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1974
annual report



**Southeastern Minnesota
Farm Management Association**

COOPERATING AGENCIES:

University of Minnesota, Institute of Agriculture
County Extension Services of the 14 Southeastern Counties
Southeastern Minnesota Farm Management Association

Economic Report ER 75-2
Department of Agricultural and Applied Economics
Institute of Agriculture
St. Paul, Minnesota 55108
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1974 ANNUAL REPORT OF THE SOUTHEASTERN MINNESOTA FARM MANAGEMENT ASSOCIATION

Prepared by Janet B. Otis, Barbara B. Miller, and Truman R. Nodland*

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INTRODUCTION

The Department of Agricultural and Applied Economics and the Agricultural Extension Service of the University of Minnesota, and the county extension services of several southeastern Minnesota counties are cooperating with the Southeastern Minnesota Farm Management Association in maintaining a farm management service. The Southeast Minnesota Farm Management Service was organized in 1927 and began operations on January 1, 1928. The Southeastern Minnesota Farm Management Association was organized in 1939 by the farmers and now represents the farmers in determining policies and maintaining the field organization and membership. Each farmer pays an annual fee which covers a part of the cost. The balance of the cost is defrayed by the University of Minnesota.

* The authors are indebted to Dorothy Spreck and Eileen Miley for their assistance in the preparation of this report.

The analysis of the records and the preparation of the report are handled by the Department of Agricultural and Applied Economics under the direction of T. R. Nodland. Extension work in connection with the supervision of the project is handled by Ed Becker. Harvey Bjerke was the field agent for this project. At the end of the year, several county agricultural extension agents and Mervin Freeman, Area Farm Management Agent at Rochester, Minnesota, aided in closing the records.

The following tabulation shows by counties the number of Association members, the officers of the Association, and the county agricultural extension agents who cooperated in 1974.

County	Number of members	Number submit. records	Association officers	County agricultural extension agent
Dakota	11	8	Walter Klaus, Director	Warren N. Sifferath
Dodge	17	12	Glen Johnson, Director	David H. Hanson
Freeborn	21	15	Duane Steele, Director	Eldon H. Senske
Goodhue	29	27	Merle Schewartau, Director	Richard C. Walter
Le Sueur	10	9	Donald Meyer, President	Robert Leary
Mower	4	3	Donald Zimmerman, Director	Harlan L. Johnsrud
Nicollet	5	4	Tom Hanson, Director	Gregory D. Luehr
Olmsted	16	13	Luverne Hammel, Director	Donald Untiedt
Rice	9	6	John Holmes, Director	Warren Liebenstein
Scott	12	11	Arnie Schoenbauer, Sec.-Treas. John Woestehoff, Vice-President	David Hart
Steele	13	10	Kenneth Anderson, Director	J. R. Gute
Wabasha	10	8	Lewellen Sprenger, Director	Matthias Metz
Waseca	2	2		Roger Wilkowske
Winona	10	10	Ellsworth Simon, Director	Harry B. Burcalow
Total	169	138		

Of the 169 farms in the Southeastern Association, 138 submitted records. The data for 112 farms are shown in the tables on succeeding pages. Twenty-six farms were omitted from all averages in the tables because the records were not sufficiently complete for a full summarization or the records were not returned for summarization following completion of income tax schedules.

Because the farmers included in this study are, in general, above the average in managerial ability and operate larger and more productive farms, they have returns materially higher than the average for this section of the state. There were, however, wide variations in the methods and practices followed by these men. It is reasonable to assume that similar variations occur among all farmers in the area. To the extent that this is true, this report would be of value to all farmers and to others interested in agriculture in that it illustrates how farm records may be used as a basis for making an analysis of a farm business and for improving the management of a farm.

Table 1. Summary of Farm Inventories, 1974*

Item	Average of 112 farms	
	Jan. 1	Dec. 31
Size of farm (acres)	357	
Size of business (work units)**	509	
Dairy cows	\$ 8899	\$ 8874
Other dairy cattle	6681	6004
Beef cattle (incl. feeders)	5566	4249
Hogs	9088	8951
Sheep (incl. feeders)	92	76
Poultry (incl. turkeys)	22	22
Productive livestock total	\$30348	\$28176
Horses	\$ 8	\$ 8
Crop, seed and feed	\$42167	\$49387
Auto and truck (farm share)	\$ 2698	\$ 3856
Tractors and crop machinery	19725	21617
Livestock equipment	4677	6331
Machinery and equipment total	\$27100	\$31804
Land***	\$68426	\$68426
Buildings, fences, etc.	30809	33298
Total farm capital managed	\$198858	\$211099

Item	22 most profitable		22 least profitable	
	Jan. 1	Dec. 31	Jan. 1	Dec. 31
Size of farm (acres)	534		322	
Size of business (work units)**	612		444	
Dairy cows	\$ 4166	\$ 4344	\$ 9557	\$ 8932
Other dairy cattle	3216	3400	8194	5965
Beef cattle (incl. feeders)	4945	3243	10770	6494
Hogs	26102	28379	4627	2916
Sheep (incl. feeders)	236	196	77	66
Poultry (incl. turkeys)	-	-	-	-
Productive livestock	\$38665	\$39562	\$33225	\$24373
Horses	-	-	27	27
Crop, seed and feed	\$85800	\$109857	\$28780	\$24831
Auto and truck (farm share)	\$ 4122	\$ 7048	\$ 2411	\$ 3752
Tractors and crop machinery	28205	33267	18085	19115
Livestock equipment	6980	10386	3307	5340
Machinery and equipment total	\$39307	\$50701	\$23803	\$28207
Land***	\$122158	\$122158	\$55133	\$55133
Buildings, fences, etc.	40586	45124	29823	31229
Total farm capital managed	\$326516	\$367402	\$170791	\$163800

* For the purpose of comparison, all of the data shown in this report, with the exception of tables 4 and 5, are presented on a full-owner basis. The assets, expenses, and receipts of the landlord are included in the records from rented farms.

