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EC67-820 Nebraska Farm Management Summary and Analysis Report

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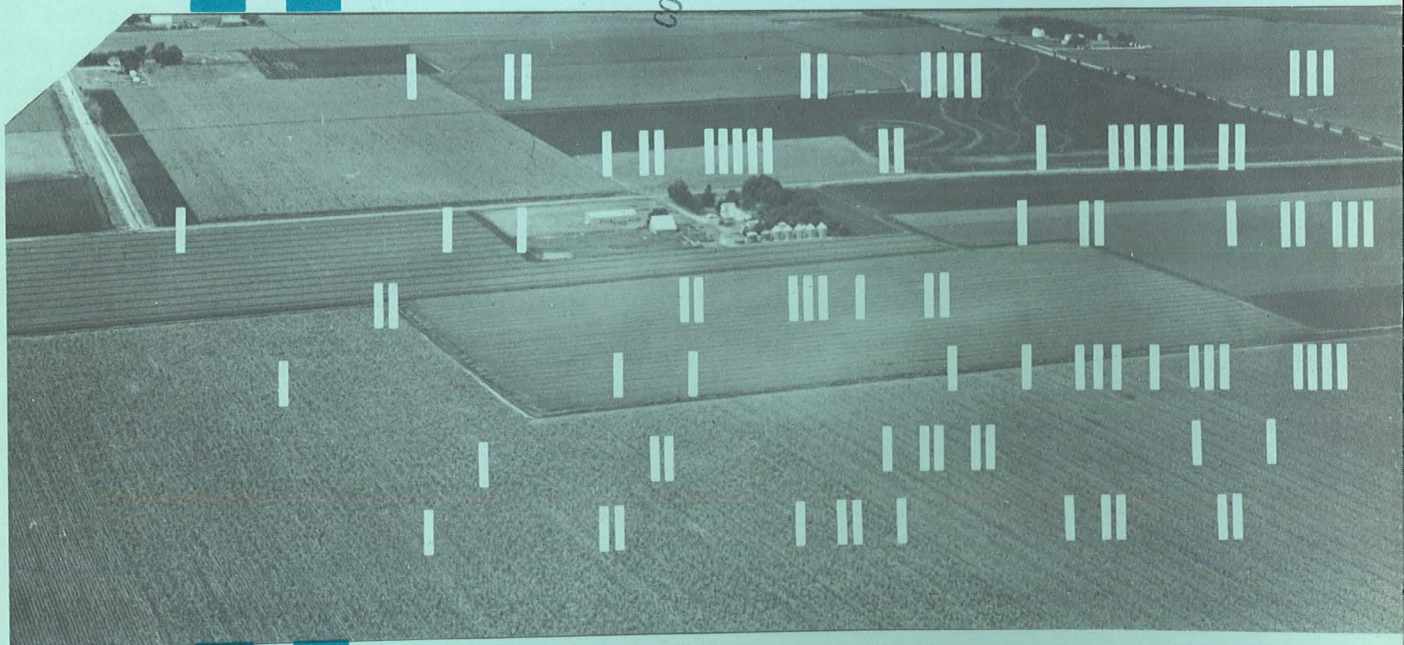
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EC 67-820

NEBRASKA FARM MANAGEMENT
Summary and Analysis Report. . . 1966
Compiled from Farm Business Records
of Cooperators in the **NEBRASKA**
ELECTRONIC FARM RECORD
PROJECT

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NEBRASKA FARM MANAGEMENT SUMMARY AND ANALYSIS REPORT.....1966

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: (1) to bring the speed and accuracy of electronic data processing equipment to bear on the data problems which farm businessmen must 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 who desire to participate enroll 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 sixty to about two hundred dollars, depending on the size of the individual farm and the number of optional special accounts to be processed. The average fee is eighty 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 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

Returns to resources on the farms summarized in this report have been greater than any of the preceding NEBFARM years. The management return in 1966 was slightly less than 1965 because of the \$350 per month (\$300-1965) allowance for the unpaid labor and a greater investment interest over the previous years. In 1963 and 1964 there was a negative management return which indicates there was not sufficient income to "pay" both labor and capital used in the business at going rates.

Table 1 shows a steady increase in gross income except 1964 and the expenses were also increasing at a greater rate with the net cash balance decreasing. The increased return to labor, capital, and management is compensated by the increasing 8% average inventory change each year. Most of the inventory increase can be accounted for in purchased new machinery, increased livestock numbers, value per unit, or increased quantities of feed and forage on hand at the end of year. Adjustments are made in real estate values when the cooperator and the fieldman warrant it. This is done between years but not within any given year.

There was quite favorable weather conditions for crop production in Nebraska for 1966. The average dryland corn yield per acre is shown in Table 1 because of that crop being most representative of all crop production. Record yields were set on many crops. The prevailing market prices existing with higher production of crops coupled with higher than average livestock market prices put 1966 gross production values \$14,000 greater than in 1965.

Total average acres in the farm or crop acres in the four years 1963-1966 has shown little change in these summaries. Farm size has increased in the state but the number of units enrolled in this project has contained fewer ranches of large acreage in the recent years.

Inputs of machinery investments and fertilizer has also continued to increase each year. The man years of labor used has been declining which may indicate that machinery and equipment has increased in size or capacity to create greater productivity with less manpower.

Table 1 Four Year Summary of Analysis Factors

	1966	1965	1964	1963
No. of farms summarized	156	190	160	140
Gross Cash Income	\$ 74,936	59,320	55,882	56,200
Gross Cash Expenses	70,737	52,638	47,923	47,727
Net Cash Balance	4,198	6,681	7,959	8,473
Inventory Change	15,219	11,582	1,765	982
Return to Labor, Capital & Mgt.	23,169	21,240	11,938	11,256
Management Return	5,393	5,643	-2,396	-1,128
Average Inventory	224,600	201,837	189,665	169,860
Per Cent Return on Investment	7.19	7.57	3.75	4.11
Gross Production	\$ 69,664	57,473	44,882	25,070
Crop Acres in Farm	380	384	400	398
Total Acres in Farm	826	838	991	937
Dryland Corn Yield Per Acre Bu.	80.1	66.5	48.0	68.7
Machinery Investment Per Crop Acre	\$ 41.97	38.70	35.58	xx
Fertilizer & Chemical Per Crop Acre	9.16	7.08	6.35	6.60
Livestock Returns Per \$100 Feed Fed	138.00	154.00	108.00	107.00
Man Years of Labor Used on Farm	1.77	1.69	1.91	1.91

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 parenthesis 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 Income, 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 as a % of his own farm investment. Previous to this year, it was on total 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 income 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 here 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 deducting an arbitrary charge of \$350 per month for unpaid operator and family labor from the above figure.

Percent Return on Investment is computed by dividing the Capital and Management Return by Capital managed in the business. The latter figure is: $\text{Average Inventory} + (.6 \times \text{Total Operating Expenses}) - (.2 \times \text{Total Operating Income})$. Thus, it is the total of investment capital and operating capital used by the farm.

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 \$350 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 were 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 estimated 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.

"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 or 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 crop production.

Gross Production Per \$100 Invested is the figure immediately above divided by average investment in hundreds of dollars. It is a measure of capital turnover in the business.

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

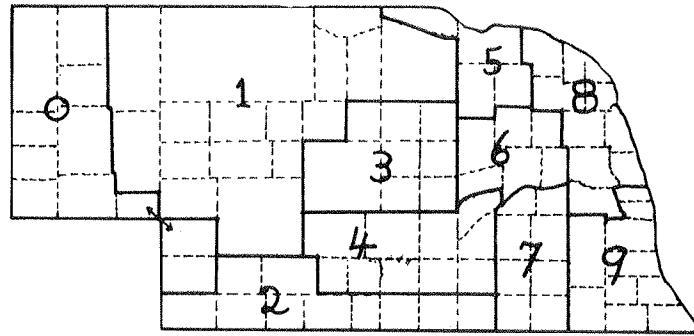
Machinery Investment Per Crop Acre is the average of opening and closing investment in machinery divided by the number of crop acres.

