

HOW THE MINNESOTA VOAG ANALYSIS REPORT

IS CALCULATED

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12/71

AREA: HIGH SCHOOL AND ADULT AGRICULTURE

UNIT: HOW THE MINNESOTA VO-AG ANALYSIS REPORT IS CALCULATED

OBJECTIVE:

1. To give the student a better understanding of the Minnesota Vo-Ag Analysis Report.
2. To acquaint the student with the different tables used in the Minnesota Vo-Ag Farm Analysis Report.
3. To show the student why certain tables, and items within these tables, are necessary in a complete farm analysis report.
4. To show the student how the various items in each table are calculated.

TEACHING PROCEDURE:

1. Show students the Vo-Ag Analysis Report from the different areas of the state.
2. Show and explain other types of analysis programs available to farmers today, such as the various mail-in and check record systems.
3. Go through a farm analysis report from one of the Minnesota Vo-Ag Farm Management areas in the state. Explain the importance and use of each table.
4. By using this teaching unit and the accompanying tables, show how the various items are calculated.
5. The Documentation for Farm Business Record Analysis by Dr. Edgar A. Persons should be used along with this unit since it shows the complete formula for all calculations.

REFERENCES:

Documentation For Farm Business Record Analysis by Dr. Edgar A. Persons, revised September, 1970

Using Farm Analysis Information by Charles M. Painter

Farm Records and Accounting, Hopkins and Heady

INTRODUCTION:

The Minnesota Vo-Ag Farm Analysis Report contains a wealth of information about the farm business that can be helpful in making future plans and decisions.

It is this writer's opinion that if the student can be shown by example how the various items are calculated he will feel more confident in making decisions based on his analysis reports.

Figures from the Revised Winona Sample Farm Analysis Report, 1970, have been used throughout the unit to show how the items are calculated. The four computer data sheets include all information sent to the computer center.

In showing how the calculations are computed, reference is made throughout the unit, either to the computer data sheets or certain tables in the analysis report.

TABLE 1--FARM INVENTORIES--WHOLE FARM

A. Size of Business

1. Various measures of farm business size in this table are total acres, tillable acres, work units and total farm capital.

F. Distribution of Farm Capital

1. The value of beginning and ending inventory of each enterprise on the farm are shown in this table, as well as the total farm capital at beginning and end of year.
2. This table represents the whole farm capital investment. For only the operator's share of capital invested in the farm business see Table 5.

Calculations:

Item

1. Size of farm--total acres owned + acres rented
(From computer data sheet No. 3) $240 + 60 =$ 300
2. Tillable Acres--acres owned + acres rented
 $151 + 60 =$ 211
3. Work Units--crops (See Table 7 of Analysis Report and refer to computer data sheet No. 3 for acres)

	<u>Acres</u>	<u>W.U./Acre</u>	
Oats	13	.30	3.90
Canning Corn	20	.40	8.00
Corn, Grain	35	.55	19.25
Soybeans	40	.45	18.00
Corn Silage	20	.80	16.00
Alfalfa Hay	83	.60	49.80
		Total Crop	<u>114.95</u> or 115

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4. Work Units--Livestock (See Table 7 of Analysis Report and computer data sheet No. 1)

	Cwt. Produced or Ave. No. Head	Value/Unit	
Dairy Cattle	46.80	7.00	327.60
Other Dairy Cattle	66.50	1.20	79.80
Beef Feeder Cattle, Other	3.28 cwts.	.12	.40
Hogs, Complete	500.15 cwts.	.12	60.00
Sheep, Farm Flock	19.80 cwts.	.60	11.88
Lambs	25.15 cwts.	.30	7.55
	Total Livestock		<u>487.23</u>

5. Other 1.0 W.U./\$20 labor off farm
(See data sheet No. 2, line 451)
\$2 ÷ \$20 x 1.0 =

.10

6. Total Size of Business in Work Units= 602.28

7. Number of Workers (See data sheet No. 2, lines 681-751)
Months worked by operator = 12.0
Months of hired labor = 6.0
Days of hired labor = 42 + 25 = 1.7 months
Days of unpaid family labor = 30 + 25 = 1.2 months
Labor share of custom work hired = \$636 ÷ \$20 =
32 days = 1.28 months
Total months = 22.2 months ÷ 12 = 1.85 or 1.9 man yrs of labor

- 7A. Farm Capital investment Per Worker (See Table 1, line 26)

Total farm capital, January 1 94609

Total farm capital, December 31 = 100722

195331 ÷ 2 = \$97665 ÷ 1.9 = \$51403

Jan. 1

Dec. 31

8. Productive Livestock
- | | | |
|--|-------|-------|
| 9. Dairy Cows (See computer data sheet No. 1) | 14400 | 14100 |
| 10. Other Dairy Cattle (See computer data sheet No. 1) | 6754 | 9452 |
| 11. Beef Breeding | | |
| 12. Beef Feeder cattle | | 3542 |
| 13. Hogs (Computer data sheet No. 1) | 4050 | 2240 |
| 14. Sheep (Incl feeders, data sheet No. 1) | 380 | 345 |

	<u>Jan. 1</u>	<u>Dec. 31</u>
15. Poultry (Include turkeys)		
16. Other Productive Livestock		
17. Total Productive Livestock (Total of 9-16)	\$25584	\$ 29679
18. Crop, Seed and Feed (From computer data sheet No.1)	\$10542	10615
19. Power, Machinery and Equipment		
20. Auto and Truck (Farm Share) (From computer sheet No. 1)	1297	1081
21. Power and Machinery (Computer sheet No. 1)	4121	7276
22. Livestock Equipment (Computer sheet No. 1)	7428	6561
23. Total Power, Machinery and Equipment (Total of 20 - 22)	12846	14918
24. Land (From data sheet No. 1)	20000	20000
25. Building--Fences, Etc. (Data sheet No. 1)	25637	25510
26. Total Farm Capital (Sum of 17 + 18 + 23 + 24 + 25)	\$94609	\$100722

TABLE 2A--WHOLE FARM SUMMARY OF CASH RECEIPTS

1. Sale of Livestock and Livestock Products	
2. Dairy Cows (From computer sheet No. 1, line 11)	\$ 3121
3. Dairy Products (From computer sheet 1, line 311)	25135
4. Other Dairy Cattle (From computer sheet No. 1, line 22)	1982
5. Beef Breeding Cattle	
6. Beef Feeder Cattle	
7A. Hogs Complete (From computer sheet No. 1, line 52)	12097
7B. Hogs Finishing	
7C. Hogs Producing Weaning Pigs	
8A. Sheep and Wool, Farm Flock (Computer sheet No. 1, lines 82, 341 and 351)	806
Sheep and Wool, Feeder Lambs	
9. Chickens (Incl. Hens and Broilers)	
10. Turkeys	

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11.	Eggs	
12.	Other Productive Livestock	
12A.	Total Sales of Productive Livestock (Sum of items 2 through 12)	\$43141
13.	Sale of Crops	
14.	Corn	
15.	Soybeans, Flax, Sunflowers (Computer sheet 3, line 161)	2090
16.	Wheat, Oats, Barley, Rye	
17.	Potatoes, Sugar Beets, Canning and Other Crops, A + B (Computer sheet 3, line 131)	1940
18.	Hay, Silage and Other Crops (Computer sheet 3, line 191)	87
19.	Diverted Acre Payment	
19A.	Total Sales From Crops (Sum of Items 14 through 19)	\$ 4117
20.	Capital Assets Sold (Computer sheet 2, lines 211-221)	40
21.	Gas Tax Refund (Computer sheet 2, line 261)	248
22.	Income From Work Off Farm (Computer sheet 2, lines 421-451)	30
23.	Patronage Refunds (Computer sheet 2, line 461)	\$ 399
24.	Miscellaneous Farm Income	
25.	Total Farm Sales (Sum of items 12A, 19A, 20, 21, 22, 23 and 24)	\$47975
26.	Increase in Farm Capital (See Table 1) Capital at end of year, \$100722 minus capital at beginning of year, \$94609 =	\$ 6113
27.	Family Living From Farm (See computer sheet No. 1, line 22, \$677 + line 52; \$33 + line 271; \$236 + line 391; \$170 =	1116
28.	Total Farm Receipts (Item 25 + Item 26 + Item 27)	\$55204

TABLE 2B--WHOLE FARM SUMMARY OF CASH EXPENSES

1.	Purchase of Livestock:	
2.	Dairy Cows	
3.	Other Dairy Cattle	
4.	Beef Breeding Cattle	
5.	Beef Feeder Cattle (Computer sheet No. 1, line 42)	3437

6A.	Hogs Complete	
6B.	Hogs Finishing	
6C.	Hogs Producing Weaning Pigs	
7A.	Sheep, Farm Flock	
7B.	Sheep, Feeder Lambs	
8.	Chickens (Include Hens and Broilers)	
9.	Turkeys	
10.	Other Productive Livestock	
11.	Miscellaneous Livestock Expense (Computer sheet No. 2, lines 11 and 12) \$318 + \$938	1256
12.	Feed Bought (Computer sheet No. 2, line 31)	10183
13.	Fertilizer (Computer sheet No. 2, line 41)	2692
14.	Chemicals (Computer sheet No. 2, line 51)	234
15.	Other Crop Expense (Computer sheet No. 2, line 61)	631
16.	Custom Work Hired (Computer sheet No. 2, lines 81, 91 and 111) \$596 + \$672 + \$636 =	1904
17.	Repair and Upkeep of Livestock Equipment (Computer sheet No. 2, line 121)	714
18.	Repair and Upkeep of Farm Real Estate (Computer sheet No. 2, line 131--farm share only)	1374
19.	Gas, Oil, Grease Bought (Farm Share)(Computer sheet No. 2, line 271)	1449
20.	Repair and Operation of Machinery, Tractor, Truck and Auto (Farm Share)(Computer sheet No. 2, line 311)	2087
21.	Wages of Hired Labor (Computer sheet No. 2, line 351)	3177
22.	Personal Property and Real Estate Taxes (Farm Share) (Computer sheet No. 1, line 361)	1109
23.	General Farm Expense (Computer sheet No. 1, line 381)	390
24.	Telephone Expense (Farm Share)(Computer sheet No. 1, line 391)	64
25.	Electricity Expense (Farm Share)(Computer sheet No. 1, line 401)	540

26.	Total Cash Operating Expense (Sum of items 2-25)	\$31241
27.	Power, Crop and General Machine Bought (Farm Share) (Computer sheet No. 2, line 151)	\$ 5305
28.	Livestock Equipment Bought	
29.	New Real Estate and Improvements (Computer sheet No. 2, line 171)	1271
30.	Total Farm Purchases (Item 26 through 29)	\$37817
31.	Decrease in Farm Capital	
32.	Interest on Farm Capital (See table 1) Capital at beginning of year, \$94609 plus capital at end of year, \$100722 = \$195331 ÷ 2 = 97666 x .06% interest =	5860
33.	Unpaid Family Labor (Computer sheet No. 2, line 731)	300
34.	Labor Charge For Partners and Other Operators	
35.	Board Furnished Hired Labor (Computer sheet No. 2, line 701)	700
36.	Total Farm Expense (Items 30 through 35)	\$44677
37.	Labor Earnings (Whole Farm)(Table 2A, item 28 minus item 36, this table) \$55204 - \$44677 =	\$10527
38.	Number of Operators (Computer sheet No. 2, line 741)	1

TABLE 3--ENTERPRISE STATEMENT

A. Difference Between the Enterprise (Table 3) and Cash (Table 2A & 2B) Statements

1. The main difference in the two statements is the way in which the increase or decrease in value of farm capital is handled.
 - a. In the cash statement, Table 2A, line 26, the increase in farm capital is shown as one item.
 - b. If there were a decrease in value of farm capital, it would also be one item and show up in Table 2B, line 31.
 - c. In the enterprise statement this increase or decrease in value of farm capital shows up in each of the individual enterprises.

Calculations:

1. Returns and Net Increases:
2. Productive Livestock:
3. Dairy Cattle (See computer sheet No. 1 and No. 4)

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Ending Inventory	\$14100
Transferred Out	-----
Cull Cows Sold	3121
Milk Used In Home	236
Milk Fed	75
Milk Sold	25135
Butchered	-----
Total	<u>42667</u>

Beginning Inventory	14400
Heifers Trans. In	4200
Purchased Cows	-----
Total	<u>\$18600</u>

\$42667 minus \$18600 = \$24067 Returns and Net Increases \$\$24067
From Dairy.

4. Other Dairy Cattle (See computer sheet No. 1, lines 21 & 22)

Ending Inventory	\$ 9452
Transferred Out	4200
Sold	1982
Butchered	<u>677</u>
Total	<u>\$16311</u>

Beginning Inventory	6754
Transferred In	-----
Purchased	-----
Total	<u>6754</u>

\$16311 minus \$6754 = \$9557 returns and net increase from \$ 9557
other dairy.

5. Beef Breeding Cattle

6. Feeder Cattle: (See computer sheet No. 1, lines 41 & 42)

Ending Inventory	\$3542
Transferred Out	-----
Sold	-----
Butchered	-----
Total	<u>\$3542</u>

Beginning Inventory	-----
Transferred In	-----
Purchased	<u>3437</u>
Total	<u>\$3437</u>

\$3542 minus \$3437 = \$105 return and net increase from feeder
cattle enterprise \$ 105

7. Complete Hog Enterprise: (See computer sheet No. 1, lines 51 and 52)

Ending Inventory	\$ 2240
Transferred Out	-----
Sold	12097
Butchered	<u>33</u>
Total	<u>\$14370</u>

Beginning Inventory	\$4050
Transferred In	-----
Purchased	-----
Total	<u>\$4050</u>

\$14370 minus \$4050 = \$10320 return and net increase from
complete hog enterprise \$10320

8. Hog Finishing Enterprise

9. Producing Weaning Pigs

10. Farm Flock of Sheep (Computer sheet No. 1, lines 81 and 82)

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Ending Inventory	\$ 345	Beginning Inventory	\$380
Transferred Out	----	Trans. In	---
Sheep and Lambs Sold	688	Purchased	---
Butchered	----	Total	<u>\$380</u>
Wool Sold & Incentive Payment	118		
Total	<u>\$1151</u>		

\$1151 minus \$380 = returns and net increase from farm flock of sheep \$771

11. Feeder Lambs
12. Chickens
13. Turkeys
14. Other Productive Livestock
15. All Productive Livestock (Sum of items 3, 4, 6, 7, 10) \$44820
16. Value of Feed Fed to Livestock (See computer sheet No. 4, sum of value of all feed fed) \$22187
17. Return Over Feed From Livestock (Item 15 - Item 16) \$22633
18. Crop, Seed and Feed (See computer sheets 1, 2, 3, 4)

Ending Inventory	\$10615	Beginning Inventory	10542
Crop Sales	4117	Feed Bought	10183
Crops Used In Home	170	Fertilizer Bought	2692
Value Crops Fed	22187	Crop Chemicals Bought	234
Total	<u>\$37089</u>	Other Crop Expense	631
		Value of Milk Fed to Calves	<u>75</u>
		Total	<u>24357</u>

\$37089 minus \$24357 = 12732 return and net increase from crop, seed and feed. \$12732

19. Income From Labor Off Farm (Computer sheet No. 2, line 451) 2
20. Cooperative Patronage Refunds (Computer sheet No. 2, line 461) 399
21. Miscellaneous Farm Income
22. Total Returns and Net Increases (Sum of items 17, 18, 19, 20) \$35766
23. Expenses and Net Decreases
24. Truck and Auto (Farm Share)(See computer sheet 1, line 161 and computer sheet No. 2, lines 81, 291, 301, 331, 341 and 421)