** See page 15 for an explanation of "work units."

*** Real estate values are based on cost and thus do not reflect current market prices.

Table 2. Summary of Farm Earnings (Cash Statement), 1974

Item	Average of 112 farms	22 most profitable farms	22 least profitable farms
<u>FARM RECEIPTS</u>			
Dairy cattle sold	\$ 5552	\$ 3246	\$ 5049
Dairy products sold	26432	14059	24558
Beef cattle sold (incl. feeders)	5983	7184	7359
Hogs sold	20670	57132	9663
Sheep and wool sold	111	354	42
Horses sold	-	-	-
Poultry sold (incl. turkeys)	8	-	-
Eggs sold	96	-	-
Corn sold	18267	43675	10210
Soybeans sold	12156	33175	6602
Small grain sold	1407	1876	1211
Other crops sold	1364	1706	1328
Machinery & equipment sold & gas tax refund	664	1557	415
Income from work off the farm	923	898	984
Miscellaneous farm income	1805	3484	2317
Total farm sales	\$95438	\$168346	\$69738
Increase in farm capital	12241	40886	-
Family living from the farm	564	368	706
Total farm receipts	\$108243	\$209600	\$70444
<u>FARM EXPENSES</u>			
Dairy cattle bought	\$ 966	\$ 179	\$ 1487
Beef cattle bought (incl. feeders)	2080	2138	2261
Hogs bought	557	1525	118
Sheep bought	8	35	4
Horses bought	-	-	-
Poultry bought (incl. turkeys)	14	-	3
Miscellaneous livestock expense	2161	2741	1949
Feed bought	10030	22743	6584
Fertilizers bought	7362	14579	5032
Other crop expenses	6029	11034	4351
Custom work hired	2222	2650	1920
Gas, oil and grease bought (farm share)	2364	3369	2460
Repair of truck and auto (farm share)	741	908	791
Repair and upkeep of farm real estate	1188	1354	1517
Repair and upkeep of tractors & crop machinery	2488	3307	2325
Repair and upkeep of livestock equipment	710	825	801
Wages of hired labor	2642	6054	2022
Electricity expense (farm share)	791	1016	713
Real estate taxes	2232	3439	1975
Telephone and general farm expense	1270	1944	1055
Total cash operating expense	\$45855	\$79840	\$37368
Trucks and autos bought (farm share)	2100	4683	2275
Crop and power machinery bought	7819	14825	5170
Livestock equipment bought	3099	5472	2953
New real estate and improvements	5479	8863	5130
Total farm purchases	\$64352	\$113683	\$52896
Decrease in farm capital	-	-	6991
Interest on farm capital at 7%	14349	24287	11711
Family labor above one operator*	5132	9860	-91
Board furnished hired labor	140	164	163
Total farm expenses	\$83973	\$147994	\$71670
Labor and management earnings	\$24270	\$ 61606	\$-1226
Net cash income	\$31086	\$ 54663	\$16842

* Includes labor earnings for partners above one full-time individual.

Table 3. Summary of Farm Earnings (Enterprise Statement), 1974 *

Item	Average of 112 farms	22 most profitable farms	22 least profitable farms
<u>RETURNS AND NET INCREASES</u>			
Dairy cows	\$26428	\$14393	\$23094
Other dairy cattle	4745	3535	2813
Beef breeding herd	213	-175	176
Feeder cattle	2134	3408	702
Hogs	20052	58014	7896
Sheep - farm flock	89	287	27
Sheep - feeders	-	-	-
Chickens and turkeys	95	-	5
All productive livestock	\$53756	\$79462	\$34713
Value of feed fed to livestock	39358	55222	35739
Return over feed from livestock	\$14398	\$24240	\$-1026
Value added by crops	56213	111257	35114
Income from labor off the farm	544	689	344
Miscellaneous farm income	1805	3484	2317
Total returns and net increases	\$72960	\$139670	\$36749
<u>EXPENSES AND NET DECREASES</u>			
Horses	\$ -	\$ -	\$ -
Truck	1214	2264	1047
Auto (farm share)	889	1133	942
Electricity (farm share)	791	1016	713
Hired power	1481	1797	1290
Tractors and crop machinery	9377	14038	7607
Livestock equipment	2129	2794	1719
Buildings, fencing and tiling	4143	5680	5243
Miscellaneous livestock expense	2161	2741	1949
Labor**	8654	16931	2724
Real estate taxes	2232	3439	1975
General farm expense and telephone	1270	1944	1055
Interest on farm capital at 7%***	14349	24287	11711
Total expenses and net decreases	\$48690	\$78064	\$37975
Labor and management earnings	\$24270	\$61606	\$-1226

* Earnings statements, as shown in table 2, stress purchases and sales; inventory adjustments are entered as one item--either as an increase or as a decrease in farm capital. Likewise, family living from the farm is entered as a single item of income. On the enterprise basis, the value of livestock and livestock products produced includes sales, value used in the home, changes in inventories, and accounts for transfers between enterprises. Purchases of livestock are subtracted so the data represents value of livestock and livestock products added by the enterprise.

Costs of operating each service enterprise (auto and trucks, tractors and crop machinery, etc.) are calculated in a similar manner. Credit is given to crops for feed raised on the farm and consumed by livestock. Thus, while earnings statements on the enterprise basis do not show purchases and sales, such a statement more truly shows the value produced for the productive enterprises and net expenses for each of the service enterprises.

** Includes labor earnings for partners above one full-time individual.

*** Interest calculated on the "book" value of capital managed. If current market prices were applied to real estate, interest on average capital managed would be greater.

Table 4. Net Worth Statement for Those Farmers Who Kept a Complete Record of All Assets and Liabilities, 1974 (Operator's Share)