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, \$350 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



NEBFARM areas are laid out as shown on the above map. The number of farms in each area included in this report are shown in parenthesis in each column of Table Ia. Due to the similarity of farms and the small number of farms enrolled in areas 3, 5, and 6, these areas were grouped for averaging. Tables Ia and Ib compare income, expenses, loans, financial summary items, inventories, net livestock production, crop acreages, crop yields, and comparative analysis factors between areas. Table II is an abbreviated summary with each of four areas broken down into high and low sub-groups according to rate of return on investment.

Averages of Area 0 & 1, the panhandle and sandhills areas, reflect the performance of ranching and combination ranching-farming-feeding operations. Farms in these areas averaged largest in terms of farm size index, labor use, and total acreage. Gross production per \$100 invested, a measure of capital turnover, was typically low for this area at \$21.37. Area 1 averaged next to the highest in machinery investment per crop acre, primarily due to small crop acreage in relation to the total size of operation.

Fourteen farms were averaged in Area 2. Approximately two-thirds of them had some irrigated acreage in 1966, averaging highest in irrigated corn yield when compared with other areas. Nearly one-half of their land is in non-till pasture which may account for the low fertilizer and chemical expense per crop acre.

Areas 3, 5, and 6 are composed primarily of the transition area. Gross production on farms averaged in these areas is typically about 3/4 from livestock production.

Area 4 covers the central Platte Valley. Farms averaged in this area realized the highest rate of return on investment as compared to other areas in 1966 and in 1965. Machinery, power, and fertilizer costs per acre reflect to some extent the intensive nature of farming in this area. Eighteen of the 19 farms in this area grew irrigated corn, averaging 120.1 bushels per acre on an average acreage of 194 acres per farm.

Two-thirds of the farms in Area 7 had some acreage irrigated in 1966, with the value of crop production contributing over $\frac{1}{2}$ of the gross production on these farms. This area carried the largest loan ratios for the operators.

Farms in Area 8 were smallest in terms of total acreage, as compared to those in other areas. Farms in this Northeast Nebraska area were typically livestock-oriented. Favorable livestock prices in 1966, helped earn farmers in this group an average return of 6.95% on their investment. Over $\frac{1}{2}$ of the gross production was net livestock increase.

Returns from livestock in 1966 also helped farmers in the Area 9 group earn an average of 7.2% return on their investment. Twenty-one farms in this area had an average dryland corn yield of 108 bushels per acre.