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Beginning Inventory	\$1297	Ending Inventory	\$1081
Truck and Auto Bought (Farm Share)	----	Truck & Auto Sold (Farm Share)	----
Custom Work Hired (Truck Share)	596	Income From Work Off Farm, (Truck)	3
Gas, Oil, Grease (Farm Share)	117		
Repair & Operation, Truck & Auto, (Farm Share)	370	Total	<u>\$1084</u>
Total	<u>\$2380</u>		

\$2380 minus \$1084 = \$1296 Expense and Net Decrease on Truck 1296

25. Tractors and Crop Machinery (See computer sheet 1, line 171 and computer sheet 2, lines 91, 151, 281, 321, 211, 261 and 431)

Beginning Inventory	\$ 4121	Ending Inventory	\$7276
Custom Work Hired		Power & Crop Mach. Sold	30
Power and Machinery	672	Income From Work Off Farm (Power & Mach.)	25
Power and Crop Mach- inery Bot.	5305	Gas Tax Refund	248
Gas, Oil, Grease Bot., (Tractor & Crop Mach.)	1332	Total	<u>\$7579</u>
Repair & Operation of Tractor and Crop Mach.	1717		
Total	<u>\$13147</u>		

\$13147 minus \$7579 = \$5568 Expense and Net Decrease on Tractor and Crop Machinery \$ 5568

26. Electricity (See computer sheet 2, Farm Share, line 401) 540

27. Livestock Equipment (See computer sheet 1, line 181 and computer sheet 2, lines 121 and 221)

Beginning Inventory	\$7428	Ending Inventory	\$6561
Custom Work Hired, Livestock	----	Income From Work Off Farm (Livestock Equipment)	----
Repair Livestock Equip.	714	Livestock Equip- ment Sold	10
Livestock Equip. Bot.	----	Total	<u>\$6571</u>
Total	<u>\$8142</u>		

\$8142 minus \$6571 = \$1571 expense and net decrease from livestock equipment \$ 1571

28. Buildings, Fences and Tiling (Computer sheet 1, line 201 and computer sheet 2, lines 131 and 171)

Beginning Inventory	\$25637	Ending Inventory	\$25510
Repair Real Estate	1374	Dwelling Sold (Farm Share)	-----
Buildings & Fences Bot.	1271	Buildings & Fences Sold	-----
Dwelling Bot. (Farm Share)	-----	Total	<u>\$25510</u>
Total	<u>\$28282</u>		

28282 minus \$25510 = \$2772 expense and net decrease from
buildings, fences and tiling \$ 2772

29. Bare Land
30. Miscellaneous Livestock Expense (Computer sheet No. 2,
lines 11 and 21)(Veterinary Expense \$318 plus Miscellaneous
Livestock Expense \$938 \$ 1256
31. Labor (Computer sheet 2, lines 351, 731, 111, 701)
Hired Labor \$3177 plus unpaid family labor \$300 plus custom
work hired, (Labor Share) \$636 plus hired labor boarded \$700= 4813
32. Labor Charge For Other Operator(s)
33. Property Tax (Computer sheet 2)(Farm Share), line 361 \$ 1109
34. General Farm Expense and Telephone (Farm Share, lines 381
and 391, computer sheet No. 2)
General Farm Expense \$390 plus Telephone \$64 = \$ 454
35. Interest on Farm Capital (From Table 2B, item 32) 5860
36. Total Expenses and Net Decreases (Sum of items 24 - 35) \$25239
37. Labor Earnings (Item 22 minus item 36) \$10527

TABLE 4--HOUSEHOLD EXPENSE

1. Number of Persons--Family (Computer sheet 2, line 661) 7
2. Number of Adult Equivalent--Family (Computer sheet 2,
line 851) 4.4
3. Church and Welfare (Computer sheet 2, line 561) 568
4. Medical Care and Health Insurance (Computer sheet 2,
line 571) 526
5. Food and Meals Bought (Computer sheet 2, line 581) 1918
6. Operating Expense and Supplies (Computer sheet 2, line 591) 270
7. Furnishing and Equipment (Computer sheet 2, line 601) 1205
8. Clothing and Clothing Materials (Computer sheet 2, line
611) 740
9. Personal Care, Personal Spending (Computer sheet 2, line
621) 102
10. Education (Computer sheet 2, line 631) 228
11. Recreation (Computer sheet 2, line 641) 106
12. Gifts and Special Events (Computer sheet 2, line 651) 265

13.	Personal Share Truck and Auto Expense (Computer sheet No. 2, lines 291 and 311)(Sum of gas, oil, grease for truck and auto \$80 plus repair and operation of truck and auto \$87)		167
14.	Operator's Share of Upkeep on Dwelling (Computer sheet No. 2, line 131)		166
15.	Personal Share Telephone and Electricity Expense (Computer sheet No. 2, lines 391 and 401)		151
16.	Total Cash Living Expense (Sum of items 3 thru 15)	\$	6412
17.	Personal Share New Truck and Auto (Computer sheet No. 2, line 141)		1725
18.	New Dwelling Bought (Computer sheet No. 2, line 191)		1347
19.	Taxes and Other Deductions (Computer sheet No. 2, sum of personal share of property tax \$59 plus income tax \$725)		784
20.	Life Insurance and Other Savings and Investment (Computer sheet No. 2, line 511)		379
21.	Total Household and Personal (Sum of 16 thru 20)	\$	10647
22.	Total Family Living From Farm (Table 4, line 33)		866
23.	Total Cash and Non-Cash Expense (Sum of items 21 + 22)	\$	11513
24.	Family Living From the Farm (Operator's Share):		
25.		<u>Amount</u>	<u>Value</u>
26.	Milk and Cream (Computer sheet No. 1, line 271)	2192 qts.	\$236
27.	Beef (Computer sheet No. 1, line 22 minus Hired Labor Share)	1475 lbs.	427
28.	Pork (Computer sheet No. 1, line 52)	230 lbs.	33
29.	Lamb		
30.	Poultry		
31.	Eggs		
32.	Vegetables, Fruit, Spuds, Fuel--also Other Produce (Computer sheet No. 1, line 391)		<u>170</u>
33.	Total Family Living From the Farm	\$	866

TABLE 5--NET WORTH STATEMENT--OPERATOR

	<u>Jan. 1</u>	<u>Dec. 31</u>
1. Total Productive Livestock--(See Computer data sheet No. 1, lines 11, 21, 51, 81)		
Beginning Inventory \$14400 + \$6754 + \$4050 + \$380 =	\$25584	
Ending Inventory \$14100 + \$9452 + \$3542 + \$2240 + \$345 =		\$29679
2. Crop, Seed and Feed (See computer sheet No. 1, line 151)	10542	10615
3. Total Power, Machinery and Equipment (Computer sheet No. 1, lines 161, 171, 181)		
Beginning Inventory \$1297 + \$4121 + \$7428 =	12846	
Ending Inventory \$1081 + \$7276 + \$6561 =		14918
4. Land (See computer sheet No. 1, line 191)		
\$20,000 - \$8000 (Landlord's Share) =	12000	
20,000 - 8000 (Landlord's Share) =		12000
5. Buildings, Fences, Etc. (Computer sheet No. 1, line 201)	<u>25637</u>	<u>25510</u>
6. Total Farm Capital. Total items 1-5.	\$86609	\$92722
7. Non-Farm Assets (Data sheet No. 1, line 211)	9166	11969
8. Dwelling (Data sheet No. 1, line 221)	<u>11228</u>	<u>12575</u>
9. Total Assets (Items 6 - 8)	107003	117266
10. Real Estate Mortgages (Data sheet No. 1, line 231)	18176	16300
11. Chattel Mortgages (Data sheet No. 1, line 241)	2220	6000
12. Notes (Data sheet No. 1, line 251)		1500
13. Accounts Payable (Data sheet No. 1, line 261)	<u> </u>	<u> </u>
14. Total Liabilities (Items 10 - 13)	\$20396	\$23800
15. Farmer's Net Worth (Item 9 minus item 14)	\$86607	\$93466
16. Gain or (Loss) in Net Worth \$93466 - \$86607 =		\$ 6859
17. Supplementary Management Information		
18. Operator's Labor Earnings (From Table 6B, line 39)		\$ 9544
19. Return to Capital and Family Labor (From Table 6B, line 40)		14449

Jan. 1Dec. 31

20.	Non-Farm Income:		
21.	Outside Investment Income (Data sheet No. 2, line 521)		126
22.	Other Personal Income and Income Tax Refund (Data sheet No. 2, lines 531 and 551)		<u>65</u>
23.	Total Non-Farm Income (Items 21-23)		191
24.	Total Money Borrowed (Data sheet No. 2, line 481)		7500
25.	Total Paid on Debt (Principal)(Data sheet No. 2, line 491)		4096
26.	Total Household and Personal Cash Expense (Table 4, line 23)		11513
27.	Ratio Total Farm Expense to Total Farm Receipts Line 38, Table 6B \$44687 divided by line 28, Table 6A \$54134 =		.825
28.	Ratio Total Assets to Total Liabilities Jan.: Line 9, Table 5 \$107003 divided by line 14 \$20396 = (Jan.) 5.246 Dec.: Line 9, Table 5 \$117266 divided by line 14 \$23800 = (Dec.) 4.927	5.246	4.927
29.	Ratio Non-Real Estate Assets to Non-Real Estate Liabilities. The sum of items 1, 2, 3 and 7 divided by the sum of items 11, 12 and 13. For January, \$25584 + \$10542 + \$12846 + \$9166 = \$58138 divided by \$2220 = For December, \$29679 + \$10615 + \$14918 + \$11969 = \$67181 divided by \$7500 =	26.188	8.957
30.	Ratio Real Estate Assets to Real Estate Liabilities The sum of items 4, 5 and 8 divided by item 10 For January, \$12000 + \$25637 + \$11228 = \$48865 divided by \$18176 = For December, \$12000 + \$25510 + \$12575 = \$50085 divided by \$16300 =	2.688	3.073
31.	Ratio Net Worth to Total Liabilities For January, \$86607 divided by \$20396 = For December, \$93466 divided by \$23800 =	4.246	3.927
32.	Ratio Cash Operator's Expense to Adjust Total Farm Sales Item 28, Table 6B divided by item 29, Table 6A \$32509 ÷ \$46965 =		.69

TABLE 6A--OPERATOR'S SHARE OF CASH RECEIPTS

1.	Sale of Livestock and Livestock Products	
2.	Dairy Cows (Data sheet 1, line 12)	\$ 3121
3.	Dairy Products (Data sheet 1, line 311)	25135
4.	Other Dairy Cattle (Data sheet 1, line 22)	1982
5.	Beef Breeding Cattle	
6.	Beef Feeder Cattle	
7A.	Hogs Complete (Data sheet 1, line 52)	12097
7B.	Hogs Finishing	
7C.	Hogs Producing Weaning Pigs	
8A.	Sheep and Woll, Farm Flock (Data sheet 1, lines 82, 341, 351)	806
8B.	Sheep and Wool, Feeder Lambs	
9.	Chickens (Including Hens and Broilers)	
10.	Turkeys	
11.	Eggs	
12.	Other Productive Livestock	
12A.	Total Sales of Prod. Livestock (Items 2-12)	\$43141
13.	Sale of Crops:	
14.	Corn	
15.	Soybeans, Flax, Sunflowers (Data sheet 3, line 161)	2090
16.	Wheat, Oats, Barley, Rye	
17.	Potatoes, Sugar Beets, Canning and Other Crops A + B (Data sheet 3, line 131) (Whole Farm minus Landlord's Share)	970
18.	Hay, Silage and Other Crops (Data sheet 3, line 191)	87
19.	Diverted Acre Payment	
9A.	Total Sales From Crops (Items 14 - 19)	\$ 3147
20.	Capital Assets Sold (Data sheet 2, lines 201-251)	40

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21.	Gas Tax Refund (Data sheet 2, line 261)	248
22.	Income From Work Off the Farm (Data sheet 2, lines 421-451)	30
23.	Patronage Refunds (Data sheet 2, line 461)	399
24.	Miscellaneous Farm Income	
25.	Total Farm Sales (Items 12A, 19A-24)	\$47005
26.	Increase In Farm Capital (See Table 5, line 6) Farm Capital December 31 minus Farm Capital, January 1	6113
27.	Family Living From The Farm (Table 4, line 33)	1116
28.	Total Farm Receipts (Items 25, 26, 27)	\$54234
29.	Adjusted Total Farm Sales (Item 25 minus Item 20)	46965
30.	Total Cash Farm Operating Expense (Table 6B, line 28)	32509
31.	Net Cash Operating Income (Sum of Item 29 minus Item 30)	14456

TABLE 6B--OPERATOR'S SHARE OF CASH EXPENSES

1.	Purchases of Livestock	
2.	Dairy Cows	
3.	Other Dairy Cattle	
4.	Beef Breeding Cattle	
5.	Beef Feeder Cattle (Data Form 1, line 42)	\$ 3437
6A.	Hogs Complete	
6B.	Hogs Finishing	
7A.	Sheep, Farm Flock	
7B.	Sheep, Feeder Lambs	
8.	Chickens	
9.	Turkeys	
10.	Other Productive Livestock	
11.	Miscellaneous Livestock Expense (Data sheet 2, lines 11 and 21)	1256
12.	Feed Bought (Data sheet 2, line 31)	10183

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13.	Fertilizer (Data sheet 2, line 41)	2692
14.	Chemicals (Data sheet 2, line 51)	234
15.	Other Crop Expense (Data sheet 2, line 61)	631
16.	Custom Work Hired (Data sheet 2, lines 81-111)	1904
17.	Repair and Upkeep of Livestock Equipment (Data sheet 2, line 121)	714
18.	Repair and Upkeep of Farm Real Estate (Data sheet 2, line 131) Whole Farm Share Minus Household and Personal	1374
19.	Gas, Oil, Grease Bought (Farm Share)(Data sheet 2, line 271) Whole Farm Share Minus Household and Personal	1449
20.	Repair and Operation of Machinery, Tractor, Truck Auto (Farm Share)(Data sheet 2, line 311) Whole Farm Minus H.H. and Personal	2087
21.	Wages of Hired Labor (Data sheet 2, line 351)	3177
22.	Personal Property and Real Estate Taxes (Data sheet 2, line 361) Whole Farm minus Landlord's and Household Share	802
23.	Cash Rent (Data sheet 2, line 371)	800
24.	General Farm Expense (Data sheet 2, line 381) Whole Farm Minus Household and Personal	390
25.	Telephone Expense (Farm Share)(Data sheet 2, line 391) Whole Farm Minus Household and Personal Expense	64
26.	Electricity Expense (Farm Share)(Data sheet 2, line 401, Whole Farm Minus Household and Personal Expenses	540
27.	Interest Expense--Interest Paid (Data sheet 2, line 501)	<u>775</u>
28.	Total Cash Operating Expenses (Lines 2-27)	\$32509
29.	Power, Crop and General Machinery Bought (Farm Share)(Data sheet 2, line 151)	5305
30.	Livestock Equipment Bought	
31.	New Real Estate and Improvements (Data sheet 2, lines 171-191 minus Household and Personal Share)	1271
32.	Total Farm Purchases (Items 28-31)	\$39085
33.	Decrease In Farm Capital	

