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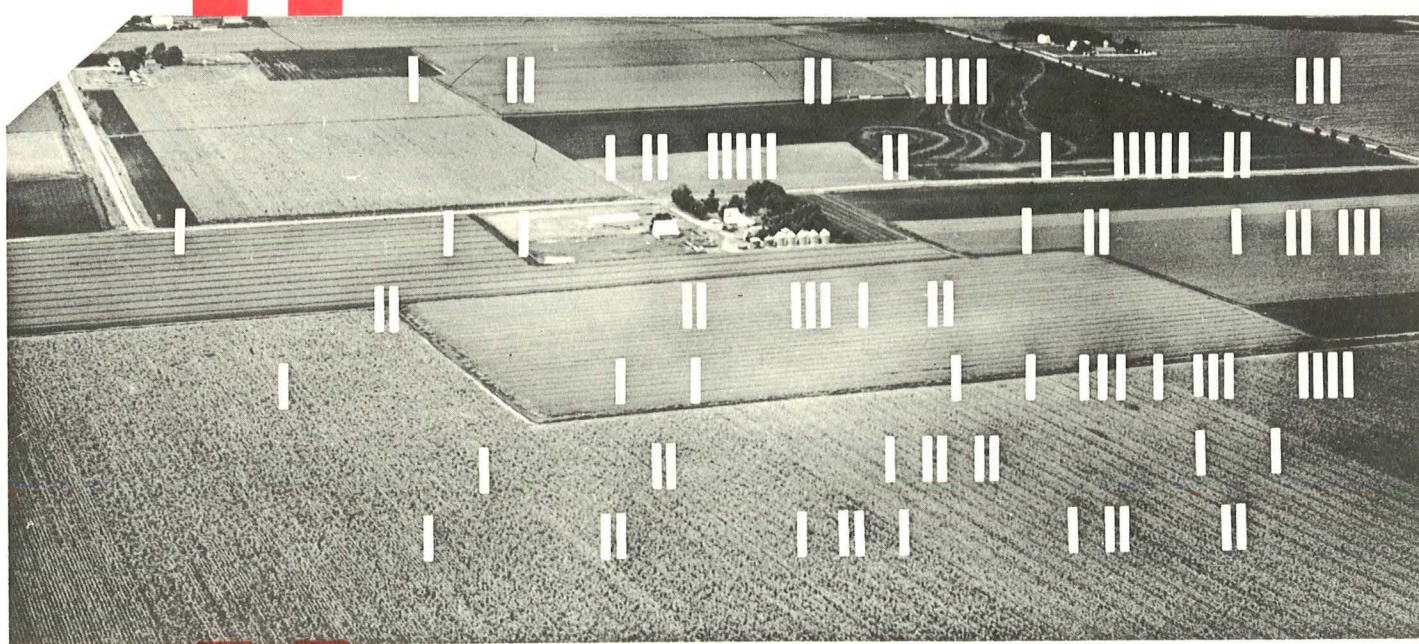
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NEBRASKA FARM MANAGEMENT
Summary and Analysis Report. . .1970
Compiled from Farm Business Records
of Cooperators in the **NEBRASKA**
ELECTRONIC FARM RECORD
PROJECT



Extension Service, University of Nebraska-Lincoln College of Agriculture Cooperating with the
U. S. Department of Agriculture and the College of Home Economics
E. F. Frolik, Dean J. L. Adams, Director

E.C. 71-820

NEBRASKA FARM MANAGEMENT SUMMARY AND ANALYSIS REPORT . . . 1970

by

Douglas D. Duey *

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THE "NEBFARM" PROJECT AS A SOURCE OF FARM MANAGEMENT DATA

The information presented in this report is available as the result of a continuing project conducted with farmers in Nebraska by the Agricultural Extension Service and the Department of Agricultural Economics of the University of Nebraska. The name "NEBFARM" stems from words which describe the goals of the project -- Nebraska Electronic Business Farm Accounting Records for Management. The purposes are these: (1) to bring the speed and accuracy of electronic data processing equipment to bear on the data problems which few businessmen can cope with, in order to have available adequate information on which to base their annual and long-run management decisions, (2) to provide educational meetings and materials to farmers who have data on their farms available showing ways in which this information may be used, and (3) to maintain a continual flow of reliable information about various types of farms operating in the state to the College which may be used for research and teaching and in publications such as this report.

Operation of the Project

The project is operated in the field cooperatively by the Agricultural Extension Service and the County Extension Services. Farmers voluntarily participated and enrolled through their local County Agent. An enrollment fee covers the cost of materials and clerical help required to operate the project. This fee ranges from one hundred to about one hundred fifty dollars, depending on the size of the individual farm and the number of optional special accounts to be processed. The average fee is one hundred twenty dollars.

Annual data such as inventories and depreciation schedules are submitted at the beginning of each year. Information concerning income, expenses, crop yields, and livestock is reported on forms mailed monthly to the processing center at the College. Each transaction is then assigned a numerical code and punched on a data processing card. Summaries of these transactions are provided each quarter as a cash flow to each cooperator and an individual analysis is prepared from all the data collected from each farm to the reporting farmer after the end of the year.

While data regarding each individual farm is confidential, the information reported in this report was compiled from averages of various groupings of the cooperating farms.

GENERAL OBSERVATIONS FOR 1970

Total 1970 cash receipts to Nebraska farmers was 3 percent above the previous record which was set in 1969. Livestock and livestock products grossed 2 percent and crops 4 percent more than in 1969. NEBFARM cooperators had a higher percent of increase in both income and expenses than other farmers (see Table i).

Livestock and Livestock Products Index averaged 2 percent less than 1969. Beef cattle averaged \$28.30 and hogs \$22.30 per cwt. Milk sold wholesale by farmers averaged a record \$5.20 per cwt., 35 cents more than for 1969.

The 1970 Index of Prices Received for all crops was 2 percent higher than 1969. Nebraska farmers received an average price of \$1.22 per bushel for wheat and \$1.25 for corn; increases of 5 and 16 cents above 1969. Corn peaked at \$1.34 in June, 1971, and ended the season at \$1.01. Grain sorghum at \$1.93 per cwt. gained 22 cents from the average of 1969. Soybeans sold for an average of \$2.78 per bushel, 54 cents above 1969 and the highest since 1947. All hay averaged \$21.00 per ton.

Government price support payments were as follows for 1969 and 1970, respectively: Wheat 51 and 60 cents; corn 16 and 21 cents; and grain sorghum 17 and 24 cents per bushel.

The 1970 annual U.S. Index of Prices Paid by Farmers for All Commodities, Services, Interest, Taxes and Wage Rates rose 5 percent above the 1969 index. The index has increased for fifteen consecutive years.

Nebraska crop production in 1970 was the third highest of record, exceeded only by the record high 1969 output and 1966 crop production.

Weather conditions during the winter months were generally open with below normal precipitation in most areas. April subsoil moisture supplies were very good and temperatures were generally favorable during the spring and early summer. There were drought conditions in some areas with severe drought in portions of the east during July and August. Harvest started at an early date but fall precipitation delayed harvesting operations.

The 75 bushel per acre state corn yield was much below the 1969 record high of 93 bushels per acre.

Sorghum planting conditions were mostly favorable and good stands were obtained. Greenbugs caused problems locally. The final yield of 51 bushels per acre was down sharply from the record high yield of 76 bushels set in 1969.

Soybean planting started a little ahead of normal and the crop made good development until hot, dry weather occurred. The yield of 22 bushels per acre was much below the record of 33.5 bushels set in 1969.

Livestock accounted for 65 percent of the total cash receipts from farm marketings and government payments in 1970.

Table 1 -- SEVEN YEAR SUMMARY OF ANALYSIS FACTORS

	1970	1969	1968	1967	1966	1965	1964
No. of Farms Summarized	81	135	139	170	156	190	160
Gross Cash Income	\$102,705	\$ 86,662	\$ 82,781	\$ 85,369	\$ 74,936	\$ 59,320	\$ 55,882
Gross Cash Expenses	92,151	75,517	72,227	81,535	70,737	52,638	47,923
Net Cash Balance	10,554	11,144	10,554	3,862	4,198	6,681	7,959
Inventory Change	5,182	15,027	7,420	7,575	15,219	11,582	1,765
Return to Labor, Capital & Management	21,327	30,385	21,784	14,870	23,169	21,240	11,938
Management Return	-1,362	10,221	2,548	-4,705	5,393	5,643	-2,396
Average Inventory	294,624	257,036	241,787	240,616	224,600	201,837	189,665
Percent Return on Investment	4.58	8.56	5.89	3.28	7.19	7.57	3.75
Gross Production	82,436	77,228	69,319	65,807	69,664	57,473	44,882
Crop Acres in Farm	446	415	401	398	380	384	400
Total Acres in Farm	688	680	702	789	826	838	991
Dryland Corn Yield Per Acre (Bushel)	56.1	90.2	68.9	73.7	80.1	66.5	48.0
Machinery Investment Per Crop Acre	53.52	51.00	49.38	47.51	41.97	38.70	35.58
Fertilizer & Chemical Per Crop Acre	11.08	9.70	10.82	10.42	9.16	7.08	6.35
Livestock Returns Per \$100 Feed Fed	155.51	171.60	148.17	144.23	138.00	154.00	108.00
Labor Used on Farm (Man Years)	1.78	1.69	1.93	1.96	1.77	1.69	1.91
Loan Ratio of Operator (1971 -- .41)	.39	.40	.43	.37	.34	.34	---

DEFINITIONS AND TERMS USED IN THIS REPORT

Averages of individual items in this report are the result of dividing by only the number of farms in which that individual item appeared. The number of farms is shown in parentheses beside the averaged figure. For example, if there were 20 farms in a group, but only 10 raised corn, the average corn acreage would be computed for 10 farms, not 20. If each farm had 100 acres of corn, the average would appear as 100 (10), indicating that 10 farms had corn, averaging 100 acres each.

INCOME includes income from all sources, including sales of capital items. Two totals are given: Cash Operating and Total Cash Income. The difference between these totals is the value of capital items sold. Machinery, equipment, and real estate are treated as capital items. Breeding livestock is not treated as a capital item in this report.

EXPENSE includes all expenses, including capital purchases. Totaling is parallel to that of the income section. The farm share of personal auto and utility expenses is included at the percentage which each farm operator specified.

LOAN SUMMARY shows the amount of the operator's loans and accounts receivable as of January 1 each year. The "loan ratio" is the operator's loans and accounts payable as a percent of his own farm investment.

FINANCIAL SUMMARY

Net Cash Balance is the difference between Total Cash Income and Total Cash Expense plus the value of landlord's crop production if landlord's cash income or inventories had not been reported.

"Plus Inventory Change" is the Net Cash Balance plus inventory change which occurred during the year. This change could be positive or negative.

"Plus Home Used Products" is the immediately preceding figure plus the value of milk, eggs, meat, garden products, and other farm produced perquisites used by the family or given away.

"Plus Interest Paid" is the immediately preceding figure plus interest payments made during the year. It is added to allow comparison of farms which use borrowed funds with those which use internal financing.

Labor Management and Capital Return is the figure arrived at by the immediately preceding steps. It is, as the name implies, the return to unpaid operator and family labor, managerial efforts, and capital invested in the business.

Capital and Management Return is computed by dividing the Capital and Management Return by Capital managed in the business. The latter figure is: Average Inventory + (.6 x Total Operating Expenses) - (.2 x Total Operating Income). Thus, it is the total of investment capital and operating capital used by the farm.

(Definitions Continued)

Labor and Management Return is the result of deducting an arbitrary charge of 5% for capital required by the business from Labor, Management, and Capital Return.

Management Return is the residual after a charge for unpaid operator and family labor has been deducted from Labor and Management Return. This figure is "what is left" after the operator has been paid \$400 per month for his labor and 5% interest has been paid on all capital used in the business. We might say that this is the return to the operator for his management efforts. A negative Return to Management indicates that there was insufficient returns to pay the operator that wage and capital that rate of interest.

INVENTORY SUMMARY includes the value of all farm assets on the farm as of January 1 each year. Land is included at estimate present market value. Machinery, equipment, and buildings are included at their depreciated value. Standard declining balance depreciation rates of 20% for machinery and equipment and 10% for buildings were used. In collecting inventory data, there was an attempt to hold breeding livestock values consistent with beginning and end of year.

"Net" inventory figures are the result of deducting encumbrances from the value of "Total" inventory figures. These are actually farm "net worth" figures.

NET LIVESTOCK PRODUCTION is the value added to all classes of livestock on the farm during the year, taking into account purchases, sales, inventory change and home use.

"Livestock Production per \$100 Feed Fed" is the total value of net livestock-production divided by the value of feed fed in hundreds of dollars. This is a gross measure of livestock efficiency and is relevant only on farms on which considerable portion of the gross production is derived from livestock. The value given in this average represents only the operator's livestock production.

CROP ACREAGE SUMMARY includes a summary of irrigated, non-irrigated, and non-tillable land use, by acreage of individual crops.

CROP YIELD SUMMARY shows the average yields of certain crops in bushels of tons/acre.

COMPARATIVE FACTORS

Gross Production is an estimate of all value added on the farm during the year. It is the sum of total net livestock production plus the total value of all crop production for the farm.

(Definitions Continued)

Gross Production Per \$100 Invested is the figure immediately above divided capital turnover in the business.

Gross Production Per Man is Gross Production divided by the number of full-time man year equivalents of labor used. It is a measure of labor efficiency.

Machinery Investment Per Crop Acre is the average opening and closing investment in machinery divided by the number of crop acres.

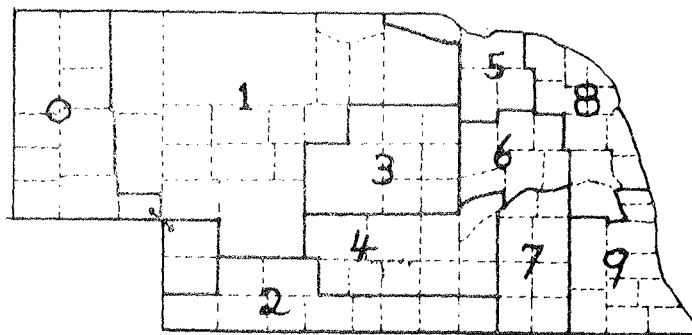
Machinery Cost Per Crop Acre is the sum of depreciation, repairs, fuel, oil, interest on investment in machinery (8%) and custom work hired less custom work and trucking income and tax refunds divided by total crop acres.

Fertilizer & Chemical Cost Per Crop Acre is the total of fertilizer and chemical purchases, less sales of these products, divided by total crop acres.

Farm Size Index indicates the total resource use of the farm business. It is the sum of 5% times the average investment in the business, \$400 times the months of operator and family labor used, and the value of hired labor used. It permits a size of business comparison across different types of farms and various qualities of land to the extent that price reflects productivity.

AVERAGES BY AREA

The returns to labor, management and capital of 81 farms summarized in 1970 averaged \$21,327. This provided the operator and owners a 4.58 percent return on their investment. If the return was above 5.0 percent, there would have been a positive return to management. In this case, there was a negative \$1,362 to management. Of the 81 cooperators, 78 had loans of various kinds averaging \$78,557 on January 1. At the end of the year the average loan had risen to \$86,443, an increase of \$7,886. Their average inventory increased by only \$5,182. The increase in loans compared to a lesser increase of inventory during the year caused the loan ratio to increase from .39 to .41. There were areas of the state that had considerable weather stress on crops. Drought in east central Nebraska was most severe to corn and soybeans. Grain sorghum suffered from greenbugs. There was delay in harvest due to wet field conditions for most fall crops.



Areas 0 and 1 were omitted this year from summary Tables I and Ia. There was an insufficient number of cooperator records to have meaningful data or be representative of the areas.

Area 2 cooperators operated the largest average acreage. Those farms consisted of about one-half pasture and the remaining in tillable land and waste. Their return on investment was quite low compared to the other geographic areas of the state.

Areas 3, 5 and 6 had good livestock returns by the crop production was considerably lower than most other areas. Dry weather and hail damaged many crops in these areas. Dairy and swine operations in these areas reflect the stability of dairy and the favorable prices received for hogs early in 1970.

Area 4 has the greatest labor, capital and management return and also the highest percent return on investment of all areas. The large amount of irrigated crops with fair returns from beef production elevates this group of farm businesses to nearly double the state average of gross production.

Again, area 7 carries the heaviest indebtedness to their inventory of all areas. Cattle feeding and hogs are the predominate livestock enterprises but were quite low in livestock returns. This area had the highest average acreage of grain sorghum which produced well under the existing weather conditions. The size of farms compares to area 4, but with a lower percent of irrigated farms.

Area 8 had the most balance of livestock enterprises of beef, dairy and swine. It also had the greatest increase in the loan ratio, 4 percent. This area suffered the most as an area from drought during the summer on dryland corn and soybeans.

Area 9 produced a fair crop of dryland corn, grain sorghum and soybeans. Livestock production held up well, returning \$190 per \$100 feed fed. Eighteen of the 24 cooperators reported dairy income which tends to stabilize the livestock returns at a higher level.