TABLE 1b
AVERAGES BY AREA

LINE		ALL FARMS	AREA 0	AREA 1	AREA 2	AREAS 3,5,6	AREA 4	AREA 7	AREA 8	AREA 9
41	INVENTORY SUMMARY									
42	TOTAL BEGINNING INVENTORY	\$216990. (156)	259434. (6)	373038. (6)	228354. (14)	196527. (18)	247346. (19)	222074. (26)	199623. (32)	184562. (35)
43	NET BEGINNING INVENTORY	174330. (156)	213714. (6)	278652. (6)	191295. (14)	156537. (18)	213536. (19)	170154. (26)	156821. (32)	149027. (35)
44	TOTAL CLOSING INVENTORY	232209. (156)	273956. (6)	401766. (6)	244537. (14)	210230. (18)	267621. (19)	241675. (26)	208096. (32)	198148. (35)
45	NET ENDING INVENTORY	187259. (156)	213714. (6)	329086. (6)	196948. (14)	160759. (18)	220700. (19)	179930. (26)	164699. (32)	152358. (35)
46	TOTAL INVENTORY CHANGE	15219. (156)	14532. (6)	28727. (6)	16183. (14)	13703. (18)	20775. (19)	19600. (26)	8477. (32)	13860. (35)
47	NET INVENTORY CHANGE	7930. (156)	-1878. (6)	50434. (6)	5635. (14)	4221. (18)	3453. (19)	577. (26)	899. (32)	330. (35)
48	AVERAGE INVENTORY	224600. (156)	266700. (6)	387402. (6)	236446. (14)	203379. (18)	257484. (19)	231875. (26)	203859. (32)	191355. (35)
248	LABOR USE (MONTHS)									
249	UNPAID OPERATOR AND FAMILY	15.3 (149)	13.1 (6)	14.8 (6)	15.0 (14)	15.8 (17)	15.6 (17)	14.7 (26)	16.3 (31)	15.0 (32)
250	HIRED	9.0 (126)	10.5 (6)	21.4 (6)	8.8 (13)	9.7 (17)	10.3 (17)	6.2 (26)	9.5 (26)	7.2 (32)
251	DEPRECIATION									
252	MACHINERY AND EQUIPMENT	\$ 3858. (156)	4222. (6)	4498. (6)	4208. (14)	2915. (18)	5787. (19)	4225. (26)	3105. (32)	3398. (35)
253	BUILDINGS AND IMPROVEMENTS	1471. (154)	1521. (6)	1813. (6)	1483. (14)	1687. (17)	1860. (18)	1533. (26)	1054. (32)	1428. (35)
254	NET LIVESTOCK PRODUCTION									
255	BEEF	\$ 22321. (138)	14422. (6)	47013. (6)	15473. (13)	24521. (17)	24934. (14)	21236. (24)	24799. (30)	17536. (28)
256	DAIRY	12086. (63)	705. (4)	15164. (3)	1756. (7)	18200. (7)	14301. (5)	8393. (7)	17575. (14)	12322. (16)
257	SHEEP	1637. (23)	0. (0)	1393. (2)	1393. (2)	359. (4)	239. (1)	1677. (6)	874. (3)	3102. (5)
258	SWINE	13994. (90)	1245. (1)	0. (0)	6691. (12)	15694. (11)	27799. (9)	11764. (12)	11759. (16)	14898. (27)
259	POULTRY	1650. (50)	52. (2)	270. (2)	147. (3)	277. (6)	40. (1)	426. (5)	1501. (16)	3570. (15)
260	OTHER LIVESTOCK	-27. (55)	-368. (2)	49. (3)	41. (7)	-23. (7)	-25. (6)	119. (12)	-362. (7)	20. (11)
261	TOTAL NET LIVESTOCK PRODUCTION	33767. (155)	14990. (6)	55545. (6)	22867. (13)	39990. (18)	37275. (18)	26838. (27)	38697. (32)	33135. (35)
262	FEED FED	\$ 24605. (156)	11611. (6)	40643. (6)	17186. (14)	30275. (18)	27108. (19)	20842. (26)	26933. (32)	23442. (35)
263	LIVESTOCK PRODUCTION LESS FEED FED	8156. (156)	3463. (6)	13768. (6)	2856. (14)	9774. (18)	7943. (19)	6854. (26)	10290. (32)	8419. (35)
264	LIVESTOCK PRODUCTION/\$100 FEED FD	138. (153)	141. (6)	123. (6)	138. (13)	149. (18)	121. (18)	130. (26)	148. (31)	138. (35)
153	CROP ACREAGE SUMMARY									
154	IRRIGATED CROPS	ACRES								
155	CORN	148.1 (67)	108.9 (3)	138.2 (4)	140.7 (10)	118.7 (9)	194.7 (18)	150.1 (15)	84.0 (6)	153.0 (2)
156	GRAIN SORGHUM	67.8 (27)	158.0 (1)	0.0 (0)	45.7 (4)	39.7 (2)	53.8 (7)	77.5 (12)	0.0 (0)	104.0 (1)
157	OTHER FEED GRAIN	31.0 (3)	43.0 (2)	0.0 (0)	7.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
158	WHEAT	39.6 (3)	50.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	34.5 (2)	0.0 (0)	0.0 (0)
159	CORN AND MILO SEED	146.2 (2)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	141.5 (1)	0.0 (0)	151.0 (1)	0.0 (0)
160	WHEAT SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
161	SUDAN AND MISC FORAGE	67.3 (3)	183.0 (1)	0.0 (0)	9.5 (2)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
162	ALFALFA	35.2 (32)	35.5 (4)	32.5 (2)	27.4 (5)	62.6 (5)	36.9 (9)	19.8 (7)	0.0 (0)	0.0 (0)
163	OTHER FORAGE	19.3 (11)	27.5 (2)	0.0 (0)	14.5 (2)	13.0 (1)	21.0 (9)	10.0 (1)	0.0 (0)	0.0 (0)
164	SILAGE	26.0 (39)	31.0 (1)	64.0 (3)	17.4 (5)	19.6 (6)	25.8 (11)	21.1 (10)	12.0 (2)	71.0 (1)
165	STRAW	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
166	FORAGE CROP SEED	36.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	38.0 (1)	0.0 (0)
167	POPCORN	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
168	SOYBEANS	39.5 (11)	66.0 (1)	0.0 (0)	11.0 (1)	0.0 (0)	33.2 (4)	4.7 (3)	60.0 (0)	0.0 (0)
169	SUGAR BEETS	42.0 (1)	42.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
170	OTHER CASH CROPS	63.7 (4)	42.5 (2)	0.0 (0)	85.0 (2)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
171	TOTAL IRRIG CROP ACREAGE	207.9 (75)	306.2 (4)	202.5 (4)	170.8 (12)	181.3 (9)	256.8 (19)	207.6 (18)	129.5 (6)	160.3 (3)
172	TOTAL IRRIG CROP VALUE	\$ 27039. (75)	33212. (4)	24144. (4)	21893. (12)	21882. (9)	35671. (19)	26636. (18)	19320. (6)	21908. (3)
189	NON-IRRIGATED CROPS	ACRES								
190	CORN	94.1 (67)	0.0 (0)	46.0 (2)	49.0 (2)	75.0 (8)	0.0 (0)	52.4 (5)	105.3 (28)	108.2 (21)
191	GRAIN SORGHUM	90.8 (96)	0.0 (0)	42.0 (1)	115.2 (11)	101.0 (10)	50.9 (8)	88.4 (21)	63.4 (15)	106.1 (30)
192	OATS	49.7 (23)	70.9 (3)	0.0 (0)	22.0 (4)	51.3 (7)	0.0 (0)	20.0 (1)	58.2 (6)	57.5 (2)
193	BARLEY	24.6 (2)	24.6 (2)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
194	RYE	12.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