34.	Interest on Farm Capital (Sum of (Total Farm Capital--Ending Inventory + Total Farm Capital--Beginning Inventory) \div 2 x .06) minus interest paid, item 27) $86609 \div 92722 = \$179331 \div 2 =$ $\$89665 \times .06 = \$5380 - 775 =$	\$ 4605
35.	Unpaid Family Labor (Data sheet 2, line 731)	\$ 300
36.	Labor Charge For Partners and Other Operators	
37.	Board Furnished Hired Labor (Data sheet 2, line 701)	\$ 700
38.	Total Farm Expense (Items 32-37)	\$44690
39.	Labor Earnings (Operator's Share) Item 28, Table 6A minus Item 38, Table 6B. ($\$54234 - \44690)	\$ 9544
40.	Return to Capital and Family Labor (Items 34 + 35 + 39) $\$4605 + \$300 + \$9544 =$	\$14449

TABLE 8--MEASURES OF FARM ORGANIZATION

1. Labor Earnings (See Table 2B, line 37) \$10527
2. Crop Yields--Index (See data sheet No. 3 for total production and acreage of each crop)

<u>Crop Grown</u>	<u>Acres</u>	<u>Total Production</u>	<u>Average Yield of All Farms</u>	<u>Acreage Needed With Average Yields</u>
Oats	13	928	55.1	16.8
Canning Corn	20	1940	96.0	20.2
Corn, Grain	35	3100	95.2	32.5
Soybeans	40	760	29.2	26.0
Corn Silage	20	350	16.2	21.6
Alfalfa Hay	83	259	3.6	71.9
Total	211			189.0

$189.0 \div 211 \text{ acres} \times 100 = \text{crop yield index of } 89.57 \text{ or } \underline{90}$

3. Percent Till. Land In High Return Crops (See Table 9 for for crop ratings) Formula (100% of A crop acreage + 50% of B crop acreage + 25% of C crop acreage) \div total tillable land x 100

<u>A Crops=100%</u>		<u>B Crops=50%</u>		<u>C Crops=25%</u>	<u>D Crops=0%</u>
Canning Corn	20 acres	Soybeans	40 acres	None	Oats 13 acres
Corn, Grain	35 acres	Alfalfa Hay	83 acres		
Corn Silage	20 acres				
Totals: A = 75 acres		B = 123 acres		C = none	D = 13 acres
Weighted					
Totals: = 75 acres		= 61.5		= none	= none

19

Total Tillable Acres = 21 acres
 $75 + 61.5 = 136.5 \div 211 \times 100 =$

64.7

4. Gross Return Per Tillable Acre (Exc. Pasture) See data sheet No. 3 for crop, acres, value/unit and total production.

Formula: $\text{Sum of the [value per unit} \times \text{sum of (production owned + production rented)]} \div \text{sum of (tillable acres minus pasture)}$

<u>Crop</u>	<u>Acres</u>	<u>Value/Unit</u>		<u>Total Prod.</u>	<u>Gross Crop Value</u>
Oats	13.0	.70	x	928	649.60
Canning Corn	20.0	1.00	x	1940	1940.00
Corn Grain	35.0	1.30	x	3100	4030.00
Soybeans	40.0	2.75	x	760	2090.00
Corn Silage	20.0	8.00	x	350	2800.00
Alfalfa Hay	83.0	20.00	x	259	5180.00
Totals	211.0				\$16689.60

$\$16689.60 \div 211 =$ Gross Return Per Tillable Acre of \$ 79.10

5. Return for \$100 to Prod. Livestock--Index (See individual livestock tables)

Formula: Step 1. $\text{Return}/\$100 \text{ feed fed} \div \text{average return}/\$100 \text{ feed fed} \times \text{total feed cost} = \text{adjusted return. Calculate this for each livestock enterprise.}$

Step 2: $\text{Sum of the adjusted returns for each livestock enterprise} \div \text{sum of total feed costs for each enterprise} = \text{Index of Return}/\100 feed fed.

<u>Return/\$100 of Feed Fed</u>		<u>Average Return</u> <u>/\$100 Feed Fed</u>	<u>Factor</u>	<u>Total</u> <u>Feed</u> <u>Cost</u>	<u>Adjusted</u> <u>Return</u>
Table 11A Hogs	\$188.42	$\div 138.69$	$= 1.36 \times$	5476	$= 7447.36$
Table 12 Dairy Cows	217.15	$\div 245.42$	$= .88 \times$	11083	$= 9753.04$
Table 13 Other Dairy	188.10	$\div 176.89$	$= 1.06 \times$	5027	$= 5328.62$
Table 16A Sheep	175.25	$\div 117.32$	$= 1.49 \times$	440	$= 655.60$
Table 15 Beef Feeders	65.22	$\div 130.82$	$= .50 \times$	161	$= 80.50$
				22187	23265.12

$\$23265.12 \div \$22187 \times 100 = 104.85$ or

105

6. Livestock Units per 100 acres

The following values are used in calculating livestock units:

<u>Animal</u>	<u>Unit</u>	<u>Animal</u>	<u>Unit</u>
Dairy Cow, Other Dairy (Cattle)	1.00	Sheep, Adults	.143
Other Dairy	.50	Sheep, Other	.071
Beef Breeding, Adult	.80	Chickens, Laying Hens, All	.020
Beef Breeding, Other	.30	Turkeys, Laying Flock, Adults	.040
Beef Feeders, Adult	1.00	Turkeys, Laying Flock, Others	.040

20

<u>Animal</u>	<u>Unit</u>	<u>Animal</u>	<u>Unit</u>
Beef Feeders, Other	1.00	Turkey Poults for Each	
Hogs, Adults	.40	1100 Lbs. Produced	1.00
Hogs, Other	.20	Broilers, For Each 1100 Lbs. Produced	1.00

Sample Farm: (From data sheet no. 1, lines 402-532)

Step 1.

Ave. No. Beef Feeders	3.1 x 1.00 = 3.1
Ave. No. Dairy Cows, Adults	46.8 x 1.00 = 46.8
Ave. No. Other Dairy	66.5 x .50 = 33.33
Ave. No. Hogs, Adult	13.8 x .40 = 5.5
Ave. No. Hogs, Other	124.3 x .20 = 24.9
Ave. No. Sheep, Adults	19.8 x .143 = 2.8
Ave. No. Sheep, Other	10.5 x .071 = .7

Total Animal Units 117.1

Step 2.

Total units divided by sum of all acres owned and rented from data sheet 3, lines 11-331

(117.1 ÷ 219) x 100 = Livestock Units/100 acres of 53.5

7. Size of Business--Work Units (From Table 1, line 6) 602.3

8. Work Units Per Worker

Work units in Table 1, line 6, divided by number of workers in Table 1, line 7. 602.3 ÷ 1.9 = 317.00

9. Power, Machinery, Equipment and Building Expense Per Work Unit (See Table 3, lines 24-28)

Line 24, Expenses and Net Decreases, Truck & Auto (F.S.)	1296
Line 25, Expenses and Net Decreases, Trac. & Crop Mach.	5568
Line 26, Expenses and Net Decreases, Electricity	540
Line 27, Expenses and Net Decreases, Lvstk. Equipment	1571
Line 28, Expenses and Net Decreases, Bldgs., Fences, Till.	2772
Total	\$11747

\$11747 ÷ 602.3 (Total Work Units) = 19.50

10. Farm Capital Investment Per Worker (See Table 1, line 26)

Total Farm Capital, January 1 = 94609

Total Farm Capital, December 31 = 100722

\$195331 ÷ 2 = \$97665

\$97665 ÷ 1.9 workers = capital investment per worker of \$51403

11. Index of Return for \$100 Feed From: (See Step 1 of Table 8, Item 5 and multiply each factor by 100 to get Index for Individual Enterprise.)

12. Complete Hog Enterprise 1.36 x 100 = 136

13. Hog Finishing Enterprise

14.	Producing Weaning Pigs	
15.	Dairy Cattle .88 x 100 =	88
16.	Other Dairy Cattle 1.06 x 100 =	106
17.	All Dairy and Dual Purpose Cattle .93 x 100 =	93
18.	Beef Breeding Cattle	
19.	Beef Feeder Cattle .50 x 100 =	50
20.	Sheep, Farm Flock 1.49 x 100	149
21.	Feeder Lambs	
22.	Chickens--Laying Flock	
23.	Chickens--Broilers	
24.	Turkeys--Laying Flock	
25.	Turkey--Poults	
26.	Other Productive Livestock	
27.	Number of Animal Units (See Step 1 of item 6, Table 8)	117.1
28.	Work Units (See Table 1, lines 3, 4, 5)	
29.	Crops	115.0
30.	Productive Livestock	487.2
31.	Other Productive Work Units	.1
32.	Expenses Per Work Unit (See Table 3, lines 24-28 for expenses; Table 8, line 7 for work units)	
33.	Tractor and Crop Machinery Expense, line 25 \$5568 ÷ 602.3 =	\$ 9.24
34.	Farm Share of Auto and Truck Expense, line 24 \$1296 ÷ 602.3 =	\$ 2.15
35.	Farm Share of Electricity Expense, line 26 \$540 ÷ 602.3 =	\$.90
36.	Livestock Equipment Expense, line 27 \$1571 ÷ 602.3 =	\$ 2.61
37.	Building Fencing, Tiling Expense, line 28 \$2772 ÷ 602.3 =	\$ 4.60
38.	Tractor and Crop Machinery Expense Per Crop Acre, line 25 Table 3, for expense and acres from data sheet 3, lines 11 through 321 (\$5568 ÷ 211 acres) =	\$ 26.39

TABLE 9--CROP PRODUCTION

See data sheet 3 for crop rank, acres and total production for each crop. (Total production \div acres in crop = yield per acre)

<u>Crop</u>	<u>Unit</u>	<u>Crop Rank</u>	<u>Acres</u>	<u>Yield/Acre</u>
1. Oats and Mixtures	Bus	D	13.0	71.4
2. Oats Silage	Ton			
3. Canning Peas	\$			
4. Wheat	Bus			
5. Barley	Bus			
6. Flax	Bus			
7. Rye	Bus			
8. Total Small Grain and Peas			13.0	
9. Canning Corn	\$	A	20.0	97.0
10. Corn, Grain and Seed Corn	Bus	A	35.0	88.6
11. Soybeans, Grain	Bus	B	40.0	19.0
12. Corn and Cane Silage	Ton	A	20.0	17.5
13. Corn and Cane Fodder	Ton			
14. Potatoes	Cwt.			
15. Sugar Beets	Ton			
16. Sunflowers	Cwt.			
17. Other Cultivated Crops--A	\$			
18. Other Cultivated Crops--B	\$			
19. Total Cultivated Crops			128.0	
20. Alfalfa Hay	Ton	B	83.0	3.1
21. Other Legume Hay and Mixtures	Ton			
22. Tame Grass Hay	Ton			
23. Annual Hay	Ton			
24. Legume and Grass Silage	Ton			

23				
<u>Crop</u>	<u>Unit</u>	<u>Crop Rank</u>	<u>Acres</u>	<u>Yield/Acre</u>
25. Legume Seed	Lbs.			
26. Grass Seed	Lbs.			
27. Total Hay			83.0	
28. Alfalfa and Mixed Pasture				
29. Other Legume Pasture				
30. Other Tillable Pasture				
31. Total Tillable Pasture				
32. Diverted Acres Income	\$			
33. Summer Fallow-Tilled				
34. Other Tillable Land Idle				
35. Total Tillable Land			211.0	
36. Wild Hay	\$			
37. Non-Tillable Pasture			8.0	
38. Timber	\$		74.0	
39. Roads & Waste			2.0	
40. Farmstead			5.0	
41. Total Acres In Farm			300.0	
42. Supplementary Management Information:				
43. Percent Land Tillable--(Total tillable land in line 35 is divided by total acres, line 41 and multiplied by 100)(211 ÷ 300) x 100 =				70.3
44. Percent In High Return Crops (See calculation of item 3 in Table 8)				64.7
45. Fertilizer Cost Per Acre (From data sheet 3, all fertilizer costs on tillable land except pasture) \$3033 ÷ 211 =			\$	14.37
46. Crop Chemicals Per Acre (From data sheet 3, all chemical costs on tillable except pasture) 234 ÷ 211 =			\$	1.11
47. Seed and Other Costs Per Acre (From data sheet 3, all seed and other costs on tillable land except pasture) 631 ÷ 211 =			\$	2.99

48. Gas, Oil, Grease Bought Per Acre (Gas, oil, grease bought from data sheet 2, line 281 minus gas tax refund on data sheet 2, line 261) $\$1332 - \$248 = \$1084 \div 211 =$ \$ 5.14

TABLE 10--CROP DATA FOR OATS AND MIXTURE

All Table 10's for each individual crop are calculated in the same way, therefore, only Table 10 for oats will be calculated to show the procedure used.

	<u>Total</u>	<u>Per Acre</u>
1. Acres (From data sheet 3, line 41)	13.0	
2. Yield Per Acre (See Table 9, line 1)		71.40
3. Value Per Unit (From data sheet 3, line 41)		.70
4. Gross Return (From data sheet 3, line 41) $71.4 \text{ bu.} \times .70 = \$49.98 \times 13.0 \text{ acres} =$	649.74	\$49.98
5. Supplemental Costs:		
6. Fertilizer (From data sheet no. 3)		
7. Chemicals (From data sheet no. 3)		
8. Seed and Other (From data sheet no. 3) $\$16 \div 13 \text{ acres} =$		\$ 1.23
9. Hired Labor		
10. Custom Work Hired (From data sheet 3) $124 \div 13 \text{ acres} =$		\$ 9.54
11. Total Supplemental Costs (Total of items 6 + 7 + 8 + 9 + 10)	\$140.01	\$10.77
12. Return Over Supplemental Costs (Line 4 minus line 11) $\$49.98 - \$10.77 = 39.21 \times 13 = \509.73		\$39.21
13. Allocated Costs:		
14. Power and Crop Machinery Expense Step 1: <u>Determine Power and Machinery Cost Per Crop Work Unit.</u> From Table 3, item 24 expense and net decrease on truck and auto	1296	
Table 3, item 25, expense and net decrease on tractor and crop machinery	<u>5568</u> <u>\$6864</u>	

25

Subtract [(custom work hired, truck and auto share from data sheet 2, line 81, \$596) + (Custom work hired, tractor and crop machinery share from data sheet 2, line 91, \$672)] = $\frac{-1268}{\$5596}$

[(work units on crops, from Table 1, line 3) + (work units on livestock $\div 10$ if < 400 or $\div 12$ if ≥ 400)] Work units on crops = 114.95
Work units on livestock $487.23 \div 12 = 40.60$
155.55

$\$5596 \div 155.55 = \35.97 the power and machinery cost per crop work unit. To be used in calculating Power and Crop Machinery Expense in all Table 10's.

Step 2: Power and Machinery Expense Per Crop Work Unit x work units for the specific crop = Power and Machinery Expense for that crop. See Table 7 for work unit value for each crop.
 $\$35.97 \times .30$ (work unit value for oats) = Power and Crop Machinery Expense per acre of oats

\$10.79

15. Land Cost (Total allocated land cost from data sheet 3, line 42 = $\$260 \div 13$ acres = \$20.00
16. Miscellaneous Costs (From data sheet 3)
17. Total allocated costs (Total of items 14 + 15 + 16) =
 30.79×13 acres = $400.27 \div 13 =$ \$30.79
18. Total Costs =
Total Supplemental Costs = 140.01
Total Allocated Costs = 400.27
Total Costs = $540.28 \div 13$ acres = \$41.56
Total Cost Per Unit = $540.28 \div 928$ bu. = .58
19. Return Over Total Costs
(Line 4 minus Line 18) $\$49.98 - \$41.56 =$
 $\$8.42 \times 13$ acres = \$109.46 \$ 8.42

TABLE 11A---COSTS AND RETURNS FROM COMPLETE HOG ENTERPRISE

	<u>Herd Total</u>	<u>Per Cwt. Pork</u>
1. Pounds of Hogs Produced: From data sheet 1, lines 51 and 52.		