Item	19 Owners	
	Jan. 1	Dec. 31
Total acres in farm	267	
Acres owned	267	
Acres rented	-	
Total farm capital - operator's	\$134214	\$143202
Stocks and bonds	\$ 9388	\$ 10806
Life insurance cash value	3510	3763
Notes and accounts receivable	2193	2761
Shares in cooperative organizations	1317	1387
Outside real estate	19512	22078
Cash on hand and in bank	5839	7858
Household furnishings and clothing	4663	5682
Personal share of auto and truck	1218	1396
Farm dwelling	6174	6244
Total non-farm assets - operator's	\$ 53814	\$ 61975
Total assets	\$188028	\$205177
Mortgages on farm operated	\$ 26171	\$ 29484
Mortgages on other real estate	14064	13379
Chattel mortgages	9989	11115
Notes payable	4491	3449
Accounts payable	1134	605
Total liabilities - operator's	\$ 55849	\$ 58032
Farmer's net worth	\$132179	\$147145
Change in net worth		\$ 14966
Item	26 Part-owners	
	Jan. 1	Dec. 31
Total acres in farm	392	
Acres owned	251	
Acres rented	141	
Total farm capital - operator's	\$167474	\$180460
Stocks and bonds	\$ 17342	\$ 15537
Life insurance cash value	6192	6720
Notes and accounts receivable	3902	4095
Shares in cooperative organizations	2136	2533
Outside real estate	283	2816
Cash on hand and in bank	11280	12549
Household furnishings and clothing	3989	4332
Personal share of auto and truck	832	765
Farm dwelling	8770	10878
Total non-farm assets - operator's	\$ 54726	\$ 60225
Total assets	\$222200	\$240685
Mortgages on farm operated	\$ 28110	\$ 25311
Mortgages on other real estate	827	769
Chattel mortgages	20318	19612
Notes payable	5778	6411
Accounts payable	2270	2430
Total liabilities - operator's	\$ 57303	\$ 54533
Farmer's net worth	\$164897	\$186152
Change in net worth		\$ 21255

Table 5. Summary of Farm Earnings by Tenure, 1974 (Operator's share)

Item	37 Owners	52 Part- Owners	5 Renters
<u>FARM RECEIPTS</u>			
Dairy cattle sold	\$ 4811	\$ 5466	\$ 4497
Dairy products sold	22435	26753	25800
Beef cattle sold (incl. feeders)	2920	6653	-
Hogs sold	17436	16941	-
Sheep and wool sold	229	77	-
Horses sold	-	-	-
Poultry sold (incl. turkeys)	6	12	-
Eggs sold	215	-	-
Corn sold	8901	21521	22104
Soybeans sold	7310	12283	2904
Small grain sold	1747	1203	294
Other crops sold	836	1042	710
Machinery and equipment sold & gas tax refund	598	524	2648
Income from work off the farm	1215	896	454
Miscellaneous farm income	1459	2002	340
(1) Total farm sales	\$70118	\$95373	\$59751
(2) Increase in farm capital	6558	18138	17053
(3) Family living from the farm	449	561	508
(4) Total farm receipts (1)+(2)+(3)	\$77125	\$114072	\$77312
<u>FARM EXPENSES</u>			
Dairy cattle bought	\$ 551	\$ 903	\$ 1878
Beef cattle bought (incl. feeders)	805	2688	-
Hogs bought	167	569	-
Sheep bought	1	16	-
Horses bought	-	-	-
Poultry bought (incl. turkeys)	15	3	-
Miscellaneous livestock expense	1606	2454	1293
Feed bought	8530	9919	3944
Fertilizers bought	4107	7425	5964
Other crop expenses	4229	6502	4802
Custom work hired	1982	2449	1625
Gas, oil and grease bought (farm share)	1777	2584	1873
Repair and upkeep of power & crop machinery	2386	3404	3910
Repair and upkeep of real estate	850	1290	1724
Repair and upkeep of livestock equipment	610	683	320
Wages of hired labor	2033	3494	1271
Electricity expense (farm share)	624	782	578
Real estate taxes	1437	1551	129
Cash rent	-	2856	6434
General farm expense & telephone	1135	1339	1201
Interest paid	2685	4848	2387
Total cash operating expense	\$35530	\$55759	\$39333
Trucks and autos bought (farm share)	1594	2225	2503
Crop and power machinery bought	5265	8772	9627
Livestock equipment bought	2272	3155	1502
Farm purchase and real estate improvements	6177	7816	173
(5) Total farm purchases	\$50838	\$77727	\$53138
(6) Decrease in farm capital	-	-	-
(7) Interest on operator's farm capital	5999	8137	3301
(8) Unpaid family labor	939	777	1320
(9) Board furnished hired labor	82	232	36
(10) Total farm expenses (5)+(6)+(7)+(8)+(9)	\$57858	\$86873	\$57795
(11) Labor earnings (4)-(10)	\$19267	\$27199	\$19517
(12) Return to capital & family labor (7)+(8)+(11)	\$26205	\$36113	\$24138

Table 6. Household and Personal Expenses for Those Farms Which Kept Complete Accounts of These Expenses, 1974

Item	Average of 42 farms	8 high in return to cap. and fam. labor	8 low in return to cap. and fam. labor
Number of persons - family	4.3	4.2	3.6
Number of adult equivalent - family	3.8	3.8	3.0
- others*	.1	.2	-
<u>EXPENSES</u>			
Food and meals bought	\$ 2216	\$ 2438	\$ 2036
Operating and supplies	696	798	590
Furnishings and equipment	950	1064	510
Clothing and clothing materials	910	1037	487
Personal care and spending	469	918	290
Education	350	431	93
Recreation	638	1326	207
Gifts and special events	580	1303	158
Medical and hospital expenses	1165	1106	1110
Church and welfare	646	944	576
Personal share of auto expense	493	757	276
Upkeep on dwelling	255	167	408
Personal share of tel. & elec. expense	<u>229</u>	<u>219</u>	<u>210</u>
Total cash living expense	\$ 9597	\$12508	\$ 6951
Personal share of new auto	445	689	295
New dwelling	1401	35	-
Taxes**	2282	4191	1361
Life insurance	1153	1075	853
Other savings and investments	<u>1897</u>	<u>3560</u>	<u>-</u>
Total household and personal cash expense	\$16775	\$22058	\$ 9460
Family living from the farm	<u>494</u>	<u>180</u>	<u>378</u>
Total cash expenses and perquisites	\$17269	\$22238	\$ 9838
<u>RECEIPTS</u>			
Return to capital and family labor	\$33990	\$69424	\$ 2350
Income from outside investments	1504	3728	432
Other personal income	876	849	1545

* Hired help or others boarded.

** All farmers did not report amount of state and federal income taxes.

Table 7. Family Living from the Farm, 1974

Item	Average of 112 farms	Average of 112 farms
Number of adult equivalents - family	4.0	
- other*	.1	
Whole milk	986 qts.	\$ 158
Cream	15 pts.	9
Cattle	1007 lbs.	316
Hogs	216 lbs.	75
Sheep	3 lbs.	1
Poultry	6 lbs.	2
Eggs	8 doz.	3
Total		\$ 564

* Hired help or others boarded.