195	WHEAT	101.2 (86)	415.9 (4)	100.0 (1)	118.8 (13)	37.6 (3)	12.0 (0)	11.0 (2)	49.6 (8)	5.0 (0)
196	OTHER FEED GRAIN	9.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
197	CORN AND MILO SEED	12.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	32.8 (1)	0.0 (0)	118.0 (2)	129.9 (1)
198	WHEAT SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
199	SUDAN AND MISC FORAGE	34.2 (18)	29.2 (2)	0.0 (0)	33.5 (2)	134.4 (3)	5.0 (1)	11.5 (2)	4.8 (5)	1.6 (3)
200	ALFALFA	38.6 (105)	30.0 (3)	58.3 (3)	37.9 (9)	72.6 (12)	41.0 (3)	26.2 (19)	38.4 (9)	31.0 (29)
201	OTHER FORAGE	36.5 (75)	100.0 (1)	45.7 (5)	41.6 (10)	43.7 (7)	23.6 (9)	40.2 (13)	45.1 (13)	28.9 (23)
202	SILAGE	38.6 (62)	0.0 (0)	23.0 (2)	18.2 (4)	43.7 (7)	39.0 (10)	34.0 (7)	35.5 (19)	30.1 (22)
203	STRAW	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (2)	0.0 (3)	0.0 (1)
204	FORAGE CROP SEED	285.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	285.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
205	POPCORN	55.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	55.0 (1)	0.0 (0)
206	SOYBEANS	47.1 (59)	31.8 (1)	0.0 (0)	13.0 (1)	61.0 (6)	15.9 (2)	14.8 (4)	58.3 (27)	38.8 (19)
207	OTHER CASH CROPS	31.0 (2)	81.2 (3)	12.0 (1)	137.2 (9)	48.6 (12)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
208	SUMMER FALLOW	10.7 (2)	101.0 (1)	800.0 (1)	157.3 (12)	107.4 (12)	48.1 (2)	39.0 (6)	73.1 (1)	14.4 (5)
209	DIVERTED ACRES	106.2 (58)	119.0 (4)	348.5 (4)	487.2 (14)	357.4 (18)	71.4 (16)	124.6 (22)	78.4 (29)	94.0 (27)
210	TOTAL NON-IRR CROP ACREAGE	367.9 (152)	2505.1 (4)	8030. (4)	18573. (14)	16898. (18)	12461. (19)	20833. (26)	28432. (32)	27160. (35)
211	TOTAL NON-IRR CROP VALUE	\$ 21943. (152)	25051. (4)	8030. (4)	18573. (14)	16898. (18)	12461. (19)	20833. (26)	28432. (32)	27160. (35)
231	NON-TILLABLE LAND	ACRES								
232	NATIVE HAY	697.8 (4)	0.0 (0)	1385.0 (2)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	11.5 (1)	10.0 (1)
233	NON TILLABLE PASTURE	346.2 (136)	393.8 (6)	3111.1 (6)	681.2 (14)	360.8 (17)	288.9 (12)	134.5 (23)	69.6 (26)	63.1 (32)
234	WOODLAND	28.4 (4)	0.0 (0)	60.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	3.4 (2)	47.0 (1)	0.0 (0)
235	ROADS AND WASTELANDS	48.7 (151)	44.4 (5)	72.6 (6)	91.3 (12)	45.3 (18)	38.1 (19)	38.7 (25)	42.0 (31)	51.0 (35)
236	TOTAL LAND ACREAGE	826.1 (156)	1434.4 (6)	4022.8 (6)	1393.2 (14)	834.3 (18)	661.2 (19)	643.6 (26)	476.6 (32)	487.3 (35)
237	TOTAL LAND PRODUCTION VALUE	\$ 36199. (156)	40125. (6)	37437. (6)	39844. (14)	30443. (18)	49812. (19)	39890. (26)	32942. (32)	29665. (35)
154	CROP YIELD SUMMARY									
155	IRRIGATED CROPS	BU/ACRE								
156	CORN	111.8 (66)	83.5 (3)	96.9 (4)	108.3 (10)	109.2 (9)	120.1 (17)	112.5 (15)	117.0 (6)	123.1 (2)
157	GRAIN SORGHUM	93.6 (23)	98.7 (1)	0.0 (0)	102.1 (4)	91.1 (7)	91.2 (7)	91.2 (12)	0.0 (0)	98.0 (0)
158	WHEAT	48.6 (6)	62.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	41.9 (9)	0.0 (0)	0.0 (0)
159	CORN AND MILO SEED	84.4 (2)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	126.9 (0)	0.0 (0)
160	WHEAT SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
161	ALFALFA	4.5 (32)	2.8 (4)	2.9 (2)	6.0 (5)	4.7 (5)	4.2 (9)	5.0 (7)	0.0 (0)	0.0 (0)
162	SILAGE	19.1 (37)	14.7 (1)	15.0 (3)	22.0 (5)	21.5 (6)	19.3 (11)	16.8 (8)	17.6 (2)	27.1 (1)
163	SOYBEANS	28.4 (11)	18.2 (1)	0.0 (0)	30.0 (1)	20.0 (1)	33.8 (4)	26.4 (3)	30.0 (1)	0.0 (0)
164	SUGAR BEETS	74.0 (1)	74.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
190	NON-IRRIGATED CROPS	BU/ACRE								
191	CORN	80.1 (66)	0.0 (0)	51.6 (2)	53.4 (2)	71.5 (8)	0.0 (0)	82.0 (5)	89.9 (27)	76.6 (21)
192	GRAIN SORGHUM	71.6 (26)	0.0 (0)	40.0 (1)	51.6 (11)	64.1 (10)	71.2 (8)	75.2 (21)	80.0 (15)	76.0 (30)
193	OATS	33.9 (7)	31.2 (4)	4.0 (0)	23.1 (4)	32.6 (7)	0.0 (0)	30.0 (1)	50.4 (6)	49.5 (2)
194	WHEAT	36.8 (86)	0.0 (0)	0.0 (0)	28.1 (13)	0.0 (3)	43.2 (8)	39.2 (26)	44.5 (8)	39.1 (27)
195	CORN AND MILO SEED	49.5 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	65.0 (6)	17.7 (0)
196	WHEAT SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
197	ALFALFA	3.4 (104)	1.0 (1)	3.0 (3)	2.3 (9)	2.7 (12)	3.6 (3)	2.9 (19)	3.4 (28)	4.0 (29)
198	SILAGE	14.3 (59)	0.0 (0)	12.5 (2)	13.9 (4)	12.5 (5)	11.8 (3)	13.1 (6)	14.5 (8)	15.3 (22)
199	SOYBEANS	30.3 (58)	0.0 (0)	0.0 (0)	10.0 (1)	26.9 (6)	25.5 (2)	24.4 (4)	33.7 (27)	29.0 (18)
200	NATIVE HAY	0.6 (3)	0.0 (0)	1.0 (2)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (1)
281	COMPARATIVE FACTORS									
282	GROSS PRODUCTION	69664. (156)	55131. (6)	93032. (6)	61096. (14)	70439. (18)	85143. (19)	67684. (26)	71228. (32)	62815. (35)
283	GROSS PRODUCTION PER MAN	39142. (156)	27053. (6)	36294. (6)	32434. (14)	39374. (18)	45464. (19)	42360. (26)	39096. (32)	38484. (35)
284	GROSS PRODUCTION/\$100 INVESTED	28.78 (156)	20.28 (6)	22.46 (6)	25.26 (14)	28.88 (18)	29.89 (19)	26.92 (26)	30.30 (32)	31.94 (35)
285	GROSS PRODUCTION PER CROP ACRE	183.06 (156)	86.93 (6)	186.99 (6)	105.49 (14)	188.27 (18)	219.80 (19)	158.22 (26)	209.45 (32)	201.72 (35)
286	GROSS PRODUCTION PER ACRE	124.09 (156)	53.47 (6)	46.99 (6)	51.97 (14)	101.89 (18)	151.19 (19)	112.63 (26)	162.31 (32)	148.