	<u>Herd Total</u>	<u>Per Cwt. Pork</u>
Ending Inventory 11400 lbs.	Begin. Inv. 15430	
Butchered 230 lbs.	Transf. In -----	
Transferred Out -----	Purchases -----	
Sales 53815	Total 15430 lbs.	
Total 65445 lbs.		
65445 lbs. minus 15430 lbs. = 50015 lbs.		
50015 lbs. ÷ 100 = 500.15 cwts.		
2. Total Value Produced--(Same method as above except value rather than lbs. are used) total =\$10320 \$10320 ÷ 500.15 cwts. produced =		\$ 20.63
3. Pounds of Feed Fed (From data sheet 4, lines 51 and 52)		
4. Corn (Bushels of corn x 56 lbs. ÷ cwts. prod.) 2376 x 56 lbs. = 133056 ÷ 500.15 cwts. =		266.0
5. Small Grain (Bu. Grain x 32 lbs. ÷ cwts. prod.) 300 x 32 lbs. = 9600 ÷ 500.15 cwts. =		19.2
6. Protein, Salt and Mineral Cwts. of protein, salt and mineral x 100, pounds of whole milk x 10, pounds of skim milk x 10, Total divided by cwts. 245.2 cwts x 100 = 24520 lb. ÷ 500.15 =		49.0
7. Complete Ration		
8. Total Concentrates (Sum of items 4, 5, 6, 7)		334.2
9. Forages		
10. Feed Cost:		
11. Concentrates and Forages (Sum of total values of each feed ÷ cwts. produced) Corn \$2732 Oats 204 Prot., Salt, Minerals 2540 Total \$5476 ÷ 500.15 =		\$ 10.95
12. Pasture		
13. Total Feed Costs (Sum of items 11 and 12) \$ 5476		\$ 10.95
14. Return Over Feed Cost Total Value Produced = \$10320 Minus Total Feed Cost= 5476 \$ 4844 ÷ 500.15 cwts. = \$ 4844		\$ 9.69

		<u>Herd Total</u>	<u>Per Cwt. Pork</u>
15.	Supplemental Costs		
16.	Miscellaneous Livestock Expense (From data sheet 1, line 442) $\$114 \div 500.15 =$		.23
17.	Veterinary Expense (From data sheet 1, line 442) $\$58 \div 500.15 =$		.12
18.	Custom Work (From data sheet 1, line 442) $\$16 \div 500.15 =$		.03
19.	Total Supplemental Costs (Sum of lines 16 + 17 + 18) $\$114 + \$58 + \$16 =$	\$ 188	
20.	Return Over Feed and Supplemental Cost (Sum of items 14 minus 19) $\$4844 - \$188 =$ $\$9.69 \text{ minus } .38 =$	\$ 4656	\$ 9.31
21.	Supplementary Management Information		
22.	Return For \$100 Feed Fed (Line 2A divided by line 13A) x 100 $10320 \div 5476 = 1.8845 \times 100 =$	\$ 188.45	
23.	Price Received Per Cwt. (Value of sales \div pounds sold) x 100. See data sheet 1, line 52. $12097 \div 53815 = .2248 \times 100 =$	\$ 22.48	
24.	Number Litters Farrowed (See data sheet 1, line 442)	26	
25.	Number Pigs Born Per Litter (See data sheet 1, lines 441 and 442) $(267 \text{ born} \div 26 \text{ litters} =$	10.3	
26.	Number Pigs Weaned Per Litter (See data sheet 1, lines 441 and 442) $(267 \text{ born minus } 35 \text{ young died}) \div 26$ litters =	8.9	
27.	Percent Deaths Loss (See data sheet 1, lines 441 and 442) [Sum of (number young died + number old died) \div sum of (number beginning inventory + number purchased + number transferred in + number born)] x 100		
	Number young died 35	Beg. Inv. 117	
	Number old died 22	No. Purch. ----	
	Total 35	No. Trans. In ----	
		No. Born 267	
		384	
	$35 \div 384 = .091 \times 100$	9.1	

28. Average Weight of Hogs Sold (From data sheet 1, lines 52 and 441)
 53815 lbs. ÷ 235 sold = 229.0

29. Price Per Cwt. Conc. Fed (Sum of values of all conc. fed ÷ sum of lbs. of all conc. fed) x 100
 (From data sheet 4)

	Value	Pounds
Corn	\$2732	133056
Oats	204	9600
Prot., Salt and Mineral	2540	24520
	\$5476	167176
167176 ÷ 100 = 1671.76 cwt.		
\$5476 ÷ 1671.76 = 3.28		

30. Pounds of Pork Purchased

TABLE 12--DAIRY COWS

Item	Herd Total	Per Cow
1. Average No. of Cows From computer sheet 1, line 402	46.8	
2. Pounds of Milk (See computer data sheet No. 1, lines 271 and 311, also sheet 4, line 162)		
Whole milk used in house, 2192 qts. x 2.15 =	4713 lbs.	
Whole milk fed to calves =	1500 lbs.	
Whole milk sold =	502073 lbs.	
	508286 ÷ 46.8 =	10861 lbs.
3. Pounds of Butterfat in Milk (See computer data sheet No. 1, lines 321, 271; also sheet 4, line 162)		
Step 1: Pounds of butterfat in milk sold = 17527 ÷ 502073 lbs. of milk sold = 3.5% B.F. in milk.		
Step 2: Whole milk used in house = 4713 lbs. x 3.5% =	165 lbs.	
butterfat		
Whole milk fed to calves = 1500 lbs. x 3.5% =	53 lbs.	
butterfat		
Pounds butterfat sold =	17527 lbs.	
Butterfat	17745 ÷ 46.8 =	379.2 BF/Cow
4. Percent of Butterfat in Milk	3.5	
5. Value of Produce		
6. Dairy Products Sold, \$25135 ÷ 46.8 =		537.07/cow
7. Dairy Products Used in Home, \$236 ÷ 46.8 =		5.04
8. Milk Fed to Livestock, \$75 ÷ 46.8 =		1.60

9. Net Increase in Value of Cows

Per Cow

Ending Inventory Value	\$14100	Beginning Inv. Value	14400
Transferred Out	-----	Transferred In	4200
Butchered	-----	Purchases	-----
Sales	3121	Total	\$18600
Total	\$17221		

$$\$17221 - \$18600 = (-1379) \div 46.8 = (-29.47)$$

10. Total Value Produced

$$\text{Sum of items } 6 + 7 + 8 + 9 = \$514.24$$

11. Pounds of Feed Fed: (computer sheet 4, lines 11, 12, 151)

$$12. \text{ Corn, } 2200 \text{ bu.} \times 56 \text{ lbs.} = 123200 \text{ lbs.} \div 46.8 = 2632.5$$

$$13. \text{ Small Grain and Complete Dairy Ration, } 134 \text{ bu.} \times 32 = 4288 \div 46.8 = 91.6$$

$$14. \text{ Protein, Salt and Mineral, } 416.2 \text{ cwts.} \times 100 = 41620 \div 46.8 = 889.3$$

$$15. \text{ Total Concentrates} = \text{Sum of } 12 + 13 + 14 = 3613.4$$

$$16. \text{ Legume Hay, } 148.3 \text{ tons} \times 2000 = 296600 \text{ lbs.} \div 46.8 = 6337.6$$

17. Other Hay

$$18. \text{ Silage, } 296 \text{ tons} \times 2000 = 592000 \text{ lbs.} \div 46.8 = 12649.6$$

19. Feed Costs:

$$20. \text{ Concentrates Corn, } \$2530 + \text{Oats } \$91 + \text{Protein } \$3128 = \$5749 \div 46.8 = 122.84$$

$$21. \text{ Roughages: Legume Hay } \$2966 + \text{Corn Silage } \$2368 = 5334 \div 46.8 = 113.97$$

22. Pasture

$$23. \text{ Total Feed Costs, Item } 20 + 21 + 22 = 236.81$$

$$24. \text{ Return Over Feed Costs, item } 10 \text{ minus item } 23 = 514.24 - 236.81 = 277.43$$

25. Supplemental Costs:

$$26. \text{ Miscellaneous Livestock Expense (Computer sheet 1, line 402) } \$968 \div 46.8 = 20.68$$

$$27. \text{ Veterinary Expense (Computer sheet 1, line 402) } \$102 \div 46.8 = 2.18$$

$$28. \text{ Custom Work (Computer sheet 1, line 402) } \$852 \div 46.8 = 18.20$$

29.	Total Supplemental Costs: Items 26 + 27 + 28 =	41.06
30.	Return Over Feed and Supplemental Costs Item 24 minus 29 =	236.37
31.	Supplementary Management Information	
32.	Return for \$100 Feed Fed: Item 10 ÷ item 23 x 100 514.24 ÷ 236.81 = 2.1715 x 100 =	217.15
33.	Feed Cost Per Cwt. Milk: Item 23 ÷ item 2 x 100 \$236.81 ÷ 10861 = .0218 x 100 =	2.18
34.	Feed Cost Per Pound of Butterfat: Item 23 ÷ item 3 236.81 ÷ 379.2 =	.624
35.	Pounds of Milk Per Pound of Concentrate: Item 2 ÷ item 15 10861 lbs. ÷ 3613.4 lbs. =	3.005
36.	Average Price Per Cwt. Milk Sold \$25135 value of milk sold ÷ 502073 lbs. milk sold x 100 = \$	5.01
37.	Average Price Per Pound of Butterfat \$25135 value of milk sold ÷ 17527 lbs. of Butterfat = \$	1.43

TABLE 13--OTHER DAIRY CATTLE

<u>Item</u>	<u>Per Head</u>
1. Number of Head (From computer data sheet 1, line 412)	66.5
2. Net Increase in Value: (See computer data sheet No. 1)	
Ending Inventory 9352	Beginning Inventory 6754
Transferred Out 4200	Transferred In -----
Butchered 677	Purchases -----
Sales 1982	Total 6754
Total 16211	
\$16211 - 6754 = 9457 ÷ 66.5 =	\$ 142.21
3. Pounds of Feed Fed: (See data sheet No. 4)	
4. Concentrates [Sum (787 bu. corn x 56) + (370 bu. oats x 32) + (115.2 cwt. prot. x 100)] ÷ 66.5 =	1014.0
5. Hay and Roughage, 97.5 tons x 2000 = 195000 lbs. ÷ 66.5 =	2932.3
6. Silage, 61 ton corn silage + 25 ton oatlage x 2000 = 172000 ÷ 66.5 =	2586.5
7. Milk, 1500 lbs. ÷ 66.5 =	22.3
8. Feed Cost	

Per Head

9.	Concentrates: [Sum of value (corn \$905 + oats \$252 + prot. \$1080)] ÷ 66.5 =	33.64
10.	Roughages [Sum of value (legume hay \$1950 + corn silage \$488 + oatlage \$200)] ÷ 66.5 =	39.67
11.	Milk \$75 ÷ 66.5 =	1.13
12.	Pasture \$77 ÷ 66.5 =	1.16
13.	Total Feed Cost (Sum of items (9 + 10 + 11 + 12) \$	75.60
14.	Return Over Feed Cost: Item 2 minus item 13 \$142.21 minus \$75.60 =	66.61
15.	Supplemental Costs	
16.	Miscellaneous Livestock Expense (Data sheet 1, line 412) \$53 ÷ 66.5 =	.80
17.	Veterinary Expense (Data sheet 1, line 412) \$158 ÷ 66.5	2.38
18.	Custom Work (Data sheet 1, line 412) \$24 ÷ 66.5 =	.36
19.	Total Supplementary Costs: Sum of items 16 + 17 + 18 =	3.54
20.	Return Over Feed and Supplemental Costs (Item 14 minus 19) =	63.07
21.	Supplementary Management Information	
22.	Return for \$100 Feed Fed (Item 2 ÷ item 13) x 100 = \$188.10	
23.	Percent Death Loss: (Computer sheet 1, line 411) [Number young died + number old died] ÷ sum of number (beginning inventory + purchases + transferred in + born)] x 100 25 ÷ 118 x 100 =	21.2

TABLE 14--ALL DAIRY AND DUAL PURPOSE CATTLE

<u>Item</u>	<u>Per Cow</u>
1. Average No. of Cows (Table 12, line 1)	46.8
2. Value of Dairy Products Dairy Products Sold \$25135 + used in home \$236 + fed \$75 ÷ 46.8 =	543.72
3. Net Increase in Value of Cows, Table 12, item 9 (-29.47) x 46.8 = (-1379.20) plus net increase in value of other dairy cattle, Table 13 line 2 = (142.21) x 66.5 = 9456.97 (-1379.20 + 9456.97 = \$8077.77 \$8077.77 ÷ 46.8 =	172.60

Item	Per Cow
4. Total Value Produced: Sum of (item 2 + item 3) =	716.32
5. Pounds of Feed Fed: (See computer data sheet 4)	
6. Concentrates: Sum of all pounds of corn, oats and protein for both dairy and other dairy plus (lbs. of milk \div 10) divided by 46.8 =	5057
167272 lbs. corn	
16128 lbs. oats	
53140 lbs. protein concentrate	
150 lbs. milk	
236690 \div 46.8	
7. Hay and Dry Roughage Sum of all lbs. of legume hay, for both dairy and other dairy \div 46.8 legume hay 491600 lbs. =	10504
8. Silage Sum of all lbs. of corn silage and oatlage for both dairy and other dairy \div 46.8 Corn silage 714,000 Oatlage 50,000 764,000 \div 46.8 =	16325
9. Feed Cost (See computer sheet No. 4)	
10. Concentrates: [Sum of (dairy cows and other dairy) for (value of corn + oats + protein + whole milk fed)] \div 46.8 Corn \$3435 + oats \$343 + protein \$4208 + milk \$75 \div 46.8 =	172.24
11. Roughage: [Sum of (dairy cows + other dairy) for values of (legume hay) + (corn silage + grass silage)] \div 46.8 legume hay \$4916 + corn silage \$2856 + grass silage \$200 = \$7972 \div 46.8 =	170.34
12. Pasture [Sum of dairy cows + other dairy) for value of pasture] \div 46.8 \$77 \div 46.8 =	1.65
13. Total Feed Costs: Sum of items (10 + 11 + 12) 172.24 + 170.34 + 1.65 =	344.23
14. Return Over Feed Costs: Sum of items (4 minus 13) 716.32 - 344.23 =	372.09
15. Supplemental Costs	
16. Miscellaneous Livestock Expense [Sum of (dairy cows + other dairy) for Miscellaneous Livestock Expense] \div 46.8 \$968 + 53 = \$1021 \div 46.8 =	\$ 21.82

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17. Veterinary Expense: [Sum of (dairy cows + other dairy) for veterinary expense] $\div 46.8$
 $\$102 + \$158 = \$260 \div 46.8 =$ 5.56
18. Custom Work [Sum of (dairy cows + other dairy) for custom work] $\div 46.8$
 $\$852 + \$24 = \$876 \div 46.8 =$ 18.72
19. Total Supplemental Costs: Sum of items (16 + 17 + 18)
 $\$21.82 + 5.56 + 18.72 =$ 46.10
20. Return Over Feed and Supplemental Costs: Sum of items (14 minus 19) $\$372.09 - \$46.10 =$ 325.99
21. Supplementary Management Information
22. Return For \$100 Feed Fed (Item 4 \div item 13) x 100
 $(776.32 \div 344.23) \times 100 =$ \$ 208.09