TABLE Ia
AVERAGES BY AREA

LINE		ALL FARMS	AREA 2	AREAS 3,5,6	AREA 4	AREA 7	AREA 8	AREA 9
INCOME								
61	MISCELLANEOUS	\$ 538. (36)	178. (4)	942. (2)	76. (3)	658. (11)	169. (3)	676. (13)
62	TAX REFUNDS	200. (60)	84. (4)	196. (5)	156. (5)	172. (13)	166. (11)	267. (22)
63	INSURANCE SETTLEMENTS	181. (12)	43. (1)	0. (0)	533. (2)	273. (2)	102. (4)	35. (2)
64	TRUCKING AND MILEAGE	222. (10)	200. (1)	560. (2)	0. (0)	306. (2)	84. (3)	16. (2)
65	MARKETING AND STORAGE	771. (51)	256. (6)	355. (4)	964. (4)	751. (13)	1519. (10)	532. (14)
66	UNSPECIFIED LIVESTOCK INCOME	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)
67	BEEF CATTLE	61037. (63)	50111. (9)	49297. (5)	111994. (4)	104253. (12)	69448. (15)	22618. (18)
68	DAIRY CATTLE	6708. (15)	0. (0)	13201. (3)	0. (0)	4019. (1)	6761. (8)	5862. (5)
69	SHEEP	3672. (6)	3322. (1)	0. (0)	0. (0)	4928. (1)	31. (1)	4585. (3)
70	SWINE	22783. (52)	14590. (5)	45933. (5)	36798. (3)	23036. (9)	15467. (13)	21371. (17)
71	POULTRY	80. (3)	0. (0)	5. (1)	0. (0)	224. (1)	12. (1)	0. (0)
72	OTHER LIVESTOCK	162. (2)	175. (1)	0. (0)	0. (0)	150. (1)	0. (0)	0. (0)
73	DRESSED BEEF	364. (2)	0. (0)	0. (0)	0. (0)	679. (1)	0. (0)	50. (1)
74	DAIRY PRODUCTS	31993. (15)	0. (0)	58659. (1)	0. (0)	39600. (1)	23800. (9)	41859. (4)
75	WOOL SALES AND PAYMENTS	1054. (5)	281. (1)	0. (0)	0. (0)	1320. (1)	0. (0)	1221. (3)
76	DRESSED PORK	32. (1)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	32. (1)
77	EGGS	823. (7)	0. (0)	1111. (2)	0. (0)	891. (2)	676. (2)	3. (1)
78	OTHER LIVESTOCK PRODUCTS	8. (1)	0. (0)	0. (0)	0. (0)	0. (0)	8. (1)	0. (0)
79	LIVESTOCK SUPPLIES AND SERVICES	455. (6)	0. (0)	0. (0)	0. (0)	124. (2)	69. (1)	805. (3)
80	LIVESTOCK FEED	6288. (34)	9349. (7)	6979. (3)	4836. (3)	7534. (10)	5948. (5)	1306. (6)
81	SEED AND MISC CROP INCOME	2251. (17)	1607. (1)	100. (1)	674. (1)	225. (1)	565. (2)	10911. (3)
82	FERTILIZER AND CHEMICALS	792. (18)	199. (1)	337. (1)	327. (1)	489. (6)	246. (4)	2287. (4)
83	GOVERNMENT PAYMENTS	6747. (71)	8560. (8)	5732. (5)	9974. (4)	7781. (15)	3520. (16)	6205. (23)
84	IRRIGATION WATER SALES	160. (1)	0. (0)	0. (0)	0. (0)	160. (1)	0. (0)	0. (0)
85	FEED CROPS	15757. (64)	9386. (8)	19112. (5)	26250. (4)	22158. (15)	11635. (12)	13040. (20)
86	CASH CROPS	4528. (39)	0. (0)	2157. (3)	0. (0)	2267. (6)	5768. (13)	4797. (17)
87	GENERAL FARM SUPPLIES	292. (23)	20. (1)	122. (4)	1190. (1)	464. (5)	49. (7)	472. (5)
88	CUSTOM WORK AND MACH RENT INC	726. (47)	95. (4)	106. (3)	1815. (2)	392. (12)	728. (11)	1140. (15)
89	MACHINERY AND EQUIPMENT SOLD	1714. (15)	151. (3)	1917. (2)	0. (0)	752. (8)	0. (0)	150. (1)
90	REAL ESTATE RENTAL INCOME	12792. (27)	1250. (3)	12635. (2)	0. (0)	3600. (1)	2662. (9)	36200. (2)
91	REAL ESTATE SOLD	95187. (81)	82566. (9)	120292. (6)	145924. (5)	122634. (17)	93312. (20)	65192. (24)
92	CASH OPERATING INCOME	5012. (20)	193. (3)	9701. (3)	0. (0)	1069. (9)	250. (2)	20150. (3)
93	CAPITAL ITEMS SGLD	96424. (81)	82631. (9)	125143. (6)	145924. (5)	123200. (17)	93337. (20)	67711. (24)
94	TOTAL CASH INCOME							
EXPENSE								
101	MISCELLANEOUS	\$ 477. (19)	2640. (1)	75. (1)	0. (0)	553. (3)	643. (6)	104. (8)
102	WAGES AND OTHER LABOR EXPENSE	2984. (19)	2269. (9)	5112. (6)	11912. (4)	2425. (17)	1803. (19)	2564. (24)
103	MISCELLANEOUS UTILITIES	519. (16)	0. (0)	0. (0)	2845. (1)	144. (3)	540. (5)	332. (7)
104	FARM TELEPHONE	165. (62)	168. (7)	168. (6)	127. (3)	156. (16)	171. (13)	172. (17)
105	FARM ELECTRICITY	666. (68)	769. (9)	854. (6)	995. (4)	757. (17)	536. (15)	493. (17)
106	FARM FUEL AND OIL	2571. (81)	2534. (9)	2850. (6)	3691. (5)	3455. (17)	1703. (20)	2379. (24)
107	MISCELLANEOUS BANKING EXPENSE	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)
108	FARM INTEREST	5308. (79)	5913. (7)	5086. (6)	6613. (4)	8560. (16)	4523. (20)	3404. (24)
109	BANKING FEES AND ACCTG EXPENSE	201. (66)	174. (7)	178. (6)	160. (4)	267. (17)	163. (13)	166. (13)
110	TAXES AND LICENSE FEES	3345. (81)	3193. (9)	3172. (6)	4579. (5)	3780. (17)	2950. (20)	3210. (24)
111	FARM INSURANCE	913. (81)	538. (9)	1075. (6)	1085. (5)	1418. (17)	778. (20)	731. (24)
112	MARKETING EXPENSE AND TRUCKING	1172. (71)	906. (9)	1464. (6)	1359. (4)	1494. (15)	1235. (18)	852. (19)
113	STORAGE AND FUTURE CONTRACTS	1746. (14)	5875. (2)	317. (3)	0. (0)	22. (1)	1882. (6)	212. (2)
114	SUBSCRIPTIONS DUES ETC	132. (66)	90. (8)	365. (5)	74. (5)	103. (16)	143. (15)	121. (17)
115	UNSPECIFIED LIVESTOCK EXPENSE	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)
116	BEEF CATTLE	40406. (56)	37025. (7)	26478. (5)	6895. (3)	6757. (11)	40600. (15)	26801. (15)
117	DAIRY CATTLE	2866. (9)	0. (0)	0. (0)	0. (0)	1780. (1)	1362. (1)	4536. (17)
118	SHEEP	1687. (3)	0. (0)	0. (0)	0. (0)	3500. (1)	220. (1)	1342. (1)
119	SWINE	1870. (42)	1355. (3)	1176. (5)	595. (2)	2282. (6)	1815. (12)	2280. (14)
120	POULTRY	100. (5)	0. (0)	74. (1)	0. (0)	166. (2)	35. (1)	55. (1)
121	OTHER LIVESTOCK	146. (6)	134. (1)	0. (0)	0. (0)	157. (3)	150. (1)	125. (1)
122	LIVSTK PRODUCTS SUPPLYS SERVICES	1379. (78)	703. (9)	3758. (6)	2253. (5)	1046. (15)	1459. (20)	979. (23)
123	LIVESTOCK FEED GRAIN	10848. (58)	9369. (5)	16121. (4)	25184. (3)	12058. (13)	14353. (15)	3903. (18)
124	LIVESTOCK FORAGE	1036. (42)	463. (5)	896. (6)	2356. (2)	1087. (8)	1645. (12)	444. (12)
125	LIVESTOCK SUPPLEMENTS	9425. (66)	9620. (9)	15371. (6)	13367. (5)	8855. (16)	8671. (14)	7086. (16)
126	UNSPECIFIED CROP EXPENSE	24. (2)	0. (0)	0. (0)	4. (1)	0. (0)	43. (1)	0. (0)
127	SEED AND PLANTS	1477. (80)	1025. (8)	1181. (6)	2200. (5)	1593. (17)	1193. (20)	1704. (24)
128	FERTILIZERS	4606. (80)	3758. (8)	3267. (6)	6867. (5)	5547. (17)	3406. (20)	5084. (24)
129	CROP CHEMICALS	1324. (61)	755. (5)	1236. (6)	1635. (4)	1601. (15)	1137. (13)	1348. (18)
130	GOVERNMENT PROGRAM EXPENSE	145. (47)	16. (6)	12. (3)	14. (3)	83. (13)	66. (9)	21. (13)
131	IRRIGATION WATER	1203. (3)	1203. (3)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)
132	FEED CROPS PURCHASED	11623. (17)	687. (1)	17856. (1)	23430. (1)	9845. (2)	10111. (2)	1286. (6)
133	CASH CROPS PURCHASED	6845. (2)	0. (0)	0. (0)	0. (0)	0. (0)	6845. (2)	0. (0)
134	FARM SUPPLIES	1020. (81)	888. (9)	1842. (6)	1470. (5)	942. (17)	763. (20)	1039. (24)
135	CUSTOM WORK AND MACHINE RENTAL	1201. (80)	1272. (9)	2532. (6)	1211. (5)	1069. (17)	1207. (19)	929. (24)
136	MACHINERY AND EQUIPMENT PURCHASE	6752. (78)	7086. (9)	12002. (6)	7365. (5)	10424. (16)	3753. (18)	4989. (24)
137	REAL ESTATE RENT	2128. (63)	1267. (8)	3828. (5)	626. (5)	3063. (16)	1956. (16)	1640. (13)
138	REAL ESTATE PURCHASED	8894. (44)	13045. (4)	19576. (4)	1358. (3)	4422. (12)	9238. (10)	10120. (11)
139	MISCELLANEOUS REPAIRS	118. (46)	156. (3)	137. (4)	11. (2)	123. (9)	60. (14)	175. (14)
140	MACHINERY AND EQUIPMENT REPAIR	2645. (81)	2229. (9)	2634. (6)	4123. (5)	3089. (17)	2042. (20)	2686. (24)
141	BUILDING REPAIR	604. (66)	400. (7)	1524. (6)	546. (4)	395. (15)	797. (12)	465. (22)
142	CAPITALIZED REPAIR EXPENSE	652. (3)	0. (0)	0. (1)	0. (0)	0. (0)	0. (0)	978. (2)
143	CASH OPERATING EXPENSE	80792. (81)	74159. (9)	97280. (6)	123138. (5)	106903. (17)	79101. (20)	53251. (24)
144	CAPITAL PURCHASES	11795. (78)	12885. (9)	25053. (6)	8181. (5)	13741. (16)	8885. (18)	9709. (24)
145	TOTAL CASH EXPENSE	92151. (81)	87044. (9)	122333. (6)	131319. (5)	119836. (17)	87098. (20)	62960. (24)
LOAN SUMMARY								
JANUARY 1970								
46	LOANS AND ACCOUNTS PAYABLE	\$ 78557. (78)	92964. (9)	71535. (6)	123609. (3)	130362. (16)	64492. (20)	46463. (24)
47	CASH AND ACCGNTS RECEIVABLE	4179. (61)	6585. (7)	307. (4)	9545. (5)	1728. (15)	3226. (14)	5551. (16)
JANUARY 1971								
48	LOANS AND ACCOUNTS PAYABLE	86443. (79)	96170. (9)	87382. (6)	139767. (3)	128021. (17)	75930. (20)	55203. (24)
49	CASH AND ACCOUNTS RECEIVABLE	4459. (65)	2368. (7)	2122. (5)	13518. (5)	1991. (15)	3990. (16)	5963. (17)
56	JANUARY 1970 LOAN RATIO	0.39 (78)	0.44 (9)	0.38 (6)	0.34 (3)	0.47 (16)	0.39 (20)	0.32 (24)
57	JANUARY 1971 LOAN RATIO	0.41 (79)	0.46 (9)	0.41 (6)	0.36 (3)	0.46 (17)	0.43 (20)	0.34 (24)
FINANCIAL SUMMARY								
265	GROSS CASH INCOME	\$ 102705. (81)	86782. (9)	126483. (6)	164743. (5)	130903. (17)	97705. (20)	74000. (24)
266	GROSS CASH EXPENSES	92151. (81)	87044. (9)	122333. (6)	131319. (5)	119836. (17)	87098. (20)	62960. (24)
267	NET CASH BALANCES	10554. (81)	-261. (9)	4149. (6)	33423. (5)	11066. (17)	10606. (20)	11040. (24)
268	PLUS INVENTORY CHANGE	15736. (81)	165. (9)	17909. (6)	41514. (5)	14663. (17)	14206. (20)	17696. (24)
269	PLUS HOME USED PRODUCTS	16150. (81)	618. (9)	18540. (6)	41862. (5)	14921. (17)	14652. (20)	18137. (24)
270	PLUS INTEREST PAID	21327. (81)	6531. (9)	23627. (6)	47153. (5)	22978. (17)	19176. (20)	21542. (24)
271	LABOR,CAPITAL,MANAGMNT RETURN	21327. (81)	6531. (9)	23627. (6)	47153. (5)	22978. (17)	19176. (20)	21542. (24)
272	- OPERATOR LABOR X \$400/MO	6394. (78)	4266. (9)	6400. (5)	7900. (4)	6823. (17)	6600. (20)	6469. (23)
273	CAPITAL AND MANAGMNT RETURN	15169. (81)	2264. (9)	18294. (6)	40833. (5)	16154. (17)	12576. (20)	15342. (24)
274	CAPITAL MANAGED	330629. (81)	294603. (9)	316544. (6)	495496. (5)	385955. (17)	303176. (20)	297000. (24)
275	PERCENT RETURN ON INVESTMENT	4.58 (81)	0.76 (9)	5.77 (6)	8.24 (5)	4.18 (17)	4.14 (20)	5.16 (24)
276	LABOR,CAPITAL,MANAGMNT RETURN	21327. (81)	6531. (9)	23627. (6)	47153. (5)	22978. (17)	19176. (20)	21542. (24)
277	CHARGE FOR CAPITAL	16531. (81)	14730. (9)	15827. (6)	24774. (5)	19297. (17)	15158. (20)	14856. (24)
278	LABOR AND MANAGEMENT RETURN	4795. (78)	-8198. (9)	7000. (6)	22378. (5)	3840. (17)	4617. (20)	6692. (24)
279	-OPERATOR LABOR X \$400/MC	6394. (78)	4266. (9)	6400. (5)	7900. (4)	6823. (17)	6600. (20)	6469. (23)
280	MANAGEMENT RETURN	-1362. (81)	-12465. (9)	2466. (6)	16058. (5)	-3142. (17)	-2582. (20)	492. (24)

TABLE 1b
AVERAGES BY AREA

LINE		ALL FARMS	AREA 2	AREAS 3,5,6	AREA 4	AREA 7	AREA 8	AREA 9
INVENTORY SUMMARY								
41	TOTAL BEGINNING INVENTORY	\$292032. (81)	258687. (9)	261293. (6)	441844. (5)	336895. (17)	267785. (20)	269438. (24)
53	NET BEGINNING INVENTORY	219531. (81)	170844. (9)	189962. (6)	377223. (5)	215726. (17)	205551. (20)	226675. (24)
42	TOTAL CLOSING INVENTORY	297214. (81)	259119. (9)	275052. (6)	449934. (5)	340492. (17)	271384. (20)	276094. (24)
54	NET ENDING INVENTORY	216484. (81)	164790. (9)	189438. (6)	379592. (5)	214227. (17)	198646. (20)	225115. (24)
43	TOTAL INVENTORY CHANGE	5182. (81)	431. (9)	13759. (6)	8090. (5)	3597. (17)	3599. (20)	6656. (24)
44	NET INVENTORY CHANGE	-3047. (81)	-6054. (9)	-524. (6)	2368. (5)	-1498. (17)	-6904. (20)	-1560. (24)
55	AVERAGE INVENTORY	294623. (81)	258903. (9)	268173. (6)	445889. (5)	338693. (17)	269585. (20)	272766. (24)
LABOR USE (MONTHS)								
248	UNPAID OPERATOR AND FAMILY	15.9 (78)	10.6 (9)	16.0 (5)	19.7 (4)	17.0 (17)	16.5 (20)	16.1 (23)
249	HIRED	7.9 (64)	6.5 (7)	17.0 (5)	13.2 (4)	7.2 (12)	5.2 (15)	7.5 (21)
DEPRECIATION								
250	MACHINERY AND EQUIPMENT	\$ 5496. (81)	5964. (9)	7312. (6)	10115. (5)	7012. (17)	3475. (20)	4515. (24)
251	BUILDINGS AND IMPROVEMENTS	1920. (75)	2086. (9)	2854. (6)	2732. (5)	2335. (17)	1222. (17)	1617. (21)
NET LIVESTOCK PRODUCTION								
252	BEEF	\$ 27370. (68)	24742. (9)	21804. (6)	81065. (4)	43520. (12)	26720. (17)	10347. (20)
253	DAIRY	29522. (21)	135. (1)	40925. (2)	0. (0)	21830. (2)	28725. (10)	34512. (6)
254	SHEEP	2861. (8)	91. (1)	0. (0)	0. (0)	1936. (3)	15. (1)	5658. (3)
255	SWINE	18140. (54)	9149. (5)	43966. (5)	29776. (3)	21041. (9)	11732. (14)	15059. (18)
256	POULTRY	-37. (13)	0. (0)	571. (3)	-400. (1)	657. (3)	350. (4)	50. (6)
257	OTHER LIVESTOCK	-93. (13)	-27. (2)	-250. (1)	-74. (5)	-3. (3)	0. (0)	0. (1)
258	TOTAL NET LIVESTOCK PRODUCTION	44716. (78)	29842. (6)	72328. (6)	82638. (5)	50845. (15)	45352. (20)	30538. (23)
259	FEED FED	\$ 30531. (81)	23942. (9)	38126. (6)	59833. (5)	41015. (17)	29531. (20)	18406. (24)
260	LIVESTOCK PRODUCTION LESS FEED FED	11684. (81)	5899. (9)	34006. (6)	22804. (5)	3927. (17)	13558. (20)	9890. (24)
261	LIVESTOCK PRODUCTION/\$100 FEED FED	155. (68)	112. (8)	196. (6)	134. (5)	127. (14)	158. (19)	190. (16)
CROP ACREAGE SUMMARY								
IRRIGATED CROPS ACRES								
153	CORN	172.0 (34)	129.4 (6)	138.2 (4)	305.4 (5)	201.0 (13)	57.5 (4)	75.0 (2)
155	GRAIN SORGHUM	20.1 (5)	11.0 (1)	0.0 (0)	0.0 (0)	22.4 (4)	0.0 (0)	0.0 (0)
157	OTHER FEED GRAIN	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
159	WHEAT	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
161	CORN AND MILO SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
163	WHEAT SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
165	SUDAN AND MISC FORAGE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
167	ALFALFA	47.5 (7)	85.0 (1)	64.0 (2)	29.0 (2)	30.2 (2)	0.0 (0)	0.0 (0)
169	OTHER FORAGE	27.5 (4)	0.0 (0)	24.0 (1)	29.5 (2)	33.0 (1)	0.0 (0)	0.0 (0)
171	SILAGE	55.9 (17)	33.0 (5)	36.0 (2)	14.0 (2)	63.3 (6)	14.0 (1)	36.0 (1)
173	STRAW	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
175	FORAGE CROP SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
177	POPCORN	14.7 (1)	0.0 (0)	0.0 (0)	0.0 (0)	14.7 (1)	0.0 (0)	0.0 (0)
179	SOYBEANS	19.7 (4)	0.0 (0)	0.0 (0)	0.0 (0)	19.6 (3)	20.0 (1)	0.0 (0)
181	SUGAR BEETS	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
183	OTHER CASH CROPS	75.0 (1)	15.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
185	TOTAL IRRIG CROP ACREAGE	214.6 (35)	158.9 (7)	194.2 (4)	385.2 (5)	250.1 (13)	66.0 (4)	90.0 (2)
291	TOTAL IRRIG CROP VALUE	\$ 31117. (35)	22023. (7)	24114. (4)	59876. (5)	37109. (13)	9047. (4)	10236. (2)
NON-IRRIGATED CROPS ACRES								
189	CORN	145.0 (49)	38.0 (3)	76.0 (4)	157.0 (1)	37.3 (3)	153.0 (20)	186.6 (18)
191	GRAIN SORGHUM	113.2 (42)	101.0 (6)	19.2 (2)	0.0 (0)	131.4 (15)	66.6 (3)	121.3 (16)
193	OATS	30.5 (21)	30.0 (1)	30.0 (2)	0.0 (0)	29.9 (4)	32.1 (12)	23.0 (2)
195	BARLEY	20.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	20.0 (1)	0.0 (0)
197	WHEAT	77.5 (2)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
199	OTHER FEED GRAIN	71.6 (50)	69.0 (2)	0.0 (0)	94.8 (4)	93.0 (4)	34.9 (4)	59.4 (19)
201	CORN AND MILO SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
203	WHEAT SEED	109.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	109.0 (1)
205	SUDAN AND MISC FORAGE	3.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	3.0 (1)
207	ALFALFA	17.6 (3)	0.0 (0)	0.0 (0)	0.0 (0)	18.0 (1)	17.5 (2)	0.0 (0)
209	OTHER FORAGE	40.2 (59)	32.6 (5)	50.2 (4)	32.5 (2)	53.0 (10)	45.5 (17)	30.4 (21)
211	SILAGE	30.5 (27)	36.7 (4)	25.0 (1)	0.0 (1)	36.1 (9)	25.0 (4)	27.0 (8)
213	STRAW	53.2 (41)	56.2 (4)	47.8 (5)	0.0 (0)	64.7 (6)	67.4 (12)	37.3 (14)
215	FORAGE CROP SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
217	POPCORN	17.5 (2)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	17.5 (2)	0.0 (0)
219	SOYBEANS	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
221	OTHER CASH CROPS	62.6 (41)	0.0 (0)	60.6 (4)	0.0 (0)	19.2 (4)	79.4 (15)	58.8 (18)
223	SUMMER FALLOW	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
225	VERTED ACRES	48.6 (11)	98.1 (3)	15.0 (1)	92.0 (1)	26.7 (5)	0.0 (0)	0.0 (1)
227	TOTAL NON-IRR CROP ACREAGE	110.0 (68)	133.3 (8)	14.2 (4)	123.5 (4)	114.6 (14)	72.3 (15)	120.7 (23)
229	TOTAL NON-IRR CROP VALUE	\$ 399.1 (81)	369.7 (9)	263.6 (6)	237.5 (5)	387.6 (17)	351.8 (20)	491.8 (24)
292	TOTAL NON-IRR CROP VALUE	\$ 24641. (81)	16369. (9)	11286. (6)	14236. (5)	22483. (17)	23733. (20)	34787. (24)
NON-TILLABLE LAND ACRES								
231	NATIVE HAY	10.7 (5)	2.5 (1)	0.0 (0)	0.0 (0)	10.0 (2)	7.0 (1)	24.0 (1)
233	NON TILLABLE PASTURE	154.6 (74)	543.4 (8)	99.5 (6)	97.5 (4)	167.3 (14)	105.7 (19)	76.2 (23)
235	WOODLAND	7.0 (4)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	6.0 (1)	6.6 (3)
237	ROADS AND WASTELANDS	53.5 (81)	88.4 (9)	48.2 (6)	76.7 (5)	53.0 (17)	34.4 (20)	53.2 (24)
239	TOTAL LAND ACREAGE	687.6 (81)	1065.2 (9)	540.8 (6)	777.4 (5)	770.9 (17)	540.7 (20)	627.5 (24)
293	TOTAL LAND PRODUCTION VALUE	\$ 39375. (81)	37854. (9)	28331. (6)	74419. (5)	51940. (17)	27279. (20)	36587. (24)
CROP YIELD SUMMARY								
IRRIGATED CROPS								
154	CORN	BU/ACRE 111.1 (32)	99.6 (6)	107.5 (4)	130.5 (5)	115.3 (12)	65.5 (4)	149.9 (1)
156	GRAIN SORGHUM	BU/ACRE 94.2 (5)	105.0 (1)	0.0 (0)	0.0 (0)	91.5 (4)	0.0 (0)	0.0 (0)
160	WHEAT	BU/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
162	CORN AND MILO SEED	BU/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
164	WHEAT SEED	BU/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
168	ALFALFA	TUNS/ACRE 3.7 (7)	0.5 (1)	4.8 (2)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
172	SILAGE	TUNS/ACRE 17.6 (17)	18.5 (5)	15.5 (2)	19.5 (2)	16.9 (2)	22.0 (1)	15.0 (1)
180	SOYBEANS	BU/ACRE 36.9 (4)	0.0 (0)	0.0 (0)	0.0 (0)	39.2 (3)	30.0 (1)	0.0 (0)
182	SUGAR BEETS	TUNS/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
NON-IRRIGATED CROPS								
190	CORN	BU/ACRE 56.1 (49)	34.0 (3)	34.3 (4)	42.9 (1)	69.3 (3)	48.2 (20)	72.0 (18)
192	GRAIN SORGHUM	BU/ACRE 63.6 (42)	41.5 (6)	53.9 (2)	0.0 (0)	65.5 (15)	66.1 (3)	70.9 (16)
194	OATS	BU/ACRE 53.0 (21)	4.5 (1)	50.0 (2)	0.0 (0)	62.0 (4)	54.5 (12)	52.1 (2)
200	WHEAT	BU/ACRE 41.8 (50)	45.0 (9)	0.0 (0)	4.3 (4)	38.9 (14)	41.3 (4)	45.3 (19)
204	CORN AND MILO SEED	BU/ACRE 55.1 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	55.1 (1)
206	WHEAT SEED	BU/ACRE 41.6 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	41.6 (1)
210	ALFALFA	TUNS/ACRE 3.2 (59)	3.2 (5)	1.6 (4)	2.6 (2)	2.6 (16)	3.3 (17)	3.8 (21)
214	SILAGE	TUNS/ACRE 9.9 (41)	7.6 (4)	6.5 (5)	0.0 (0)	10.3 (6)	9.2 (12)	12.1 (14)
222	SOYBEANS	BU/ACRE 22.5 (41)	0.0 (0)	11.5 (4)	0.0 (0)	14.1 (4)	24.5 (15)	25.2 (18)
232	NATIVE HAY	TUNS/ACRE 6.3 (5)	26.0 (1)	0.0 (0)	0.0 (0)	1.3 (2)	2.0 (1)	0.9 (1)
COMPARATIVE FACTORS								
281	GROSS PRODUCTION	82435. (81)	67697. (9)	100660. (6)	157057. (5)	96803. (17)	72631. (20)	65852. (24)
282	GROSS PRODUCTION PER MAN	46381. (81)	58537. (9)	45090. (6)	73469. (5)	48722. (17)	42779. (20)	37846. (24)
283	GROSS PRODUCTION/\$100 INVESTED	27.98 (81)	26.14 (9)	37.53 (6)	35.22 (5)	28.58 (17)	26.94 (20)	24.14 (24)
284	GROSS PRODUCTION PER CROP ACRE	184.69 (81)	176.64 (9)	263.22 (6)	266.67 (5)	168.63 (17)	202.59 (20)	147.57 (24)
285	GROSS PRODUCTION PER ACRE	139.92 (81)	115.54 (9)	185.96 (6)	229.06 (5)	129.90 (17)	152.77 (20)	115.38 (24)
286	MACHINERY INVESTMENT/CROP ACRE	53.52 (81)	61.21 (9)	73.76 (6)	81.39 (5)	51.73 (17)	48.87 (20)	44.92 (24)
287	MACHINE & POWER COST/CROP ACRE	29.33 (81)	32.84 (9)	43.11 (6)	37.33 (5)	29.76 (17)	26.19 (20)	25.23 (24)
288	FERTILIZER AND CHEM/ CROP ACRE	11.08 (80)	9.00 (8)	10.35 (6)	13.99 (5)	12.05 (17)	10.05 (20)	11.51 (24)
289	OTHER CROP EXPENSE / CROP ACRE	3.10 (80)	2.06 (8)	3.24 (6)	3.99 (5)	2.66 (17)	2.98 (20)	3.49 (24)
290	FARM SIZE INDEX	23397. (81)	19256. (9)	24408. (6)	32854. (5)	25805. (17)	21659. (20)	22471. (24)