TABLE Ia
AVERAGES BY AREA

LINE		ALL FARMS	AREA 0	AREA 1	AREA 2	AREAS 3,5,6	AREA 4	AREA 7	AREA 8	AREA 9
61	INCOME									
62	MISCELLANEOUS	\$ 261. (88)	128. (5)	500. (2)	417. (5)	451. (11)	321. (16)	183. (15)	203. (15)	178. (19)
63	TAX REFUNDS	130. (85)	121. (1)	1. (1)	164. (8)	136. (9)	128. (12)	120. (15)	113. (17)	128. (21)
64	INSURANCE SETTLEMENTS	339. (38)	93. (3)	1596. (1)	47. (2)	66. (4)	289. (8)	158. (6)	612. (9)	376. (5)
65	TRUCKING AND MILEAGE	111. (20)	9. (1)	0. (0)	84. (2)	29. (2)	11. (2)	37. (5)	419. (2)	26. (4)
66	MARKETING AND STORAGE	458. (129)	197. (5)	176. (3)	195. (12)	272. (14)	802. (19)	413. (22)	517. (25)	486. (24)
67	UNSPECIFIED LIVESTOCK INCOME	204. (5)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)
68	DAIRY CATTLE	43174. (127)	19598. (5)	58749. (6)	19799. (19)	39278. (15)	49298. (13)	44496. (22)	6325. (25)	35619. (26)
69	SHEEP	3094. (20)	570. (0)	3351. (1)	1979. (1)	2680. (3)	1217. (1)	1255. (5)	4534. (10)	3221. (10)
70	SWINE	2938. (20)	0. (0)	4039. (2)	1900. (1)	449. (3)	356. (1)	6255. (5)	985. (3)	2568. (5)
71	POULTRY	16770. (85)	850. (1)	0. (0)	8866. (11)	18703. (10)	28852. (9)	12903. (11)	16073. (17)	17894. (26)
72	OTHER LIVESTOCK	4570. (15)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	201. (3)	206. (7)	13409. (5)
73	DRESSED BEEF	329. (7)	0. (0)	100. (1)	0. (0)	712. (2)	0. (0)	0. (0)	193. (3)	0. (0)
74	DAIRY PRODUCTS	464. (13)	0. (0)	553. (2)	0. (0)	248. (2)	136. (1)	0. (0)	217. (5)	1068. (3)
75	WOOL SALES AND PAYMENTS	14452. (42)	268. (2)	37399. (1)	2073. (4)	20787. (5)	21055. (3)	10945. (4)	16348. (13)	13734. (10)
76	DRESSED PORK	403. (21)	0. (0)	429. (2)	138. (4)	143. (3)	109. (1)	431. (5)	230. (3)	790. (5)
77	EGGS	134. (1)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	134. (1)	0. (0)	0. (0)
78	OTHER LIVESTOCK PRODUCTS	1372. (27)	377. (1)	140. (1)	61. (1)	532. (3)	0. (0)	541. (4)	2858. (10)	588. (7)
79	LIVESTOCK SUPPLIES AND SERVICES	7. (1)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)
80	LIVESTOCK FEED	1540. (23)	0. (0)	44. (1)	28. (2)	18. (1)	93. (4)	1339. (5)	987. (1)	1218. (6)
81	SEED AND MISC CROP INCOME	1372. (44)	0. (0)	43. (3)	862. (7)	706. (6)	1315. (7)	1539. (10)	2941. (10)	569. (10)
82	FERTILIZER AND CHEMICALS	2347. (60)	12458. (6)	50. (1)	916. (2)	893. (3)	7755. (7)	3683. (9)	3683. (9)	1589. (16)
83	GOVERNMENT PAYMENTS	407. (38)	104. (1)	1719. (5)	747. (14)	4921. (15)	5458. (17)	6938. (23)	4220. (30)	5139. (28)
84	IRRIGATION WATER SALES	5507. (138)	8993. (6)	1719. (5)	747. (14)	4921. (15)	5458. (17)	6938. (23)	4220. (30)	5139. (28)
85	FEED CROPS	223. (4)	0. (0)	610. (1)	0. (0)	0. (0)	0. (0)	95. (3)	0. (0)	0. (0)
86	CASH CROPS	12382. (130)	18868. (5)	5364. (4)	13820. (14)	7595. (12)	21744. (18)	15770. (25)	6350. (26)	9945. (26)
87	GENERAL FARM SUPPLIES	2689. (65)	7143. (4)	1518. (2)	12229. (1)	1990. (5)	964. (4)	1530. (7)	3042. (24)	1857. (18)
88	CUSTOM WORK AND MACH RENT INC	72. (34)	14. (1)	55. (1)	88. (5)	136. (6)	33. (4)	62. (6)	52. (6)	65. (5)
89	MACHINERY AND EQUIPMENT SOLD	585. (87)	278. (3)	26. (4)	543. (9)	543. (8)	455. (14)	735. (18)	858. (14)	543. (17)
90	REAL ESTATE RENTAL INCOME	1074. (44)	1100. (1)	350. (1)	203. (3)	2027. (8)	877. (11)	668. (4)	880. (10)	1310. (6)
91	REAL ESTATE RENTAL INCOME	1665. (68)	879. (2)	3208. (2)	1456. (5)	4051. (13)	564. (9)	1334. (9)	1277. (20)	314. (8)
92	CASH OPERATING INCOME	5453. (5)	26000. (1)	0. (0)	0. (0)	500. (1)	0. (0)	349. (1)	0. (0)	210. (2)
93	CAPITAL ITEMS SOLD	69556. (156)	51742. (6)	75103. (6)	50426. (14)	66749. (18)	82083. (19)	70269. (26)	82141. (32)	61919. (35)
94	TOTAL CASH INCOME	1586. (47)	13550. (2)	350. (1)	203. (3)	67678. (18)	82591. (19)	70385. (26)	82417. (32)	62156. (35)
101	EXPENSE									
102	MISCELLANEOUS	\$ 148. (27)	0. (0)	125. (2)	176. (4)	18. (2)	86. (7)	323. (5)	325. (2)	29. (5)
103	WAGES AND OTHER LABOR EXPENSE	2798. (150)	3954. (6)	3936. (6)	2923. (14)	2939. (17)	3395. (18)	1649. (24)	2788. (32)	2773. (33)
104	MISCELLANEOUS UTILITIES	312. (28)	9. (1)	0. (0)	194. (3)	435. (2)	508. (6)	357. (6)	481. (3)	92. (7)
105	FARM TELEPHONE	127. (142)	207. (6)	73. (6)	112. (13)	116. (16)	137. (16)	96. (25)	161. (29)	123. (31)
106	FARM ELECTRICITY	440. (153)	453. (6)	565. (6)	397. (13)	396. (16)	629. (19)	414. (25)	502. (31)	315. (35)
107	FARM FUEL AND OIL	1912. (156)	3111. (6)	2282. (6)	2153. (14)	1793. (18)	2473. (19)	1947. (26)	1681. (32)	1487. (35)
108	MISCELLANEOUS BANKING EXPENSE	73. (11)	659. (1)	0. (0)	0. (0)	25. (1)	2. (2)	17. (2)	24. (3)	6. (2)
109	FARM INTEREST	2752. (149)	2298. (6)	7035. (6)	2385. (13)	2717. (18)	2662. (18)	3178. (25)	2440. (31)	2222. (32)
110	BANKING FEES AND ACCTG EXPENSE	128. (153)	80. (6)	171. (6)	99. (14)	123. (17)	150. (19)	105. (25)	171. (31)	109. (35)
111	TAXES AND LICENSE FEES	2123. (156)	1908. (6)	3458. (6)	2384. (14)	2321. (18)	2390. (19)	2152. (26)	1783. (32)	1871. (35)
112	FARM INSURANCE	727. (156)	1231. (6)	555. (6)	747. (14)	663. (18)	843. (19)	837. (26)	635. (32)	633. (35)
113	MARKETING EXPENSE AND TRUCKING	1025. (146)	352. (6)	1067. (5)	299. (14)	925. (18)	1017. (18)	1034. (23)	1609. (31)	950. (31)
114	STORAGE AND FUTURE CONTRACTS	462. (19)	300. (1)	0. (0)	0. (0)	585. (2)	0. (0)	326. (6)	388. (6)	755. (4)
115	SUBSCRIPTIONS DUES ETC	104. (151)	167. (6)	367. (3)	91. (11)	119. (17)	122. (19)	62. (26)	85. (32)	92. (35)
116	UNSPECIFIED LIVESTOCK EXPENSE	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)
