20.50	
OTHER DIRECT COSTS:					
20	VETERINARY	5.80		2.65	
21	BREEDING				
22	MISCELLANEOUS	5.52		1.40	
23	CUSTOM WORK	3.52		4.69	
24	LEASE EXPENSE				
25	SPECIAL HIRED LABOR				
26	ASSIGNED INTEREST				
27	TOTAL OTHER DIRECT COSTS	14.84		8.74	
28	TOTAL DIRECT COSTS INCL FEED	69.05		65.84	
29	RETURN OVER ALL DIRECT COSTS	34.62		-29.24	
30	ALLOCATED COSTS				
32	ACT INT PD LESS INT ASSIGNED-L26	2.63		7.02	
33	GENERAL HIRED LABOR	6.48		0.41	
34	UTILITIES & MISCELLANEOUS	8.93		3.49	
35	POWER & MACHINERY	PCAF 0.94	5.62	7.34	
36	LIVESTOCK EQUIPMENT	ECAF 0.94	3.50	5.37	
37	BUILDINGS & FENCES	BCAF 0.94	8.02	16.28	
38	TOTAL ALLOCATED COSTS	35.18		39.91	
39	TOTAL ACTUAL LISTED COSTS	104.23		105.75	
40	RETURN OVER ACTUAL LISTED COSTS	-0.56		-69.15	
41	TOTAL COSTS ADJ TO 7% MIN INT.	114.16		112.02	
42	RETURN OVER LISTED & 7% OPPORTUNITY				
43	INTEREST COST	-10.49		-75.42	
***** SUPPLEMENTARY MANAGEMENT INFORMATION *****					
45	RETURN/\$100 FEED FED	191.27		64.09	
46	PRICE/CWT LAMB SOLD OR TRANSFERRED	67.31		60.55	
47	AVE WT. LAMB SOLD OR TRANSFERRED	104		101	
48	LBS. WOOL/SHEEP SHEARED	10.5		6.7	
49	NUMBER OF EWES EXPOSED	39		48	
50	NUMBER OF EWES LAMBING	41		47	
51	CONCEPTION RATE	105.1		97.9	
52	NUMBER OF LAMBS BORN	69		61	
53	PERCENT BORN/EWE EXPOSED	176.9		127.1	
54	PERCENT BORN/EWE LAMBING	168.3		129.8	
55	PERCENT WEANED/EWE LAMBING	153.7		93.6	
56	PERCENT EWE LOSS: % DEATH LOSS	2.7		2.8	
57	PERCENT LAMB LOSS: % DEATH LOSS	4.0		6.8	

TABLE 40 9001 CUSTOM WORK

22 FARMS AVERAGE 11 FARMS HIGHS 11 FARMS LOWS

	TOTAL	TOTAL	TOTAL
1 INCOME			
2 CASH INCOME	40361	51244	29478
3 NON CASH INCOME	864		1727
4 TOTAL INCOME	41225	51244	31205
5 DIRECT COSTS			
6 FUEL & LUBRICANTS	2961	2905	3016
7 REPAIRS	5920	6128	5713
8 SUPPLIES & GENERAL EXPENSE	13444	24396	2493
9 HIRED LABOR	817	860	775
10 ASSIGNED INTEREST	692	539	845
11 TOTAL DIRECT COSTS	23834	34828	12842
12 RETURN OVER DIRECT COSTS	17391	16416	18363
13 NET DECREASE: OWNERSHIP	5989	4850	7127
14 TOTAL DIRECT OPERATING & OWNERSHIP COSTS	29823	39678	19969
15 RETURN OVER DIRECT OPER. & OWN. COSTS	11402	11566	11236
20 ALLOCATED COSTS			
21 ACTUAL INTEREST PAID LESS			
22 INTEREST ASSIGNED-L10	1004.96	1528.25	481.68
23 GENERAL HIRED LABOR	5.51	-337.42	283.37
24 UTILITIES & MISCELLANEOUS	1460.19	1398.53	1510.16
25 TOTAL ALLOCATED COSTS	2470.66	2589.36	2275.21
26 TOTAL ACTUAL LISTED COSTS	32294	42267	22244
27 RETURN OVER ACTUAL LISTED COSTS	8931	8977	8961
28 TOTAL LISTED COSTS ADJ TO 7% MIN INT	33673	44425	22844
29 RETURN OVER LISTED & 7% OPPORTUNITY			
30 INTEREST COST	7552	6819	8361
*****		*	*
40 SUPPLEMENTARY MANAGEMENT INFORMATION			
41 DAYS WORKED-OPERATOR(S) & FAMILY	73	70	77
42 DAYS WORKED-HIRED LABOR	17	12	23
43 RETURN OVER LISTED COST/OPER. & FAMILY LABOR	122.34	128.24	116.38
44 WORK UNITS ASSIGNED TO THIS ENTERPRISE	90	81	100