TABLE II
AVERAGES BY AREA AND
RETURN ON INVESTMENT

LINE		AREA 7		AREA 8		AREA 9	
		HIGH 1/3	LOW 1/3	HIGH 1/3	LOW 1/3	HIGH 1/3	LOW 1/3
INVENTORY SUMMARY							
41	TOTAL BEGINNING INVENTORY	\$ 321323. (6)	441486. (6)	239480. (7)	252226. (7)	239561. (8)	271434. (8)
53	NET BEGINNING INVENTORY	259400. (6)	216501. (6)	189598. (7)	185996. (7)	217810. (8)	216365. (8)
42	TOTAL CLOSING INVENTORY	327080. (6)	435449. (6)	252620. (7)	249813. (7)	245379. (8)	272355. (8)
54	NET ENDING INVENTORY	265614. (6)	206432. (6)	192617. (7)	171715. (7)	227518. (8)	208459. (8)
43	TOTAL INVENTORY CHANGE	5757. (6)	-6036. (6)	13140. (7)	-2412. (7)	5817. (8)	920. (8)
55	NET INVENTORY CHANGE	6214. (6)	-10068. (6)	3019. (7)	-14280. (7)	9707. (8)	-7906. (8)
44	AVERAGE INVENTORY	324201. (6)	438867. (6)	246050. (7)	251019. (7)	242470. (8)	271895. (8)
LOAN SUMMARY							
JANUARY 1970							
46	LOANS AND ACCOUNTS PAYABLE	\$ 77759. (5)	225317. (6)	54019. (7)	68020. (7)	26964. (8)	56577. (8)
47	CASH AND ACCOUNTS RECEIVABLE	2676. (6)	400. (5)	4827. (6)	3133. (4)	6951. (6)	3017. (4)
JANUARY 1971							
48	LOANS AND ACCOUNTS PAYABLE	65121. (6)	229333. (6)	63922. (7)	82493. (7)	25282. (8)	65019. (8)
49	CASH AND ACCOUNTS RECEIVABLE	3659. (6)	380. (5)	3919. (7)	7692. (4)	9895. (6)	1796. (5)
56	JANUARY 1970 LOAN RATIO	0.37 (5)	0.63 (6)	0.37 (7)	0.39 (7)	0.31 (8)	0.43 (8)
57	JANUARY 1971 LOAN RATIO	0.30 (6)	0.66 (6)	0.39 (7)	0.48 (7)	0.28 (8)	0.47 (8)
LABOR USE (MONTHS)							
248	UNPAID OPERATOR AND FAMILY	15.1 (6)	21.0 (6)	16.4 (7)	16.2 (7)	20.1 (8)	15.0 (8)
249	HIRE	7.0 (4)	7.3 (6)	4.8 (7)	5.0 (7)	4.8 (7)	5.3 (6)
DEPRECIATION							
250	MACHINERY AND EQUIPMENT	\$ 6326. (6)	9570. (6)	4420. (7)	2957. (7)	5113. (8)	3797. (8)
251	BUILDINGS AND IMPROVEMENTS	2043. (6)	3437. (6)	1453. (7)	1015. (5)	1779. (7)	1235. (7)
NET LIVESTOCK PRODUCTION							
252	BEEF	\$ 17541. (4)	56406. (5)	8951. (4)	36059. (7)	3667. (6)	12254. (6)
253	DAIRY	0. (0)	-480. (1)	46596. (5)	140. (2)	37384. (5)	20152. (1)
254	SHEEP	5578. (1)	115. (2)	0. (0)	15. (2)	0. (0)	8449. (2)
255	SWINE	3518. (2)	24752. (5)	6740. (3)	11631. (7)	13326. (7)	14245. (6)
256	POULTRY	148. (2)	1676. (1)	130. (2)	571. (2)	61. (3)	50. (1)
257	OTHER LIVESTOCK	0. (0)	-51. (4)	25. (1)	-70. (2)	0. (1)	0. (0)
258	TOTAL NET LIVESTOCK PRODUCTION	16615. (5)	67835. (6)	41328. (7)	47876. (7)	43199. (7)	24512. (8)
259	FEED FED	8188. (6)	77616. (6)	19837. (7)	39714. (7)	15878. (8)	22132. (8)
260	LIVESTOCK PRODUCTION LESS FEED FED	5658. (6)	-9555. (6)	20449. (7)	8161. (7)	21438. (8)	191. (8)
261	LIVESTOCK PRODUCTION/100 FEED FED	134. (4)	103. (6)	175. (6)	123. (7)	213. (6)	161. (5)
CROP YIELD SUMMARY							
IRRIGATED CROPS							
154	CORN	BU/ACRE 117.4 (6)	116.0 (4)	135.2 (1)	74.5 (2)	0.0 (0)	0.0 (0)
156	GRAIN SORGHUM	BU/ACRE 93.7 (2)	89.3 (2)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
160	WHEAT	BU/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
162	CORN AND MILO SEED	BU/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
164	WHEAT SEED	BU/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
168	ALFALFA	TONS/ACRE 0.0 (0)	3.3 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
172	SILAGE	TONS/ACRE 15.0 (1)	17.9 (3)	22.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)
180	SOYBEANS	BU/ACRE 29.7 (2)	0.0 (0)	0.0 (0)	30.0 (1)	0.0 (0)	0.0 (0)
182	SUGAR BEETS	TONS/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
NON-IRRIGATED CROPS							
190	CORN	BU/ACRE 107.6 (1)	50.2 (2)	54.0 (7)	50.9 (7)	88.4 (6)	59.9 (5)
192	GRAIN SORGHUM	BU/ACRE 71.2 (6)	62.1 (5)	65.0 (7)	0.0 (0)	82.4 (3)	63.5 (6)
194	OATS	BU/ACRE 65.0 (1)	61.8 (3)	63.3 (3)	57.7 (7)	42.3 (1)	41.0 (0)
200	WHEAT	BU/ACRE 39.4 (5)	36.5 (4)	39.2 (2)	0.0 (0)	41.9 (5)	0.0 (0)
204	CORN AND MILO SEED	BU/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
206	WHEAT SEED	BU/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	41.6 (1)	0.0 (0)
210	ALFALFA	TONS/ACRE 2.0 (1)	2.7 (5)	4.5 (5)	3.0 (7)	3.8 (7)	2.9 (6)
214	SILAGE	TONS/ACRE 14.4 (1)	7.8 (3)	12.6 (4)	8.0 (4)	12.4 (4)	11.4 (6)
222	SOYBEANS	BU/ACRE 12.1 (3)	0.0 (0)	29.6 (6)	19.5 (4)	26.7 (7)	23.0 (5)
232	NATIVE HAY	TONS/ACRE 0.0 (0)	0.6 (1)	0.0 (0)	2.0 (1)	0.0 (0)	0.0 (0)
FINANCIAL SUMMARY							
265	GROSS CASH INCOME	\$ 103429. (6)	176706. (6)	77831. (7)	108673. (7)	76453. (8)	68796. (8)
266	GROSS CASH EXPENSES	75161. (6)	178854. (6)	68091. (7)	101690. (7)	47572. (8)	68079. (8)
267	NET CASH BALANCES	28268. (6)	-2148. (6)	9739. (7)	6983. (7)	28880. (8)	717. (8)
268	PLUS INVENTORY CHANGE	34025. (6)	-8184. (6)	22879. (7)	4570. (7)	34697. (8)	1638. (8)
269	PLUS HOME USED PRODUCTS	34231. (6)	-7939. (6)	23363. (7)	5114. (7)	35143. (8)	1984. (8)
270	LABOR, CAPITAL, MANAGEMENT RETURN	37621. (6)	6863. (6)	26815. (7)	10182. (7)	36927. (8)	6098. (8)
271	- OPERATOR LABOR X \$400/MO	6066. (6)	8400. (6)	6571. (7)	6514. (7)	8050. (8)	6000. (8)
272	CAPITAL AND MANAGEMENT RETURN	31554. (6)	-1536. (6)	20243. (7)	3668. (7)	28877. (8)	98. (8)
274	CAPITAL MANAGED	350361. (6)	511934. (6)	272122. (7)	291186. (7)	257888. (8)	299953. (8)
275	PERCENT RETURN ON INVESTMENT	9.00 (6)	-0.30 (6)	7.43 (7)	1.25 (7)	11.19 (8)	0.03 (8)
276	LABOR, CAPITAL, MANAGEMENT RETURN	37621. (6)	6863. (6)	26815. (7)	10182. (7)	36927. (8)	6098. (8)
277	CHARGE FOR CAPITAL	17518. (6)	25596. (6)	13606. (7)	14559. (7)	12894. (8)	14997. (8)
278	LABOR AND MANAGEMENT RETURN	20103. (6)	-18733. (6)	13209. (7)	-4376. (7)	24033. (8)	-8898. (8)
279	- OPERATOR LABOR X \$400/MO	6066. (6)	8400. (6)	6571. (7)	6514. (7)	8050. (8)	6000. (8)
280	MANAGEMENT RETURN	14036. (6)	-27133. (6)	6637. (7)	-10891. (7)	15983. (8)	-14698. (8)
COMPARATIVE FACTORS							
281	GROSS PRODUCTION	73665. (6)	129605. (6)	72878. (7)	72393. (7)	78122. (8)	53414. (8)
282	GROSS PRODUCTION PER MAN	43988. (6)	52541. (6)	42194. (7)	46842. (7)	41587. (8)	35908. (8)
283	GROSS PRODUCTION/\$100 INVESTED	22.72 (6)	29.55 (6)	29.61 (7)	28.83 (7)	32.21 (8)	19.64 (8)
284	GROSS PRODUCTION PER CROP ACRE	118.94 (6)	171.12 (6)	206.56 (7)	202.43 (7)	171.68 (8)	147.44 (8)
285	GROSS PRODUCTION PER ACRE	100.81 (6)	127.24 (6)	161.49 (7)	156.70 (7)	140.11 (8)	107.80 (8)
286	MACHINERY INVESTMENT/CROP ACRE	47.86 (6)	51.40 (6)	56.35 (7)	44.96 (7)	48.01 (8)	51.24 (8)
287	MACHINE & POWER COST/CROP ACRE	25.06 (6)	30.12 (6)	30.65 (7)	22.77 (7)	25.15 (8)	28.51 (8)
288	FERTILIZER AND CHEM/ CROP ACRE	11.65 (6)	13.29 (6)	9.91 (7)	10.28 (7)	10.94 (8)	13.61 (8)
289	OTHER CROP EXPENSE / CROP ACRE	3.07 (6)	2.64 (6)	3.11 (7)	3.20 (7)	2.60 (8)	2.64 (8)
290	FARM SIZE INDEX	24143. (6)	33256. (6)	20816. (7)	19922. (7)	21873. (8)	21194. (8)

AVERAGES BY FARM SIZE INDEX

Increasing farm size has become a recognized trend on today's agricultural scene. How do larger farms compare in operating efficiency with smaller ones? The following tables provide some gross comparisons between groups of small and large farms. Farm size index (computation of this index explained on page 5) was the criterion used when forming the size groups. Detailed reporting of average income, expense, loans, financial summary items, inventories, net livestock production, crop acreage, crop production, and comparative analysis factors are shown for each size group in Tables IIIa, IIIb. An abbreviated summary of high and low return sub-groups is shown in Table IV. There was an insufficient number of farms in the largest size group to enable a breakdown into high and low sub-groups. Rate of return on investment was used as the criterion for defining the low and high return sub-groups.

The table below shows the location by area of the farms in each size index group.

Size Index Group		Area									
		0	1	2	3	4	5	6	7	8	9
Under 17,000	(21)	0	0	4	0	0	1	0	4	5	7
17 - 25,000	(35)	1	0	5	0	2	1	2	4	10	10
25 - 40,000	(21)	0	0	2	1	2	0	0	7	4	5
Over 40,000	(7)	0	0	0	0	1	0	1	2	1	2

Large farms have a greater income producing capacity than small farms. However, larger farms will produce more income only if properly organized and managed. A comparison of two 1970 sub-groups from Table IV provides an illustration:

Size Index & Return Group	Capital Managed	Labor & Mgt. Return	% Return on Investment
Less than 17,000 - HIGH 1/3 (7)	\$162,162	\$14,921	11.02
25,000 to 40,000 - LOW 1/3 (7)	459,705	-19,424	-0.79

The two cases here are extremes, but they point out that larger farms do not necessarily produce larger incomes.

TABLE IIIa
AVERAGES BY SIZE OF FARM

LINE		ALL FARMS	BELOW 17000	17000 TO 25000	25000 TO 40000	OVER 40000
INCOME						
61	MISCELLANEOUS	\$ 538. (36)	355. (8)	318. (14)	961. (12)	182. (3)
62	TAX REFUNDS	200. (12)	144. (14)	196. (24)	232. (17)	262. (6)
63	INSURANCE SETTLEMENTS	181. (12)	230. (1)	316. (7)	378. (4)	119. (1)
64	MARKETING AND MILAGE	222. (20)	153. (6)	116. (6)	210. (3)	1106. (1)
65	MARKETING AND STORAGE	771. (51)	15. (9)	46. (2)	1350. (15)	1630. (3)
66	UNSPECIFIED LIVESTOCK INCOME	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)
67	BEEF CATTLE	61037. (63)	18116. (15)	50129. (27)	64556. (17)	175571. (7)
68	DAIRY CATTLE	6708. (15)	3330. (6)	8500. (4)	10211. (4)	5790. (1)
69	SHEEP	3672. (6)	4148. (3)	2331. (2)	4928. (1)	0. (0)
70	SWINE	22783. (52)	17207. (14)	22415. (25)	19213. (13)	73168. (2)
71	POULTRY	80. (3)	12. (1)	5. (1)	224. (1)	0. (0)
72	OTHER LIVESTOCK	162. (2)	15. (1)	0. (0)	150. (1)	0. (0)
73	DRESSED BEEF	364. (2)	50. (1)	0. (0)	679. (1)	0. (0)
74	DAIRY PRODUCTS	31993. (15)	22323. (15)	36894. (4)	32324. (4)	69087. (1)
75	WOOL SALES AND PAYMENTS	1054. (5)	1789. (2)	183. (2)	1325. (1)	0. (0)
76	DRESSED PORK	32. (1)	32. (1)	0. (0)	0. (0)	0. (0)
77	EGGS	823. (7)	177. (3)	991. (2)	1624. (2)	0. (0)
78	OTHER LIVESTOCK PRODUCTS	8. (1)	0. (0)	8. (1)	0. (0)	0. (0)
79	LIVESTOCK SUPPLIES AND SERVICES	455. (3)	69. (1)	69. (1)	174. (4)	1965. (1)
80	LIVESTOCK FEED	6288. (34)	8278. (7)	8966. (14)	2168. (12)	7067. (2)
81	SEED AND MISC CROP INCOME	2251. (17)	84. (0)	510. (6)	4869. (7)	482. (2)
82	FERTILIZER AND CHEMICALS	792. (18)	199. (1)	194. (7)	1253. (7)	1310. (3)
83	GOVERNMENT PAYMENTS	6377. (71)	3297. (18)	5983. (32)	7938. (18)	12820. (6)
84	IRRIGATION WATER SALES	160. (1)	0. (0)	0. (0)	0. (0)	160. (1)
85	FEED CROPS	15757. (64)	5877. (13)	15086. (30)	22544. (18)	20648. (4)
86	CASH CROPS	4528. (39)	2407. (10)	6697. (18)	5663. (9)	3722. (3)
87	GENERAL FARM SUPPLIES	752. (2)	188. (0)	161. (1)	508. (7)	303. (4)
88	CUSTOM WORK AND MACH RENT INC	72. (4)	188. (0)	1420. (23)	534. (3)	1869. (3)
89	MACHINERY AND EQUIPMENT SOLD	714. (15)	208. (3)	501. (7)	1656. (3)	734. (3)
90	REAL ESTATE RENTAL INCOME	1745. (24)	722. (4)	2309. (15)	426. (5)	3335. (1)
91	REAL ESTATE SOLD	12792. (7)	25000. (1)	1036. (4)	30200. (2)	0. (0)
92	CASH OPERATING INCOME	95187. (81)	43473. (21)	88290. (35)	107034. (21)	237440. (7)
93	CAPITAL ITEMS SOLD	5012. (20)	6406. (4)	850. (9)	13074. (5)	734. (3)
94	TOTAL CASH INCOME	96424. (81)	44693. (21)	88509. (35)	110147. (21)	237755. (7)
EXPENSE						
101	MISCELLANEOUS	\$ 477. (19)	44. (6)	686. (6)	672. (6)	660. (1)
102	WAGES AND OTHER LABOR EXPENSE	2984. (79)	533. (20)	2270. (35)	3365. (20)	12589. (7)
103	MISCELLANEOUS UTILITIES	519. (16)	400. (6)	456. (3)	281. (6)	2845. (1)
104	FARM TELEPHONE	165. (62)	114. (15)	165. (29)	160. (15)	276. (6)
105	FARM ELECTRICITY	666. (68)	458. (15)	719. (32)	653. (18)	1042. (6)
106	FUEL AND OIL	2571. (81)	1546. (21)	2558. (35)	3000. (21)	4969. (7)
107	MISCELLANEOUS BANKING EXPENSE	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)
108	FARM INTEREST	5308. (79)	1957. (21)	4042. (35)	7448. (19)	15153. (7)
109	BANKING FEES AND ACCTG EXPENSE	200. (66)	154. (15)	193. (30)	217. (18)	282. (6)
110	TAXES AND LICENSE FEES	3345. (81)	1764. (21)	3024. (35)	3937. (21)	7945. (7)
111	FARM INSURANCE	913. (81)	539. (21)	811. (35)	1226. (21)	1481. (7)
112	MARKETING EXPENSE AND TRUCKING	1172. (71)	666. (19)	1169. (29)	863. (19)	2949. (7)
113	STORAGE AND FUTURE CONTRACTS	1746. (14)	44. (3)	1586. (9)	10000. (1)	38. (1)
114	SUBSCRIPTIONS DUES ETC	132. (6)	65. (15)	114. (30)	141. (18)	319. (6)
115	UNSPECIFIED LIVESTOCK EXPENSE	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)
116	BEEF CATTLE	40406. (56)	12294. (12)	30597. (26)	50299. (15)	104454. (6)
117	DAIRY CATTLE	2866. (9)	1129. (3)	2420. (2)	505. (3)	16052. (1)
118	SHEEP	1687. (3)	781. (2)	0. (0)	3500. (1)	0. (0)
119	SWINE	1870. (42)	1709. (14)	1403. (21)	3392. (7)	1081. (2)
120	POULTRY	100. (5)	120. (1)	64. (2)	126. (2)	0. (0)
121	OTHER LIVESTOCK	146. (6)	165. (1)	136. (3)	153. (2)	0. (0)
122	LIVSTK PRODUCTS SUPPLYS SERVICES	1379. (78)	873. (20)	1148. (33)	1271. (21)	3873. (7)
123	LIVESTOCK FEED GRAIN	10848. (58)	5960. (20)	7799. (21)	11717. (15)	34753. (5)
124	LIVESTOCK FORAGE	1036. (42)	1269. (7)	736. (19)	932. (10)	1884. (6)
125	LIVESTOCK SUPPLEMENTS	9425. (66)	6393. (14)	10833. (30)	7217. (18)	12444. (7)
126	UNSPECIFIED CROP EXPENSE	24. (2)	0. (0)	43. (1)	4. (1)	0. (0)
127	SEED AND PLANTS	1477. (80)	574. (20)	1285. (35)	2161. (21)	2625. (7)
128	FERTILIZERS	4600. (80)	2074. (21)	4116. (35)	6325. (20)	9129. (7)
129	CROP CHEMICALS	1324. (61)	496. (13)	1437. (27)	1411. (16)	2394. (6)
130	GOVERNMENT PROGRAM EXPENSE	8894. (47)	470. (10)	36. (2)	790. (11)	23. (5)
131	IRRIGATION WATER	1203. (3)	42. (1)	1209. (2)	251. (2)	0. (0)
132	FEED CROPS PURCHASED	11628. (17)	2162. (4)	14559. (5)	10802. (8)	29865. (1)
133	CASH CROPS PURCHASED	6845. (2)	0. (0)	6845. (2)	0. (0)	0. (0)
134	FARM SUPPLIES	1020. (81)	653. (21)	994. (35)	1073. (21)	2148. (7)
135	CUSTOM WORK AND MACHINE RENTAL	1201. (80)	738. (20)	1436. (35)	1231. (21)	1799. (7)
136	MACHINERY AND EQUIPMENT PURCHASE	6752. (78)	3053. (19)	5927. (33)	8736. (21)	14267. (7)
137	REAL ESTATE RENT	2128. (6)	355. (14)	2396. (28)	1933. (17)	5055. (7)
138	REAL ESTATE PURCHASED	8894. (46)	3699. (11)	7539. (18)	12347. (11)	16375. (5)
139	MISCELLANEOUS REPAIRS	118. (46)	182. (7)	147. (21)	68. (14)	53. (6)
140	MACHINERY AND EQUIPMENT REPAIR	2645. (81)	1220. (21)	2468. (35)	3469. (21)	5572. (7)
141	BUILDING REPAIR	604. (66)	319. (19)	338. (26)	549. (18)	2612. (6)
142	CAPITALIZED REPAIR EXPENSE	652. (3)	0. (0)	0. (1)	0. (0)	978. (2)
143	CASH OPERATING EXPENSE	80792. (81)	33765. (21)	70704. (35)	95617. (21)	217088. (7)
144	CAPITAL PURCHASES	11795. (81)	5195. (19)	10040. (33)	15204. (21)	26244. (7)
145	TOTAL CASH EXPENSE	92151. (81)	38466. (21)	80170. (35)	110821. (21)	243332. (7)
LOAN SUMMARY						
46	JANUARY 1970					
47	LOANS AND ACCOUNTS PAYABLE	\$ 78557. (78)	29258. (21)	64975. (34)	104303. (19)	219008. (7)
48	CASH AND ACCOUNTS RECEIVABLE	4179. (61)	3240. (18)	4439. (27)	5997. (12)	2302. (6)
49	JANUARY 1971					
49	LOANS AND ACCOUNTS PAYABLE	86443. (79)	30765. (21)	67853. (34)	116899. (20)	247242. (7)
50	CASH AND ACCOUNTS RECEIVABLE	4459. (65)	3941. (16)	4819. (30)	5359. (15)	2463. (6)
51	JANUARY 1970 LOAN RATIO	0.39 (78)	0.38 (21)	0.35 (34)	0.40 (19)	0.56 (7)
52	JANUARY 1971 LOAN RATIO	0.41 (79)	0.39 (21)	0.36 (34)	0.43 (20)	0.59 (7)
FINANCIAL SUMMARY						
265	GROSS CASH INCOME	\$ 102705. (81)	48875. (21)	93829. (35)	117128. (21)	254857. (7)
266	GROSS CASH EXPENSES	92151. (81)	38466. (21)	80170. (35)	110821. (21)	243332. (7)
267	NET CASH BALANCES	10554. (81)	10409. (21)	13658. (35)	6306. (21)	11524. (7)
268	PLUS INVENTORY CHANGE	15736. (81)	11229. (21)	17171. (35)	4127. (21)	27445. (7)
269	PLUS HOME USED PRODUCTS	16130. (81)	11567. (21)	17591. (35)	16597. (21)	28033. (7)
270	PLUS INTEREST PAID	21327. (81)	13510. (21)	21633. (35)	21296. (21)	43186. (7)
271	LABOR, CAPITAL, MANAGMNT RETURN	21327. (81)	13510. (21)	21633. (35)	21296. (21)	43186. (7)
272	- OPERATOR LABOR X \$400/MO	6394. (78)	4723. (21)	5942. (35)	7940. (20)	9840. (5)
273	CAPITAL AND MANAGMNT RETURN	15169. (81)	8787. (21)	15691. (35)	13734. (21)	36158. (7)
274	PERCENT RETURN ON INVESTMENT	330629. (81)	147345. (21)	292303. (35)	422443. (21)	761428. (7)
275	LABOR, CAPITAL, MANAGMNT RETURN	4.58 (81)	5.96 (21)	5.36 (35)	3.25 (21)	4.74 (7)
276	- CHARGE FOR CAPITAL	16531. (81)	13510. (21)	21633. (35)	21296. (21)	43186. (7)
277	LABOR AND MANAGEMENT RETURN	4795. (81)	6143. (21)	7618. (35)	7174. (21)	5115. (7)
278	- OPERATOR LABOR X \$400/MO	6394. (78)	4723. (21)	5942. (35)	7940. (20)	9840. (5)
279	MANAGEMENT RETURN	-1362. (81)	1419. (21)	1075. (35)	-7387. (21)	-1913. (7)