117	DAIRY CATTLE	31023. (107)	11802. (5)	23699. (6)	11909. (11)	21945. (15)	43350. (10)	35699. (19)	44012. (21)	31104. (20)
118	SHEEP	1146. (20)	220. (1)	1000. (6)	450. (11)	792. (3)	1810. (1)	632. (3)	1791. (8)	3112. (3)
119	SWINE	2052. (15)	0. (0)	226. (1)	2412. (1)	110. (3)	418. (3)	805. (11)	635. (8)	390. (3)
120	POULTRY	1182. (35)	0. (0)	0. (0)	1291. (9)	1494. (11)	1400. (9)	805. (11)	553. (15)	1542. (20)
121	OTHER LIVESTOCK	601. (30)	72. (1)	0. (0)	0. (0)	97. (4)	8. (1)	129. (3)	514. (11)	1152. (10)
122	LVSTK PRODUCTS SUPPLYS SERVICES	509. (23)	486. (1)	70. (2)	117. (2)	84. (3)	1226. (3)	858. (4)	1478. (2)	89. (6)
123	LIVESTOCK FEED GRAIN	810. (152)	384. (6)	1369. (6)	511. (13)	1202. (18)	1261. (17)	531. (26)	913. (31)	594. (35)
124	LIVESTOCK FORAGE	8688. (147)	2739. (6)	9364. (5)	4562. (14)	10684. (18)	10097. (15)	6658. (26)	11986. (29)	8400. (34)
125	LIVESTOCK SUPPLEMENTS	1031. (100)	547. (5)	3695. (5)	225. (10)	2099. (10)	542. (12)	958. (17)	1062. (22)	660. (19)
126	UNSPECIFIED CROP EXPENSE	4147. (148)	1223. (6)	4176. (6)	1634. (13)	3395. (17)	6511. (16)	3657. (26)	4711. (31)	4759. (33)
127	SEED AND PLANTS	178. (5)	0. (0)	0. (0)	12. (1)	0. (0)	12. (1)	23. (1)	833. (1)	12. (1)
128	FERTILIZERS	904. (154)	740. (6)	688. (5)	670. (14)	731. (18)	1708. (19)	702. (25)	1145. (32)	635. (35)
129	CROP CHEMICALS	3406. (150)	1611. (5)	3619. (6)	2920. (14)	2493. (17)	5316. (18)	3837. (25)	3043. (30)	3287. (35)
130	GOVERNMENT PROGRAM EXPENSE	668. (129)	139. (5)	409. (4)	523. (11)	460. (12)	1013. (18)	835. (22)	570. (28)	689. (29)
131	IRRIGATION WATER	932. (20)	39. (1)	690. (5)	1234. (6)	1047. (4)	1733. (2)	442. (12)	14. (18)	25. (19)
132	CASH CROPS PURCHASED	5509. (32)	609. (0)	0. (0)	329. (5)	0. (0)	13807. (1)	6190. (10)	2021. (7)	2980. (1)
133	FARM SUPPLIES	688. (154)	512. (5)	387. (6)	595. (14)	697. (18)	751. (19)	666. (26)	1162. (32)	808. (34)
134	CUSTOM WORK AND MACHINE RENTAL	1305. (155)	2127. (6)	854. (5)	1762. (14)	1571. (18)	1168. (19)	1347. (26)	1162. (32)	1082. (35)
135	MACHINERY AND EQUIPMENT PURCHASE	7227. (148)	16043. (4)	7033. (6)	10701. (13)	7880. (15)	8315. (19)	7981. (25)	5103. (32)	5446. (34)
136	REAL ESTATE RENT	1714. (115)	1891. (4)	4973. (3)	1041. (12)	4322. (12)	1327. (15)	1425. (23)	1396. (23)	1108. (23)
137	REAL ESTATE PURCHASED	6935. (85)	28384. (3)	22746. (3)	4909. (7)	7234. (8)	5743. (13)	6747. (12)	1757. (15)	6744. (24)
138	MISCELLANEOUS REPAIRS	114. (123)	27. (2)	65. (3)	103. (12)	114. (14)	159. (12)	88. (23)	159. (27)	93. (27)
139	MACHINERY AND EQUIPMENT REPAIR	1912. (156)	2122. (6)	2443. (6)	1823. (14)	1788. (18)	2423. (19)	1737. (26)	1970. (32)	1682. (35)
140	BUILDING REPAIR	401. (142)	212. (6)	915. (6)	374. (11)	304. (18)	345. (18)	329. (21)	389. (31)	487. (33)
141	CAPITALIZED REPAIR EXPENSE	668. (13)	908. (1)	0. (0)	35. (1)	690. (2)	126. (1)	657. (1)	1038. (4)	474. (3)
142	CAPITAL PURCHASES	59754. (156)	37320. (6)	71381. (6)	39792. (14)	58627. (18)	70521. (19)	63230. (26)	69086. (32)	53213. (35)
143	CAPITAL PURCHASES	11114. (150)	29889. (5)	18407. (6)	13347. (13)	11091. (16)	12252. (19)	11246. (25)	6056. (32)	10249. (34)
144	TOTAL CASH EXPENSE	70441. (156)	62228. (6)	89788. (6)	52186. (14)	68486. (18)	82774. (19)	74044. (26)	75143. (32)	63170. (35)
145	LOAN SUMMARY									
46	JANUARY 1966									
47	LOANS AND ACCOUNTS PAYABLE	\$ 48883. (143)	49207. (5)	95162. (6)	46069. (12)	47010. (16)	42505. (17)	54828. (26)	48558. (29)	40998. (32)
48	CASH AND ACCOUNTS RECEIVABLE	3104. (108)	428. (4)	2327. (2)	2834. (12)	3593. (9)	4456. (18)	4200. (18)	2407. (16)	2353. (29)
49	JANUARY 1967									
50	LOANS AND ACCOUNTS PAYABLE	59540. (137)	72319. (5)	109536. (6)	58914. (12)	53964. (17)	58622. (15)	73744. (24)	48029. (30)	54761. (30)
51	CASH AND ACCOUNTS RECEIVABLE	3173. (115)	4702. (4)	1035. (2)	3132. (13)	2691. (10)	5657. (18)	3024. (20)	2517. (21)	2266. (27)
52	JANUARY 1966 LOAN RATIO	0.34 (152)	0.31 (6)	0.32 (6)	0.31 (14)	0.36 (17)	0.26 (19)	0.46 (26)	0.34 (31)	0.31 (33)
53	JANUARY 1967 LOAN RATIO	0.35 (148)	0.33 (6)	0.41 (4)	0.34 (14)	0.39 (17)	0.25 (19)	0.47 (24)	0.31 (31)	0.34 (33)
265	FINANCIAL SUMMARY									
266	GROSS CASH INCOME	\$ 74936. (156)	56263. (6)	80116. (6)	57282. (14)	69877. (18)	90495. (19)	77173. (26)	86023. (32)	66667. (35)
267	GROSS CASH EXPENSES	70737. (156)	62556. (6)	90056. (6)	52663. (14)	68780. (18)	83351. (19)	74417. (26)	75321. (32)	63290. (35)
268	NET CASH BALANCES	4198. (156)	-6293. (6)	-9399. (6)	4618. (14)	1097. (18)	7143. (19)	2755. (26)	10701. (32)	3376. (35)
269	PLUS INVENTORY CHANGE	20187. (156)	20834. (6)	19055. (6)	21235. (14)	15525. (18)	28019. (19)	22782. (26)	19003. (32)	17151. (35)
270	PLUS HOME USED PRODUCTS	20541. (156)	21154. (6)	19491. (6)	21683. (14)	15935. (18)	28332. (19)	23077. (26)	19381. (32)	17473. (35)
271	PLUS INTEREST PAID	23169. (156)	23453. (6)	26527. (6)	23899. (14)	18652. (18)	30855. (19)	26133. (26)	21745. (32)	19505. (35)
272	LABOR, CAPITAL, MANAGMNT RETURN	23169. (156)	23453. (6)	26527. (6)	23899. (14)	18652. (18)	30855. (19)	26133. (26)	21745. (32)	19505. (35)
273	OPERATOR LABOR X \$350/MO	15228. (156)	18849. (6)	21324. (6)	18624. (14)	13416. (18)	21795. (19)	20964. (26)	16205. (32)	14695. (35)
274	CAPITAL AND MANAGMNT RETURN	25223. (156)	29369. (6)	42624. (6)	25973. (14)	23112. (18)	290732. (19)	262248. (26)	232517. (32)	216873. (35)