SUMMARY OF SELECTED ITEMS OF INFORMATION BY YEARS

	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
<b>TABLE 1</b>					
TILLABLE ACRES	365	395	424	387	389
TOTAL FARM CAPITAL BEG INVEN.	552,516	566,701	518,754	486,795	520,626
TOTAL FARM CAPITAL ENDING INV.	551,746	555,347	519,734	505,706	539,381
INCREASE IN INVENTORY	(-770)	(-11354)	980	18,911	18,755

<b>TABLE 3</b>					
TOTAL RETURNS & NET INCREASES	110,297	117,134	134,472	151,368	142,001
% OF TOTAL RETURNS FROM FEED FED TO LIVESTOCK	40%	39%	49%	44%	34%
% OF TOTAL RETURNS FROM CROP, SEED & FEED	57%	57%	50%	58%	66%
% OF TOTAL RETURN FROM MISC.	3%	4%	1%	-2%	-
TOTAL EXP. & NET DECREASES	103,103	105,034	103,209	101,954	102,748
RETURN TO LABOR & MG	7,193	12,100	31,263	49,415	39,253

<b>TABLE 4</b>					
TOTAL HOUSEHOLD & PERSONAL	21,316	21,731	23,180	26,548	32,431

<b>TABLE 5</b>					
NET WORTH END OF YEAR	123,724	140,867	171,406	185,309	217,099
NET WORTH BEG OF YEAR	132,933	146,883	155,494	151,726	192,539
INCREASE IN NET WORTH	(-8,209)	(-6,016)	15,912	33,583	24,560

<b>TABLE 6</b>					
RETURN TO CAP. & FAMILY LABOR	6,004	10,165	30,167	50,885	45,774

<b>DAIRY</b>					
AVERAGE NUMBER OF COWS	51.4	55.4	55.3	55.4	56.0
AVE LBS OF MILK PER COW LBS	13,994	14,695	15,118	15,232	15,867
AVE PRICE RECEIVED PER CWT \$	13.13	12.53	12.05	12.18	11.86
FEED COST PER COW \$	818.03	770.86	611.33	657.36	812.08
FEED COST PER CWT MILK \$	5.85	5.25	4.04	4.32	5.12
RETURN PER \$100 FEED FED	212.99	224.97	275.44	268.57	219.09
RETURN OVER ALL LISTED COSTS\$	395.60	479.88	568.01	596.71	*161.41

<b>SWINE (COMPLETE HOGS)</b>					
LBS OF FEED PER CWT GAIN, LBS	401.8	403.8	408.2	402.2	393.09
FEED COST PER CWT GAIN \$	29.38	24.49	22.44	20.58	25.47
RETURN PER \$100 FEED FED \$	164.11	175.71	234.96	234.06	161.12
PRICE PER CWT OF FEED \$	7.30	6.06	5.50	5.11	6.48
PRICE RECEIVED PER CWT PORK \$	48.44	44.44	50.72	51.56	43.10
RETURN OVER ALL LISTED COSTS\$	10.59	10.95	22.91	19.23	*4.20

<b>BEEF BREEDERS</b>					
AVERAGE NUMBER OF BEEF COWS	37.1	37.3	36.0	42.1	38.6
FEED COST PER COW \$	272.49	287.48	211.42	236.39	269.69
RETURN PER \$100 FEED FED \$	131.65	111.41	172.21	184.18	179.67
RETURN OVER ALL LISTED COSTS\$	(-42.11)	(-116.94)	5.60	81.28	*53.87