CUMULATIVE EFFECT OF EXCELLING IN A NUMBER OF MANAGEMENT FACTORS

Studies of earnings of farmers in this area show that there are seven major management factors causing variations in earnings among farmers within a given year. These seven factors are (1) crop yields, (2) choice of crops, (3) returns from livestock, (4) amount of livestock, (5) size of business, (6) work accomplished per worker, and (7) control over expenses. The combined or cumulative influence of these seven management factors on earnings is shown in table 8. The farmer's earnings are determined to a considerable extent by his accomplishments in these seven factors.

Table 8. Relation of Labor Earnings to the Number of Factors in Which the Farmer Excels

Number of factors in which farmer excels	No. of farms	Your farm	The length of the shaded lines is in proportion to the average operator's labor earnings	Average labor earnings
0 or 1	13	_____	XXXXX	\$ 10153
2 or 3	53	_____	XXXXXXXXXXXXXX	24881
4 or 5	32	_____	XXXXXXXXXXXXX	20356
6 or 7	14	_____	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	44015

The array in table 8 indicates that it will be worthwhile for each cooperator to study carefully his ranking on pages 10 and 11, and learn his standing in respect to each of the above factors and the elements of strength and weakness in his farm business.

Table 9. Measures of Farm Organization and Management Efficiency, 1974

Measures used in chart on page 11	Average of 112 farms	22 most profitable farms	22 least profitable farms
Labor and management earnings	\$24270	\$61606	\$-1226
Crop yields*	100	111	95
Percent tillable land in high return crops**	66.3	74.7	61.2
Return for \$100 of feed to prod. livestock***	100	101	70
Productive livestock units per 100 acres****	36.9	39.8	39.0
Size of business - work units	509	612	444
Work units per worker	283	291	261
All power, machinery, equipment, building expense per work unit	\$41.48	\$52.01	\$42.56
Items related to some of the above measures:			
Index of return for \$100 of feed from:			
Dairy cattle (see pages 16 and 17)	100	124	79
Beef cattle - breeding herd (see page 19)	100	-	-
Beef cattle - feeders (see page 20)	100	156	-
Hogs (see page 18)	100	106	72
Sheep - farm flock (see page 21)	100	-	-
Number of animal units	106.6	155.7	101.6
Work units on crops	167	265	141
Work units on productive livestock	324	324	292
Other work units	18	23	11
Number of family workers	1.4	1.3	1.4
Number of hired workers	.4	.8	.3
Total number of workers	1.8	2.1	1.7
Power & crop machinery expense per work unit	\$29.66	\$39.56	\$27.64
Livestock equipment expense per work unit	3.74	2.78	4.03
Building & fencing expense per work unit	8.08	9.67	10.89
Number of crop acres per farm	298	476	249
Tractor & crop machinery expense per crop acre	\$33.35	\$33.71	\$31.51
Rate earned on capital managed (\$9600 is deducted for operator's labor)	10.1%	22.0%	0.5%

* Given as a percentage of the average.

** Crops are marked in table 10 as A, B, C, and D. All of acres in A crops, one-half of acres in B crops, and one-fourth of acres in C crops are used in calculating percent of tillable land in high return crops.

*** An index weighted by the animal units of livestock.

**** Acres in timber not pastured, roads, waste, and farmstead were not included.

Using your figures from page 10, locate your standing with respect to the various measures of farm organization and management efficiency. The average for the 112 farms included in this summary are located between the dotted lines across the center of this page.

Labor earnings	Crop yields	High return crops	Return from prod. lvstk.	Pr. lvstk. units per 100 A.	Work units	Work units per worker	Pow., mach. eq. & bldg. exp. per work unit
\$64,000	140	90.0	140	69.0	910	435	\$18
59,000	135	87.0	135	65.0	860	415	21
54,000	130	84.0	130	61.0	810	395	24
49,000	125	81.0	125	57.0	760	375	27
44,000	120	78.0	120	53.0	710	355	30
39,000	115	75.0	115	49.0	660	335	33
34,000	110	72.0	110	45.0	610	315	36
29,000	105	69.0	105	41.0	560	295	39
.....
24,000	100	66.0	100	37.0	510	275	42
.....
19,000	95	63.0	95	33.0	460	255	45
14,000	90	60.0	90	29.0	410	235	48
9,000	85	57.0	85	25.0	360	215	51
4,000	80	54.0	80	21.0	310	195	54
-1,000	75	51.0	75	17.0	260	175	57
-6,000	70	48.0	70	13.0	210	155	60
-11,000	65	45.0	65	9.0	160	135	63
-16,000	60	42.0	60	5.0	110	115	66

Table 10. Distribution of Acres in Farm, 1974

	Crop ratings	Number growing this crop	Average of 112 farms	Ave. per farm raising each crop
Canning peas	B	12	2.1	19.9
Wheat	C	34	6.7	22.0
Oats for silage	C	15	3.1	22.9
Oats for grain	D	65	16.4	28.2
Barley	D	6	.9	17.0
Other small grain	D or C	-	-	-
Total small grains and peas		<u>100</u>	<u>29.2</u>	32.6
Corn grain	A	112	137.4	137.4
Soybeans for grain	B	67	64.0	107.0
Sweet corn	B	12	4.9	45.3
Corn silage	B	74	<u>17.5</u>	26.5
Total cultivated crops		112	<u>223.8</u>	223.8
Alfalfa hay	B	91	43.5	53.6
Other legume hay	C	-	-	-
Annual hay	D	-	-	-
Total tillable land in hay		91	<u>43.5</u>	53.6
Alfalfa pasture	B	36	5.9	18.4
Other tillable pasture	D	10	<u>1.1</u>	11.9
Total tillable land in pasture		44	<u>7.0</u>	17.8
Tillable land not cropped	D	9	<u>.8</u>	10.8
Total tillable land		112	<u>304.3</u>	304.3
Wild hay		14	1.2	10.0
Non-tillable pasture		60	19.3	36.1
Timber not pastured		44	9.9	25.1
Roads and waste			14.2	
Farmstead			<u>8.3</u>	
Total acres in farm			357.2	
Percent land tillable			84.5	
Percent tillable land in high return crops			66.3	