TABLE 15B--FEEDER CATTLE

1. Average Number of Beef Feeders (See computer data sheet No. 1, line 432) 3.1
2. Pounds of Beef Produced: (Computer sheet 1, lines 41 and 42) Sum of quantities (ending inventory + transferred out + butchered + sales) minus sum of quantity (beginning inventory + transferred in + purchases)
 $(11068 \text{ ending inventory} - 10740 \text{ purchases}) \div 100 =$ 3.28
3. Net Increase in Value of Animals (same method as item 2 but use value rather than pounds.)
 $(\$3542 \text{ ending inventory} - \$3437 \text{ purchases}) \div 3.28 =$ 32.01
4. Pounds of Feed Fed (Computer sheet No. 4, lines 41 and 42)
5. Grain [Sum of (bushels corn x 56) + (bushels oats x 32) + (bushels barley x 48) + (bushels rye x 56) + (bushels wheat x 60) + (tons complete ration x 2000)] \div cwts.
 $\text{Corn } 4424 \text{ lbs.} \div 3.28 \text{ cwts.} =$ 1349
6. Protein, Salt, Mineral--None
7. Legume Hay, 3.5 tons x 2000 = 7000 $\div 3.28 \text{ cwts.} =$ 2134
8. Other Hay and Roughage--None
9. Silage--None
10. Feed Costs:
11. Concentrates Sum of value (corn + oats + barley + wheat + protein, salt, mineral + complete ration + whole milk fed + skim milk fed) \div cwts.
 $\text{Corn } \$91 \div 3.28 \text{ cwts.} =$ 27.74

12.	Roughages: Sum of value (legume hay + other hay + corn silage + grass silage + fodder and stover) ÷ cwts.. Legume Hay \$70 ÷ 3.28 cwts. =	21.34
13.	Pasture--None	
14.	Total Feed Cost: Sum of items (11 + 12 + 13) =	49.08
15.	Return Over Feed Costs: Sum of items (3 - 14) \$32.01 - \$49.08 =	(-17.07)
16.	Supplemental Costs	
17.	Miscellaneous Livestock Expense--None	
18.	Veterinary Expense--None	
19.	Custom Work (Computer sheet No. 1, line 432) custom work ÷ 3.28 cwts. \$75 ÷ 3.28 =	22.87
20.	Total Supplemental Costs Sum of items (17 + 18 + 19) =	22.87
21.	Return Over Feed and Supplemental Costs Sum of items 15 - 20 (-17.07 - 22.87) =	(-39.94)
22.	Supplementary Management Information	
23.	Return for \$100 Feed Fed (Item 3 ÷ item 14) x 100 \$105 ÷ 161 x 100 = \$65.22	
24.	Price Per Cwt. Sold--None Sold	
25.	Average Weight Per Head Sold--None Sold	
26.	Price Per Cwt. Bought (Computer sheet 1, line 42) (Value purchases ÷ quantity purchases) x 100 (\$3437 ÷ 10740 lbs.) x 100 =	\$ 32.00
27.	Average Weight Per Head Bought (Computer sheet 1, line 42) (quantity purchases ÷ number bought) 10740 ÷ 20 =	537lbs.
28.	Number of Head Bought (Computer sheet 1, line 431)	20
29.	Percent Death Loss--None Lost	

TABLE 16A--SHEEP FLOCK

1.	Average Number Adults (Computer sheet 1, line 472)	19.8
2.	Pounds of Lamb and Mutton Produced: (Computer sheet No. 1, lines 81 and 82)	
	Ending Inventory 2950	Beginning Inventory =3050
	Sales 2515	
	5465 - 3050 =	2415

3. Pounds of Wool Produced (Computer sheet 1, line 341) = 129
4. Value Of Produce (Computer sheet 1, lines 341, 351)
5. Wool:

Wool \$41
 Inc. Pay. 77
 \$118 ÷ 19.8 = 5.96
6. Net Increase in Value of Animals (Computer sheet 1, lines 81 and 82)

Ending Inventory \$345
 Sales 688
 \$1033 - 380 = 653 ÷ 19.8 = 32.98
7. Total Value Produced: Sum of items 5 + 6 = 38.94
8. Pounds of Feed Fed (Computer sheet No. 4, lines 81, 82, 222)
9. Grain: Corn 6888 lbs. + oats 300 lbs. = 7188 ÷ 19.8 = 363.03
10. Protein, Salt, Mineral 200 ÷ 19.8 = 10.10
11. Legume Hay 19400 ÷ 19.8 = 980
12. Other Hay and Roughages---None
13. Silage---None
14. Feed Cost (Computer sheet 4, lines 81, 82, 222)
15. Concentrates
 Corn \$141 + oats \$7 + protein \$20 = \$168 ÷ 19.8 = 8.48
16. Roughages: Legume Hay \$194 ÷ 19.8 = 9.80
17. Pasture: \$78 ÷ 19.8 = 3.94
18. Total Feed Costs
 8.48 + 9.80 + 3.94 = 22.22
19. Return Over Feed Costs \$38.94 - 22.22 = 16.72
20. Supplemental Costs
21. Miscellaneous Livestock Expense (Computer sheet 1, line 472) \$22 ÷ 19.8 = 1.11
22. Veterinary Expense---None
23. Custom Work (Computer sheet 1, line 472)
 \$33 ÷ 19.8 = 1.67
24. Total Supplementary Costs
 1.11 + 1.67 = 2.78

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25.	Return Over Feed and Supplemental Costs $16.72 - 2.78 =$	13.94
26.	Supplementary Management Information	
27.	Return For \$100 Feed Fed $(38.94 \div 22.22) \times 100 =$	175.25
28.	Price Per Cwt. Lamb and Mutton Sold $\$688 \div 2515 \text{ lbs.} =$	27.36
29.	Pounds of Wool Per Sheep Sheared (Computer sheet 1, line 341) $29 \text{ lbs.} \div 20 =$	6.5
30.	Number Ewes Kept For Lambing (Computer sheet 1, line 472)=	19
31.	Percent Lamb Crop (Computer sheet 1, lines 471 and 472) $31 \text{ born} \div 19 \text{ ewes kept for lambing} =$	163
32.	Percent Death Loss (Computer sheet 1, line 471) $(6 \text{ young died} + 1 \text{ old died}) \div (20 \text{ beg. inv.} + 31 \text{ born}) \times 100 =$	13.7

222500 SAMPLE FARM

TABLE 1 - FARM INVENTORIES - 1970

1	SIZE OF FARM - TOTAL ACRES	300	
2	- TILLABLE ACRES	211	
3	WORK UNITS - CROPS	115.00	
4	- LIVESTOCK	472.90	
5	- OTHER	.10	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	588.00	
7	NUMBER OF WORKERS	1.9	
7A	FARM CAPITAL INVESTMENT PER WORKER	51377	
		<u>JAN. 1</u>	<u>DEC. 31</u>
8	PRODUCTIVE LIVESTOCK		
9	DAIRY COWS	14400	14100
10	OTHER DAIRY CATTLE	6754	9452
11	BEEF BREEDING CATTLE		
12	BEEF FEEDER CATTLE		3542
13	HOGS	4050	2240
14	SHEEP (INCL. FEEDERS)	380	345
15	POULTRY (INCL. TURKEYS)		
16	OTHER PRODUCTIVE LIVESTOCK		
17	TOTAL PRODUCTIVE LIVESTOCK	\$ 25584	29679 *
18	CROP, SEED AND FEED	10542	10615
19	POWER, MACHINERY AND EQUIPMENT		
20	AUTO AND TRUCK (FARM SHARE)	1297	1081
21	POWER AND MACHINERY	4121	7276
22	LIVESTOCK EQUIPMENT	7428	6561
23	TOTAL POWER, MACH. & EQUIPMENT	\$ 12846	14918 *
24	LAND	20000	20000
25	BUILDINGS-FENCES-ETC.	25637	25510
26	TOTAL FARM CAPITAL	\$ 94609	100722 *

222500 SAMPLE FARM

TABLE 2A - WHOLE FARM SUMMARY OF CASH RECEIPTS - 1970

1	SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS		
2	DAIRY COWS	\$	3121
3	DAIRY PRODUCTS		25135
4	OTHER DAIRY CATTLE		1982
5	BEEF BREEDING CATTLE		
6	BEEF FEEDER CATTLE		
7A	HOGS COMPLETE		12097
7B	HOGS FINISHING		
7C	HOGS PRODUCING WEANING PIGS		
8A	SHEEP AND WOOL, FARM FLOCK		806
8B	SHEEP AND WOOL, FEEDER LAMBS		
9	CHICKENS (INCL. HENS AND BROILERS)		
10	TURKEYS		
11	EGGS		
12	OTHER PRODUCTIVE LIVESTOCK		
12A	TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$	43141 *
13	SALE OF CROPS		
14	CORN		
15	SOYBEANS, FLAX, SUNFLOWERS		2090
16	WHEAT, OATS, BARLEY, RYE		
17	POTATOES, SUGAR BEETS, CANNING & OTHER CROPS A+B		1940
18	HAY, SILAGE AND OTHER CROPS		87
19	DIVERTED ACRE PAYMENT		
19A	TOTAL SALES FROM CROPS	\$	4117 *
20	CAPITAL ASSETS SOLD		40
21	GAS TAX REFUND		248
22	INCOME FROM WORK OFF THE FARM		30
23	PATRONAGE REFUNDS		399
24	MISCELLANEOUS FARM INCOME		
25	TOTAL FARM SALES	\$	47975 *
26	INCREASE IN FARM CAPITAL		6013
27	FAMILY LIVING FROM THE FARM		1116
28	TOTAL FARM RECEIPTS (25)+(26)+(27)	\$	<u>55104</u> *

222500 SAMPLE FARM

TABLE 2B - WHOLE FARM SUMMARY OF CASH EXPENSES - 1970

1	PURCHASE OF LIVESTOCK		
2	DAIRY COWS	\$	
3	OTHER DAIRY CATTLE		
4	BEEF BREEDING CATTLE		
5	BEEF FEEDER CATTLE		3437
6A	HOGS COMPLETE		
6B	HOGS FINISHING		
6C	HOGS PRODUCING WEANING PIGS		
7A	SHEEP, FARM FLOCK		
7B	SHEEP, FEEDER LAMBS		
8	CHICKENS (INCL. HENS AND BROILERS)		
9	TURKEYS		
10	OTHER PRODUCTIVE LIVESTOCK		
11	MISCELLANEOUS LIVESTOCK EXPENSE		1256
12	FEED BOUGHT		10183
13	FERTILIZER		2692
14	CHEMICALS		234
15	OTHER CROP EXPENSE		631
16	CUSTOM WORK HIRED		1904
17	REPAIR + UPKEEP OF LIVESTOCK EQUIPMENT		714
18	REPAIR + UPKEEP OF FARM REAL ESTATE		1374
19	GAS, OIL, GREASE BOUGHT (FARM SHARE)		1449
20	REPAIR + OPER. OF MACH., TRACTOR, TRUCK, AUTO(FS)		2087
21	WAGES OF HIRED LABOR		3177
22	PERSONAL PROPERTY + REAL ESTATE TAXES		1109
23	GENERAL FARM EXPENSE		390
24	TELEPHONE EXPENSE (FARM SHARE)		64
25	ELECTRICITY EXPENSE (FARM SHARE)		540
26	TOTAL CASH OPERATING EXPENSE	\$	31241 *
27	POWER, CROP & GENERAL MACH. BOUGHT (FARM SHARE)		5305
28	LIVESTOCK EQUIPMENT BOUGHT		
29	NEW REAL ESTATE + IMPROVEMENT		1271
30	TOTAL FARM PURCHASES (26) THRU (29)	\$	37817 *
31	DECREASE IN FARM CAPITAL		
32	INTEREST ON FARM CAPITAL		5857
33	UNPAID FAMILY LABOR		300
34	LABOR CHARGE FOR PARTNERS + OTHER OPERATORS		
35	BOARD FURNISHED HIRED LABOR		700
36	TOTAL FARM EXPENSE (30) THRU (35)	\$	44674 *
37	LABOR EARNINGS (WHOLE FARM)(2A/28)-(36)	\$	10430 *
38	NUMBER OF OPERATORS		1

222500 SAMPLE FARM

TABLE 3 ENTERPRISE STATEMENT - 1970

1	RETURNS AND NET INCREASES		
2	PRODUCTIVE LIVESTOCK		
3	DAIRY CATTLE	\$	24067
4	OTHER DAIRY CATTLE		9457
5	BEEF BREEDING CATTLE		
6	FEEDER CATTLE		105
7	COMPLETE HOG ENTERPRISE		10320
8	HOG FINISHING ENTERPRISE		
9	PRODUCING WEANING PIGS		
10	FARM FLOCK OF SHEEP		771
11	FEEDER LAMBS		
12	CHICKENS (INCL. HENS AND BROILERS)		
13	TURKEYS		
14	OTHER PRODUCTIVE LIVESTOCK		
15	ALL PRODUCTIVE LIVESTOCK	\$	44720 *
16	VALUE OF FEED FED TO LIVESTOCK		22187
17	RETURN OVER FEED FROM LIVESTOCK		22533
18	CROP, SEED AND FEED		12732
19	INCOME FROM LABOR OFF THE FARM		2
20	COOPERATIVE PATRONAGE REFUNDS		399
21	MISCELLANEOUS FARM INCOME		
22	TOTAL RETURNS AND NET INCREASES	\$	35666 *
23	EXPENSES AND NET DECREASES		
24	TRUCK AND AUTO (FARM SHARE)	\$	1296
25	TRACTORS AND CROP MACHINERY		5568
26	ELECTRICITY		540
27	LIVESTOCK EQUIPMENT		1571
28	BUILDINGS, FENCES AND TILING		2772
29	BARE LAND		
30	MISC. LIVESTOCK EXPENSE		1256
31	LABOR		4813
32	LABOR CHARGE FOR OTHER OPERATOR(S)		
33	PROPERTY TAX		1109
34	GENERAL FARM EXPENSE AND TELEPHONE		454
35	INTEREST ON FARM CAPITAL		5857
36	TOTAL EXPENSES AND NET DECREASES	\$	25236 *
37	LABOR EARNINGS	\$	10430
38	NUMBER OF FARM OPERATORS		1

TABLE 4 - HOUSEHOLD EXPENSE - 1970

1	NUMBER OF PERSONS - FAMILY		7
2	NUMBER OF ADULT EQUIVALENT - FAMILY		4.4
3	CHURCH AND WELFARE	\$	568
4	MEDICAL CARE AND HEALTH INSURANCE		526
5	FOOD AND MEALS BOUGHT		1918
6	OPERATING EXPENSE AND SUPPLIES		270
7	FURNISHINGS AND EQUIPMENT		1205
8	CLOTHING AND CLOTHING MATERIALS		740
9	PERSONAL CARE, PERSONAL SPENDING		90
10	EDUCATION		240
11	RECREATION		106
12	GIFTS AND SPECIAL EVENTS		265
13	PERS. SHARE TRUCK AND AUTO EXPENSE		167
14	OPER. SHARE UPKEEP ON DWELLING		166
15	PERS. SHARE TEL. AND ELECT. EXP.		151
16	TOTAL CASH LIVING EXPENSES	\$	6412 *
17	PERS. SHARE NEW TRUCK AND AUTO		1725
18	NEW DWELLING BOUGHT		1347
19	TAXES & OTHER DED. (PERS. SHARE REAL EST. & INCOME TAX)		784
20	LIFE INSURANCE AND OTHER SAVINGS AND INVESTMENTS		379
21	TOTAL HOUSEHOLD & PERSONAL (16)-(20)	\$	10647 *
22	TOTAL FAMILY LIVING FROM THE FARM (33)		866
23	TOTAL CASH AND NON-CASH EXPENSES (21)+(22)		11513 *
24	FAMILY LIVING FROM THE FARM		
25		AMOUNT \$ OPR SHARE	
26	MILK AND CREAM	2192 qts.	236
27	BEEF	2450 lbs.	427
28	PORK	230 lbs.	33
29	LAMB		
30	POULTRY		
31	EGGS		
32	VEG., FRUIT, SPUDS, & FUEL - ALSO OTHER PRODUCE		170
33	TOTAL FAMILY LIVING FROM THE FARM	\$	866