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 were an insufficient number of farms in the small 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 13,000	(37)	1	1	1	0	1	1	6	6	7	13
13-17,000	(41)	2	0	4	3	7	-	1	6	8	10
17-25,000	(45)	2	2	6	3	6	2	-	9	9	6
25-40,000	(24)	-	2	2	1	3	1	3	3	6	4
Over 40,000	(9)	1	1	-	-	1	-	-	2	2	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 sub-groups from Table IV provides an illustration:

Size Index & Return Group	Capital Managed	Labor & Mgt. Return	% Return on Investment
Less than 13,000 - HIGH 1/3 (11)	\$199,603	\$10,972	10.01
25-40,000 - LOW 1/3 (8)	401,242	-3,502	2.92

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

TABLE II
AVERAGES BY AREA AND
RETURN ON INVESTMENT

LINE		AREA 4		AREA 7		AREA 8		AREA 9	
		HIGH 1/3	LOW 1/3	HIGH 1/3	LOW 1/3	HIGH 1/3	LOW 1/3	HIGH 1/3	LOW 1/3
41	INVENTORY SUMMARY								
42	TOTAL BEGINNING INVENTORY	\$ 225184. (6)	197235. (6)	240389. (9)	255321. (9)	222060. (11)	198115. (11)	189593. (12)	231228. (12)
43	NET BEGINNING INVENTORY	216371. (6)	173990. (6)	169727. (9)	201597. (9)	186732. (11)	142789. (11)	160121. (12)	181385. (12)
44	TOTAL CLOSING INVENTORY	238447. (6)	206891. (6)	281192. (9)	261156. (9)	239288. (11)	200075. (11)	212289. (12)	239375. (12)
45	NET ENDING INVENTORY	238447. (6)	176300. (6)	175101. (9)	206679. (9)	193215. (11)	148296. (11)	171483. (12)	183299. (12)
46	TOTAL INVENTORY CHANGE	13262. (6)	9659. (6)	40803. (9)	5834. (9)	17261. (11)	1960. (11)	22696. (12)	8146. (12)
47	NET INVENTORY CHANGE	18724. (6)	2310. (6)	7783. (9)	5081. (9)	6483. (11)	5571. (11)	11361. (12)	1913. (12)
48	AVERAGE INVENTORY	231816. (6)	202063. (6)	260790. (9)	258238. (9)	230691. (11)	199095. (11)	200941. (12)	235302. (12)
49	LOAN SUMMARY								
50	JANUARY 1966								
51	LOANS AND ACCOUNTS PAYABLE	\$ 18992. (5)	31480. (5)	75113. (9)	55144. (9)	41134. (10)	68617. (9)	33157. (12)	55953. (11)
52	CASH AND ACCOUNTS RECEIVABLE	7014. (6)	2988. (6)	5724. (7)	2555. (5)	3789. (6)	1793. (5)	3685. (12)	2170. (8)
53	JANUARY 1967								
54	LOANS AND ACCOUNTS PAYABLE	29016. (3)	40169. (5)	106102. (9)	63756. (8)	47723. (11)	58850. (10)	47668. (11)	62476. (11)
55	CASH AND ACCOUNTS RECEIVABLE	11156. (6)	2883. (6)	3112. (7)	2821. (7)	2540. (7)	2806. (7)	3152. (11)	1790. (8)
56	JANUARY 1966 LOAN RATIO	0.14 (6)	0.24 (6)	0.49 (9)	0.43 (9)	0.34 (11)	0.35 (10)	0.29 (12)	0.36 (11)
57	JANUARY 1967 LOAN RATIO	0.06 (6)	0.27 (6)	0.51 (9)	0.52 (8)	0.36 (11)	0.32 (10)	0.32 (12)	0.37 (11)
248	LABOR USE (MONTHS)								
249	UNPAID OPERATOR AND FAMILY	20.0 (6)	13.2 (5)	14.1 (9)	16.0 (9)	14.7 (10)	17.9 (11)	15.9 (12)	13.4 (9)
	HIRED	4.2 (4)	9.1 (6)	7.3 (6)	7.1 (6)	7.3 (10)	19.8 (6)	5.6 (12)	11.8 (9)
250	DEPRECIATION								
251	MACHINERY AND EQUIPMENT	\$ 5775. (6)	4742. (6)	5476. (9)	3729. (9)	3542. (11)	2425. (11)	3519. (12)	3867. (12)
	BUILDINGS AND IMPROVEMENTS	1291. (5)	1602. (6)	2219. (9)	1337. (9)	1099. (11)	726. (11)	1038. (12)	1902. (12)
252	NET LIVESTOCK PRODUCTION								
253	BEEF	\$ 9367. (4)	16510. (4)	32200. (8)	18250. (9)	46539. (10)	15986. (11)	9112. (10)	23036. (11)
254	DAIRY	0. (0)	9310. (3)	132. (2)	9346. (1)	26883. (2)	4614. (6)	13071. (7)	3251. (2)
255	SHEEP	239. (1)	0. (0)	1321. (3)	2034. (3)	678. (1)	1298. (1)	2161. (2)	3729. (3)
256	SWINE	18302. (3)	7082. (2)	1267. (2)	2225. (5)	13877. (5)	12515. (6)	17445. (11)	12058. (8)
257	POULTRY	0. (0)	40. (1)	1893. (3)	336. (1)	288. (5)	2036. (8)	5496. (9)	673. (3)
258	OTHER LIVESTOCK	0. (0)	-184. (2)	111. (4)	-5. (4)	0. (0)	125. (2)	-74. (6)	-155. (2)
259	TOTAL NET LIVESTOCK PRODUCTION	18523. (5)	17976. (6)	31594. (10)	24017. (9)	53735. (12)	26406. (11)	35655. (12)	31151. (12)
260	FEED FED	\$ 9970. (6)	17328. (6)	23943. (9)	23809. (9)	33128. (11)	25274. (11)	22721. (12)	26788. (12)
261	LIVESTOCK PRODCN LESS FEED FED	5466. (6)	647. (6)	11005. (9)	-135. (9)	21497. (11)	1125. (11)	12934. (12)	1182. (12)
	LIVESTOCK PRODCN/\$100 FEED FD	145. (5)	73. (6)	135. (9)	97. (9)	183. (11)	114. (11)	155. (12)	111. (12)
154	CROP YIELD SUMMARY								
155	IRRIGATED CROPS								
156	CORN	BU/ACRE 132.2 (5)	110.0 (6)	120.0 (5)	117.0 (6)	125.8 (3)	102.5 (2)	0.0 (0)	123.1 (2)
157	GRAIN SORGHUM	BU/ACRE 104.3 (2)	78.2 (2)	86.9 (3)	106.0 (5)	0.0 (0)	0.0 (0)	0.0 (0)	98.0 (1)
158	WHEAT	BU/ACRE 0.0 (0)	0.0 (0)	45.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
159	CORN AND MILO SEED	BU/ACRE 42.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	126.9 (1)	0.0 (0)	0.0 (0)	0.0 (0)
160	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)	0.0 (0)
161	ALFALFA	TONS/ACRE 2.0 (1)	4.4 (3)	5.9 (2)	5.5 (3)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
162	SILAGE	TONS/ACRE 2.7 (1)	18.0 (3)	14.9 (2)	18.6 (3)	0.0 (0)	16.0 (1)	0.0 (0)	27.1 (1)
163	SOYBEANS	BU/ACRE 50.2 (1)	22.5 (2)	31.0 (2)	18.0 (0)	30.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)
164	SUGAR BEETS	TONS/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
190	NON-IRRIGATED CROPS								
191	CORN	BU/ACRE 0.0 (0)	0.0 (0)	58.3 (1)	93.0 (3)	96.0 (8)	82.4 (10)	77.8 (7)	78.4 (7)
192	GRAIN SORGHUM	BU/ACRE 80.1 (4)	53.3 (2)	74.5 (7)	83.6 (8)	86.1 (6)	62.1 (5)	80.9 (11)	76.6 (9)
193	OATS	BU/ACRE 0.0 (0)	0.0 (0)	30.0 (1)	0.0 (0)	50.3 (2)	51.4 (3)	49.5 (2)	0.0 (0)
194	WHEAT	BU/ACRE 49.6 (5)	30.0 (1)	35.5 (9)	35.0 (8)	45.1 (4)	40.2 (1)	41.7 (10)	33.9 (8)
195	CORN AND MILO SEED	BU/ACRE 63.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	88.0 (1)	43.0 (1)	17.7 (1)	0.0 (0)
196	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)	0.0 (0)
197	ALFALFA	TONS/ACRE 2.0 (1)	0.0 (0)	2.8 (6)	3.1 (8)	3.2 (8)	3.2 (11)	2.5 (10)	2.4 (11)
198	SILAGE	TONS/ACRE 0.0 (0)	0.0 (0)	13.5 (2)	12.9 (4)	17.9 (6)	11.2 (7)	15.8 (8)	16.1 (9)
199	SOYBEANS	BU/ACRE 55.6 (1)	3.5 (1)	13.8 (2)	35.0 (2)	34.9 (9)	30.3 (8)	28.0 (9)	30.4 (4)
200	NATIVE HAY	TONS/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
265	FINANCIAL SUMMARY								
266	GROSS CASH INCOME	\$ 71703. (6)	70914. (6)	95281. (9)	80036. (9)	131453. (11)	63495. (11)	68139. (12)	83557. (12)
267	GROSS CASH EXPENSES	42981. (6)	69650. (6)	99604. (9)	72049. (9)	115302. (11)	59493. (11)	61716. (12)	84020. (12)
268	NET CASH BALANCES	28722. (6)	1263. (6)	-4323. (9)	7986. (9)	16151. (11)	5402. (11)	6422. (12)	-462. (12)
269	PLUS INVENTORY CHANGE	42534. (6)	11651. (6)	36964. (9)	14365. (9)	32796. (11)	6003. (11)	29435. (12)	7795. (12)
270	PLUS HOME USED PRODUCTS	42682. (6)	11867. (6)	37211. (9)	14705. (9)	33186. (11)	6369. (11)	29838. (12)	8076. (12)
271	PLUS INTEREST PAID	43552. (6)	14412. (6)	41411. (9)	17962. (9)	35288. (11)	9528. (11)	31466. (12)	10847. (12)
272	LABOR, CAPITAL, MANAGMNT RETURN	43552. (6)	14412. (6)	41411. (9)	17962. (9)	35288. (11)	9528. (11)	31466. (12)	10847. (12)
273	- OPERATOR LABOR X \$350/MO	7000. (6)	3850. (6)	4938. (9)	5600. (9)	5145. (10)	6268. (11)	5570. (12)	3850. (11)
274	CAPITAL AND MANAGMNT RETURN	36552. (6)	10562. (6)	36472. (9)	12362. (9)	30610. (11)	3260. (11)	25895. (12)	7318. (12)
275	CAPITAL MANAGED	244979. (6)	230804. (6)	302847. (9)	286712. (9)	274966. (11)	222141. (11)	226092. (12)	269437. (12)
276	PERCENT RETURN ON INVESTMENT	14.87 (6)	4.57 (6)	11.46 (9)	3.81 (9)	11.26 (11)	2.04 (11)	11.52 (12)	2.86 (12)
277	LABOR, CAPITAL, MANAGMNT RETURN	42552. (6)	14412. (6)	41411. (9)	17962. (9)	35288. (11)	9528. (11)	31466. (12)	10847. (12)
278	- CHARGE FOR CAPITAL	12248. (6)	11540. (6)	15142. (9)	14335. (9)	13748. (11)	11107. (11)	11304. (12)	13471. (12)
279	LABOR AND MANAGEMENT RETURN	31303. (6)	2872. (6)	26269. (9)	3627. (9)	21539. (11)	-1578. (11)	20162. (12)	-2624. (12)
280	- OPERATOR LABOR X \$350/MO	7000. (6)	3850. (6)	4938. (9)	5600. (9)	5145. (10)	6268. (11)	5570. (12)	3850. (11)
	MANAGEMENT RETURN	24303. (6)	-977. (6)	21330. (9)	-1972. (9)	16862. (11)	-7847. (11)	14591. (12)	-6153. (12)
281	COMPARATIVE FACTORS								
282	GROSS PRODUCTION	70826. (6)	56560. (6)	85430. (9)	68008. (9)	95228. (11)	57394. (11)	72158. (12)	63673. (12)
283	GROSS PRODUCTION PER MAN	41152. (6)	33198. (6)	53570. (9)	37423. (9)	54028. (11)	29089. (11)	41866. (12)	41320. (12)
284	GROSS PRODUCTION/\$100 INVESTED	29.39 (6)	24.21 (6)	29.64 (9)	24.66 (9)	33.43 (11)	26.99 (11)	36.12 (12)	26.12 (12)
285	GROSS PRODUCTION PER CROP ACRE	156.83 (6)	157.01 (6)	149.99 (9)	136.25 (9)	156.12 (11)	161.49 (11)	220.04 (12)	171.32 (12)
	GROSS PRODUCTION PER ACRE	134.53 (6)	138.77 (6)	123.95 (9)	113.77 (9)	158.83 (11)	129.46 (11)	162.13 (12)	125.72 (12)
286	MACHINERY INVESTMENT/CROP ACRE	54.27 (6)	61.17 (6)	37.89 (9)	33.18 (9)	40.57 (11)	28.13 (11)	43.16 (12)	41.31 (12)
287	MACHINE & POWER COST/CROP ACRE	27.90 (6)	33.81 (6)	19.37 (9)	20.70 (9)	25.16 (11)	23.01 (11)	24.76 (12)	25.90 (12)
288	FERTILIZER AND CHEM/ CROP ACRE	15.13 (6)	11.82 (6)	8.09 (9)	9.15 (9)	9.69 (11)	10.93 (11)	9.18 (12)	11.00 (12)
289	OTHER CROP EXPENSE / CROP ACRE	6.38 (6)	2.70 (6)	1.13 (9)	2.10 (9)	2.03 (11)	3.40 (11)	1.62 (12)	1.93 (12)
290	FARM SIZE INDEX	19742. (6)	18701. (6)	21749. (9)	21743. (9)	21159. (11)	20294. (11)	18780. (12)	21181. (12)