Table 11. Crop Yields per Acre, 1974

Item	Average of farms growing each crop
Canning peas	\$132.38
Wheat, bu.	39.6
Oats for silage, tons	5.8
Oats for grain, bu.	63.5
Barley, bu.	42.8
Corn grain, bu.	77.6
Soybeans, bu.	23.1
Sweet corn, tons	4.4
Corn silage, tons	13.2
Alfalfa hay, tons	3.7
Annual hay, tons	2.3

Table 12. Average Price of Feeds, 1974

Item	Value	Item	Value
Ear corn, per bu.	\$2.75	Alfalfa hay, per ton	\$40.00
Oats, per bu.	1.40	Corn silage, per ton	14.00
		Pasture, per month per cow	6.00

Table 13. Return Above Listed Costs per Acre of Crops, 1974

Item	Corn grain	Corn silage	Soybeans
Number of farmers reporting	104	69	60
Yield per acre	77.6 bu.	13.2 tons	23.1 bu.
Price per unit*	\$3.00	\$16.00	\$7.00
Total return	\$232.80	\$211.20	\$161.70
Fertilizer	\$ 30.75	\$ 30.05	\$ 3.18
Seeds, herbicides, etc.	<u>22.18</u>	<u>22.23</u>	<u>15.32</u>
Total listed costs	\$ 52.93	\$ 52.28	\$ 18.50
Return above listed costs	\$179.87	\$158.92	\$143.20

Item	Alfalfa hay	Oats	Wheat
Number of farmers reporting	83	43	29
Yield per acre	3.7 tons	63.5 bu.	39.6 bu.
Price per unit*	\$50.00	\$1.60	\$4.70
Total return	\$185.00	\$101.60	\$186.12
Fertilizer	\$ 8.37	\$ 2.72	\$ 7.78
Seeds, herbicides, etc.	<u>15.13</u>	<u>9.85</u>	<u>14.71</u>
Total listed costs	\$ 23.50	\$ 12.57	\$ 22.49
Return above listed costs	\$161.50	\$ 89.03	\$163.63

* Prices as reported during end of December 1974.

EXPLANATION OF "WORK UNITS" AND "ANIMAL UNITS"

The total "work units" for any one farm is a measure of the size of that farm business. A work units, as used in this report, is the average accomplishment of a farm worker, in a ten-hour day, working on crops and productive livestock at average efficiency, or ten hours of work off the farm for pay. The number of work units for each class of livestock and each acre of crop are presented in table 14.

Table 14. Number of Work Units for Each Class of Livestock and Each Acre of Crop

Item	Number of work units	Item	Number of work units
Dairy cows	7.0 per cow	Small grain	.3 per acre
Other dairy cattle	1.2 per head	Sugar beets	1.8 per acre
Beef breeding herd	1.5 per cow	Sweet corn	.7 per acre
Feeder cattle	.12 per 100 lbs.	Corn husked	.6 per acre
Sheep, farm flock	.6 per ewe	Corn silage	.8 per acre
Sheep, feeders	.3 per 100 lbs.	Potatoes	4.0 per acre
Hogs	.12 per 100 lbs.	Alfalfa hay	.6 per acre
Turkeys	.1 per 100 lbs.	Soybean hay	.6 per acre
Hens	5.0 per 100 hens	Other hay crops	.4 per acre
Canning peas	.3 per acre	Labor off the farm	1.0 per \$30
Soybeans for grain	.5 per acre		

An animal unit represents one dairy cow or bull, two other dairy cattle, $1\frac{1}{2}$ beef cows or bulls, 1 feeder steer or heifer, $3\frac{1}{3}$ other beef cattle, 7 sheep, 14 lambs, $2\frac{1}{2}$ hogs, 5 pigs, 50 hens, or 1100 pounds of turkeys produced.

Table 15. Factors of Costs and Returns from Dairy Cows, 1974

Item	Average of 72 farms	14 farms highest in butterfat per cow	14 farms lowest in butterfat per cow
Pounds of milk per cow	12329	14982	8557
Percent butterfat in milk	3.8	3.8	3.9
Pounds of butterfat per cow	462	576	329
Price received per pound of BF sold	\$2.06	\$2.04	\$1.95
Price received per cwt. of milk sold	7.75	7.84	7.63
Value of produce per cow:			
Dairy product sales	\$941.34	\$1155.40	\$630.96
Dairy produce used in home	6.62	6.19	6.75
Milk fed to livestock	6.26	8.15	9.98
Net increase in value of cows	-7.31	20.48	-51.91
TOTAL VALUE PRODUCED	<u>\$946.91</u>	<u>\$1190.21</u>	<u>\$595.78</u>
Feed cost per cow:			
Concentrates	\$309.35	\$357.16	\$182.91
Roughages	202.43	230.27	183.42
Pasture	10.14	11.63	15.38
TOTAL FEED COST	<u>\$521.92</u>	<u>\$599.05</u>	<u>\$381.71</u>
RETURN ABOVE FEED COST PER COW	\$424.99	\$591.16	\$214.08
RETURN FOR \$100 OF FEED	\$185	\$202	\$166
Feeds per cow, lbs.:			
Corn	4676	5581	2724
Small grain	476	428	360
Commercial feeds	501	492	290
Total concentrates	5653	6501	3374
Total hay	7018	8775	6552
Silage	8927	7831	7545
Feed cost per pound of butterfat	\$1.14	\$1.05	\$1.15
Feed cost per cwt. of milk	4.29	4.04	4.52
Number of cows*	42.8	46.4	33.4

* All dairy cows which have at some time in the past freshened are included in the dairy herd and affect the average number of cows used in computing this table.