222500 SAMPLE FARM

TABLE 5 - NET WORTH STATEMENT - OPERATOR - 1970

		JAN. 1	DEC. 31
1	TOTAL PRODUCTIVE LIVESTOCK	\$ 25584	29679
2	CROP, SEED AND FEED	10542	10615
3	TOTAL POWER, MACHINERY & EQUIPMENT	12846	14918
4	LAND	12000	12000
5	BUILDINGS, FENCES, ETC.	25637	25510
6	TOTAL FARM CAPITAL	\$ 86609	92722
7	NON-FARM ASSETS	9166	11969
8	DWELLING	11228	12575
9	TOTAL ASSETS	\$ 107003	117266
10	REAL ESTATE MORTGAGES	18176	16300
11	CHattel MORTGAGES	2220	6000
12	NOTES		1500
13	ACCOUNTS PAYABLE		
14	TOTAL LIABILITIES	\$ 20396	23800
15	FARMERS NET WORTH	\$ 86607	93466
16	GAIN OR (LOSS) IN NET WORTH		6859
* * *			
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	OPERATORS LABOR EARNINGS (6B/39)	\$	9447
19	RETURN TO CAPITAL AND FAMILY LABOR (6B/40)		14349
20	NON-FARM INCOME		
21	OUTSIDE INVESTMENT INCOME		126
22	OTHER PERSONAL INCOME & INCOME TAX REFUND		65
23	TOTAL NON-FARM INCOME		191
24	TOTAL MONEY BORROWED		8400
25	TOTAL PAID ON DEBT (PRINCIPAL)		4396
26	TOTAL HOUSEHOLD + PERSONAL CASH EXP. (4/23)		15513
27	RATIO TOTAL FARM EXPENSES TO TOTAL FARM REC.		.825
28	RATIO TOTAL ASSETS TO TOTAL LIAB.	JAN 5.246	DEC 4.927
29	RATIO NON-REAL EST.ASSETS-NON-REAL EST.LIAB.	26.188	8.957
30	RATIO REAL EST. ASSETS TO REAL EST.LIA.	2.688	3.073
31	RATIO NET WORTH TO TOTAL LIABILITIES	4.246	3.927
32*	RATIO CASH OPER. EXP. TO ADJ. TOTAL FARM SALES		.69

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

222500 SAMPLE FARM

TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS - 1970

1	SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS		
2	DAIRY COWS	\$	3121
3	DAIRY PRODUCTS		25135
4	OTHER DAIRY CATTLE		1982
5	BEEF BREEDING CATTLE		
6	BEEF FEEDER CATTLE		
7A	HOGS COMPLETE		12097
7B	HOGS FINISHING		
7C	HOGS PRODUCING WEANING PIGS		
8A	SHEEP AND WOOL, FARM FLOCK		806
8B	SHEEP AND WOOL, FEEDER LAMBS		
9	CHICKENS (INCL. HENS AND BROILERS)		
10	TURKEYS		
11	EGGS		
12	OTHER PRODUCTIVE LIVESTOCK		
12A	TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$	43141 *
13	SALE OF CROPS		
14	CORN		
15	SOYBEANS, FLAX, SUNFLOWERS		2090
16	WHEAT, OATS, BARLEY, RYE		
17	POTATOES, SUGAR BEETS, CANNING & OTHER CROPS A+B		970
18	HAY, SILAGE AND OTHER CROPS		87
19	DIVERTED ACRE PAYMENT		
19A	TOTAL SALES FROM CROPS	\$	3147 *
20	CAPITAL ASSETS SOLD		40
21	GAS TAX REFUND		248
22	INCOME FROM WORK OFF THE FARM		30
23	PATRONAGE REFUNDS		399
24	MISCELLANEOUS FARM INCOME		
25	TOTAL FARM SALES	\$	47005 *
26	INCREASE IN FARM CAPITAL		6013
27	FAMILY LIVING FROM THE FARM		1116
28	TOTAL FARM RECEIPTS (25)+(26)+(27)	\$	54134 *
29	ADJUSTED TOTAL FARM SALES (25)-(20)		46965
30	TOTAL CASH FARM OPERATING EXPENSE		32509
31	NET CASH OPERATING INCOME	\$	14456 *

222500 SAMPLE FARM

TABLE 6B - OPERATORS SHARE OF CASH EXPENSES - 1970

1	PURCHASE OF LIVESTOCK	\$	
2	DAIRY COWS		
3	OTHER DAIRY CATTLE		
4	BEEF BREEDING CATTLE		
5	BEEF FEEDER CATTLE		3437
6A	HOGS COMPLETE		
6B	HOGS FINISHING		
6C	HOGS PRODUCING WEANING PIGS		
7A	SHEEP, FARM FLOCK		
7B	SHEEP, FEEDER LAMBS		
8	CHICKENS		
9	TURKEYS		
10	OTHER PRODUCTIVE LIVESTOCK		
11	MISCELLANEOUS LIVESTOCK EXPENSE		1256
12	FEED BOUGHT		10183
13	FERTILIZER		2692
14	CHEMICALS		234
15	OTHER CROP EXPENSE		631
16	CUSTOM WORK HIRED		1904
17	REPAIR + UPKEEP OF LIVESTOCK EQUIPMENT		714
18	REPAIR + UPKEEP OF FARM REAL ESTATE		1374
19	GAS, OIL, GREASE BOUGHT (FARM SHARE)		1449
20	REPAIR + OPER. OF MACH., TRACTOR, TRUCK, AUTO (FS)		2087
21	WAGES OF HIRED LABOR		3177
22	PERSONAL PROPERTY + REAL ESTATE TAXES		802
23	CASH RENT		800
24	GENERAL FARM EXPENSES		390
25	TELEPHONE EXPENSE (FARM SHARE)		64
26	ELECTRICITY EXPENSE (FARM SHARE)		540
27	INTEREST EXPENSE		775
28	TOTAL CASH OPERATING EXPENSE	\$	32509 *
29	POWER, CROP & GENERAL MACH. BOUGHT (FARM SHARE)		5305
30	LIVESTOCK EQUIPMENT BOUGHT		
31	NEW REAL ESTATE + IMPROVEMENTS		1271
32	TOTAL FARM PURCHASES (28) THRU (31)	\$	39085 *
33	DECREASE IN FARM CAPITAL		
34	INTEREST ON FARM CAPITAL		4602
35	UNPAID FAMILY LABOR		300
36	LABOR CHARGE FOR PARTNERS + OTHER OPERATORS		
37	BOARD FURNISHED HIRED LABOR		700
38	TOTAL FARM EXPENSE (32) THRU (37)	\$	44687 *
39	LABOR EARNINGS (OPERATORS SHARE) (6A/28)-(38)		9447
40	RETURN TO CAPITAL AND FAMILY LABOR	\$	14349
	(34)+(35)+(39)		

TABLE 8 - MEASURES OF FARM ORGANIZATION - 1970

1	LABOR EARNINGS	\$	10430
2	CROP YIELDS - INDEX		90
3	PERCENT TILL. LAND IN H. R. CROPS		64.7
4	GROSS RETURN PER TILL. ACRE (EXC. PASTURE)		79.10
5	RETURN FOR \$100 TO PROD. LIVESTOCK - INDEX		105.0
6	LIVESTOCK UNITS PER 100 ACRES *		53.4
7	SIZE OF BUSINESS - WORK UNITS		588.0
8	WORK UNITS PER WORKER		309.5
9	POWER MACH.,EQUIP.,BLDG. EXP. PER WORK UNIT	\$	19.98
10	FARM CAPITAL INVESTMENT PER WORKER	\$	51403
11	INDEX OF RETURN FOR \$100 FEED FROM		
12	COMPLETE HOG ENTERPRISE		136
13	HOG FINISHING ENTERPRISE		
14	PRODUCING WEANING PIGS		
15	DAIRY CATTLE		88
16	OTHER DAIRY		106
17	ALL DAIRY AND DUAL PURPOSE CATTLE		93
18	BEEF BREEDING CATTLE		
19	BEEF FEEDER CATTLE		50
20	SHEEP FARM FLOCK		149
21	FEEDER LAMBS		
22	CHICKENS - LAYING FLOCK		
23	CHICKENS - BROILERS		
24	TURKEYS - LAYING FLOCK		
25	TURKEYS - POULTS		
26	OTHER PRODUCTIVE LIVESTOCK		
27	NUMBER OF ANIMAL UNITS		117.1
28	WORK UNITS		
29	CROPS		115.0
30	PRODUCTIVE LIVESTOCK		472.9
31	OTHER PRODUCTIVE WORK UNITS		.1
32	EXPENSES PER WORK UNIT		
33	TRACTOR AND CROP MACHINERY EXPENSE	\$	9.47
34	FARM SHARE OF AUTO AND TRUCK EXPENSE	\$	2.20
35	FARM SHARE OF ELECTRICITY EXPENSE	\$	.92
36	LIVESTOCK EQUIPMENT EXPENSE	\$	2.67
37	BUILDING, FENCING AND TILING EXPENSE	\$	4.71
38	TRACTOR AND CROP MACH.EXPENSE PER CROP ACRE	\$	26.39
39	*ACRES INCLUDE ALL TILLABLE LAND, NON-TILLABLE HAY AND PASTURE		
40	**ACRES INCLUDE ALL TILLABLE LAND PLUS ACRES IN WILD HAY		

222500

SAMPLE FARM

TABLE 9 - CROP PRODUCTION - 1970

		<u>UNIT</u>	<u>CROP RANK</u>	<u>ACRES</u>	<u>YIELD PER ACRE</u>
1	OATS AND MIXTURES	BUS	D	13.0	71.4
2	OATS SILAGE	TON			
3	CANNING PEAS	\$			
4	WHEAT	BUS			
5	BARLEY	BUS			
6	FLAX	BUS			
7	RYE	BUS			
8	TOTAL SMALL GRAIN AND PEAS			13.0	
9	CANNING CORN	\$	A	20.0	97.00
10	CORN GRAIN AND SEED CORN	BUS	A	35.0	88.6
11	SOYBEANS-GRAIN	BUS	B	40.0	19.0
12	CORN AND CANE SILAGE	TON	A	20.0	17.5
13	CORN AND CANE FODDER	TON			
14	POTATOES	CWT			
15	SUGAR BEETS	TON			
16	SUNFLOWERS	CWT			
17	OTHER CULTIVATED CROPS-A	\$			
18	OTHER CULTIVATED CROPS-B	\$			
19	TOTAL CULTIVATED CROPS			128.0	
20	ALFALFA HAY	TON	B	83.0	3.1
21	OTHER LEGUME HAY AND MIXTURES	TON			
22	TAME GRASS HAY	TON			
23	ANNUAL HAY	TON			
24	LEGUME AND GRASS SILAGE	TON			
25	LEGUME SEED	LBS			
26	GRASS SEED	LBS			
27	TOTAL HAY			83.0	
28	ALFALFA AND MIXED PASTURE				
29	OTHER LEGUME PASTURE				
30	OTHER TILLABLE PASTURE				
31	TOTAL TILLABLE PASTURE				
32	DIVERTED ACRES INCOME	\$			
33	SUMMER FALLOW - TILLED				
34	OTHER TILLABLE LAND IDLE				
35	TOTAL TILLABLE LAND			211.0	
36	WILD HAY	\$			
37	NON-TILLABLE PASTURE			8.0	
38	TIMBER	\$		74.0	
39	ROADS AND WASTE			2.0	
40	FARMSTEAD			5.0	
41	TOTAL ACRES IN FARM			300.0	
		* * *			
42	SUPPLEMENTARY MANAGEMENT INFORMATION				
43	PERCENT LAND TILLABLE			70.3	
44	PERCENT IN HIGH RETURN CROPS			64.7	
45	* FERTILIZER COST PER ACRE			12.76	
46	* CROP CHEMICALS PER ACRE			1.11	
47	* SEED AND OTHER COSTS PER ACRE			2.99	
48	* GAS, OIL, GREASE BOUGHT PER ACRE			6.87	
49	* TILLABLE LAND MINUS PASTURE				

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TABLE 10 CROP DATA FOR OATS AND MIXTURES - 1970

		<u>TOTAL</u>	<u>PER ACRE</u>
1	ACRES	13.0	
2	YIELD/ACRE		71.4
3	VALUE/UNIT		.70
4	GROSS RETURN	649.74	49.98
5	SUPPLEMENTAL COSTS		
6	FERTILIZER		
7	CHEMICALS		
8	SEED AND OTHER		1.23
9	HIRED LABOR		
10	CUSTOM WORK		9.54
11	TOTAL SUPPLEMENTAL COSTS	140.01	10.77
12	RETURN OVER SUPPLEMENTAL COSTS	509.73	39.21
13	ALLOCATED COSTS		
14	POWER AND CROP MACHINERY EXPENSE		10.90
15	LAND COST		20.00
16	MISCELLANEOUS COSTS		
17	TOTAL ALLOCATED COSTS	401.70	30.90
		<u>PER UNIT</u>	
18	TOTAL COSTS	.58	41.67
19	RETURN OVER TOTAL COSTS	108.04	8.31

TABLE 10 CROP DATA FOR CANNING CORN - 1970

		<u>TOTAL</u>	<u>PER ACRE</u>
1	ACRES	20.0	
2	YIELD/ACRE		97.00
3	VALUE/UNIT		1.00
4	GROSS RETURN	1940.00	97.00
5	SUPPLEMENTAL COSTS		
6	FERTILIZER		
7	CHEMICALS		
8	SEED AND OTHER		
9	HIRED LABOR		
10	CUSTOM WORK		
11	TOTAL SUPPLEMENTAL COSTS		
12	RETURN OVER SUPPLEMENTAL COSTS		
13	ALLOCATED COSTS		
14	POWER AND CROP MACHINERY EXPENSE		14.54
15	LAND COST		20.00
16	MISCELLANEOUS COSTS		
17	TOTAL ALLOCATED COSTS		34.54
		<u>PER UNIT</u>	
18	TOTAL COSTS	.36	34.54
19	RETURN OVER TOTAL COSTS	1249.20	62.46

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TABLE 10 CROP DATA FOR CORN FOR GRAIN - 1970

		<u>TOTAL</u>	<u>PER ACRE</u>
1	ACRES	35.0	
2	YIELD/ACRE		88.6
3	VALUE/UNIT		1.30
4	GROSS RETURN	4031.30	115.18
5	SUPPLEMENTAL COSTS		
6	FERTILIZER		38.82
7	CHEMICALS		4.26
8	SEED AND OTHER		3.66
9	HIRED LABOR		
10	CUSTOM WORK		6.60
11	TOTAL SUPPLEMENTAL COSTS	1866.90	53.34
12	RETURN OVER SUPPLEMENTAL COSTS	2164.40	61.84
13	ALLOCATED COSTS		
14	POWER AND CROP MACHINERY EXPENSE		19.99
15	LAND COST		20.00
16	MISCELLANEOUS COSTS		
17	TOTAL ALLOCATED COSTS	1399.65	39.99
		<u>PER UNIT</u>	
18	TOTAL COSTS	1.05	93.33
19	RETURN OVER TOTAL COSTS	764.75	21.85