TABLE IIIb
AVERAGES BY SIZE OF FARM

LINE		ALL FARMS	BELOW 17000	17000 TO 25000	25000 TO 40000	OVER 40000
INVENTORY SUMMARY						
41	TOTAL BEGINNING INVENTORY	\$292032. (81)	132794. (21)	260146. (35)	374070. (21)	655019. (7)
53	NET BEGINNING INVENTORY	219531. (81)	106313. (21)	200452. (35)	283127. (21)	437985. (7)
42	TOTAL CLOSING INVENTORY	297214. (81)	133614. (21)	263659. (35)	381890. (21)	670939. (7)
54	NET ENDING INVENTORY	216484. (81)	105851. (21)	201875. (35)	274386. (21)	425808. (7)
43	TOTAL INVENTORY CHANGE	5182. (81)	815. (21)	3512. (35)	7820. (21)	15920. (7)
55	NET INVENTORY CHANGE	-3047. (81)	-462. (21)	1423. (35)	-8741. (21)	-12176. (7)
44	AVERAGE INVENTORY	294623. (81)	133204. (21)	261903. (35)	377980. (21)	662979. (7)
LABOR USE (MONTHS)						
248	UNPAID OPERATOR AND FAMILY	15.9 (78)	11.8 (21)	14.8 (35)	19.8 (20)	24.6 (5)
249	HIRED	7.9 (64)	2.0 (11)	5.3 (31)	8.8 (19)	28.1 (6)
DEPRECIATION						
250	MACHINERY AND EQUIPMENT	\$ 5496. (81)	2725. (21)	5197. (35)	6372. (21)	12946. (7)
251	BUILDINGS AND IMPROVEMENTS	1920. (75)	887. (18)	1884. (34)	1943. (19)	4113. (7)
NET LIVESTOCK PRODUCTION						
252	BEEF	\$ 27370. (68)	9565. (17)	20679. (29)	26302. (18)	96654. (7)
253	DAIRY	29522. (21)	22862. (7)	33327. (6)	25931. (7)	78451. (1)
254	SHEEP	2861. (8)	5637. (3)	-60. (3)	3079. (2)	0. (0)
255	SWINE	18140. (54)	11498. (15)	19007. (25)	14285. (14)	70296. (2)
256	POULTRY	337. (16)	150. (6)	307. (5)	590. (5)	0. (0)
257	OTHER LIVESTOCK	-93. (13)	-65. (2)	-104. (6)	590. (5)	-150. (1)
258	TOTAL NET LIVESTCK PRODUCTION	44716. (78)	25640. (20)	38653. (33)	41131. (21)	127925. (7)
259	FEED FEED	30531. (81)	15370. (21)	24356. (35)	33431. (21)	92830. (7)
260	LIVSTCK PRODCTN LESS FEED FED	11684. (81)	8031. (11)	11793. (35)	7533. (21)	30295. (7)
261	LIVESTOCK PRODCTN/\$100 FEED FD	155. (68)	150. (16)	156. (31)	145. (17)	164. (7)
CROP ACREAGE SUMMARY						
IRRIGATED CROPS ACRES						
153	CORN	172.0 (34)	136.3 (4)	124.7 (17)	197.0 (11)	275.4 (5)
155	GRAIN SORGHUM	20.0 (0)	0.0 (0)	0.0 (0)	20.1 (5)	0.0 (0)
157	OTHER FEED GRAIN	0.0 (0)	0.0 (0)	38.9 (1)	0.0 (0)	0.0 (0)
159	WHEAT	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
161	CORN AND MILO SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
163	WHEAT SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
165	SUDAN AND MISC FORAGE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
167	ALFALFA	47.3 (7)	0.0 (0)	56.6 (3)	52.1 (4)	18.9 (2)
169	OTHER FORAGE	27.5 (4)	0.0 (0)	19.5 (2)	29.5 (2)	24.0 (1)
171	SILAGE	55.9 (17)	30.0 (0)	29.0 (0)	47.0 (0)	118.2 (0)
173	STRAW	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
175	FORAGE CROP SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
177	POPCORN	14.7 (1)	0.0 (0)	14.7 (1)	0.0 (0)	0.0 (0)
179	SOYBEANS	19.7 (4)	20.0 (1)	0.0 (0)	19.0 (2)	20.9 (1)
181	SUGAR BEETS	0.0 (0)	0.0 (0)	117.0 (1)	0.0 (0)	0.0 (0)
183	OTHER CASH CROPS	75.0 (0)	0.0 (0)	87.0 (1)	75.0 (1)	0.0 (0)
185	TOTAL IRRIG CROP ACREAGE	214.6 (31)	148.8 (4)	156.3 (18)	262.1 (11)	386.6 (7)
291	TOTAL IRRIG CROP VALUE	\$ 31117. (35)	21405. (4)	23142. (18)	35580. (11)	58142. (5)
NON-IRRIGATED CROPS ACRES						
189	CORN	145.0 (49)	93.2 (11)	147.4 (22)	188.2 (12)	145.3 (4)
191	GRAIN SORGHUM	113.2 (42)	93.4 (12)	105.5 (15)	120.7 (14)	231.7 (2)
193	OATS	30.5 (21)	13.4 (5)	31.7 (10)	42.9 (6)	0.0 (0)
195	BARLEY	20.0 (1)	0.0 (0)	0.0 (0)	20.0 (0)	0.0 (0)
197	RYE	27.2 (2)	0.0 (0)	50.0 (1)	5.0 (0)	0.0 (0)
199	WHEAT	71.6 (50)	51.1 (12)	53.9 (22)	103.7 (14)	113.0 (4)
201	OTHER FEED GRAIN	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
203	CORN AND MILO SEED	109.0 (1)	0.0 (0)	0.0 (0)	109.0 (1)	0.0 (0)
205	WHEAT SEED	3.0 (1)	3.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)
207	SUDAN AND MISC FORAGE	17.6 (3)	18.0 (1)	53.9 (2)	20.0 (1)	0.0 (0)
209	ALFALFA	40.2 (59)	27.1 (16)	32.9 (24)	49.0 (14)	79.7 (6)
211	OTHER FORAGE	30.1 (27)	17.3 (3)	39.8 (13)	32.7 (10)	18.0 (2)
213	SILAGE	53.2 (41)	28.0 (0)	46.2 (17)	67.1 (9)	91.9 (0)
215	STRAW	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (3)	0.0 (0)
217	FORAGE CROP SEED	17.5 (2)	0.0 (0)	17.5 (2)	0.0 (0)	0.0 (0)
219	POPCORN	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
221	SOYBEANS	62.6 (41)	50.3 (12)	80.0 (16)	41.2 (10)	91.0 (3)
223	OTHER CASH CROPS	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
225	SUMMER FALLOW	48.6 (11)	25.2 (2)	48.9 (4)	62.4 (5)	2.0 (1)
227	DIVERTED ACRES	110.0 (68)	262.7 (21)	146.8 (18)	146.8 (18)	177.0 (6)
229	TOTAL NON-IRR CROP ACREAGE	399.1 (81)	262.7 (21)	375.9 (34)	514.2 (21)	555.6 (7)
292	TOTAL NON-IRR CROP VALUE	\$ 24641. (81)	15596. (21)	24757. (34)	29614. (21)	33326. (7)
NON-TILLABLE LAND ACRES						
231	NATIVE HAY	10.7 (5)	3.2 (2)	24.0 (1)	11.5 (2)	0.0 (0)
233	NON TILLABLE PASTURE	154.6 (74)	79.5 (19)	130.7 (33)	288.5 (19)	212.6 (6)
235	WOODLAND	34.0 (4)	5.8 (5)	0.0 (0)	0.0 (0)	0.0 (0)
237	ROADS AND WASTELANDS	53.2 (8)	32.6 (21)	4.4 (3)	7.7 (2)	96.5 (7)
239	TOTAL LAND ACREAGE	687.6 (81)	392.7 (21)	614.1 (35)	987.5 (21)	1110.6 (7)
293	TOTAL LAND PRODUCTION VALUE	\$ 39375. (81)	20343. (21)	37008. (35)	50157. (21)	77649. (7)
CROP YIELD SUMMARY						
IRRIGATED CROPS						
154	CORN	BU/ACRE 111.1 (32)	106.6 (4)	107.6 (16)	109.1 (10)	115.8 (5)
156	GRAIN SORGHUM	BU/ACRE 94.2 (5)	0.0 (0)	0.0 (0)	94.2 (5)	0.0 (0)
160	WHEAT	BU/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
162	CORN AND MILO SEED	BU/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
164	WHEAT SEED	BU/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
168	ALFALFA	TONS/ACRE 3.7 (7)	0.0 (0)	2.2 (3)	4.2 (4)	4.4 (2)
172	SILAGE	TONS/ACRE 17.6 (17)	15.0 (1)	19.1 (9)	14.7 (5)	18.1 (4)
180	SOYBEANS	BU/ACRE 36.9 (4)	30.0 (1)	0.0 (0)	29.7 (2)	58.4 (1)
182	SUGAR BEETS	TONS/ACRE 0.0 (0)	0.0 (0)	16.9 (1)	0.0 (0)	0.0 (0)
NON-IRRIGATED CROPS						
190	CORN	BU/ACRE 56.1 (49)	56.7 (11)	59.1 (22)	48.0 (12)	62.5 (4)
192	GRAIN SORGHUM	BU/ACRE 63.6 (42)	55.8 (12)	67.7 (15)	65.4 (14)	55.8 (2)
194	OATS	BU/ACRE 53.0 (21)	50.4 (5)	54.8 (10)	52.2 (6)	0.0 (0)
200	WHEAT	BU/ACRE 41.8 (50)	46.2 (12)	41.4 (22)	37.9 (14)	45.1 (4)
204	CORN AND MILO SEED	BU/ACRE 55.1 (1)	0.0 (0)	0.0 (0)	55.1 (1)	0.0 (0)
206	WHEAT SEED	BU/ACRE 41.6 (1)	41.6 (1)	0.0 (0)	0.0 (0)	0.0 (0)
210	ALFALFA	TONS/ACRE 9.9 (59)	2.5 (16)	3.8 (24)	2.9 (14)	3.0 (0)
214	SILAGE	TONS/ACRE 9.9 (41)	9.7 (9)	10.4 (17)	9.5 (9)	9.2 (6)
222	SOYBEANS	BU/ACRE 22.5 (41)	19.4 (12)	22.3 (16)	27.2 (10)	20.8 (3)
232	NATIVE HAY	TONS/ACRE 6.3 (5)	14.0 (2)	0.9 (1)	1.3 (2)	0.0 (0)
COMPARATIVE FACTORS						
281	GROSS PRODUCTION	82435. (81)	44763. (21)	73453. (35)	91288. (21)	205574. (7)
282	GROSS PRODUCTION PER MAN	4638. (81)	43309. (21)	46983. (35)	43210. (21)	60836. (7)
283	GROSS PRODUCTION/\$100 INVESTED	27.98 (81)	33.60 (21)	28.04 (35)	24.15 (21)	31.00 (7)
284	GROSS PRODUCTION PER CROP ACRE	184.69 (81)	179.25 (21)	187.28 (35)	156.99 (21)	253.44 (7)
285	GROSS PRODUCTION PER ACRE	139.92 (81)	138.70 (21)	141.15 (35)	113.32 (21)	193.26 (7)
286	MACHINERY INVESTMENT/CROP ACRE	53.52 (81)	50.96 (21)	56.62 (35)	47.18 (21)	64.42 (7)
287	MACHINE & POWER COST/CROP ACRE	29.33 (81)	28.27 (21)	31.04 (35)	25.71 (21)	34.76 (7)
288	FERTILIZER AND CHEM/ CROP ACRE	11.08 (80)	8.28 (21)	11.90 (35)	11.20 (20)	13.68 (7)
289	OTHER CROP EXPENSE / CROP ACRE	3.10 (80)	1.96 (20)	3.09 (35)	3.90 (21)	3.30 (7)
290	FARM SIZE INDEX	23397. (81)	11822. (21)	20946. (35)	29660. (21)	49834. (7)

TABLE IV
AVERAGES BY SIZE AND RETURN ON INVESTMENT

LINE		LESS THAN 17000		17000 TO 25000		25000 TO 40000	
		HIGH 1/3	LOW 1/3	HIGH 1/3	LOW 1/3	HIGH 1/3	LOW 1/3
INVENTORY SUMMARY							
41	TOTAL BEGINNING INVENTORY	\$ 150061. (7)	125827. (7)	256636. (12)	269174. (12)	356661. (7)	421267. (7)
53	NET BEGINNING INVENTORY	133465. (7)	89320. (7)	210538. (12)	192089. (12)	303093. (7)	314465. (7)
42	TOTAL CLOSING INVENTORY	149022. (7)	129644. (7)	265885. (12)	260898. (12)	371231. (7)	414082. (7)
54	NET ENDING INVENTORY	133844. (7)	87689. (7)	217156. (12)	187146. (12)	310996. (7)	296600. (7)
43	TOTAL INVENTORY CHANGE	-1039. (7)	3817. (7)	9249. (12)	-8276. (12)	14570. (7)	-7184. (7)
55	NET INVENTORY CHANGE	378. (7)	-1631. (7)	6617. (12)	-4941. (12)	7902. (7)	-17864. (7)
44	AVERAGE INVENTORY	149542. (7)	127736. (7)	261261. (12)	265036. (12)	363946. (7)	417675. (7)
LOAN SUMMARY							
JANUARY 1970							
46	LOANS AND ACCOUNTS PAYABLE	\$ 20503. (7)	39160. (7)	55238. (11)	78164. (12)	84047. (5)	109039. (7)
47	CASH AND ACCOUNTS RECEIVABLE	4558. (6)	3714. (5)	4949. (11)	1619. (8)	7543. (6)	3915. (4)
JANUARY 1971							
48	LOANS AND ACCOUNTS PAYABLE	20112. (7)	44666. (7)	60207. (11)	76700. (12)	79098. (6)	118851. (7)
49	CASH AND ACCOUNTS RECEIVABLE	8636. (4)	3795. (5)	7752. (10)	3539. (10)	7563. (7)	1917. (5)
56	JANUARY 1970 LOAN RATIO	0.34 (7)	0.47 (7)	0.32 (11)	0.37 (12)	0.30 (5)	0.46 (7)
57	JANUARY 1971 LOAN RATIO	0.32 (7)	0.51 (7)	0.32 (11)	0.39 (12)	0.26 (6)	0.52 (7)
LABOR USE (MONTHS)							
248	UNPAID OPERATOR AND FAMILY	12.8 (7)	10.0 (7)	14.5 (12)	16.5 (12)	22.3 (6)	18.0 (7)
249	HIRED	1.8 (6)	2.0 (2)	5.3 (11)	5.4 (9)	12.2 (5)	8.2 (7)
DEPRECIATION							
250	MACHINERY AND EQUIPMENT	\$ 2967. (7)	2555. (7)	5352. (12)	5537. (12)	7413. (7)	6385. (7)
251	BUILDINGS AND IMPROVEMENTS	723. (6)	1061. (6)	1921. (12)	2204. (11)	2697. (7)	1574. (6)
NET LIVESTOCK PRODUCTION							
252	BEEF	\$ 11391. (6)	11790. (6)	16077. (7)	24286. (12)	25505. (6)	22948. (6)
253	DAIRY	17795. (2)	269. (1)	40777. (4)	181. (1)	78661. (2)	10143. (2)
254	SHEEP	0. (0)	5637. (3)	0. (0)	91. (1)	5578. (1)	0. (0)
255	SWINE	8269. (6)	7132. (6)	14589. (7)	21453. (10)	17015. (2)	9828. (6)
256	POULTRY	163. (4)	124. (2)	97. (3)	1285. (1)	115. (2)	1676. (1)
257	OTHER LIVESTOCK	0. (0)	0. (0)	12. (2)	-162. (4)	-250. (0)	-97. (1)
258	TOTAL NET LIVESTOCK PRODUCTION	22030. (7)	18710. (7)	37788. (10)	42240. (12)	49992. (7)	31218. (7)
259	FEED FED	\$ 11917. (7)	13268. (7)	12750. (12)	34948. (12)	33023. (7)	32107. (7)
260	LIVESTOCK PRODN LESS FEED FED	9562. (7)	2940. (7)	18487. (12)	7291. (12)	16969. (7)	-890. (7)
261	LIVESTOCK PRODN/\$100 FEED FD	146. (5)	134. (5)	209. (8)	127. (12)	159. (6)	139. (6)
CROP YIELD SUMMARY							
IRRIGATED CROPS							
154	CORN BU/ACRE	118.3 (2)	80.0 (1)	128.7 (4)	94.1 (6)	120.7 (6)	80.9 (3)
156	GRAIN SORGHUM BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	93.7 (2)	91.8 (2)
160	WHEAT BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
162	CORN AND MILO SEED BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
164	WHEAT SEED BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
168	ALFALFA TONS/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	1.7 (2)	4.5 (3)	3.3 (1)
172	SILAGE TONS/ACRE	15.0 (1)	0.0 (0)	15.0 (1)	20.3 (3)	17.5 (2)	12.8 (3)
180	SOYBEANS BU/ACRE	0.0 (0)	30.0 (1)	0.0 (0)	0.0 (0)	29.7 (2)	0.0 (0)
182	SUGAR BEETS TONS/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
NON-IRRIGATED CROPS							
190	CORN BU/ACRE	71.1 (3)	57.8 (4)	77.6 (9)	44.0 (7)	45.3 (2)	46.9 (5)
192	GRAIN SORGHUM BU/ACRE	62.0 (4)	50.1 (4)	82.0 (6)	55.0 (3)	71.4 (4)	54.1 (5)
194	OATS BU/ACRE	41.1 (2)	70.0 (2)	80.0 (1)	47.6 (6)	62.5 (2)	60.4 (1)
200	WHEAT BU/ACRE	45.0 (4)	46.8 (4)	43.1 (7)	40.5 (7)	42.0 (4)	35.9 (6)
204	CORN AND MILO SEED BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
206	WHEAT SEED BU/ACRE	41.6 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
210	ALFALFA TONS/ACRE	2.5 (6)	2.9 (5)	5.3 (7)	3.2 (9)	3.3 (2)	2.7 (6)
214	SILAGE TONS/ACRE	12.0 (2)	7.5 (4)	12.2 (5)	7.7 (7)	0.0 (0)	11.6 (5)
222	SOYBEANS BU/ACRE	22.4 (5)	15.7 (4)	23.8 (7)	20.7 (3)	25.5 (3)	28.9 (3)
232	NATIVE HAY TONS/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.6 (1)
FINANCIAL SUMMARY							
265	GROSS CASH INCOME	\$ 61570. (7)	38637. (7)	87289. (12)	109816. (12)	128698. (7)	105095. (7)
266	GROSS CASH EXPENSES	39650. (7)	40408. (7)	65138. (12)	98416. (12)	106084. (7)	102001. (7)
267	NET CASH BALANCES	21919. (7)	-1771. (7)	22151. (12)	11399. (12)	22613. (7)	3094. (7)
268	PLUS INVENTORY CHANGE	20820. (6)	2045. (7)	31400. (12)	3123. (12)	37184. (7)	-4090. (7)
269	PLUS HOME USED PRODUCTS	21344. (7)	2269. (7)	31772. (12)	3604. (12)	37757. (7)	-3691. (7)
270	PLUS INTEREST PAID	23029. (7)	4616. (7)	35034. (12)	8652. (12)	41312. (7)	3561. (7)
271	LABOR, CAPITAL, MANAGMNT RETURN	23029. (7)	4616. (7)	35034. (12)	8652. (12)	41312. (7)	3561. (7)
272	- OPERATOR LABOR X \$400/MO	5142. (7)	4000. (7)	5833. (12)	6600. (12)	8933. (6)	7200. (7)
273	CAPITAL AND MANAGMNT RETURN	17886. (7)	616. (7)	29200. (12)	2052. (12)	33655. (7)	-3638. (7)
274	CAPITAL MANAGED	162162. (7)	144833. (7)	284382. (12)	302755. (12)	403714. (7)	459706. (7)
275	PERCENT RETURN ON INVESTMENT	11.02 (7)	0.42 (7)	10.26 (12)	0.67 (12)	8.33 (7)	-0.79 (7)
276	LABOR, CAPITAL, MANAGMNT RETURN	23029. (7)	4616. (7)	35034. (12)	8652. (12)	41312. (7)	3561. (7)
277	- CHARGE FOR CAPITAL	8108. (7)	7241. (7)	14219. (12)	15137. (12)	20185. (7)	22985. (7)
278	LABOR AND MANAGEMENT RETURN	14920. (7)	-2624. (7)	20815. (12)	-6485. (12)	21127. (7)	-19424. (7)
279	- OPERATOR LABOR X \$400/MO	5142. (7)	4000. (7)	5833. (12)	6600. (12)	8933. (6)	7200. (7)
280	MANAGEMENT RETURN	9778. (7)	-6624. (7)	14981. (12)	-13085. (12)	13469. (7)	-26624. (7)
COMPARATIVE FACTORS							
281	GROSS PRODUCTION	51535. (7)	33518. (7)	74868. (12)	72924. (12)	112062. (7)	80084. (7)
282	GROSS PRODUCTION PER MAN	43088. (7)	44084. (7)	47425. (12)	45634. (12)	53419. (7)	38873. (7)
283	GROSS PRODUCTION/\$100 INVESTED	34.46 (7)	26.24 (7)	28.65 (12)	27.51 (12)	30.79 (7)	19.17 (7)
284	GROSS PRODUCTION PER CROP ACRE	148.42 (7)	189.61 (7)	178.39 (12)	206.25 (12)	220.92 (7)	115.87 (7)
285	GROSS PRODUCTION PER ACRE	114.92 (7)	152.01 (7)	144.45 (12)	146.44 (12)	165.17 (7)	77.96 (7)
286	MACHINERY INVESTMENT/CROP ACRE	38.33 (7)	59.94 (7)	55.90 (12)	66.00 (12)	60.52 (7)	45.05 (7)
287	MACHINE & POWER COST/CROP ACRE	23.46 (7)	32.12 (7)	31.21 (12)	32.19 (12)	31.60 (7)	22.70 (7)
288	FERTILIZER AND CHEM/ CROP ACRE	7.95 (7)	9.97 (7)	12.12 (12)	11.48 (12)	11.33 (7)	12.25 (6)
289	OTHER CROP EXPENSE / CROP ACRE	2.13 (7)	2.10 (6)	3.02 (12)	3.19 (12)	3.74 (7)	2.53 (7)
290	FARM SIZE INDEX	13248. (7)	10615. (7)	20863. (12)	21485. (12)	29340. (7)	31398. (7)