Table 16. Feed Costs and Returns from Other Dairy Cattle, 1974

Item	Average of 72 farms	14 farms highest in butterfat per cow	15 farms lowest in butterfat per cow
NET INCREASE IN VALUE OF OTHER DAIRY CATTLE	\$125.99	\$160.19	\$101.57
TOTAL FEED COST PER HEAD	\$153.36	\$139.19	\$136.80
RETURN ABOVE FEED COST PER HEAD	\$-27.37	\$ 21.00	\$-35.23
RETURN FOR \$100 OF FEED	\$ 88	\$118	\$ 73
Feed per head, lbs.:			
Concentrates	1333	1138	936
Hay	2342	1996	2499
Silage	3167	2769	2939
Whole milk	72	84	144
Number of head of other dairy cattle	59.0	69.7	40.9

Table 17. Feed Costs and Returns from All Dairy Cattle, 1974

Item	Average of 72 farms	14 farms highest in butterfat per cow	14 farms lowest in butterfat per cow
Value of produce per cow:			
Dairy products	\$ 947.96	\$1161.58	\$ 637.71
Net increase in value of dairy cattle	165.77	242.55	86.46
TOTAL VALUE PRODUCED	\$1113.73	\$1404.14	\$ 724.17
TOTAL FEED COSTS PER COW	\$ 729.31	\$ 786.00	\$ 543.27
RETURN ABOVE FEED COST PER COW	\$ 384.42	\$ 618.14	\$ 180.90
RETURN FOR \$100 OF FEED	\$157	\$183	\$141
Feed per cow, lbs.:			
Concentrates	7596	8213	4679
Hay	10286	11590	9666
Silage	13366	11688	11470
Miscellaneous costs per cow	\$48.36	\$87.70	\$27.65

Table 18. Feed Costs and Returns from Hogs, 1974

Item	Average of 42 farms	Farms with breeding stock		6 farms with purchased feeder pigs	
		Average of 36 farms	7 farms highest in returns above feed		7 farms lowest in returns above feed
Pounds of hogs produced	154942	176230	246121	108143	27213
Net increase in value per cwt. produced	\$32.42	\$33.51	\$36.96	\$26.96	\$25.86
Feed cost per cwt. produced	26.00	25.93	21.20	31.43	26.43
Return above feed cost per cwt. produced	\$ 6.42	\$ 7.59	\$15.76	\$-4.47	\$-0.57
RETURN FOR \$100 OF FEED	\$129	\$134	\$177	\$ 85	\$ 98
Price received per cwt. sold	\$34.67	\$34.78	\$35.63	\$32.80	\$34.00
Weight per hog sold	242	244	235	252	227
Miscellaneous costs per cwt. produced	\$ 0.63	\$ 0.63	\$ 0.64	\$ 0.49	\$ 0.50
Feed per cwt. hogs produced, lbs.:					
Corn	347	346	286	456	357
Small grain	16	17	10	13	13
Commercial feeds*	78	79	97	74	70
Total concentrates	441	442	393	543	440
Total number of litters raised	91	106	150	67	
Number of pigs born per litter	8.9	8.9	8.6	8.2	
Number of pigs weaned per litter	7.2	7.2	6.9	6.3	
Number of feeder pigs purchased	22	-	-	-	152
Total weight of feeders purchased	837	-	-	-	5861
Price paid per feeder pig	\$24.39	-	-	-	\$24.39

*This includes purchased complete feeds which have not been divided between corn, small grain and protein feeds.

Table 19. Feed Costs and Returns from Beef Breeding Herd, 1974

Item	Average of 9 farms
TOTAL VALUE PRODUCED PER COW	\$125.22
Feed cost per cow:	
Concentrates	21.58
Roughages	120.57
Pasture	46.95
TOTAL FEED COST	<u>\$189.10</u>
RETURNS ABOVE FEED COST PER COW	\$-63.88
RETURNS FOR \$100 OF FEED	\$ 78
Miscellaneous costs per cow	*
Feed per cow, lbs.:	
Concentrates	391
Hay	4337
Silage	4834
Pounds of beef produced	16271
Number of cows	30.6
Number of other beef cattle	30.8

* Insufficient information.

Table 20. Feed Costs and Returns from Feeder Cattle, 1974

Item	Average of 17 farms
Pounds of beef produced	50634
NET INCREASE IN VALUE OF FEEDERS PER CWT. OF BEEF PRODUCED	\$22.48
Feed cost per cwt. beef produced:	
Concentrates	\$31.03
Roughages	19.04
Pasture	1.32
TOTAL FEED COST	<u>\$51.39</u>
RETURNS ABOVE FEED COST PER CWT. BEEF PRODUCED	\$-28.90
RETURN FOR \$100 OF FEED	\$ 57
Miscellaneous costs per cwt. of beef produced	\$.38
Feed per cwt. beef produced, lbs.:	
Corn	532
Small grain	4
Commercial feeds	49
Total concentrates	585
Total hay	488
Silage	1333
Price paid per cwt. of beef bought	\$33.98
Price received per cwt. of feeder cattle sold	38.02
Number of animal units	92.2

Table 21. Feed Costs and Returns from a Farm Flock of Sheep, 1974

Item	Average of 6 farms
Value of produce per ewe:	
Wool	\$ 2.47
Net increase in value of sheep	<u>51.46</u>
TOTAL VALUE PRODUCED	\$53.93
Feed cost per ewe:	
Concentrates	\$27.12
Roughages	21.25
Pasture	<u>8.60</u>
TOTAL FEED COST PER EWE	\$56.97
RETURNS ABOVE FEED COST PER EWE	\$-3.04
RETURN FOR \$100 OF FEED	\$ 95
Miscellaneous costs per ewe	\$ 2.39
Feeds per ewe, lbs.:	
Concentrates	528
Hay	942
Silage	148
Price received per cwt. of lambs sold	\$45.35
Price received per pound of wool sold	\$.36
Pounds of wool per sheep sheared	9.6
Percent lamb crop*	133
Percent death loss*	6.5
Pounds of sheep produced	3726
Number of ewes	30

* Lambs which die during month of birth are not included.