<b>FEEDER CATTLE (ALL FARMS)</b>					
AVERAGE NO. BEEF FEEDERS	48.6	43.6	56.8	49.1	46.5
FEED COST PER 100 LBS GAIN \$	64.50	48.67	36.20	31.05	39.79
RETURN PER \$100 FEED FED \$	100.34	94.45	153.00	212.11	155.91

		<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
PRICE PER CWT SOLD	\$	60.12	53.89	54.48	61.69	65.58
PRICE PER CWT BOUGHT	\$	58.80	57.27	54.85	67.36	76.51
RETURN OVER ALL LISTED COSTS	\$	(-13.44)	(-15.57)	8.25	25.00	*8.23

<u>SHEEP FLOCK</u>		<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
AVERAGE NUMBER OF HEAD		45.5	54.2	44.6	47.4	50.0
FEED COST PER EWE	\$	82.65	86.21	65.5	69.14	55.64
RETURN PER \$100 FEED FED	\$	102.63	110.66	149.62	153.83	126.06
PRICE PER CWT SOLD (LAMBS)	\$	65.19	69.22	69.47	76.57	64.22
PER CENT LAMB CROP %		154.2	154.9	163.0	160.9	147.7
RETURN OVER ALL LISTED COSTS	\$	(-66.42)	(-76.12)	(-44.85)	(-8.52)*	(-32.70)

<u>WORK UNITS</u>						
CROPS W.U.		183.26	197.95	203.5	175.84	189.9
LIVESTOCK		356.56	365.61	371.98	369.15	362.0
OTHER WORK UNITS		16.77	21.53	23.72	7.84	22.4
TOTAL WORK UNITS		556.59	585.09	599.22	552.83	574.3
WORK UNITS PER WORKER		333	350	365	339	373

<u>EXPENSE PER WORK UNIT</u>						
TRACTOR & CROP MACH EXPENSE		35.13	35.05	33.25	46.47	34.06
ELECTRICITY (FARM SHARE)		5.40	5.58	5.56	7.90	6.02
AUTO & TRUCKS (FARM SHARE)		8.83	8.86	8.52	12.24	9.81
LIVESTOCK EQUIPMENT		8.79	8.19	7.65	12.96	8.75
BUILDINGS, FENCES & TILE		17.00	17.07	16.56	24.14	16.05

<u>TRACTOR, CROP MACHINERY EXPENSE</u>						
PER CROP ACRE		53.25	51.45	46.65	49.79	47.96

<u>YIELDS PER ACRE</u>						
OATS, BUSHEL		70.5	72.1	61.5	58.1	57.7
CORN FOR GRAIN, BUSHEL		122.7	117.9	138.0	145.7	94.9
CORN SILAGE, TONS		17.5	15.7	18.3	19.2	12.6
SOYBEANS, BUSHEL		34.3	30.9	38.5	46.2	34.3
ALFALFA HAY, TONS		4.1	3.8	4.3	3.9	3.0

<u>RETURN OVER LISTED COSTS PER ACRE</u>						
OATS		(-0.64)	(-25.37)	(-33.90)	(-17.49)	53.33
CORN FOR GRAIN		49.95	45.15	54.94	85.38	22.63
SOYBEANS		2.71	(-31.98)	19.91	63.80	66.02
CORN SILAGE		96.26	45.78	87.20	121.07	19.54
ALFALFA HAY		68.29	104.40	40.42	68.77	69.30

\*THIS FIGURE MORE ACCURATELY REFLECTS THE TRUE RETURN OVER ALL COSTS THAN IN PRIOR YEARS BECAUSE SUCH COSTS AS INTEREST PAID, GENERAL HIRED LABOR, UTILITIES AND MISCELLANEOUS EXPENSES HAVE BEEN CHARGED TO EACH OF THE ENTERPRISES.