AVERAGES BY FARM TYPE

Farms were classified into various types based on the percentage of "gross production" produced from individual livestock enterprises. The criteria used for the type classes were:

- BEEF --If over 40% of gross production (GP) from beef raising and/or beef feeding.
- DAIRY --If over 40% of GP from dairy cattle and products.
- SWINE --If over 40% of GP from hog production.
- BEEF-SWINE--If over 40% of GP from beef and hogs, but neither beef nor hogs provided 40% individually.
- GENERAL
LIVESTOCK --If over 35% of GP from livestock but the farm could not qualify for a specific livestock class.
- CROP FARMS--If less than 35% of GP from livestock. This group was sub-divided into feed grain-forage and cash crop farms, based upon which type of crops predominated. There was an insufficient number of cash-crop farms for averaging.

Averages for livestock farm groups are in Tables Va and Vb. Averages for feed grain and forage farms are in Tables VIa and VIb.

The table on page 21 shows the location, by area, of farms making up each type of livestock and crops.

When comparing the value of livestock production per \$100 feed fed between types of farm groups, one should keep in mind that this factor is only a gross measure of livestock efficiency. "Feed Fed" is a residual after sales and closing inventories have been deducted from the total feed supply available for an individual farm. Livestock production per \$100 feed fed can be inflated slightly by the purchasing and reselling of sealed feed grains, as selling at a price above the purchase price tends to reduce the feed fed item, and thus increases livestock production per \$100 feed fed.

According to the farm type categories listed above, the feed grain and forage farms which have less than 35% of their gross production from livestock were primarily engaged in growing feed crops. The 0-25%, 25-50% and over 50% irrigated groups shown in Tables VIa, VIb, VIIa, and VIIb are concentrated in NEBFARM areas 2, 4, 6 and 7, and reflect the intensive irrigated agriculture of crop farms in the Platte Valley and South Central Nebraska.

The farm type which is determined by the percent of gross production of the various productive enterprises on a farm can fluctuate from one type to another in different years. This may occur in years of high yields and/or high prices for crops and low livestock prices, or vice versa. When a diversification of livestock enterprises exists on a given farm, the shift may also occur with small change in volume but greater change in inventory, purchase and sale values between two succeeding years.

TABLE Va
LIVESTOCK FARMS

LINE

LINE	INCOME	ALL BEEF				DAIRY	SWINE	BEEF-SWINE	GENERAL LIVESTOCK				
		IRRIGATED	NON-IRRIG.										
61	MISCELLANEOUS	\$ 171.	(6)	362.	(6)	105.	(3)	125.	(6)	1801.	(3)	221.	(3)
62	TAX REFUNDS	194.	(11)	198.	(6)	140.	(8)	196.	(8)	338.	(7)	95.	(3)
63	INSURANCE SETTLEMENTS	321.	(2)	92.	(1)	136.	(2)	164.	(3)	0.	(0)	838.	(3)
64	TRUCKING AND MILEAGE	131.	(2)	0.	(0)	84.	(3)	560.	(2)	282.	(2)	213.	(1)
65	MARKETING AND STORAGE	940.	(10)	4569.	(3)	254.	(10)	497.	(8)	1093.	(4)	193.	(5)
66	UNSPECIFIED LIVESTOCK INCOME	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
68	BEEF CATTLE	16495.	(0)	8707.	(11)	6202.	(2)	17225.	(1)	2391.	(8)	21387.	(5)
69	SHEEP	0.	(0)	496.	(1)	8850.	(11)	844.	(1)	0.	(0)	0.	(0)
70	SWINE	4939.	(5)	15926.	(9)	14636.	(5)	54449.	(11)	23739.	(8)	16540.	(5)
71	POULTRY	0.	(0)	0.	(0)	0.	(0)	5.	(1)	118.	(2)	0.	(0)
72	OTHER LIVESTOCK	150.	(1)	0.	(0)	0.	(0)	0.	(0)	175.	(1)	0.	(0)
73	DRESSED BEEF	679.	(1)	50.	(1)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
74	DAIRY PRODUCTS	0.	(0)	4100.	(1)	4241.	(11)	375.	(0)	19.	(0)	0.	(0)
75	WOOL SALES AND PAYMENTS	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
76	DRESSED PORK	0.	(0)	32.	(1)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
77	EGGS	0.	(0)	911.	(2)	0.	(0)	1979.	(1)	615.	(3)	0.	(0)
78	OTHER LIVESTOCK PRODUCTS	8.	(1)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
79	LIVESTOCK SUPPLIES AND SERVICES	239.	(1)	69.	(1)	1165.	(2)	0.	(0)	0.	(0)	10.	(1)
80	LIVESTOCK FEED	5256.	(7)	6716.	(1)	170.	(4)	2898.	(7)	4249.	(4)	7673.	(3)
81	FEED AND MISC CROP INCOME	593.	(6)	63.	(1)	0.	(0)	68.	(3)	33.	(1)	0.	(0)
82	FERTILIZER AND CHEMICALS	275.	(4)	356.	(1)	1051.	(3)	660.	(1)	2018.	(3)	215.	(1)
83	GOVERNMENT PAYMENTS	9933.	(12)	2756.	(10)	2670.	(9)	5007.	(8)	4790.	(7)	5363.	(4)
84	IRRIGATION WATER SALES	160.	(1)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
85	FEED CROPS	17700.	(11)	3655.	(6)	9944.	(6)	8857.	(10)	5984.	(7)	16013.	(4)
86	CASH CROPS	2694.	(4)	2236.	(5)	2592.	(8)	3395.	(5)	6966.	(2)	2718.	(1)
87	GENERAL FARM SUPPLIES	372.	(6)	71.	(2)	50.	(3)	222.	(2)	1057.	(1)	0.	(0)
88	CUSTOM WORK AND MACH RENT INC	524.	(5)	1073.	(6)	70.	(3)	580.	(8)	359.	(6)	4621.	(3)
89	MACHINERY AND EQUIPMENT SOLD	529.	(4)	350.	(6)	50.	(1)	75.	(8)	162.	(0)	645.	(2)
90	REAL ESTATE RENTAL INCOME	9000.	(1)	513.	(5)	1053.	(4)	1128.	(4)	97.	(2)	1120.	(1)
91	REAL ESTATE SOLD	1331.	(3)	12575.	(2)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
92	CASH OPERATING INCOME	197213.	(13)	109323.	(11)	70420.	(11)	85895.	(11)	64032.	(8)	64523.	(5)
93	CAPITAL ITEMS SOLD	1222.	(5)	8500.	(3)	50.	(1)	751.	(3)	162.	(2)	645.	(2)
94	TOTAL CASH INCOME	197683.	(13)	111641.	(11)	70424.	(11)	86100.	(11)	64073.	(8)	64781.	(5)
101	EXPENSE	1128.	(3)	120.	(2)	1750.	(2)	68.	(2)	279.	(5)	0.	(0)
102	MISCELLANEOUS	6117.	(13)	1876.	(11)	3046.	(11)	3534.	(11)	1903.	(7)	1049.	(4)
103	WAGES AND OTHER LABOR EXPENSE	2845.	(1)	544.	(2)	0.	(0)	728.	(2)	240.	(4)	0.	(0)
104	MISCELLANEOUS UTILITIES	193.	(12)	139.	(8)	164.	(10)	182.	(8)	130.	(5)	91.	(5)
105	FARM TELEPHONE	1037.	(12)	370.	(9)	746.	(11)	714.	(10)	424.	(5)	636.	(5)
106	FARM FUEL AND OIL	3908.	(13)	1961.	(11)	2107.	(11)	2476.	(11)	2427.	(8)	3983.	(5)
107	MISCELLANEOUS BANKING EXPENSE	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
108	BANKING FEES AND ACCTG EXPENSE	13566.	(11)	494.	(1)	3185.	(0)	404.	(0)	285.	(8)	4200.	(4)
109	TAXES AND LICENSE FEES	218.	(11)	164.	(9)	166.	(11)	267.	(10)	170.	(5)	152.	(5)
110	FARM INSURANCE	9612.	(13)	3177.	(11)	2581.	(11)	2291.	(11)	2560.	(8)	1995.	(5)
111	MARKETING EXPENSE AND TRUCKING	1369.	(13)	689.	(11)	886.	(11)	855.	(11)	796.	(8)	1051.	(5)
112	STORAGE AND FUTURE CONTRACTS	2250.	(13)	668.	(11)	2600.	(11)	595.	(9)	732.	(8)	207.	(5)
113	SUBSCRIPTIONS DUES ETC	3205.	(4)	5001.	(2)	100.	(2)	30.	(2)	288.	(1)	0.	(0)
114	UNSPECIFIED LIVESTOCK EXPENSE	138.	(10)	139.	(9)	127.	(11)	178.	(10)	97.	(0)	4.	(5)
115	BEEF CATTLE	103820.	(12)	49267.	(11)	595.	(0)	1281.	(8)	16376.	(7)	13949.	(5)
117	DAIRY CATTLE	0.	(0)	0.	(0)	3576.	(3)	278.	(1)	0.	(0)	480.	(1)
118	SHEEP	0.	(0)	0.	(0)	0.	(0)	3500.	(1)	220.	(1)	0.	(0)
119	SWINE	1538.	(4)	1547.	(8)	4379.	(3)	1026.	(9)	2661.	(6)	678.	(4)
120	POULTRY	0.	(0)	35.	(1)	0.	(0)	74.	(1)	136.	(2)	0.	(0)
121	OTHER LIVESTOCK	147.	(1)	150.	(1)	145.	(2)	158.	(1)	0.	(0)	0.	(0)
122	LIVESTOCK PRODUCTS SUPPLYS SERVICES	1545.	(13)	1302.	(11)	2827.	(11)	2316.	(11)	509.	(8)	715.	(5)
123	LIVESTOCK FEED GRAIN	25630.	(13)	17145.	(9)	5900.	(9)	10817.	(10)	4822.	(6)	401.	(4)
124	LIVESTOCK FORAGE	1298.	(12)	748.	(4)	2251.	(9)	1665.	(4)	158.	(7)	23.	(1)
125	LIVESTOCK SUPPLEMENTS	8865.	(13)	8312.	(9)	8734.	(10)	18750.	(10)	11332.	(5)	6684.	(5)
126	UNSPECIFIED CROP EXPENSE	4.	(1)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	43.	(1)
127	SEED AND PLANTS	2149.	(13)	1159.	(11)	1031.	(11)	918.	(10)	895.	(8)	1241.	(5)
128	FERTILIZERS	6286.	(13)	3978.	(11)	3746.	(11)	3357.	(11)	4594.	(8)	5432.	(5)
129	CROP CHEMICALS	1968.	(11)	768.	(8)	619.	(9)	1141.	(10)	1024.	(5)	1114.	(4)
130	GOVERNMENT PROGRAM EXPENSE	14.	(8)	112.	(5)	19.	(7)	30.	(5)	16.	(1)	16.	(1)
131	IRRIGATION WATER	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
132	FEED CROPS PURCHASED	16873.	(3)	687.	(1)	7205.	(3)	0.	(0)	0.	(0)	37.	(1)
133	CASH CROPS PURCHASED	0.	(0)	3571.	(1)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
134	FARM SUPPLIES	1122.	(13)	500.	(11)	1293.	(11)	1680.	(11)	1143.	(8)	819.	(5)
135	CUSTOM WORK AND MACHINE RENTAL	1294.	(13)	1325.	(11)	727.	(11)	1685.	(11)	1236.	(7)	2337.	(5)
136	MACHINERY AND EQUIPMENT PURCHASE	10152.	(13)	3960.	(11)	7052.	(11)	7728.	(11)	3555.	(8)	17344.	(3)
137	REAL ESTATE RENT	3869.	(13)	1281.	(9)	1519.	(8)	988.	(8)	2007.	(6)	852.	(3)
138	REAL ESTATE PURCHASED	8601.	(9)	11170.	(5)	9009.	(7)	9198.	(9)	4201.	(6)	1901.	(3)
139	MISCELLANEOUS REPAIRS	37.	(9)	123.	(7)	344.	(8)	344.	(8)	33.	(2)	93.	(3)
140	MACHINERY AND EQUIPMENT REPAIR	3785.	(13)	2123.	(11)	2709.	(11)	2729.	(11)	2300.	(8)	3123.	(5)
141	BUILDING REPAIR	676.	(11)	962.	(9)	338.	(9)	999.	(11)	136.	(6)	375.	(5)
142	CAPITALIZED REPAIR EXPENSE	508.	(2)	0.	(0)	940.	(1)	0.	(0)	0.	(0)	0.	(0)
143	CASH OPERATING EXPENSE	186055.	(13)	99814.	(11)	50459.	(11)	68190.	(11)	51961.	(8)	49616.	(5)
144	CAPITAL PURCHASES	16185.	(13)	9037.	(11)	12871.	(11)	15254.	(11)	6181.	(8)	19246.	(3)
145	TOTAL CASH EXPENSE	202241.	(13)	108852.	(11)	63331.	(11)	83444.	(11)	58142.	(8)	61164.	(5)
46	LOAN SUMMARY												
47	JANUARY 1970												
48	LOANS AND ACCOUNTS PAYABLE	\$ 189223.	(13)	67344.	(11)	47959.	(11)	57329.	(11)	42805.	(8)	73524.	(4)
49	CASH AND ACCOUNTS RECEIVABLE	4056.	(11)	1981.	(7)	3017.	(8)	3442.	(7)	4000.	(7)	6664.	(5)
50	JANUARY 1971												
51	LOANS AND ACCOUNTS PAYABLE	208157.	(13)	85283.	(11)	51431.	(11)	65687.	(11)	42497.	(8)	77341.	(4)
52	CASH AND ACCOUNTS RECEIVABLE	3200.	(12)	5073.	(5)	4020.	(10)	3774.	(9)	3676.	(7)	8185.	(5)
53	JANUARY 1970 LOAN RATIO	0.56	(13)	0.46	(11)	0.32	(11)	0.27	(11)	0.32	(8)	0.35	(4)
54	JANUARY 1971 LOAN RATIO	0.60	(13)	0.54	(11)	0.33	(11)	0.31	(11)	0.33	(8)	0.34	(4)
265	FINANCIAL SUMMARY												
266	GROSS CASH INCOME	\$ 207361.	(13)	117134.	(11)	76191.	(11)	88821.	(11)	69496.	(8)	72581.	(5)
267	GROSS CASH EXPENSES	202241.	(13)	108852.	(11)	63331.	(11)	83444.	(11)	58142.	(8)	61164.	(5)
268	NET CASH BALANCES	5120.	(13)	8282.	(11)	12859.	(11)	5377.	(11)	11355.	(8)	11416.	(5)
269	PLUS INVENTORIES CHANGE	12559.	(13)	11007.	(11)	23446.	(11)	12629.	(11)	9173.	(8)	1943.	(5)
270	PLUS HOME USED PRODUCTS	26220.	(13)	15951.	(11)	57311.	(11)	17028.	(11)	12463.	(8)	20261.	(5)
271	PLUS INTEREST PAID	26220.	(13)	15951.	(11)	57311.	(11)	17028.	(11)	12463.	(8)	23621.	(5)
272	LABOR/CAPITAL/MANAGMNT RETURN	26220.	(13)	15951.	(11)	57311.	(11)	17028.	(11)	12463.	(8)	23621.	(5)