Table 22. Summary by Years

Item	Average 1945-49	Average 1950-54	Average 1955-59	Average 1960-64	Average 1965-69	1970	1971	1972	1973	1974
Number of farms	169	162	165	158	134	113	113	114	118	112
Total farm capital managed	\$31402	\$42663	\$49342	\$60988	\$84088	\$107724	\$120511	\$137338	\$174068	\$204978
Monthly charge for:										
Unpaid family labor*	113	125	133	147	160	250	300	300	350	400
Second operator*	113	125	133	187	295	500	600	600	**	**
Board for hired labor*	33	36	38	40	45	60	60	60	75	90
FARM EXPENSES										
Dairy cattle bought	\$ 285	\$ 314	\$ 235	\$ 265	\$ 398	\$ 521	\$ 544	\$ 363	\$ 527	\$ 966
Beef cattle bought	200	588	913	1185	791	908	2228	2536	3768	2080
Hogs bought	194	202	258	386	504	616	534	751	1523	557
Sheep bought (incl. feeders)	64	35	143	88	7	7	10	11	4	8
Poultry bought (incl. turkeys)	176	154	124	154	110	73	50	9	24	14
Horses bought	14	6	6	2	1	-	1	-	7	-
Miscellaneous livestock expense	228	359	530	731	947	1347	1468	1662	1978	2161
Fertilizers bought	-	-	877	1085	1978	2250	2686	2940	4286	7362
Miscellaneous crop expense	701***	1010***	651	926	1878	2593	2966	3341	4869	6029
Feed bought	1954	2241	2747	3735	4279	5001	4539	5975	10372	10030
Custom work hired	401	552	745	857	1295	1744	1868	1908	2023	2222
Power & crop machinery (new)	1282	1744	1825	1803	3538	4565	4902	6434	9096	9919
Power & crop machinery (upkeep)	1208	1550	1937	2378	2712	3737	3970	4254	5444	6384
Livestock equipment (new)	111	202	347	412	658	986	1154	954	1544	3099
Livestock equipment (upkeep)	86	113	152	171	225	345	380	440	649	710
Buildings and fencing (new)	778	983	982	1229	1930	2948	2801	3909	3648	5479
Buildings and fencing (upkeep)	323	368	320	344	436	573	621	684	994	1188
Hired labor	849	857	878	922	1123	1730	1838	1895	2335	2642
Taxes	392	633	861	1301	1589	1921	2384	2129	2287	2232
General farm expense	150	239	316	409	555	769	786	901	1069	1270
Total farm purchases	\$ 9396	\$12150	\$14847	\$18383	\$24954	\$32634	\$35730	\$41096	\$56447	\$64352
Decrease in farm capital	-	-	-	-	-	-	-	-	-	-
Interest on farm capital****	1570	2133	2467	3049	4482	6463	7231	8240	10444	14349
Unpaid family labor	511	496	540	629	815	1171	1405	1532	8186	5132
Board furnished hired labor	174	166	134	101	64	55	64	45	55	140
Total farm expense	\$11651	\$14945	\$17988	\$22162	\$30315	\$40323	\$44430	\$50913	\$75132	\$83973

* These adjustments should be considered in comparing 1974 with previous years.

** Labor earnings was divided between the various partners.

*** Includes fertilizer.

**** Interest was calculated at the rate of 5% on capital managed from 1940 to 1966, at 5.5% from 1967 to 1969, at 6% from 1970-1973, and at 7% in 1974.

Table 22. Summary by Years (continued)

Item	Average 1945-59	Average 1950-54	Average 1955-59	Average 1960-64	Average 1965-69	1970	1971	1972	1973	1974
FARM RECEIPTS										
Dairy cattle sold	\$ 1406	\$ 1680	\$ 1641	\$ 2061	\$ 3246	\$ 3676	\$ 3952	\$ 4694	\$ 5855	\$ 5552
Dairy products sold	4080	4702	6032	8105	11631	16686	17478	17262	20694	26432
Beef cattle sold	616	1301	1891	2688	2148	3030	4555	5319	6310	5983
Hogs sold	3598	4253	4653	5961	7973	9069	6932	12516	22993	20670
Sheep and wool sold	232	171	272	222	95	82	96	111	118	111
Poultry (incl. turkeys) sold	672	354	212	88	82	19	14	8	13	8
Eggs sold	1319	1297	1075	1015	732	225	130	90	85	96
Horses sold	20	14	8	4	1	-	-	1	1	-
Corn sold	335	766	1926	1594	2467	4844	4822	5255	11136	18267
Soybeans sold	-	-	-	-	1689	2762	2936	4464	7991	12156
Small grain sold	659	495	481	624	492	421	356	259	494	1407
Other crops sold*	819	853	1334	2181	2582	2208	2600	4023	2568	1364
Mach. & equip. sold & gas tax ref	261	328	271	323	379	458	430	348	397	664
Income from work off the farm	178	182	269	239	432	399	346	484	889	923
Miscellaneous farm income	267	356	458	559	1022	1435	1100	1508	1768	1805
Total farm sales	\$14462	\$16752	\$20523	\$25664	\$34971	\$45314	\$45747	\$56342	\$81312	\$95438
Increase in farm capital	1411	1905	941	601	3516	3814	5698	10109	33825	12241
Family living from the farm	715	620	304	307	321	373	341	380	526	564
Total farm receipts	\$16588	\$19277	\$21768	\$26572	\$38808	\$49501	\$51786	\$66831	\$115663	\$108243
Total farm expenses	11651	14945	17988	22162	30515	40323	44430	50913	75132	83973
Labor and management earnings	\$ 4937	\$ 4332	\$ 3780	\$ 4410	\$ 8293	\$ 9178	\$ 7356	\$15918	\$ 40531	\$ 24270
MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY										
Percent land in high ret crops**	50.9	62.8	62.7	60.1	60.5	63.6	66.1	64.8	65.3	66.3
Livestock units per 100 acres***	22.8	28.9	33.7	36.4	34.3	34.3	32.9	33.1	36.9	36.9
Work units****	601	535	486	548	505	431	443	446	482	509
Work units per worker****	300	284	274	318	305	254	261	262	284	283
Expenses per work unit****	\$4.69	\$8.18	\$10.81	\$11.61	\$17.99	\$27.86	\$29.72	\$31.75	\$38.89	\$41.48

* Includes soybeans 1945-1965.

** The crop ratings used in calculating the percentage of the tillable land in high return crops were considerably changed in 1957.