TABLE 10 CROP DATA FOR SOYBEANS - 1970

		<u>TOTAL</u>	<u>PER ACRE</u>
1	ACRES	40.0	
2	YIELD/ACRE		19.0
3	VALUE/UNIT		2.75
4	GROSS RETURN	2090.00	52.25
5	SUPPLEMENTAL COSTS		
6	FERTILIZER		
7	CHEMICALS		
8	SEED AND OTHER		4.20
9	HIRED LABOR		
10	CUSTOM WORK		5.25
11	TOTAL SUPPLEMENTAL COSTS	378.00	9.45
12	RETURN OVER SUPPLEMENTAL COSTS	1712.00	42.80
13	ALLOCATED COSTS		
14	POWER AND CROP MACHINERY EXPENSE		16.35
15	LAND COST		20.00
16	MISCELLANEOUS COSTS		
17	TOTAL ALLOCATED COSTS	1454.00	36.35
		<u>PER UNIT</u>	
18	TOTAL COSTS	2.41	45.80
19	RETURN OVER TOTAL COSTS	258.00	6.45

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TABLE 10 CROP DATA FOR CORN AND CANE SILAGE - 1970

		<u>TOTAL</u>	<u>PER ACRE</u>
1	ACRES	20.0	
2	YIELD/ACRE		17.5
3	VALUE/UNIT		8.00
4	GROSS RETURN	2800.00	140.00
5	SUPPLEMENTAL COSTS		
6	FERTILIZER		42.55
7	CHEMICALS		4.25
8	SEED AND OTHER		3.65
9	HIRED LABOR		
10	CUSTOM WORK		17.00
11	TOTAL SUPPLEMENTAL COSTS	1349.00	67.45
12	RETURN OVER SUPPLEMENTAL COSTS	1451.00	72.55
13	ALLOCATED COSTS		
14	POWER AND CROP MACHINERY EXPENSE		29.07
15	LAND COST		20.00
16	MISCELLANEOUS COSTS		
17	TOTAL ALLOCATED COSTS	981.40	49.07
		<u>PER UNIT</u>	
18	TOTAL COSTS	6.66	116.52
19	RETURN OVER TOTAL COSTS	469.60	23.48

TABLE 10 CROP DATA FOR ALFALFA HAY - 1970

		<u>TOTAL</u>	<u>PER ACRE</u>
1	ACRES	83.0	
2	YIELD/ACRE		3.1
3	VALUE/UNIT		20.00
4	GROSS RETURN	5146.00	62.00
5	SUPPLEMENTAL COSTS		
6	FERTILIZER		9.92
7	CHEMICALS		
8	SEED AND OTHER		1.50
9	HIRED LABOR		
10	CUSTOM WORK		
11	TOTAL SUPPLEMENTAL COSTS	947.86	11.42
12	RETURN OVER SUPPLEMENTAL COSTS	4198.14	50.58
13	ALLOCATED COSTS		
14	POWER AND CROP MACHINERY EXPENSE		21.80
15	LAND COST		20.00
16	MISCELLANEOUS COSTS		
17	TOTAL ALLOCATED COSTS	3469.40	41.80
		<u>PER UNIT</u>	
18	TOTAL COSTS	17.17	53.22
19	RETURN OVER TOTAL COSTS	728.74	8.78

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TABLE 11A - COSTS AND RETURNS FROM COMPLETE HOG ENTERPRISE - 1970

		<u>HERD TOTAL</u>	<u>PER CWT. PORK</u>
1	POUNDS OF HOGS PRODUCED	50015	
2	TOTAL VALUE PRODUCED	\$ 10318	20.63
3	POUNDS OF FEED FED		
4	CORN		266.0
5	SMALL GRAIN		19.2
6	PROTEIN, SALT AND MINERAL		49.0
7	COMPLETE RATION		
8	TOTAL CONCENTRATES		334.2
9	FORAGES		
10	FEED COST		
11	CONCENTRATES AND FORAGES		10.95
12	PASTURE		
13	TOTAL FEED COSTS	\$ 5476	10.95
14	RETURN OVER FEED COST	\$ 4842	9.68
15	SUPPLEMENTAL COSTS		
16	MISCELLANEOUS LIVESTOCK EXPENSE		.23
17	VETERINARY EXPENSE		.12
18	CUSTOM WORK		.03
19	TOTAL SUPPLEMENTAL COSTS	\$ 190	.38
20	RETURN OVER FEED AND SUPPLEMENTAL COST	4652	9.30
* * *			
21	SUPPLEMENTARY MANAGEMENT INFORMATION		
22	RETURN FOR \$100 FEED FED	\$ 188.42	
23	PRICE RECEIVED PER CWT.	\$ 22.48	
24	NUMBER OF LITTERS FARROWED	26	
25	NUMBER OF PIGS BORN PER LITTER	10.3	
26	NUMBER OF PIGS WEANED PER LITTER	8.9	
27	PER CENT DEATH LOSS	9.1	
28	AVERAGE WEIGHT OF HOGS SOLD	229.0	
29	PRICE PER CWT. CONCENTRATE FED	\$ 3.28	
30	POUNDS OF PORK PURCHASED		

222500 SAMPLE FARM

TABLE 12 - DAIRY COWS - 1970

		<u>HERD TOTAL</u>	<u>PER COW</u>
1	AVERAGE NUMBER OF COWS	46.8	
2	POUNDS OF MILK		10861
3	POUNDS OF BUTTERFAT		379.2
4	PER CENT OF BUTTERFAT IN MILK	3.5	
5	VALUE OF PRODUCE		
6	DAIRY PRODUCTS SOLD		537.07
7	DAIRY PRODUCTS USED IN HOME		5.04
8	MILK FED TO LIVESTOCK		1.60
9	NET INCREASES IN VALUE OF COWS		(-29.47)
10	TOTAL VALUE PRODUCED	\$ 24066	514.24
11	POUNDS OF FEED FED		
12	CORN		2632.5
13	SMALL GRAIN & COMPLETE DAIRY RATION		91.6
14	PROTEIN, SALT & MINERAL		889.3
15	TOTAL CONCENTRATES		3613.4
16	LEGUME HAY		6337.6
17	OTHER HAY AND DRY ROUGHAGE		
18	SILAGE		12649.6
19	\$ FEED COSTS		
20	CONCENTRATES		122.84
21	ROUGHAGES		113.97
22	PASTURE		
23	TOTAL FEED COSTS	\$ 11083	236.81
24	RETURN OVER FEED COST	\$ 12983	277.43
25	SUPPLEMENTAL COSTS		
26	MISCELLANEOUS LIVESTOCK EXPENSE		20.68
27	VETERINARY EXPENSE		2.18
28	CUSTOM WORK		18.20
29	TOTAL SUPPLEMENTAL COSTS	\$ 1922	41.06
30	RETURN OVER FEED AND SUPP. COSTS	\$ 11061	236.37
* * *			
31	SUPPLEMENTARY MANAGEMENT INFORMATION		
32	RETURN FOR \$100 FEED FED	217.15	
33	FEED COST PER CWT. MILK	2.18	
34	FEED COST PER POUNDS OF BUTTERFAT	.624	
35	POUNDS OF MILK PER POUND OF CONCENTRATE	3.005	
36	AVERAGE PRICE PER CWT. MILK SOLD	5.01	
37	AVERAGE PRICE PER POUND OF BUTTERFAT	1.43	

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TABLE 13 - OTHER DAIRY CATTLE - 1970

			<u>HERD TOTAL</u>	<u>PER HEAD</u>
1	NUMBER OF HEAD		66.5	
2	NET INC. IN VALUE	\$	9457	142.21
3	POUNDS OF FEED FED			
4	CONCENTRATES			1014.0
5	HAY AND ROUGHAGE			2932.3
6	SILAGE			2586.5
7	MILK			22.6
8	FEED COST			
9	CONCENTRATES			33.64
10	ROUGHAGES			39.67
11	MILK			1.13
12	PASTURE			1.16
13	TOTAL FEED COSTS	\$	5027	75.60
14	RETURN OVER FEED COST	\$	4430	66.61
15	SUPPLEMENTAL COSTS			
16	MISCELLANEOUS LIVESTOCK EXPENSE			.80
17	VETERINARY EXPENSE			2.38
18	CUSTOM WORK			.36
19	TOTAL SUPPLEMENTAL COSTS	\$	235	3.54
20	RETURN OVER FEED & SUPPLEMENTAL COSTS		4194	63.07
* * *				
21	SUPPLEMENTARY MANAGEMENT INFORMATION			
22	RETURN FOR \$100 FEED FED	\$	188.10	
23	PER CENT DEATH LOSS		21.2	

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TABLE 14 - ALL DAIRY AND DUAL PURPOSE CATTLE - 1970

	HERD TOTAL	PER COW
1 AVERAGE NUMBER OF COWS	46.8	
2 VALUE OF DAIRY PRODUCTS	\$ 25446	543.72
3 NET INC. IN VALUE	\$ 8078	172.60
4 TOTAL VALUE PRODUCED	\$ 33524	716.32
5 POUNDS OF FEED FED		
6 CONCENTRATES		5057.5
7 HAY AND DRY ROUGHAGE		10504.2
8 SILAGE		16325.0
9 FEED COST		
10 CONCENTRATES		172.24
11 ROUGHAGE		170.34
12 PASTURE COSTS		1.65
13 TOTAL FEED COSTS	16110	344.23
14 RETURN OVER FEED COST	17414	372.09
15 SUPPLEMENTAL COSTS		
16 MISCELLANEOUS LVST. EXPENSE		21.82
17 VETERINARY EXPENSE		5.56
18 CUSTOM WORK		18.72
19 TOTAL SUPPLEMENTAL COSTS	2157	46.10
20 RETURN OVER FEED & SUPP. COSTS	15257	325.99
21 SUPPLEMENTARY MANAGEMENT INFORMATION		
22 RETURN FOR \$100 FEED FED	208.09	

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TABLE 15B - FEEDER CATTLE - 1970

		<u>TOTAL</u>	<u>PER HUND- RED WEIGHT</u>
1	AVERAGE NUMBER OF BEEF FEEDERS	3.1	
2	POUNDS OF BEEF PRODUCED	328	
3	NET INCREASE IN VALUE OF AN. \$	105	32.01
4	POUNDS OF FEED FED		
5	GRAIN		1349
6	PROTEIN, SALT AND MINERAL		
7	LEGUME HAY		2134
8	OTHER HAY AND DRY ROUGHAGE		
9	SILAGE		
10	FEED COST		
11	CONCENTRATES		27.74
12	ROUGHAGES		21.34
13	PASTURE		
14	TOTAL FEED COST \$	161	49.08
15	RETURN OVER FEED COST \$	(-56)	(-17.07)
16	SUPPLEMENTAL COSTS		
17	MISCELLANEOUS LVSTK. EXPENSE		
18	VETERINARY EXPENSE		
19	CUSTOM WORK		22.87
20	TOTAL SUPPLEMENTAL COSTS \$	75	22.87
21	RETURN OVER FEED & SUPP. COSTS \$	(-131)	(-39.94)
	* * *		
22	SUPPLEMENTARY MANAGEMENT INFORMATION		
23	RETURN FOR \$100 FEED FED \$	65.22	
24	PRICE PER CWT. SOLD		
25	AVERAGE WEIGHT PER HEAD SOLD		
26	PRICE PER CWT. BOUGHT \$	32.00	
27	AVERAGE WEIGHT PER HEAD BOUGHT	537	
28	NUMBER OF HEAD BOUGHT	20	
29	PERCENT DEATH LOSS		

TABLE 16A - SHEEP FLOCK - 1970

	<u>FLOCK TOTAL</u>	<u>PER EWE</u>
1 AVERAGE NUMBER OF EWES	19.8	
2 POUNDS OF LAMB AND MUTTON PRODUCED	2415	
3 POUNDS OF WOOL PRODUCED	129	
4 VALUE OF PRODUCE		
5 WOOL		5.96
6 NET INCREASE IN VALUE OF ANIMALS		32.98
7 TOTAL VALUE PRODUCED	771	38.94
8 POUNDS OF FEED FED		
9 GRAIN		363.03
10 PROTEIN, SALT AND MINERAL		10.10
11 LEGUME HAY		979.7
12 OTHER HAY AND DRY ROUGHAGE		
13 SILAGE		
14 FEED COST		
15 CONCENTRATES		8.48
16 ROUGHAGES		9.80
17 PASTURE		3.94
18 TOTAL FEED COSTS	440	22.22
19 RETURN OVER FEED COST	331	16.72
20 SUPPLEMENTAL COSTS		
21 MISCELLANEOUS LIVESTOCK EXPENSE		1.11
22 VETERINARY EXPENSE		
23 CUSTOM WORK		1.67
24 TOTAL SUPPLEMENTAL COSTS	55	2.78
25 RETURN OVER FEED & SUPP. COSTS	276	13.94
* * *		
26 SUPPLEMENTARY MANAGEMENT INFORMATION		
27 RETURN FOR \$100 FEED FED	175.25	
28 PRICE PER CWT. LAMB & MUTTON	27.36	
29 POUNDS OF WOOL PER SHEEP SHEARED	6.5	
30 NUMBER OF EWES KEPT FOR LAMBING	19	
31 PERCENT LAMB CROP	163	
32 PERCENT DEATH LOSS	13.7	

INVENTORY DATA

CODE 222500 NAME SAMPLE FARM
DATE 9/1/71 SCHOOL WINONA AREA TECHNICAL
CITY WINONA STATE MINN.

CITY <u>WINONA</u> STATE <u>MINN.</u>																								
LINE	DESCRIPTION	PAGE	BEGINNING INVENTORY				ENDING INVENTORY				TRANSFERS IN		TRANSFERS OUT		LINE	BUTCHERED			SALES			PURCHASES		
			QUANT.	WHOLE FARM	OPER. SHARE	L.L. SHARE	QUANT.	WHOLE FARM	OPER. SHARE	L.L. SHARE	QUANT.	WHOLE FARM	QUANT.	WHOLE FARM		QUANT.	WHOLE FARM	L.L. SHARE	QUANT.	WHOLE FARM	L.L. SHARE	QUANT.	WHOLE FARM	L.L. SHARE
11	DAIRY & DUAL PURPOSE COWS	4-7		14400				14100					4200		12					3121				
21	OTHER DAIRY CATTLE	8-9		6754				9452							22	2450	677			1982				
31	BEEF-BREEDING CATTLE	10-11													32									
41	BEEF-FEEDER CATTLE	12-15					11068	3542							42									
51	HOGS-COMplete	16-17	15430	4050			11400	2240							52	230	33		53815	12097		10740	3437	
61	HOGS-FINISHING	12-15													62									
71	HOGS-WEANING PIGS	16-17													72									
81	SHEEP-FARM FLOCK	18-19	3050	380				2950	345						82				2515	688				
91	SHEEP-FEEDER LAMBS	12-15													92									
101	CHICKENS-LAYING HENS	20-21													102									
111	CHICKENS-BROILERS	12-15													112									
121	TURKEYS-LAYING FLOCK	20-21													122									
131	TURKEYS-POULTS	12-15													132									
141	OTHER PRODUCTIVE LVSTK.	23													142									
151	CROP, SEED & FEED	30-31		10542				10615																
161	AUTO & TRUCK-FARM SHARE	D		1297				1081																
171	POWER, CROP, GEN. MACH.	D		4121				7276																
181	LIVESTOCK EQUIPMENT	D		7428				6561																
191	BARE LAND	D		20000		8000		20000		8000														
201	BLDGs., FENCES & TILING	D		25637				25510																
211	TOTAL NON-FARM ASSETS	53		9166				11969																
221	DWELLING	D		11228				12575																
231	REAL ESTATE MORTGAGES	52		18176				16300																
241	CHATTEL AND CROP LOANS	52		2220				6000																
251	NOTES	52						1500																
261	ACCOUNTS PAYABLE	52																						

REPORT TO NEAREST 10 LBS.