TABLE V6
LIVESTOCK FARMS

LINE

	ALL BEEF						DAIRY	SWINE	BEEF-SWINE	GENERAL LIVESTOCK
	IRRIGATED	NON-IRRIG.								
41	INVENTORY SUMMARY									
42	TOTAL BEGINNING INVENTORY	\$ 456765. (13)	288353. (11)	218521. (11)	229428. (11)	248418. (8)	286497. (5)			
43	NET BEGINNING INVENTORY	270974. (13)	222269. (11)	172756. (11)	174289. (11)	209112. (8)	234342. (5)			
44	TOTAL CLOSING INVENTORY	463851. (13)	290618. (11)	229108. (11)	236679. (11)	246237. (8)	293543. (5)			
45	NET ENDING INVENTORY	258648. (13)	207649. (11)	181331. (11)	174080. (11)	206957. (8)	241335. (5)			
46	TOTAL INVENTORY CHANGE	7086. (13)	2263. (11)	10587. (11)	725. (11)	-2180. (8)	8526. (5)			
47	NET INVENTORY CHANGE	-12325. (13)	-14629. (11)	8575. (11)	-209. (11)	-2155. (8)	6993. (5)			
48	AVERAGE INVENTORY	460308. (13)	289485. (11)	223815. (11)	233054. (11)	247328. (8)	290760. (5)			
248	LABOR USE (MONTHS)									
249	UNPAID OPERATOR AND FAMILY HIRED	17.0 (11)	15.5 (11)	22.9 (10)	15.7 (11)	12.6 (8)	19.0 (5)			
250	DEPRECIATION MACHINERY AND EQUIPMENT	\$ 9033. (13)	3625. (11)	5650. (11)	5881. (11)	3107. (8)	6641. (5)			
251	BUILDINGS AND IMPROVEMENTS	3015. (13)	937. (10)	2169. (11)	2346. (10)	1391. (6)	1248. (5)			
252	NET LIVESTOCK PRODUCTION									
253	BEEF	\$ 79573. (13)	40364. (11)	1640. (6)	10829. (9)	10871. (8)	14778. (5)			
254	DAIRY	135. (1)	2196. (2)	54859. (11)	1527. (3)	269. (1)	-480. (1)			
255	SHEEP	0. (0)	0. (0)	0. (0)	580. (1)	-167. (2)	0. (0)			
256	SWINE	3365. (5)	12461. (9)	9932. (5)	49144. (11)	17027. (8)	13007. (5)			
257	POULTRY	0. (0)	585. (2)	42. (4)	1285. (1)	615. (3)	0. (0)			
258	OTHER LIVESTOCK	-79. (3)	-150. (1)	-138. (3)	-279. (2)	35. (1)	200. (1)			
259	TOTAL NET LIVESTOCK PRODUCTION	80859. (13)	51052. (11)	60246. (11)	58540. (11)	28125. (8)	27730. (5)			
260	FEED FED	\$ 69005. (13)	36282. (11)	29458. (11)	36608. (11)	21929. (8)	22854. (5)			
261	LIVESTOCK PRODCTN LESS FEED FED	11763. (13)	9062. (11)	30788. (11)	21931. (11)	6195. (8)	5146. (5)			
262	LIVESTOCK PRODCTN/\$100 FEED FD	134. (13)	130. (9)	204. (11)	162. (11)	142. (8)	143. (5)			
263	CROP ACREAGE SUMMARY									
264	IRRIGATED CROPS ACRES									
153	CORN	178.8 (13)	0.0 (0)	145.0 (2)	178.0 (4)	74.9 (4)	190.0 (5)			
154	GRAIN SORGHUM	8.3 (2)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	29.0 (1)			
155	OTHER FEED GRAIN	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
156	WHEAT	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
157	CORN AND MILK SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
158	WHEAT SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
159	SUDAN AND MISC FORAGE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
160	ALFALFA	28.4 (3)	0.0 (0)	100.0 (1)	28.0 (1)	0.0 (0)	31.0 (2)			
161	OTHER FORAGE	0.0 (0)	0.0 (0)	0.0 (0)	25.5 (2)	0.0 (0)	24.0 (1)			
162	SILAGE	73.8 (11)	0.0 (0)	14.0 (1)	25.0 (1)	7.0 (1)	25.5 (1)			
163	STRAW	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
164	FORAGE CROP SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
165	POPCORN	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
166	SOYBEANS	20.9 (1)	0.0 (0)	0.0 (0)	0.0 (0)	20.0 (1)	0.0 (0)			
167	SUGAR BEETS	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
168	OTHER CASH CROPS	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
169	TOTAL IRRIG CROP ACREAGE	\$ 250.7 (13)	0.0 (0)	202.0 (2)	204.0 (4)	81.6 (4)	223.2 (5)			
170	TOTAL IRRIG CROP VALUE	39042. (13)	0. (0)	31975. (2)	23142. (4)	9772. (4)	29691. (5)			
271	NON-IRRIGATED CROPS ACRES									
189	CORN	68.0 (7)	181.8 (10)	119.9 (8)	75.3 (3)	82.7 (7)	160.0 (2)			
190	GRAIN SORGHUM	113.1 (8)	102.0 (3)	114.5 (2)	200.0 (6)	145.0 (6)	55.8 (2)			
191	OATS	46.0 (1)	35.0 (7)	22.5 (2)	26.6 (3)	24.4 (4)	21.0 (1)			
192	BARLEY	0.0 (0)	20.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
193	RYE	50.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
194	WHEAT	104.6 (8)	67.5 (2)	47.5 (5)	46.9 (8)	68.8 (6)	63.7 (4)			
195	OTHER FEED GRAIN	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
196	CORN AND MILK SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
197	WHEAT SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
198	SUDAN AND MISC FORAGE	0.0 (0)	15.0 (1)	20.0 (1)	0.0 (0)	0.0 (0)	92.9 (1)			
199	ALFALFA	67.2 (8)	49.6 (10)	58.5 (9)	34.7 (7)	24.5 (7)	13.1 (3)			
200	OTHER FORAGE	21.0 (4)	18.0 (3)	28.5 (4)	32.0 (4)	83.0 (2)	91.5 (2)			
201	SILAGE	60.0 (9)	64.7 (9)	45.5 (9)	42.2 (5)	29.0 (1)	0.0 (0)			
202	STRAW	0.0 (0)	0.0 (1)	0.0 (0)	0.0 (0)	0.0 (1)	0.0 (0)			
203	FORAGE CROP SEED	0.0 (0)	17.5 (2)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
204	POPCORN	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
205	SOYBEANS	38.8 (3)	55.6 (7)	51.2 (7)	93.9 (4)	67.9 (5)	95.5 (1)			
206	OTHER CASH CROPS	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
207	SUMMER FALLOW	45.5 (3)	0.0 (0)	0.0 (1)	30.0 (1)	46.7 (2)	58.7 (2)			
208	DIVERTED ACRES	144.0 (11)	68.7 (9)	73.3 (9)	86.8 (7)	132.5 (7)	110.1 (4)			
209	TOTAL NON-IRR CROP ACREAGE	\$ 408.7 (13)	428.7 (11)	323.7 (11)	316.1 (11)	461.0 (8)	335.2 (5)			
210	TOTAL NON-IRR CROP VALUE	24600. (13)	23339. (11)	22014. (11)	16698. (11)	22772. (8)	14409. (5)			
211	NON-TILLABLE LAND ACRES									
231	NATIVE HAY	0.0 (0)	7.0 (1)	4.0 (1)	0.0 (0)	14.1 (3)	0.0 (0)			
232	NON TILLABLE PASTURE	225.0 (11)	181.7 (11)	76.4 (11)	95.3 (10)	133.5 (8)	314.5 (5)			
233	WOODLAND	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	8.0 (1)	1.0 (0)			
234	ROADS AND WASTELANDS	88.0 (13)	51.5 (11)	36.5 (11)	44.3 (11)	45.0 (8)	55.7 (5)			
235	TOTAL LAND ACREAGE	\$ 937.9 (13)	662.6 (11)	473.8 (11)	521.3 (11)	686.7 (8)	928.9 (5)			
236	TOTAL LAND PRODUCTION VALUE	64457. (13)	25824. (11)	28709. (11)	25872. (11)	29306. (8)	45917. (5)			
237	CROP YIELD SUMMARY									
238	IRRIGATED CROPS									
154	CORN	BU/ACRE	113.9 (13)	0.0 (0)	133.2 (2)	103.2 (3)	96.4 (5)			
155	GRAIN SORGHUM	BU/ACRE	91.8 (2)	0.0 (0)	0.0 (0)	0.0 (0)	100.0 (1)			
156	WHEAT	BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
157	CORN AND MILK SEED	BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
158	WHEAT SEED	BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
159	ALFALFA	TONS/ACRE	4.4 (3)	0.0 (0)	6.6 (1)	3.0 (1)	3.0 (2)			
160	SILAGE	TONS/ACRE	17.5 (11)	0.0 (0)	22.0 (1)	18.0 (1)	16.5 (2)			
161	SOYBEANS	BU/ACRE	58.4 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
162	SUGAR BEETS	TONS/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
239	NON-IRRIGATED CROPS									
189	CORN	BU/ACRE	61.2 (7)	49.1 (10)	56.9 (8)	53.2 (3)	36.5 (2)			
190	GRAIN SORGHUM	BU/ACRE	54.7 (8)	40.5 (3)	56.7 (2)	63.1 (6)	67.5 (1)			
191	WHEAT	BU/ACRE	70.1 (1)	44.9 (7)	51.1 (2)	50.6 (3)	55.0 (1)			
192	WHEAT	BU/ACRE	45.3 (8)	41.9 (2)	34.6 (5)	39.2 (8)	48.8 (4)			
193	CORN AND MILK SEED	BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
194	WHEAT SEED	BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
195	ALFALFA	TONS/ACRE	2.9 (8)	2.4 (10)	3.8 (9)	2.2 (7)	3.5 (3)			
196	SILAGE	TONS/ACRE	8.7 (9)	8.2 (9)	13.0 (9)	8.0 (5)	10.0 (1)			
197	SOYBEANS	BU/ACRE	18.4 (3)	17.2 (7)	28.2 (7)	20.7 (4)	18.7 (1)			
198	NATIVE HAY	TONS/ACRE	0.0 (0)	2.0 (1)	2.0 (1)	0.0 (0)	0.0 (0)			
241	COMPARATIVE FACTORS									
281	GROSS PRODUCTION	145316. (13)	76876. (11)	88956. (11)	84412. (11)	57432. (8)	73647. (5)			
282	GROSS PRODUCTION PER MAN	69196. (13)	46745. (11)	41169. (11)	48443. (11)	43344. (8)	43318. (5)			
283	GROSS PRODUCTION/\$100 INVESTED	31.56 (13)	26.55 (11)	39.74 (11)	36.22 (11)	23.22 (8)	25.32 (5)			
284	GROSS PRODUCTION PER CROP ACRE	229.50 (13)	201.83 (11)	281.07 (11)	245.17 (11)	122.61 (8)	131.71 (5)			
285	GROSS PRODUCTION PER ACRE	187.97 (13)	136.76 (11)	207.04 (11)	188.10 (11)	95.33 (8)	83.63 (5)			
286	MACHINERY INVESTMENT/CROP ACRE	60.16 (13)	49.66 (11)	77.40 (11)	70.06 (11)	33.33 (8)	43.99 (5)			
287	MACHINE & POWER COST/CROP ACRE	32.60 (13)	26.73 (11)	39.87 (11)	39.61 (11)	18.86 (8)	26.20 (5)			
288	FERTILIZER AND CHEM/ CROP ACRE	12.64 (13)	11.85 (11)	10.38 (11)	11.20 (11)	8.33 (8)	11.03 (5)			
289	OTHER CROP EXPENSE / CROP ACRE	3.56 (13)	3.03 (11)	2.91 (11)	2.43 (10)	1.70 (8)	2.22 (5)			
290	FARM SIZE INDEX	33046. (13)	22328. (11)	22463. (11)	21107. (11)	19116. (8)	23018. (5)			

TABLE VIa
FEED GRAIN-FORAGE FARMS

LINE			NON-IRRIGATED	IRRIGATED
INCOME				
61	MISCELLANEOUS	\$	1439. (5)	352. (4)
62	TAX REFUNDS		225. (10)	160. (6)
63	INSURANCE SETTLEMENTS		17. (1)	43. (1)
64	TRUCKING AND MILEAGE		18. (1)	0. (0)
65	MARKETING AND STORAGE		605. (6)	199. (6)
66	UNSPECIFIED LIVESTOCK INCOME		0. (0)	0. (0)
67	BEEF CATTLE		15275. (10)	32876. (6)
68	DAIRY CATTLE		962. (2)	0. (0)
69	SHEEP		1721. (2)	4125. (2)
70	SWINE		7019. (6)	8499. (5)
71	POULTRY		0. (0)	0. (0)
72	OTHER LIVESTOCK		0. (0)	0. (0)
73	DRESSED BEEF		0. (0)	0. (0)
74	DAIRY PRODUCTS		5369. (1)	0. (0)
75	WOOL SALES AND PAYMENTS		296. (2)	803. (2)
76	DRESSED PORK		0. (0)	0. (0)
77	EGGS		0. (0)	113. (1)
78	OTHER LIVESTOCK PRODUCTS		0. (0)	0. (0)
79	LIVESTOCK SUPPLIES AND SERVICES		0. (0)	0. (0)
80	LIVESTOCK FEED		14626. (2)	16662. (2)
81	SEED AND MISC CROP INCOME		87. (1)	324. (4)
82	FERTILIZER AND CHEMICALS		206. (2)	740. (3)
83	GOVERNMENT PAYMENTS		7053. (12)	11302. (9)
84	IRRIGATION WATER SALES		0. (0)	0. (0)
85	FEED CROPS		20207. (12)	36598. (8)
86	CASH CROPS		9090. (10)	2349. (4)
87	GENERAL FARM SUPPLIES		24. (3)	432. (2)
88	CUSTOM WORK AND MACH RENT INC		1446. (5)	308. (4)
89	MACHINERY AND EQUIPMENT SOLD		0. (0)	1640. (3)
90	REAL ESTATE RENTAL INCOME		4880. (4)	584. (3)
91	REAL ESTATE SOLD		60000. (1)	0. (0)
92	CASH OPERATING INCOME		53602. (13)	83096. (9)
93	CAPITAL ITEMS SOLD		60000. (1)	1640. (3)
94	TOTAL CASH INCOME		58217. (13)	83643. (9)
EXPENSE				
101	MISCELLANEOUS	\$	83. (5)	0. (0)
102	WAGES AND OTHER LABOR EXPENSE		1159. (13)	3187. (9)
103	MISCELLANEOUS UTILITIES		325. (6)	0. (0)
104	FARM TELEPHONE		168. (7)	190. (7)
105	FARM ELECTRICITY		380. (7)	873. (9)
106	FARM FUEL AND OIL		1854. (13)	3079. (9)
107	MISCELLANEOUS BANKING EXPENSE		0. (0)	0. (0)
108	FARM INTEREST		3451. (13)	3178. (8)
109	BANKING FEES AND ACCTG EXPENSE		228. (7)	232. (8)
110	TAXES AND LICENSE FEES		3329. (13)	3854. (9)
111	FARM INSURANCE		703. (13)	1017. (9)
112	MARKETING EXPENSE AND TRUCKING		190. (7)	552. (7)
113	STORAGE AND FUTURE CONTRACTS		357. (3)	0. (0)
114	SUBSCRIPTIONS DUES ETC		130. (7)	110. (9)
115	UNSPECIFIED LIVESTOCK EXPENSE		0. (0)	0. (0)
116	BEEF CATTLE		14127. (7)	26746. (5)
117	DAIRY CATTLE		0. (0)	0. (0)
118	SHEEP		0. (0)	0. (0)
119	SWINE		1762. (6)	2914. (3)
120	POULTRY		0. (0)	120. (1)
121	OTHER LIVESTOCK		0. (0)	134. (1)
122	LVSTK PRODUCTS SUPPLYS SERVICES		354. (11)	510. (4)
123	LIVESTOCK FEED GRAIN		2651. (8)	7487. (4)
124	LIVESTOCK FORAGE		279. (3)	1144. (1)
125	LIVESTOCK SUPPLEMENTS		2857. (6)	6695. (8)
126	UNSPECIFIED CROP EXPENSE		0. (0)	0. (0)
127	SEED AND PLANTS		1621. (13)	1466. (9)
128	FERTILIZERS		4688. (13)	5327. (8)
129	CROP CHEMICALS		2282. (9)	1317. (6)
130	GOVERNMENT PROGRAM EXPENSE		14. (6)	118. (8)
131	IRRIGATION WATER		0. (0)	1570. (2)
132	FEED CROPS PURCHASED		14717. (2)	14431. (6)
133	CASH CROPS PURCHASED		10118. (1)	0. (0)
134	FARM SUPPLIES		402. (13)	1076. (9)
135	CUSTOM WORK AND MACHINE RENTAL		836. (13)	1042. (9)
136	MACHINERY AND EQUIPMENT PURCHASE		3987. (11)	6419. (9)
137	REAL ESTATE RENT		2395. (8)	2202. (8)
138	REAL ESTATE PURCHASED		25997. (3)	3085. (3)
139	MISCELLANEOUS REPAIRS		47. (5)	126. (3)
140	MACHINERY AND EQUIPMENT REPAIR		2154. (13)	2619. (9)
141	BUILDING REPAIR		482. (9)	248. (6)
142	CAPITALIZED REPAIR EXPENSE		0. (0)	0. (0)
143	CASH OPERATING EXPENSE		39250. (13)	65513. (9)
144	CAPITAL PURCHASES		11077. (11)	7447. (9)
145	TOTAL CASH EXPENSE		48623. (13)	72960. (9)
LOAN SUMMARY				
46	JANUARY 1970			
47	LOANS AND ACCOUNTS PAYABLE	\$	47397. (13)	75961. (7)
47	CASH AND ACCOUNTS RECEIVABLE		5261. (8)	4863. (9)
48	JANUARY 1971			
48	LOANS AND ACCOUNTS PAYABLE		54942. (13)	66348. (8)
49	CASH AND ACCOUNTS RECEIVABLE		4570. (9)	4527. (9)
56	JANUARY 1970 LOAN RATIO		0.35 (13)	0.36 (7)
57	JANUARY 1971 LOAN RATIO		0.36 (13)	0.31 (8)
FINANCIAL SUMMARY				
265	GROSS CASH INCOME	\$	63838. (13)	93806. (9)
266	GROSS CASH EXPENSES		48623. (13)	72960. (9)
267	NET CASH BALANCES		15214. (13)	20845. (9)
268	PLUS INVENTORY CHANGE		18875. (13)	22505. (9)
269	PLUS HOME USED PRODUCTS		19198. (13)	22696. (9)
270	PLUS INTEREST PAID		22650. (13)	2521. (9)
271	LABOR-CAPITAL MANAGMNT RETURN		22650. (13)	2521. (9)
272	- OPERATOR LABOR X \$400/MO		5938. (13)	5022. (9)
273	CAPITAL AND MANAGMNT RETURN		17112. (13)	20499. (9)
274	CAPITAL MANAGED		276708. (13)	350239. (9)
275	PERCENT RETURN ON INVESTMENT		6.18 (13)	5.85 (9)
276	LABOR,CAPITAL,MANAGMNT RETURN		22650. (13)	2521. (9)
277	CHARGE FOR CAPITAL		13835. (13)	17511. (9)
278	LABOR AND MANAGEMENT RETURN		8815. (13)	8009. (9)
279	-OPERATOR LABOR X \$400/MO		5938. (13)	5022. (9)
280	MANAGEMENT RETURN		3276. (13)	2987. (9)

TABLE VII
FEED GRAIN-FORAGE FARMS

LINE

		NON-IRRIGATED	IRRIGATED
INVENTORY SUMMARY			
41	TOTAL BEGINNING INVENTORY	\$ 257347. (13)	322361. (9)
53	NET BEGINNING INVENTORY	213187. (13)	268143. (9)
42	TOTAL CLOSING INVENTORY	261007. (13)	324021. (9)
54	NET ENDING INVENTORY	209229. (13)	269573. (9)
43	TOTAL INVENTORY CHANGE	3660. (13)	1660. (9)
55	NET INVENTORY CHANGE	-3958. (13)	1429. (9)
44	AVERAGE INVENTORY	259177. (13)	323191. (9)
LABOR USE (MONTHS)			
248	UNPAID OPERATOR AND FAMILY HIRED	13.8 (13)	12.5 (9)
249		3.3 (12)	8.7 (7)
DEPRECIATION			
250	MACHINERY AND EQUIPMENT	\$ 4254. (13)	6375. (9)
251	BUILDINGS AND IMPROVEMENTS	877. (11)	2443. (9)
NET LIVESTOCK PRODUCTION			
252	BEEF	\$ 6078. (11)	12332. (6)
253	DAIRY	3811. (2)	0. (0)
254	SHEEP	1268. (2)	2834. (2)
255	SWINE	4831. (7)	6694. (2)
256	POULTRY	191. (3)	146. (2)
257	OTHER LIVESTOCK	25. (1)	-109. (1)
258	TOTAL NET LIVESTOCK PRODUCTION	10135. (11)	14165. (8)
259	FEED FED	\$ 7849. (13)	10162. (9)
260	LIVESTOCK PRODUCTION LESS FEED FED	283. (13)	2429. (9)
261	LIVESTOCK PRODUCTION/\$100 FEED FED	199. (5)	111. (7)
CROP ACREAGE SUMMARY			
IRRIGATED CROPS ACRES			
153	CORN	0.0 (0)	196.5 (8)
155	GRAIN SORGHUM	0.0 (0)	27.5 (2)
157	OTHER FEED GRAIN	0.0 (0)	0.0 (0)
159	WHEAT	0.0 (0)	0.0 (0)
161	CORN AND MILC SEED	0.0 (0)	0.0 (0)
163	WHEAT SEED	0.0 (0)	0.0 (0)
165	SUDAN AND MISC FORAGE	0.0 (0)	0.0 (0)
167	ALFALFA	0.0 (0)	85.0 (1)
169	OTHER FORAGE	0.0 (0)	35.0 (1)
171	SILAGE	0.0 (0)	31.0 (3)
173	STRAW	0.0 (0)	0.0 (0)
175	FORAGE CROP SEED	0.0 (0)	0.0 (0)
177	POPCORN	0.0 (0)	14.7 (1)
179	SOYBEANS	0.0 (0)	19.0 (2)
181	SUGAR BEETS	0.0 (0)	0.0 (0)
183	OTHER CASH CROPS	0.0 (0)	75.0 (1)
185	TOTAL IRRIG CROP ACREAGE	0.0 (0)	218.6 (9)
291	TOTAL IRRIG CROP VALUE	\$ 0. (0)	31779. (9)
NON-IRRIGATED CROPS ACRES			
189	CORN	270.0 (10)	26.0 (1)
191	GRAIN SORGHUM	78.2 (8)	93.5 (2)
193	OATS	55.0 (1)	26.0 (2)
195	BARLEY	0.0 (0)	0.0 (0)
197	RYE	0.0 (0)	5.0 (1)
199	WHEAT	59.1 (9)	105.5 (8)
201	OTHER FEED GRAIN	0.0 (0)	0.0 (0)
203	CORN AND MILC SEED	0.0 (0)	0.0 (0)
205	WHEAT SEED	3.0 (1)	0.0 (0)
207	SUDAN AND MISC FORAGE	18.0 (3)	0.0 (0)
209	ALFALFA	20.3 (10)	29.0 (4)
211	OTHER FORAGE	12.3 (3)	27.0 (5)
213	SILAGE	45.3 (4)	88.0 (2)
215	STRAW	0.0 (1)	0.0 (0)
217	FORAGE CROP SEED	0.0 (0)	0.0 (0)
219	POPCORN	0.0 (0)	0.0 (0)
221	SOYBEANS	82.6 (10)	15.7 (3)
223	OTHER CASH CROPS	0.0 (0)	0.0 (0)
225	SUMMER FALLOW	0.0 (0)	61.1 (3)
227	DIVERTED ACRES	114.4 (12)	135.1 (9)
229	TOTAL NON-IRR CROP ACREAGE	504.2 (13)	373.6 (9)
292	TOTAL NON-IRR CROP VALUE	\$ 40120. (13)	22095. (9)
NON-TILLABLE LAND ACRES			
231	NATIVE HAY	0.0 (0)	0.0 (0)
233	NON-TILLABLE PASTURE	71.4 (11)	335.5 (7)
235	WOODLAND	5.6 (3)	0.0 (0)
237	ROADS AND WASTELANDS	40.5 (13)	55.7 (9)
239	TOTAL LAND ACREAGE	606.8 (13)	909.0 (9)
293	TOTAL LAND PRODUCTION VALUE	\$ 41093. (13)	55600. (9)
CROP YIELD SUMMARY			
IRRIGATED CROPS			
154	CORN	BU/ACRE	0.0 (0) 113.0 (8)
156	GRAIN SORGHUM	BU/ACRE	0.0 (0) 93.7 (2)
160	WHEAT	BU/ACRE	0.0 (0) 0.0 (0)
162	CORN AND MILC SEED	BU/ACRE	0.0 (0) 0.0 (0)
164	WHEAT SEED	BU/ACRE	0.0 (0) 0.0 (0)
168	ALFALFA	TONS/ACRE	0.0 (0) 0.5 (1)
172	SILAGE	TONS/ACRE	0.0 (0) 15.9 (3)
180	SOYBEANS	BU/ACRE	0.0 (0) 29.7 (2)
182	SUGAR BEETS	TONS/ACRE	0.0 (0) 0.0 (0)
NON-IRRIGATED CROPS			
190	CORN	BU/ACRE	68.7 (10) 35.7 (1)
192	GRAIN SORGHUM	BU/ACRE	79.6 (8) 62.8 (6)
194	OATS	BU/ACRE	80.0 (1) 34.7 (2)
200	WHEAT	BU/ACRE	44.2 (9) 35.4 (8)
204	CORN AND MILC SEED	BU/ACRE	0.0 (0) 0.0 (0)
206	WHEAT SEED	BU/ACRE	4.2 (1) 0.0 (0)
210	ALFALFA	TONS/ACRE	4.2 (10) 3.5 (4)
214	SILAGE	TONS/ACRE	13.5 (4) 8.6 (2)
222	SOYBEANS	BU/ACRE	27.4 (10) 12.1 (3)
232	NATIVE HAY	TONS/ACRE	0.0 (0) 0.0 (0)
COMPARATIVE FACTORS			
281	GROSS PRODUCTION	49666. (13)	68192. (9)
283	GROSS PRODUCTION PER MAN	35257. (13)	42871. (9)
285	GROSS PRODUCTION/\$100 INVESTED	19.16 (13)	21.09 (9)
284	GROSS PRODUCTION PER CROP ACRE	95.14 (13)	122.32 (9)
285	GROSS PRODUCTION PER ACRE	79.07 (13)	91.31 (9)
286	MACHINERY INVESTMENT/CROP ACRE	36.08 (13)	51.54 (9)
287	MACHINE & POWER COST/CROP ACRE	19.92 (13)	27.21 (9)
288	FERTILIZER AND CHEM/ CROP ACRE	11.26 (13)	10.96 (8)
289	OTHER CROP EXPENSE / CROP ACRE	3.04 (13)	2.96 (9)
290	FARM SIZE INDEX	19728. (13)	23892. (9)