# Ag/Industrial Diesel Technicians Program

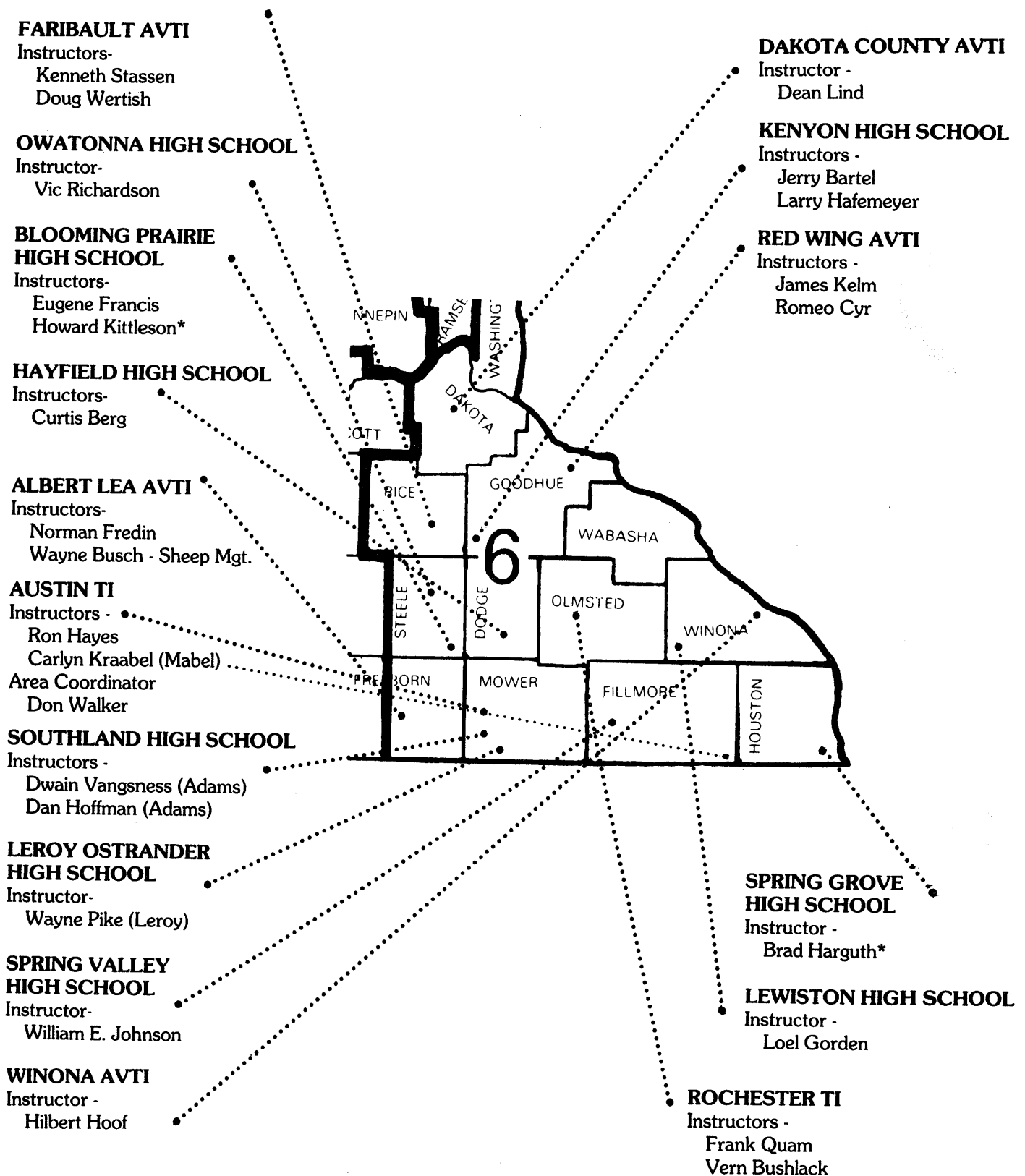
Austin Technical Institute (507) 433-0640

Charles Uthke

18 Months



# SOUTHEAST MINNESOTA FARM BUSINESS MANAGEMENT PROGRAMS



*\*Part Time FBM Instructor*