LINE	DESCRIPTION	VALUE			
		QUANT.	WHOLE FARM	OPER. SHARE	L.L. SHARE
271	WHOLE MILK USED IN HOUSE	2192 QTS.	236		
281	SKIM MILK USED IN HOUSE	QTS.			
291	CREAM USED IN HOUSE	QTS.			
301	CREAM SOLD	BF			
311	WHOLE MILK SOLD	502073 LBS.	25735		
321	BUTTERFAT IN MILK SOLD	17527 LBS.			
331	SHEEP-FMFL NO. SHEARED	20 NO.			
341	SHEEP-FMFL NO. SHORN				

* REPORT TO NEAREST 10 LBS.

LINE	DESCRIPTION	QUANT.	VALUE		
			WHOLE FARM	OPER. SHARE	L.L. SHARE
271	WHOLE MILK USED IN HOUSE	2192 QTS.	236		
281	SKIM MILK USED IN HOUSE	QTS.			
291	CREAM USED IN HOUSE	QTS.			
301	CREAM SOLD	BF			
311	WHOLE MILK SOLD	502073 LBS.	25135		
321	BUTTERFAT IN MILK SOLD	17527 LBS.			
331	SHEEP-FMFL NO. SHEARED	20 NO.			
341	SHEEP-FMFL WOOL SOLD	129 LBS	41		
351	SHEEP-FMFL INCENT. PYT.		77		
361	SHEEP-FDLAMB NO. SHEARED	NO.			
371	SHEEP-FDLAMB WOOL SOLD	LBS.			
381	SHEEP-FDLAMB INCENT. PYT.				
391	CHICKEN EGGS SOLD	DOZ.			
401	TURKEY EGGS SOLD	DOZ.			
411	EGGS USED IN HOUSE	DOZ.			
421	CROPS USED IN HOUSE		170		

LINE	DESCRIPTION	NUMBER BEG. INVENT.	NUMBER PURCH.	NUMBER TRANS. IN	NUMBER BORN	NUMBER SOLD	NUMBER YOUNG DIED	NUMBER OLD DIED	NUMBER TRANS. OUT	NUMBER BUTCH.	NUMBER ENDING INVENT.	LINE	FEMALES BEARING YOUNG	AVERAGE NUMBER ADULTS	AVERAGE NUMBER OTHER	MISCELL. LVSTK EXPENSE	VETER. EXPENS.	CUSTOM WORK HIRED	BLDGs. AND EQUIP.	POWER AND ELECT.	INVESTMENT
401	DAIRY & DUAL PURPOSE COWS	48		14		12		3			47	402		46*8		968	102	852			
411	OTHER DAIRY CATTLE	66			52	12	25		14	2	65	412		*	66*5	53	158	24			
421	BEEF-BREEDING CATTLE											422		*	*						
431	BEEF-FEEDER CATTLE		20								20	432		*	3*1			75			
441	HOGS-COMplete	117			267	235	35			1	113	442	26	13*8	124*3	114	58	16			
451	HOGS-FINISHING											452		*	*						
461	HOGS-WEANING PIGS											462		*	*						
471	SHEEP-FARM FLOCK	20			31	25	6	1			19	472	19	19*8	10*5	22		33			
481	SHEEP-FEEDER LAMBS											482		*	*						
491	CHICKENS-LAYING HENS											492		*	*						
501	CHICKENS-BROILERS											502		*	*						
511	TURKEYS-LAYING FLOCK											512		*	*						
521	TURKEYS-POULTS											522		*	*						
531	OTHER PRODUCTIVE LVSTK.											532		*	*						

*REPORT AVERAGE NO. TO NEAREST 1/10

INCOME AND EXPENSE DATA

CODE 222500 NAME SAMPLE FARM
DATE 9/1/71 SCHOOL WINDONA AREA TECHNICAL SCHOOL
CITY WINDONA STATE MINN

LINE		PAGE	WHOLE FARM	OPERATOR'S SHARE	LANDLORD'S SHARE	HOUSEHOLD & PERS. EXP.
11	VETERINARY EXPENSE	24-25	318			
21	MISCELLANEOUS LIVESTOCK EXPENSE	24-25	938			
31	FEED BOUGHT	32-36	10183			
41	FERTILIZERS	38	2692			
51	CROP CHEMICALS	38	234			
61	OTHER CROP EXPENSES	39	631			
71	CUSTOM WORK HIRED:					
81	FOR TRUCK SHARE	40	596			
91	FOR POWER AND CROP MACHINERY	40	672			
101	FOR LIVESTOCK EQUIPMENT SHARE	40				
111	LABOR SHARE	40	636			
121	REPAIR OF LIVESTOCK EQUIPMENT	41	714			
131	REPAIR OF REAL ESTATE	41	1540			166
141	TRUCK AND AUTO BOUGHT	42-43	1725			1725
151	POWER AND CROP MACHINERY BOUGHT	42-43	5305			
161	LIVESTOCK EQUIPMENT BOUGHT	42-43				
171	BUILDINGS AND FENCES BOUGHT	42-43	1271			
181	LAND BOUGHT	42-43				
191	DWELLING BOUGHT	42-43	1347			1347
201	TRUCK AND AUTO SOLD	43				
211	POWER AND CROP MACHINERY SOLD	43	30			
221	LIVESTOCK EQUIPMENT SOLD	43	10			
231	BUILDINGS AND FENCES SOLD	43				
241	LAND SOLD	43				
251	DWELLING SOLD	43				
261	GAS TAX REFUND	44	248			
271	GAS, OIL, GREASE BOUGHT - TOTAL	44-45	1529			80
281	FOR TRACTOR AND CROP MACHINERY	44-45	1332			
291	FOR TRUCK	44-45	37			
301	FOR AUTO	44-45	160			80
311	REPAIR & OPERATION OF POWER & MACH. - TOTAL	46-47	2174			87
321	FOR TRACTOR & CROP MACHINERY	46-47	1717			
331	FOR TRUCK	46-47	283			
341	FOR AUTO	46-47	174			87
351	WAGES FOR HIRED LABOR	48-49	3177			
361	PROPERTY TAXES	49	1168		307	59
371	CASH RENT EXPENSE	49	800			
381	GENERAL FARM EXPENSE	50	411			21
391	TELEPHONE EXPENSE	50	80			16
401	ELECTRICITY EXPENSE	50	675			135
411	INCOME FROM WORK OFF THE FARM:					
421	FOR TRUCK	51	3			
431	FOR POWER & CROP MACHINERY	51	25			
441	FOR LIVESTOCK EQUIPMENT	51				
451	LABOR SHARE	51	2			
461	CO-OP PATRONAGE REFUNDS	51	399			
471	MISCELLANEOUS FARM INCOME	51				

LINE		PAGE	RECORD TOTALS	NOTES
481	MONEY BORROWED	52	7500	
491	PAID ON DEBTS - PRINCIPAL	52	4096	
501	- INTEREST	52	775	
511	INVESTMENTS MADE	53	379	
521	INCOME FROM INVESTMENTS	53	126	
531	OTHER NON-FARM INCOME	54	65	
541	INCOME AND SELF-EMPLOYMENT TAXES	54	725	
551	INCOME TAX REFUNDS	54		
561	CONTRIBUTIONS TO CHURCH AND WELFARE	55	568	
571	MEDICAL EXPENSES	55	526	
581	FOOD AND MEALS BOUGHT	56-57	1918	
591	OPERATING EXPENSES AND SUPPLIES	57	270	
601	FURNISHINGS AND EQUIPMENT	57	1205	
611	CLOTHING	58	740	
621	PERSONAL CARE AND SPENDING	58	102	
631	EDUCATION	59	228	
641	RECREATION	59	106	
651	GIFTS AND SPECIAL EVENTS	59	265	
661	NUMBER OF PERSONS IN FAMILY		7	
671	ADULT EQUIVALENT IN FAMILY (TO NEAREST 1/10)		4.4	
681	DAYS OF DAY LABOR HIRED		42	
691	MONTHS OF MONTHLY LABOR HIRED (TO NEAREST 1/10)		6.0	
701	HIRED LABOR BOARDED - OPERATOR		\$ 700	
711	- PARTNERS		\$	
721	DAYS OF UNPAID FAMILY LABOR		30	
731	VALUE OF UNPAID FAMILY LABOR		\$ 300	
741	NUMBER OF OPERATORS ON THE FARM		1	
751	MONTHS WORKED BY OPERATOR (TO NEAREST 1/10)		12.0	
761	MONTHS WORKED BY PARTNERS (TO NEAREST 1/10)		.	
771	VALUE OF PARTNER'S LABOR		\$	
781	OWNER 1; RENTER 2; PARTNER 3 (CHECK)		1 2 3	
791	NET WORTH STATEMENT (CHECK YES OR NO)		YES NO	

COMPUTING ADULT EQUIVALENT			
LINE	MEMBERS OF THE FAMILY	PER PERSON	ADULT EQUIV.
801	CHILD UNDER 7 YEARS	.4	2
811	CHILD FROM 7 TO 12 YEARS	.6	3
821	WOMEN 13 YEARS AND OLDER	.8	1
831	BOYS FROM 13 TO 18 YEARS	.9	
841	MEN 19 YEARS AND OLDER	1.0	1
851	TOTAL		7

MINNESOTA VO-AG FARM BUSINESS
MANAGEMENT EDUCATION PROGRAM

CODE 222500 NAME SAMPLE FARM

DATE 9/1/71 SCHOOL WINONA AREA TECHNICAL
CITY WINONA STATE MINN

L I N E		CROP RANK	VALUE PER PRODUCTION UNIT	OWNED		RENTED		CROP SALES			L I N E	ALLOCATED CROP EXPENSES						
				ACRES TO 1/10	PRODUCTION (TOTAL)	ACRES TO 1/10	PRODUCTION (TOTAL)	WHOLE FARM	OPERATORS SHARE	LANDLORD'S SHARE		FERTILIZER	CHEMICALS	SEED AND OTHER	SPEC.HIRED LABOR	CUSTOM WORK	POWER & MACH.	LAND COST	MISC. COSTS
11	FLAX		BU.		BU.		BU.				12							
21	BARLEY		BU.		BU.		BU.				22							
31	WHEAT		BU.		BU.		BU.				32							
41	OATS AND OAT MIXTURES--GR.	D	.70 BU.	13 0	928 BU.		BU.				42		16		124		262	
51	RYE		BU.		BU.		BU.				52							
61	CANNING PEAS		\$1.00		\$		\$				62							
71	POTATOES		CWT		CWT		CWT				72							
81	SUGAR BEETS		TON		TON		TON				82							
91	OTHER CULTIVATED CROPS -A		\$1.00		\$		\$				92							
101	OTHER CULTIVATED CROPS-B		\$1.00		\$		\$				102							
111	SUNFLOWERS		CWT		CWT		CWT				112							
121	OAT SILAGE		TON		TON		TON				122							
131	CANNING CORN	A	\$1.00		\$	20 0	\$ 1940	1940		970	132							400
141	CORN FOR GRAIN	A	1.30 BU.	35 0	3100 BU.		BU.				142	1359	149	128		231		700
151	HYBRID SEED CORN		BU.		BU.		BU.				152							
161	SOYBEANS	B	2.75 BU.		BU.	40 0	760 BU.	2090			162			168		210		800
171	CORN AND CANE SILAGE	A	8.00 TON	20 0	350 TON		TON				172	851	85	73		340		400
181	CORN AND CANE FODDER		TON		TON		TON				182							
191	ALFALFA HAY	B	20.00 TON	83 0	259 TON		TON	87			192	823		246				1660
201	OTHER LEGUME HAY AND MIXT.		TON		TON		TON				202							
211	TAME GRASS HAY		TON		TON		TON				212							
221	ANNUAL HAY		TON		TON		TON				222							
231	LEGUME AND GRASS SILAGE		TON		TON		TON				232							
241	LEGUME SEED		LBS		LBS		LBS				242							
251	GRASS SEED		LBS		LBS		LBS				252							
261	ALFALFA AND MIXED PASTURE		---		---		---				262							
271	OTHER LEGUME PASTURE		---		---		---				272							
281	OTHER TILLABLE PASTURE		---		---		---				282							
291	DIVERTED ACRES		\$1.00		\$		\$				292							
301	SUMMER FALLOW ---TILLED		---		---		---				302							
311	OTHER TILLABLE LAND IDLE		---		---		---				312							
321	WILD HAY			TON		TON												
331	NON-TILLABLE PASTURE			8 0														
341	TIMBER			74 0	\$		\$											
351	ROADS AND WASTE			2 0														
361	FARMSTEAD			5 0														

COMPUTER DATA SHEET
FORM 4
REVISED SEPT. 1967

MINNESOTA VO-AG FARM BUSINESS
MANAGEMENT EDUCATION PROGRAM

FEED DATA

CODE 222500 NAME SAMPLE FARM
DATE 9/1/71 SCHOOL WINONA AREA TECHNICAL
CITY WINONA STATE MINN.

LINE		CORN-56#		OATS-32#		BARLEY, MILLET BUCKWHEAT-48#		RYE, FLAX-56#		LINE	WHEAT, SOYBEANS DRY PEAS-60#		PROTEIN, SALT MINERAL		COMPLETE RATIONS		LEGUME HAY	
		BUSHEL	VALUE	BUSHEL	VALUE	BUSHEL	VALUE	BUSHEL	VALUE		BUSHEL	VALUE	CWT.	VALUE	TONS	VALUE	TONS	VALUE
11	DAIRY OR DUAL PURPOSE COWS	2200	2530	134	91					12			416.2	3128	.		148.3	2966
21	OTHER DAIRY CATTLE	787	905	370	252					22			115.2	1080	.		97.5	1950
31	BEEF BREEDING CATTLE									32			.		.		.	
41	BEEF FEEDER CATTLE	79	91							42			.		.		3.5	70
51	HOGS-COMplete ENTERPRISE	2376	2732	300	204					52			245.2	2540	.		.	
61	HOGS-FINISHING									62			.		.		.	
71	HOGS-PRODUCING WEANING PIGS									72			.		.		.	
81	SHEEP FARM FLOCK	123	141	10	7					82			2.0	20	.		9.7	194
91	SHEEP FEEDERS									92			.		.		.	
101	CHICKENS-LAYING HENS									102			.		.		.	
111	CHICKENS-BROILERS									112			.		.		.	
121	TURKEYS-LAYING FLOCK									122			.		.		.	
131	TURKEYS-POULTS									132			.		.		.	
141	OTHER PRODUCTIVE LIVESTOCK									142			.		.		.	

LINE		OTHER HAY		CORN SILAGE		GRASS SILAGE OR ALFALFA		FODDER AND STOVER		LINE	PASTURE		WHOLE MILK FED		FARM PRODUCED SKIM MILK FED			
		TONS	VALUE	TONS	VALUE	TONS	VALUE	TONS	VALUE		DAYS	VALUE	LBS.	VALUE	LBS.	VALUE		
151	DAIRY OR DUAL PURPOSE COWS	.		296.0	2368	.		.		152								
161	OTHER DAIRY CATTLE	.		61.0	488	25.0	200	.		162	77		1500	75				
171	BEEF BREEDING CATTLE	.		.		.		.		172								
181	BEEF FEEDER CATTLE	.		.		.		.		182								
191	HOGS-COMplete ENTERPRISE	.		.		.		.		192								
201	HOGS-FINISHING	.		.		.		.		202								
211	HOGS-PRODUCING WEANING PIGS	.		.		.		.		212								
221	SHEEP FARM FLOCK	.		.		.		.		222	78							
231	SHEEP FEEDERS	.		.		.		.		232								
241	OTHER PRODUCTIVE LIVESTOCK	.		.		.		.		242								