LOCATION OF FARMS ACCORDING TO TYPE OF FARM IN 1970

Farm Type		Area									
		0	1	2	3	4	5	6	7	8	9
<u>Livestock</u>											
All Nebraska Beef - Irrigated	(13)	0	0	3	0	2	0	2	4	1	1
All Nebraska Beef - Non-Irrig.	(11)	0	0	1	0	0	1	0	0	7	2
All Nebraska Dairy	(11)	0	0	0	1	0	0	0	1	5	4
All Nebraska Swine	(11)	0	0	1	0	1	1	1	3	1	3
All Nebraska Beef-Swine	(8)	0	0	1	0	0	0	0	2	2	3
All Nebraska General Livestock	(5)	0	0	2	0	1	0	0	1	1	0
<u>Feed Grain, Forage and Cash Crop</u>											
Non-Irrigated	(13)	0	0	0	0	0	0	0	1	3	9
Irrigated	(9)	0	0	3	0	1	0	0	5	0	0

AVERAGES BY PERCENT OF CROPLAND IRRIGATED IN 1970

Farms which had no cropland irrigated in 1970 are averaged according to size in Tables VIIa and VIIb. Farms which had cropland irrigated in 1970 are averaged in Tables VIIIa and VIIIb according to percent of cropland irrigated.

The table below shows the location, by area, of farms included in the non-irrigated and irrigated groups.

		Area									
		0	1	2	3	4	5	6	7	8	9
<u>Non-Irrigated</u>											
All Nebraska											
Size Index under 13,000	(10)	0	0	1	0	0	1	0	3	2	3
Size Index 13-17,000	(7)	0	0	1	0	0	0	0	0	2	4
Size Index 17-25,000	(17)	0	0	0	0	0	1	0	0	7	9
Size Index over 25,000	(12)	0	0	0	0	0	0	0	1	5	6
<u>Irrigated (% of Cropland)</u>											
All Nebraska											
Less than 25%	(15)	0	0	5	0	0	0	1	4	3	2
25-50%	(8)	0	0	2	0	0	0	1	4	1	0
Over 50%	(15)	1	0	2	1	5	0	1	5	0	0

TABLE VIIa
NON-IRRIGATED FARMS
BY FARM SIZE INDEX

LINE		LESS THAN 13000	13000 TO 17000	17000 TO 25000	OVER 25000
INCOME					
61	MISCELLANEOUS	\$ 450. (4)	259. (4)	482. (7)	924. (5)
62	TAX REFUNDS	117. (8)	155. (5)	227. (13)	381. (7)
63	INSURANCE SETTLEMENTS	0. (0)	230. (1)	65. (3)	222. (2)
64	TRUCKING AND MILEAGE	0. (0)	1. (1)	70. (4)	18. (1)
65	MARKETING AND STORAGE	151. (6)	269. (1)	494. (11)	2285. (7)
66	UNSPECIFIED LIVESTOCK INCOME	0. (0)	0. (0)	0. (0)	0. (0)
67	BEEF CATTLE	14488. (6)	15891. (6)	39210. (12)	71577. (9)
68	DAIRY CATTLE	3997. (1)	1996. (2)	10170. (3)	8359. (4)
69	SHEEP	10312. (1)	2103. (1)	1340. (1)	0. (0)
70	SWINE	16520. (6)	17905. (4)	24688. (13)	23289. (7)
71	POULTRY	12. (1)	0. (0)	5. (1)	0. (0)
72	OTHER LIVESTOCK	0. (0)	0. (0)	0. (0)	0. (0)
73	DRESSED BEEF	0. (0)	50. (1)	0. (0)	0. (0)
74	DAIRY PRODUCTS	34533. (3)	15095. (2)	39168. (3)	3493. (4)
75	WOOL SALES AND PAYMENTS	3074. (1)	50. (0)	86. (1)	20. (0)
76	DRESSED PORK	0. (0)	32. (1)	0. (0)	0. (0)
77	EGGS	208. (2)	0. (0)	991. (2)	1579. (1)
78	OTHER LIVESTOCK PRODUCTS	0. (0)	0. (0)	0. (0)	0. (0)
79	LIVESTOCK SUPPLIES AND SERVICES	0. (0)	0. (0)	69. (1)	805. (3)
80	LIVESTOCK FEED	2219. (3)	6716. (1)	7928. (6)	62. (4)
81	SEED AND MISC CROP INCOME	18. (1)	0. (0)	280. (3)	16282. (2)
82	FERTILIZER AND CHEMICALS	12. (0)	0. (0)	254. (2)	2287. (4)
83	GOVERNMENT PAYMENTS	2068. (7)	4366. (7)	5866. (14)	5082. (10)
84	IRRIGATION WATER SALES	0. (0)	0. (0)	0. (0)	0. (0)
85	FEED CROPS	4579. (5)	7512. (6)	12495. (13)	16816. (9)
86	CASH CROPS	1240. (4)	3699. (5)	6741. (11)	5819. (8)
87	GENERAL FARM SUPPLIES	164. (1)	0. (0)	106. (6)	376. (3)
88	CUSTOM WORK AND MACH RENT INC	231. (4)	237. (3)	1093. (12)	1073. (8)
89	MACHINERY AND EQUIPMENT SOLD	0. (0)	0. (0)	0. (0)	20. (0)
90	REAL ESTATE RENTAL INCOME	830. (3)	400. (1)	257. (9)	413. (4)
91	REAL ESTATE SOLD	25000. (1)	0. (0)	150. (1)	30200. (12)
92	CASH OPERATING INCOME	37569. (10)	44020. (7)	79991. (17)	109184. (2)
93	CAPITAL ITEMS SOLD	12562. (2)	0. (0)	150. (1)	15200. (4)
94	TOTAL CASH INCOME	40082. (10)	44020. (7)	79999. (17)	114251. (12)
EXPENSE					
101	MISCELLANEOUS	\$ 30. (2)	57. (3)	686. (6)	131. (3)
102	WAGES AND OTHER LABOR EXPENSE	387. (9)	788. (7)	1948. (17)	2848. (12)
103	MISCELLANEOUS UTILITIES	186. (2)	583. (3)	456. (3)	385. (4)
104	FARM TELEPHONE	109. (8)	113. (4)	173. (13)	140. (7)
105	FARM ELECTRICITY	379. (8)	308. (4)	574. (14)	470. (9)
106	FARM FUEL AND OIL	1306. (10)	1430. (7)	2113. (17)	2297. (12)
107	MISCELLANEOUS BANKING EXPENSE	1644. (0)	0. (0)	0. (0)	0. (0)
108	FARM INTEREST	1644. (10)	242. (7)	3006. (17)	6919. (12)
109	BANKING FEES AND ACCTG EXPENSE	130. (8)	162. (4)	196. (14)	273. (9)
110	TAXES AND LICENSE FEES	1279. (10)	2412. (7)	2708. (17)	4447. (12)
111	FARM INSURANCE	457. (10)	379. (7)	665. (17)	1176. (12)
112	MARKETING EXPENSE AND TRUCKING	947. (10)	546. (5)	1039. (13)	1020. (11)
113	STORAGE AND FUTURE CONTRACTS	22. (1)	55. (2)	340. (4)	10000. (1)
114	SUBSCRIPTIONS DUES ETC	58. (8)	91. (4)	131. (14)	157. (9)
115	UNSPECIFIED LIVESTOCK EXPENSE	0. (0)	0. (0)	0. (0)	0. (0)
116	BEEF CATTLE	7231. (5)	11812. (5)	22231. (12)	50069. (8)
117	DAIRY CATTLE	1555. (2)	278. (1)	2420. (2)	5695. (3)
118	SHEEP	1342. (1)	0. (0)	0. (0)	3500. (1)
119	SWINE	2071. (6)	1354. (4)	1494. (11)	3973. (4)
120	POULTRY	0. (0)	0. (0)	64. (2)	35. (1)
121	OTHER LIVESTOCK	165. (1)	0. (0)	137. (6)	158. (1)
122	LIVSTK PRODUCTS SUPPLYS SERVICES	986. (9)	1056. (7)	1299. (10)	1410. (12)
123	LIVESTOCK FEED GRAIN	4609. (9)	7657. (7)	10639. (10)	13190. (7)
124	LIVESTOCK FORAGE	1396. (4)	1610. (2)	552. (10)	1300. (7)
125	LIVESTOCK SUPPLEMENTS	5163. (7)	4674. (4)	12861. (13)	8669. (9)
126	UNSPECIFIED CROP EXPENSE	0. (0)	0. (0)	0. (0)	0. (0)
127	SEED AND PLANTS	423. (9)	597. (7)	1305. (17)	2578. (12)
128	FERTILIZERS	1250. (10)	2346. (7)	3887. (17)	7063. (12)
129	CROP CHEMICALS	327. (7)	699. (4)	1639. (13)	1225. (9)
130	GOVERNMENT PROGRAM EXPENSE	27. (4)	26. (3)	62. (10)	23. (9)
131	IRRIGATION WATER	0. (0)	0. (0)	0. (0)	0. (0)
132	FEED CROPS PURCHASED	2551. (2)	687. (1)	9710. (1)	8351. (3)
133	CASH CROPS PURCHASED	0. (0)	0. (0)	6845. (2)	0. (0)
134	FARM SUPPLIES	649. (10)	453. (7)	1003. (17)	1171. (12)
135	CUSTOM WORK AND MACHINE RENTAL	787. (10)	688. (7)	1021. (17)	1508. (12)
136	MACHINERY AND EQUIPMENT PURCHASE	3215. (9)	3365. (7)	5616. (16)	4549. (12)
137	REAL ESTATE RENT	512. (6)	55. (5)	2520. (7)	132. (9)
138	REAL ESTATE PURCHASED	5028. (6)	2245. (3)	12543. (7)	13930. (9)
139	MISCELLANEOUS REPAIRS	195. (4)	166. (3)	198. (12)	62. (9)
140	MACHINERY AND EQUIPMENT REPAIR	858. (10)	1484. (7)	2548. (17)	3510. (12)
141	BUILDING REPAIR	395. (9)	322. (7)	349. (11)	1066. (10)
142	CAPITALIZED REPAIR EXPENSE	0. (0)	0. (0)	0. (0)	940. (1)
143	CASH OPERATING EXPENSE	26522. (10)	36472. (7)	61854. (17)	96157. (12)
144	CAPITAL PURCHASES	6564. (9)	4327. (7)	11104. (16)	11593. (12)
145	TOTAL CASH EXPENSE	32431. (10)	40600. (7)	72305. (17)	107750. (12)
LOAN SUMMARY					
46	JANUARY 1970				
47	LOANS AND ACCOUNTS PAYABLE	\$ 27171. (10)	33017. (7)	48785. (17)	87360. (12)
47	CASH AND ACCOUNTS RECEIVABLE	1954. (7)	4049. (7)	5758. (13)	3963. (4)
48	JANUARY 1971				
49	LOANS AND ACCOUNTS PAYABLE	27773. (10)	37492. (7)	55387. (17)	105544. (12)
49	CASH AND ACCOUNTS RECEIVABLE	2478. (6)	3760. (6)	6756. (13)	4499. (6)
56	JANUARY 1970 LOAN RATIO	0.44 (10)	0.30 (7)	0.32 (17)	0.37 (12)
57	JANUARY 1971 LOAN RATIO	0.44 (10)	0.32 (7)	0.34 (17)	0.44 (12)
FINANCIAL SUMMARY					
265	GROSS CASH INCOME	\$ 42369. (10)	46881. (7)	85119. (17)	121348. (12)
266	GROSS CASH EXPENSES	32431. (10)	40800. (7)	72305. (17)	107750. (12)
267	NET CASH BALANCE	9938. (10)	6080. (7)	12813. (17)	13597. (12)
268	PLUS INVENTORY CHANGE	9817. (10)	9787. (7)	20324. (17)	15377. (12)
269	PLUS HOME USED PRODUCTS	10068. (10)	10126. (7)	20795. (17)	15893. (12)
270	PLUS INTEREST PAID	11712. (10)	12551. (7)	23802. (17)	22812. (12)
271	LABOR, CAPITAL, MANAGMNT RETURN	11712. (10)	12551. (7)	23802. (17)	22812. (12)
272	- OPERATOR LABOR X \$400/MO	4240. (10)	5257. (7)	6494. (17)	9166. (12)
273	CAPITAL AND MANAGMNT RETURN	7472. (10)	7294. (7)	17308. (17)	13645. (12)
274	NET CASH BALANCED	108580. (10)	183132. (7)	283453. (17)	443217. (12)
275	PERCENT RETURN ON INVESTMENT	6.88 (10)	3.98 (7)	6.10 (17)	3.07 (12)
276	LABOR, CAPITAL, MANAGMNT RETURN	11712. (10)	12551. (7)	23802. (17)	22812. (12)
277	- CHARGE FOR CAPITAL	5429. (10)	9156. (7)	14172. (17)	22160. (12)
278	LABOR AND MANAGEMENT RETURN	6283. (10)	3395. (7)	9629. (17)	651. (12)
279	- OPERATOR LABOR X \$400/MO	4240. (10)	5257. (7)	6494. (17)	9166. (12)
280	MANAGEMENT RETURN	2043. (10)	-1862. (7)	3135. (17)	-8514. (12)

TABLE VIIIB
NON-IRRIGATED FARMS
BY FARM SIZE INDEX

LINE		LESS THAN 13000	13000 TO 17000	17000 TO 25000	OVER 25000
INVENTORY SUMMARY					
41	TOTAL BEGINNING INVENTORY	\$ 97199. (10)	165603. (7)	252314. (17)	400526. (12)
53	NET BEGINNING INVENTORY	71395. (10)	136634. (7)	207932. (17)	314467. (12)
42	TOTAL CLOSING INVENTORY	97077. (10)	169309. (7)	259825. (17)	402305. (12)
54	NET ENDING INVENTORY	70791. (10)	135040. (7)	209604. (17)	299011. (12)
43	TOTAL INVENTORY CHANGE	-121. (19)	3706. (7)	7510. (17)	1779. (12)
55	NET INVENTORY CHANGE	-121. (19)	-1594. (7)	1672. (17)	-15456. (12)
44	AVERAGE INVENTORY	97138. (10)	167456. (7)	256069. (17)	401416. (12)
LABOR USE (MONTHS)					
248	UNPAID OPERATOR AND FAMILY	10.6 (10)	13.1 (7)	16.2 (17)	22.9 (12)
249	HIRE	2.3 (3)	2.6 (5)	4.8 (15)	8.8 (11)
DEPRECIATION					
250	MACHINERY AND EQUIPMENT	\$ 2385. (10)	3382. (7)	4327. (17)	5075. (12)
251	BUILDINGS AND IMPROVEMENTS	1023. (8)	593. (6)	1759. (16)	1522. (10)
NET LIVESTOCK PRODUCTION					
252	BEEF	\$ 6357. (7)	10357. (7)	17596. (14)	28849. (9)
253	DAIRY	31242. (4)	17398. (2)	32657. (5)	35729. (5)
254	SHEEP	1438. (9)	2460. (1)	7. (1)	190. (0)
255	SWINE	10316. (7)	13894. (4)	19710. (13)	16344. (8)
256	POULTRY	127. (5)	0. (0)	394. (4)	521. (2)
257	OTHER LIVESTOCK	-165. (1)	0. (0)	-41. (3)	-158. (1)
258	TOTAL NET LIVESTOCK PRODUCTION	28510. (9)	23619. (7)	41712. (16)	47540. (12)
259	FEED FED	\$ 14819. (10)	14129. (7)	23883. (17)	33471. (12)
260	LIVESTOCK PRODUCTION LESS FEED FED	10454. (10)	6987. (7)	14837. (17)	10904. (12)
261	LIVESTOCK PRODUCTION/\$100 FEED FED	171. (8)	137. (4)	180. (14)	172. (9)
CROP ACREAGE SUMMARY					
IRRIGATED CROPS ACRES					
153	CORN	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
155	GRAIN SORGHUM	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
157	OTHER FEED GRAIN	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
159	WHEAT	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
161	CORN AND MILO SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
163	WHEAT SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
165	SUDAN AND MISC FORAGE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
167	ALFALFA	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
169	OTHER FORAGE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
171	SILAGE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
173	STRAW	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
175	FORAGE CROP SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
177	POPCORN	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
179	SOYBEANS	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
181	SUGAR BEETS	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
183	OTHER CASH CROPS	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
185	TOTAL IRRIG CROP ACREAGE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
291	TOTAL IRRIG CROP VALUE	\$ 0. (0)	0. (0)	0. (0)	0. (0)
NON-IRRIGATED CROPS ACRES					
189	CORN	83.6 (5)	113.8 (4)	180.5 (15)	226.7 (11)
191	GRAIN SORGHUM	73.9 (6)	135.0 (4)	122.3 (6)	139.0 (7)
193	OATS	16.3 (3)	10.0 (1)	34.0 (6)	50.0 (3)
195	BARLEY	0.0 (0)	0.0 (0)	0.0 (0)	20.0 (1)
197	RYE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
199	WHEAT	34.6 (0)	71.2 (4)	42.0 (9)	76.3 (7)
201	OTHER FEED GRAIN	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
203	CORN AND MILO SEED	0.0 (0)	0.0 (0)	0.0 (0)	109.0 (1)
205	WHEAT SEED	0.0 (0)	3.0 (1)	0.0 (0)	0.0 (0)
207	SUDAN AND MISC FORAGE	18.0 (1)	0.0 (0)	15.0 (1)	20.0 (1)
209	ALFALFA	31.7 (9)	22.8 (5)	32.2 (14)	54.2 (11)
211	OTHER FORAGE	5.0 (1)	23.5 (2)	26.8 (6)	10.2 (4)
213	SILAGE	27.6 (6)	31.3 (3)	48.4 (9)	79.3 (8)
215	STRAW	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
217	FORAGE CROP SEED	0.0 (0)	0.0 (0)	17.5 (1)	0.0 (0)
219	POPCORN	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
221	SOYBEANS	43.7 (5)	57.5 (5)	92.2 (11)	50.6 (10)
223	OTHER CASH CROPS	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
225	SUMMER FALLOW	0.0 (1)	0.0 (0)	0.0 (0)	30.0 (1)
227	DIVERTED ACRES	44.8 (7)	86.7 (7)	104.6 (13)	140.3 (10)
229	TOTAL NON-IRR CROP ACREAGE	209.9 (10)	349.0 (7)	441.1 (17)	626.0 (12)
292	TOTAL NON-IRR CROP VALUE	\$ 12819. (10)	20794. (7)	31405. (17)	38969. (12)
NON-TILLABLE LAND ACRES					
231	NATIVE HAY	4.0 (1)	0.0 (0)	24.0 (1)	7.0 (1)
233	NON TILLABLE PASTURE	48.5 (9)	111.5 (7)	76.2 (16)	179.6 (11)
235	WOODLAND	12.0 (1)	4.0 (2)	0.0 (0)	0.0 (0)
237	ROADS AND WASTELANDS	15.7 (10)	62.4 (7)	42.6 (17)	55.6 (12)
239	TOTAL LAND ACREAGE	270.0 (10)	524.1 (7)	587.0 (17)	846.9 (12)
293	TOTAL LAND PRODUCTION VALUE	\$ 13234. (10)	21702. (7)	32597. (17)	41410. (12)
CROP YIELD SUMMARY					
IRRIGATED CROPS					
154	CORN BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
156	GRAIN SORGHUM BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
160	WHEAT BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
162	CORN AND MILO SEED BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
164	WHEAT SEED BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
168	ALFALFA TONS/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
172	SILAGE TONS/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
180	SOYBEANS BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
182	SUGAR BEETS TONS/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
NON-IRRIGATED CROPS					
190	CORN BU/ACRE	57.6 (5)	62.8 (4)	61.0 (15)	55.3 (11)
192	GRAIN SORGHUM BU/ACRE	62.2 (6)	52.3 (4)	80.7 (6)	68.4 (7)
194	OATS BU/ACRE	57.4 (3)	30.0 (1)	56.9 (6)	44.2 (3)
200	WHEAT BU/ACRE	47.4 (5)	43.2 (4)	44.5 (9)	36.4 (7)
204	CORN AND MILO SEED BU/ACRE	0.0 (0)	0.0 (0)	0.0 (0)	55.1 (1)
206	WHEAT SEED BU/ACRE	0.0 (0)	41.6 (1)	0.0 (0)	0.0 (0)
210	ALFALFA TONS/ACRE	2.6 (9)	2.2 (5)	4.1 (14)	2.9 (11)
214	SILAGE TONS/ACRE	9.0 (6)	9.7 (7)	9.7 (9)	10.7 (8)
222	SOYBEANS BU/ACRE	21.0 (5)	18.4 (5)	23.3 (11)	29.9 (10)
232	NATIVE HAY TONS/ACRE	2.0 (1)	0.0 (0)	0.9 (1)	2.0 (1)
COMPARATIVE FACTORS					
281	GROSS PRODUCTION	38893. (10)	45321. (7)	71856. (17)	88950. (12)
282	GROSS PRODUCTION PER MAN	43550. (10)	36536. (7)	43345. (17)	35918. (12)
283	GROSS PRODUCTION/\$100 INVESTED	40.03 (19)	27.06 (7)	38.06 (17)	22.15 (12)
284	GROSS PRODUCTION PER CROP ACRE	211.04 (10)	151.93 (7)	194.85 (17)	148.89 (12)
285	GROSS PRODUCTION PER ACRE	169.08 (10)	107.73 (7)	146.38 (17)	107.39 (12)
286	MACHINERY INVESTMENT/CROP ACRE	60.81 (10)	47.64 (7)	51.84 (17)	40.25 (12)
287	MACHINE & POWER COST/CROP ACRE	32.44 (10)	27.03 (7)	28.77 (17)	22.03 (12)
288	FERTILIZER AND CHEM/ CROP ACRE	6.98 (10)	9.37 (7)	11.16 (17)	11.78 (12)
289	OTHER CROP EXPENSE / CROP ACRE	1.87 (9)	1.97 (7)	3.08 (17)	4.69 (12)
290	FARM SIZE INDEX	9376. (10)	14372. (7)	21015. (17)	32470. (12)