*** The basis for computing animal units was revised in 1951.

**** The basis for computing work units was revised in 1953 and 1967.

Table 23. Summary of Miscellaneous Items by Years

Item	Average 1945-49	Average 1950-54	Average 1955-59	Average 1960-64	Average 1965-69	1970	1971	1972	1973	1974
RETURN ABOVE FEED COST PER										
Dairy cow	\$161.27	\$156.86	\$162.86	\$183.05	\$266.74	\$373.65	\$383.61	\$417.68	\$445.85	\$424.99
100 lbs. feeder cattle prod.	6.40	7.37	4.76	1.78	5.08	3.78	9.62	17.82	14.06	-28.90
Ewe	11.16	9.47	6.18	5.40	7.52	11.29	10.82	16.75	15.99	-3.04
100 lbs. hogs produced	6.09	6.47	4.62	4.57	8.86	5.17	6.05	14.17	21.49	6.42
Hen	2.11	1.60	1.39	1.27	.84	.59	-.54	.14	1.67	2.22
FEED COST PER										
Dairy cow	\$123.22	\$142.59	\$147.05	\$169.62	\$215.79	\$246.53	\$253.73	\$257.59	\$381.72	\$521.92
100 lbs. feeder cattle prod.	23.08	19.46	18.83	19.10	21.60	22.08	22.08	22.10	36.23	51.39
Ewe	8.07	10.73	11.17	13.46	19.51	23.69	23.16	24.58	32.46	56.97
100 lbs. hogs produced	13.23	12.95	10.65	10.65	11.90	12.06	12.60	12.88	20.77	26.00
Hen	4.39	4.76	3.78	3.28	3.31	2.97	3.00	2.78	4.27	3.88
MISCELLANEOUS LIVESTOCK INFORMATION										
Number of dairy cows	17.0	17.7	19.8	22.2	24.2	26.7	27.2	25.7	25.8	27.6
Pounds of feeder cattle prod.	813	2118	3529	5573	4308	5784	7013	7211	8593	7882
Litters of pigs	11.7	13.5	17.3	19.4	19.7	22.0	18.4	24.3	34.3	34.1
Pounds of hogs produced	18505	17579	28272	36619	36519	36039	35542	47090	56762	58433
Number of hens	235	219	209	197	138	47	32	23	14	15
Pounds of butterfat per dairy cow	278	308	342	375	417	457	453	461	457	462
Pigs weaned per litter	6.5	6.7	6.9	7.1	7.3	7.3	7.2	7.2	7.2	7.2
Number of head of ewes	7	7	5	4	3	2	2	2	2	2
Eggs per hen	177	194	203	205	201	187	197	198	168	181

Table 23. Summary of Miscellaneous Items by Years (continued)

Item	Average 1945-59	Average 1950-54	Average 1955-59	Average 1960-64	Average 1965-69	1970	1971	1972	1973	1974
PRICE RECEIVED PER										
Pound of butterfat in milk	\$.92	\$.90	\$.90	\$.94	\$ 1.15	\$ 1.36	\$ 1.40	\$ 1.43	\$ 1.73	\$ 2.06
Cwt. of milk	*	*	*	3.48	4.31	5.09	5.27	5.47	6.50	7.75
Cwt. of hogs	19.36	19.54	15.99	15.55	20.89	21.93	18.02	26.13	41.28	34.67
Cwt. of feeder cattle sold	20.56	26.22	21.19	22.61	24.02	27.44	28.57	33.48	43.58	38.02
Pound of wool sold	.43	.58	.50	.62	.56	.45	.62	.86	1.08	.36
Dozen of eggs sold	.39	.37	.31	.28	.28	.29	.25	.25	.46	.47
PRICE OF FEED										
Corn (per bu.)	\$ 1.29	\$ 1.31	\$ 1.11	\$.99	\$ 1.10	\$ 1.15	\$ 1.17	\$ 1.08	\$ 1.70	\$ 2.75
Barley (per bu.)	1.31	1.16	.92	.91	.97	.85	.90	.92	1.55	*
Oats (per bu.)	.75	.74	.59	.61	.62	.60	.62	.65	.90	1.70
Oilmeal (per cwt.)	3.84	4.19	3.73	4.36	4.99	5.00	5.00	6.35	13.50	*
Alfalfa (per ton)	18.40	18.30	18.20	19.40	20.80	20.00	20.00	21.00	30.00	40.00
Timothy hay (per ton)	10.84	10.58	10.58	11.22	12.00	11.60	11.60	11.60	18.70	18.70
Corn silage (per ton)	5.71	6.01	6.08	6.60	7.36	7.25	7.25	7.25	10.00	14.00
ACRES PER FARM										
Small grains	57.5	48.5	36.1	34.5	30.4	28.0	25.8	23.4	24.3	29.2
Cultivated crops	56.3	65.2	90.9	103.6	132.4	152.3	170.3	175.7	215.3	223.8
Tillable land in hay	29.8	38.5	37.6	39.4	40.0	43.7	46.5	41.3	41.4	43.5
Tillable land in pasture	20.8	22.3	20.0	16.6	12.8	11.4	10.5	8.6	8.6	7.0
Tillable land not cropped**	1.7	.9	1.9	14.4	22.0	22.8	22.4	37.7	8.2	.8
Total tillable land	<u>166.1</u>	<u>175.4</u>	<u>186.5</u>	<u>208.5</u>	<u>237.6</u>	<u>258.2</u>	<u>275.5</u>	<u>286.7</u>	<u>297.8</u>	<u>304.3</u>
Non-tillable land	57.4	50.0	48.2	47.3	46.3	48.7	48.4	51.5	47.1	52.9
Total acres per farm	<u>223.5</u>	<u>225.4</u>	<u>234.7</u>	<u>255.8</u>	<u>283.9</u>	<u>306.9</u>	<u>323.9</u>	<u>338.2</u>	<u>344.9</u>	<u>357.2</u>
YIELD PER ACRE										
Corn (bu.)	47.6	59.8	73.1	72.4	86.8	96.7	96.2	101.1	109.3	77.6
Barley (bu.)	30.8	29.1	41.4	44.9	51.4	48.4	38.6	53.4	54.8	42.8
Oats (bu.)	48.2	32.8	58.3	58.3	62.4	55.6	61.4	66.6	61.0	63.5
Alfalfa (tons)	2.3	2.7	2.9	3.0	3.2	3.6	3.6	3.6	3.6	3.7
Soybeans (bu.)	16.4	19.6	24.8	23.6	24.4	29.5	25.7	30.9	33.0	23.1

* Information not available.

** Including feed grain program.