TABLE VIIIA
IRRIGATED FARMS

LINE		LESS THAN 25 PER CENT IRR.	25-50 PER CENT IRR.	OVER 50 PER CENT IRR.
INCOME				
61	MISCELLANEOUS	\$ 930. (6)	315. (5)	230. (6)
62	TAX REFUNDS	174. (10)	203. (6)	162. (12)
63	INSURANCE SETTLEMENTS	504. (4)	119. (1)	533. (2)
64	TRUCKING AND MILEAGE	381. (2)	653. (2)	62. (1)
65	MARKETING AND STORAGE	707. (11)	579. (7)	542. (10)
66	UNSPECIFIED LIVESTOCK INCOME	0. (0)	0. (0)	0. (0)
67	BEEF CATTLE	44549. (15)	94498. (6)	118289. (12)
68	DAIRY CATTLE	0. (0)	3491. (1)	13201. (1)
69	SHEEP	1676. (2)	4928. (1)	0. (0)
70	SWINE	18688. (11)	30871. (5)	22842. (8)
71	POULTRY	224. (1)	0. (0)	0. (0)
72	OTHER LIVESTOCK	175. (1)	0. (0)	150. (1)
73	DRESSED BEEF	0. (0)	0. (0)	679. (1)
74	DAIRY PRODUCTS	149. (1)	30072. (1)	58659. (1)
75	WOOL SALES AND PAYMENTS	281. (1)	1329. (1)	0. (0)
76	DRESSED PORK	0. (0)	0. (0)	0. (0)
77	EGGS	1669. (1)	113. (1)	0. (0)
78	OTHER LIVESTOCK PRODUCTS	8. (1)	0. (0)	0. (0)
79	LIVESTOCK SUPPLIES AND SERVICES	0. (0)	0. (0)	124. (2)
80	LIVESTOCK FEED	8693. (9)	8785. (5)	5753. (7)
81	SEED AND MISC CROP INCOME	279. (3)	529. (3)	602. (5)
82	FERTILIZER AND CHEMICALS	677. (4)	976. (3)	192. (4)
83	GOVERNMENT PAYMENTS	8539. (15)	10193. (8)	6382. (13)
84	IRRIGATION WATER SALES	0. (0)	160. (1)	0. (0)
85	FEED CROPS	16512. (14)	18637. (7)	24909. (11)
86	CASH CROPS	3121. (3)	3552. (6)	10637. (3)
87	GENERAL FARM SUPPLIES	535. (6)	28. (4)	347. (5)
88	CUSTOM WORK AND MACH RENT INC	1634. (10)	593. (5)	713. (6)
89	MACHINERY AND EQUIPMENT SOLD	677. (4)	129. (1)	46. (1)
90	REAL ESTATE RENTAL INCOME	1987. (6)	3335. (1)	25. (1)
91	REAL ESTATE SOLD	1935. (2)	0. (0)	125. (1)
92	CASH OPERATING INCOME	91846. (15)	132164. (8)	141601. (15)
93	CAPITAL ITEMS SOLD	1316. (5)	1291. (5)	435. (4)
94	TOTAL CASH INCOME	92284. (15)	132971. (8)	141718. (15)
EXPENSE				
101	MISCELLANEOUS	\$ 1195. (3)	660. (1)	86. (1)
102	WAGES AND OTHER LABOR EXPENSE	3594. (15)	4108. (8)	5891. (14)
103	MISCELLANEOUS UTILITIES	214. (2)	0. (1)	2845. (1)
104	FARM TELEPHONE	165. (13)	243. (7)	165. (13)
105	FARM ELECTRICITY	754. (14)	1039. (8)	891. (14)
106	FARM FUEL AND OIL	3348. (15)	3225. (8)	3814. (15)
107	MISCELLANEOUS BANKING EXPENSE	0. (0)	0. (0)	0. (0)
108	FARM INTEREST	6292. (19)	6435. (9)	8800. (14)
109	BANKING FEES AND ACCTG EXPENSE	199. (13)	218. (7)	192. (14)
110	TAXES AND LICENSE FEES	3795. (15)	4202. (8)	4105. (15)
111	FARM INSURANCE	1039. (15)	1147. (8)	1227. (15)
112	MARKETING EXPENSE AND TRUCKING	962. (14)	1751. (8)	1475. (13)
113	STORAGE AND FUTURE CONTRACTS	499. (2)	65. (2)	5911. (2)
114	SUBSCRIPTIONS DUES ETC	150. (13)	260. (6)	83. (15)
115	UNSPECIFIED LIVESTOCK EXPENSE	0. (0)	0. (0)	0. (0)
116	BEEF CATTLE	28381. (14)	72804. (5)	80037. (10)
117	DAIRY CATTLE	0. (0)	0. (0)	480. (1)
118	SHEEP	220. (1)	0. (0)	0. (0)
119	SWINE	1013. (8)	3281. (4)	1127. (7)
120	POULTRY	217. (1)	120. (1)	0. (0)
121	OTHER LIVESTOCK	134. (1)	0. (0)	147. (1)
122	LIVSTK PRODUCTS SUPPLYS SERVICES	679. (15)	2578. (8)	1733. (14)
123	LIVESTOCK FEED GRAIN	3950. (9)	16234. (7)	16198. (10)
124	LIVESTOCK FORAGE	703. (8)	2023. (4)	907. (7)
125	LIVESTOCK SUPPLEMENTS	8693. (14)	8731. (8)	9992. (14)
126	UNSPECIFIED CROP EXPENSE	43. (1)	0. (0)	4. (1)
127	SEED AND PLANTS	1072. (15)	1878. (8)	1867. (15)
128	FERTILIZERS	4316. (15)	5193. (7)	6478. (15)
129	CROP CHEMICALS	1122. (12)	2038. (6)	1735. (11)
130	GOVERNMENT PROGRAM EXPENSE	722. (13)	72. (1)	0. (0)
131	IRRIGATION WATER	550. (2)	2511. (1)	1788. (1)
132	FEED CROPS PURCHASED	13332. (4)	10566. (3)	18034. (4)
133	CASH CROPS PURCHASED	0. (0)	0. (0)	0. (0)
134	FARM SUPPLIES	1226. (15)	1305. (8)	1100. (15)
135	CUSTOM WORK AND MACHINE RENTAL	1622. (14)	1654. (8)	1291. (15)
136	MACHINERY AND EQUIPMENT PURCHASE	8394. (14)	10310. (8)	10001. (14)
137	REAL ESTATE RENT	3082. (13)	6536. (7)	1561. (13)
138	REAL ESTATE PURCHASED	7642. (10)	17036. (5)	3029. (8)
139	MISCELLANEOUS REPAIRS	106. (7)	86. (6)	23. (7)
140	MACHINERY AND EQUIPMENT REPAIR	2709. (15)	3306. (8)	3493. (15)
141	BUILDING REPAIR	456. (13)	1540. (5)	462. (14)
142	CAPITALIZED REPAIR EXPENSE	508. (2)	0. (0)	0. (0)
143	CASH OPERATING EXPENSE	77565. (15)	119017. (8)	124648. (15)
144	CAPITAL PURCHASES	13925. (14)	20958. (8)	11732. (14)
145	TOTAL CASH EXPENSE	90563. (15)	139975. (8)	135599. (15)
LOAN SUMMARY				
JANUARY 1970				
46	LOANS AND ACCOUNTS PAYABLE	\$ 82716. (15)	105833. (7)	152024. (13)
47	CASH AND ACCOUNTS RECEIVABLE	1509. (14)	8394. (6)	4998. (12)
JANUARY 1971				
48	LOANS AND ACCOUNTS PAYABLE	88251. (15)	117517. (8)	154581. (13)
49	CASH AND ACCOUNTS RECEIVABLE	1969. (15)	3225. (7)	7029. (14)
56	JANUARY 1970 LOAN RATIO	0.40 (15)	0.43 (7)	0.45 (13)
57	JANUARY 1971 LOAN RATIO	0.41 (15)	0.42 (8)	0.45 (13)
FINANCIAL SUMMARY				
265	GROSS CASH INCOME	\$ 98375. (15)	143345. (8)	151776. (15)
266	GROSS CASH EXPENSES	90563. (15)	139975. (8)	135599. (15)
267	NET CASH BALANCES	7812. (15)	3369. (8)	16177. (15)
268	PLUS INVENTORY CHANGE	9243. (15)	26504. (8)	18545. (15)
269	PLUS HOME USED PRODUCTS	9612. (15)	26957. (8)	18971. (15)
270	PLUS INTEREST PAID	15904. (15)	32588. (8)	27185. (15)
271	LABOR, CAPITAL, MANAGMNT RETURN	15904. (15)	32588. (8)	27185. (15)
272	- OPERATOR LABOR X \$400/MO	5571. (14)	6050. (8)	6861. (13)
273	CAPITAL AND MANAGMNT RETURN	10744. (15)	26538. (8)	21238. (15)
274	CAPITAL MANAGED	334733. (15)	443780. (8)	429995. (15)
275	PERCENT RETURN ON INVESTMENT	3.19 (15)	5.98 (8)	4.93 (15)
276	LABOR, CAPITAL, MANAGMNT RETURN	15904. (15)	32588. (8)	27185. (15)
277	- CHARGE FOR CAPITAL	16736. (15)	22188. (8)	21499. (15)
278	LABOR AND MANAGEMENT RETURN	-832. (15)	10399. (8)	5685. (15)
279	- OPERATOR LABOR X \$400/MO	5571. (14)	6050. (8)	6861. (13)
280	MANAGEMENT RETURN	-6032. (15)	4349. (8)	-240. (15)

TABLE VIIIb
IRRIGATED FARMS

LINE		LESS THAN 25 PER CENT IRR.	25-50 PER CENT IRR.	OVER 50 PER CENT IRR.
INVENTORY SUMMARY				
41	TOTAL BEGINNING INVENTORY	\$ 298136. (15)	374821. (8)	375795. (15)
53	NET BEGINNING INVENTORY	216928. (15)	288512. (8)	248039. (15)
42	TOTAL CLOSING INVENTORY	299567. (15)	397956. (8)	378163. (15)
54	NET ENDING INVENTORY	213285. (15)	283261. (8)	250754. (15)
43	TOTAL INVENTORY CHANGE	1430. (15)	23135. (8)	2368. (15)
55	NET INVENTORY CHANGE	-3543. (15)	-5251. (8)	2714. (15)
44	AVERAGE INVENTORY	298852. (15)	386389. (8)	376979. (15)
LABOR USE (MONTHS)				
248	UNPAID OPERATOR AND FAMILY	13.9 (14)	15.1 (8)	17.1 (13)
249	HIRED	8.5 (14)	12.5 (7)	10.8 (12)
DEPRECIATION				
250	MACHINERY AND EQUIPMENT	\$ 6287. (15)	7416. (8)	8529. (15)
251	BUILDINGS AND IMPROVEMENTS	2111. (15)	1966. (8)	2682. (15)
NET LIVESTOCK PRODUCTION				
252	BEEF	\$ 20272. (15)	46541. (6)	54307. (13)
253	DAIRY	202. (2)	36674. (1)	40595. (2)
254	SHEEP	-81. (3)	5578. (1)	0. (0)
255	SWINE	15515. (11)	29507. (5)	19409. (8)
256	POULTRY	1676. (1)	85. (3)	200. (1)
257	OTHER LIVESTOCK	-22. (3)	0. (0)	-139. (5)
258	TOTAL NET LIVESTOCK PRODUCTION	\$ 31768. (15)	58661. (8)	67283. (14)
259	FEED FED	\$ 25437. (15)	36379. (8)	53349. (15)
260	LIVESTOCK PRODN LESS FEED FED	6253. (15)	22282. (8)	9538. (15)
261	LIVESTOCK PRODN/\$100 FEED FD	136. (14)	146. (8)	129. (14)
CROP ACREAGE SUMMARY				
IRRIGATED CROPS ACRES				
153	CORN	84.9 (14)	168.7 (8)	244.7 (15)
155	GRAIN SORGHUM	15.5 (2)	35.0 (1)	174.3 (4)
157	OTHER FEED GRAIN	0.0 (0)	0.0 (0)	38.9 (1)
159	WHEAT	0.0 (0)	0.0 (0)	0.0 (0)
161	CCRN AND MILC SEED	0.0 (0)	0.0 (0)	0.0 (0)
163	WHEAT SEED	0.0 (0)	0.0 (0)	0.0 (0)
165	SUDAN AND MISC FORAGE	0.0 (0)	0.0 (0)	0.0 (0)
167	ALFALFA	57.0 (2)	18.9 (2)	52.9 (5)
169	OTHER FORAGE	0.0 (0)	29.5 (2)	21.0 (3)
171	SILAGE	27.6 (6)	42.4 (5)	78.0 (8)
173	STRAW	0.0 (0)	0.0 (0)	0.0 (0)
175	FORAGE CROP SEED	0.0 (0)	0.0 (0)	0.0 (0)
177	POPCORN	0.0 (0)	0.0 (0)	14.7 (1)
179	SOYBEANS	20.0 (1)	19.6 (3)	0.0 (0)
181	SUGAR BEETS	0.0 (0)	0.0 (0)	117.0 (1)
183	OTHER CASH CROPS	0.0 (0)	75.0 (1)	87.0 (1)
185	TOTAL IRRIG CROP ACREAGE	\$ 101.3 (15)	228.5 (8)	327.6 (15)
291	TOTAL IRRIG CROP VALUE	\$ 12330. (15)	31012. (8)	50080. (15)
NON-IRRIGATED CROPS ACRES				
189	CCRN	74.4 (10)	40.0 (1)	83.3 (3)
191	GRAIN SORGHUM	152.2 (11)	84.8 (5)	17.5 (4)
193	OATS	29.6 (7)	0.0 (0)	21.0 (1)
195	BARLEY	0.0 (0)	0.0 (0)	0.0 (0)
197	RYE	0.0 (0)	27.5 (2)	0.0 (0)
199	WHEAT	112.5 (12)	68.7 (7)	62.5 (8)
201	OTHER FEED GRAIN	0.0 (0)	0.0 (0)	0.0 (0)
203	CCRN AND MILC SEED	0.0 (0)	0.0 (0)	0.0 (0)
205	WHEAT SEED	0.0 (0)	0.0 (0)	0.0 (0)
207	SUDAN AND MISC FORAGE	92.9 (1)	0.0 (0)	0.0 (0)
209	ALFALFA	45.8 (12)	21.8 (3)	54.5 (6)
211	OTHER FORAGE	66.1 (8)	13.0 (5)	37.0 (2)
213	SILAGE	47.4 (9)	45.8 (3)	96.3 (3)
215	STRAW	0.0 (0)	0.0 (0)	0.0 (0)
217	FORAGE CROP SEED	0.0 (0)	0.0 (0)	0.0 (0)
219	POPCORN	0.0 (0)	0.0 (0)	0.0 (0)
221	SOYBEANS	65.1 (4)	51.6 (5)	24.4 (1)
223	OTHER CASH CROPS	0.0 (0)	0.0 (0)	0.0 (0)
225	SUMMER FALLOW	63.0 (6)	28.0 (1)	41.6 (3)
227	DIVERTED ACRES	128.8 (15)	125.5 (8)	105.5 (10)
229	TOTAL NON-IRR CROP ACREAGE	\$ 543.1 (15)	319.9 (8)	195.4 (14)
292	TOTAL NON-IRR CROP VALUE	\$ 28988. (15)	19263. (8)	11445. (14)
NON-TILLABLE LAND ACRES				
231	NATIVE HAY	9.2 (2)	0.0 (0)	0.0 (0)
233	NON TILLABLE PASTURE	285.2 (15)	285.8 (6)	167.4 (13)
235	WOODLAND	8.0 (1)	0.0 (0)	1.0 (1)
237	ROADS AND WASTELANDS	89.4 (15)	49.5 (8)	47.2 (15)
239	TOTAL LAND ACREAGE	1020.9 (15)	812.4 (8)	702.4 (15)
293	TOTAL LAND PRODUCTION VALUE	\$ 42958. (15)	51933. (8)	61611. (15)
CROP YIELD SUMMARY				
IRRIGATED CROPS				
154	CORN	BU/ACRE 97.2 (12)	108.4 (8)	119.0 (15)
156	GRAIN SORGHUM	BU/ACRE 107.5 (2)	77.4 (1)	89.3 (2)
160	WHEAT	BU/ACRE 0.0 (0)	0.0 (0)	0.0 (0)
162	CCRN AND MILC SEED	BU/ACRE 0.0 (0)	0.0 (0)	0.0 (0)
164	WHEAT SEED	BU/ACRE 0.0 (0)	0.0 (0)	0.0 (0)
168	ALFALFA	TONS/ACRE 1.7 (2)	4.4 (2)	4.0 (5)
172	SILAGE	TONS/ACRE 15.8 (6)	17.6 (5)	18.7 (8)
180	SOYBEANS	BU/ACRE 30.0 (1)	39.2 (3)	0.0 (0)
182	SUGAR BEETS	TONS/ACRE 0.0 (0)	0.0 (0)	16.9 (1)
NON-IRRIGATED CROPS				
190	CORN	BU/ACRE 50.8 (10)	24.5 (1)	51.1 (3)
192	GRAIN SORGHUM	BU/ACRE 53.3 (11)	64.3 (5)	64.8 (4)
194	OATS	BU/ACRE 5.5 (7)	0.0 (0)	55.0 (1)
200	WHEAT	BU/ACRE 42.2 (12)	40.1 (7)	40.5 (8)
204	CCRN AND MILC SEED	BU/ACRE 0.0 (0)	0.0 (0)	0.0 (0)
206	WHEAT SEED	BU/ACRE 0.0 (0)	0.0 (0)	0.0 (0)
210	ALFALFA	TONS/ACRE 2.9 (12)	4.1 (3)	3.1 (6)
214	SILAGE	TONS/ACRE 10.7 (9)	10.4 (3)	6.2 (3)
222	SOYBEANS	BU/ACRE 20.8 (4)	14.8 (5)	14.6 (1)
232	NATIVE HAY	TONS/ACRE 13.3 (2)	0.0 (0)	0.0 (0)
COMPARATIVE FACTORS				
281	GROSS PRODUCTION	74727. (15)	110595. (8)	124409. (15)
282	GROSS PRODUCTION PER MAN	44426. (15)	50395. (8)	63898. (15)
283	GROSS PRODUCTION/\$100 INVESTED	25.00 (15)	28.62 (8)	33.00 (15)
284	GROSS PRODUCTION PER CROP ACRE	124.84 (15)	197.62 (8)	244.21 (15)
285	GROSS PRODUCTION PER ACRE	91.61 (15)	154.11 (8)	183.75 (15)
MACHINERY INVESTMENT/CROP ACRE				
286	MACHINERY INVESTMENT/CROP ACRE	43.03 (15)	52.97 (8)	74.56 (15)
287	MACHINE & POWER CGST/CROP ACRE	23.29 (15)	30.31 (8)	40.30 (15)
FERTILIZER AND CHEM/CROP ACRE				
288	FERTILIZER AND CHEM/CROP ACRE	8.31 (15)	11.69 (7)	15.80 (15)
289	OTHER CROP EXPENSE / CROP ACRE	1.88 (15)	3.50 (8)	3.81 (15)
290	FARM SIZE INDEX	23315. (15)	29769. (8)	28262. (15)