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 RAISING = If over 40% of Gross Production from Beef Raising.
- BEEF FEEDING = If over 40% of Gross Production from Beef Feeding.
- DAIRY = If over 40% of G.P. from Dairy cattle and products.
- SWINE = If over 40% of Gross Production from Hog Production.
- BEEF SWINE = If over 40% of G.P. from Beef and Hogs, but neither beef nor hogs provided 40% individually.
- BEEF-DAIRY = If over 40% of G.P. from Beef and Dairy, but neither beef nor dairy produced 40% individually.
- GENERAL LIVESTOCK = If over 35% of G.P. from Livestock but the farm could not qualify for a specific livestock class.
- CROP FARMS = If less than 35% of G.P. from Livestock. This group was sub-divided into Feed Grain-Forage and Cash Crop farms, based upon which type of crops predominated. There were an insufficient number of cash-crop farms for averaging in 1966.

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 19 shows the location, by area, of farms making up each type of farm group.

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 tended to reduce the feed fed item, and increase livestock production per \$100 feed fed.

The effect of favorable hog prices in 1966 is apparent when comparing the swine farms with other groups. The beef raising and dairy farms apparently were at the low end of the income scale when comparing the livestock groups presented in Tables Va and Vb.

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

TABLE IV
AVERAGES BY SIZE AND RETURN ON INVESTMENT

LINE		LESS THAN 13000		13000 TO 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	HIGH 1/3	LOW 1/3
41	INVENTORY SUMMARY								
42	TOTAL BEGINNING INVENTORY	\$ 98280. (11)	98766. (11)	154082. (14)	161349. (14)	211921. (16)	232881. (16)	314207. (8)	334857. (8)
43	NET BEGINNING INVENTORY	77450. (11)	79431. (11)	131961. (14)	137353. (14)	184855. (16)	222283. (16)	263336. (8)	228423. (8)
44	TOTAL CLOSING INVENTORY	110774. (11)	104238. (11)	168793. (14)	165376. (14)	236478. (16)	240799. (16)	347534. (8)	354233. (8)
45	NET ENDING INVENTORY	82535. (11)	78548. (11)	137257. (14)	138318. (14)	200461. (16)	188923. (16)	280689. (8)	244363. (8)
46	TOTAL INVENTORY CHANGE	12493. (11)	5472. (11)	14710. (14)	4627. (14)	24557. (16)	7909. (16)	33327. (8)	19375. (8)
47	NET INVENTORY CHANGE	5085. (11)	-883. (11)	5296. (14)	1015. (14)	15606. (16)	6639. (16)	17153. (8)	15939. (8)
48	AVERAGE INVENTORY	104527. (11)	101502. (11)	161438. (14)	163636. (14)	224199. (16)	236836. (16)	330871. (8)	344545. (8)
49	LOAN SUMMARY								
50	JANUARY 1966								
51	LOANS AND ACCOUNTS PAYABLE	\$ 25912. (10)	24593. (9)	28612. (12)	31899. (11)	32663. (14)	51913. (16)	64783. (7)	107891. (8)
52	CASH AND ACCOUNTS RECEIVABLE	2999. (10)	1443. (6)	2803. (12)	1661. (9)	1864. (13)	2631. (8)	9622. (5)	1942. (6)
53	JANUARY 1967								
54	LOANS AND ACCOUNTS PAYABLE	32820. (10)	28824. (10)	43844. (11)	36375. (11)	43212. (14)	58044. (15)	82628. (7)	113154. (8)
55	CASH AND ACCOUNTS RECEIVABLE	1954. (9)	806. (7)	3137. (13)	1238. (11)	2391. (12)	4078. (10)	10909. (4)	3753. (7)
56	JANUARY 1966 LOAN RATIO	0.32 (11)	0.35 (10)	0.29 (14)	0.40 (12)	0.31 (16)	0.33 (16)	0.30 (8)	0.43 (8)
57	JANUARY 1967 LOAN RATIO	0.37 (10)	0.42 (10)	0.32 (14)	0.40 (12)	0.33 (16)	0.36 (15)	0.30 (8)	0.41 (8)
248	LABOR USE (MONTHS)								
249	UNPAID OPERATOR AND FAMILY HIRED	14.2 (11)	13.0 (11)	14.3 (14)	14.1 (14)	15.5 (16)	16.4 (15)	24.2 (8)	16.5 (7)
250	DEPRECIATION								
251	MACHINERY AND EQUIPMENT	\$ 2208. (11)	1576. (11)	3174. (14)	2667. (14)	4050. (16)	4056. (16)	6068. (8)	5912. (8)
252	BUILDINGS AND IMPROVEMENTS	922. (11)	877. (11)	1317. (13)	933. (14)	1228. (16)	1720. (15)	1751. (8)	1923. (8)
253	NET LIVESTOCK PRODUCTION								
254	BEE	\$ 4060. (8)	7927. (10)	13301. (13)	15925. (12)	16425. (12)	18146. (15)	19986. (8)	39266. (8)
255	DAIRY	2238. (5)	5238. (5)	7358. (6)	2799. (6)	10707. (7)	88. (3)	3332. (2)	16701. (3)
256	SHEEP	225. (4)	512. (3)	907. (3)	857. (2)	964. (3)	91. (3)	0.0 (0)	154. (3)
257	SWINE	13036. (8)	7622. (5)	13903. (10)	6548. (9)	18316. (9)	11005. (10)	15197. (7)	13186. (3)
258	POULTRY	12408. (4)	274. (3)	475. (5)	2314. (6)	18316. (9)	11005. (10)	15197. (7)	13186. (3)
259	OTHER LIVESTOCK	18. (5)	-20. (2)	155. (2)	-192. (4)	-33. (5)	48. (6)	-76. (4)	-61. (3)
260	TOTAL NET LIVESTOCK PRODUCTION	29592. (12)	14525. (11)	25822. (14)	20119. (14)	31402. (14)	24176. (16)	41822. (8)	50480. (8)
261	FEED FED	18118. (11)	13327. (11)	14774. (14)	16258. (14)	18183. (16)	24079. (16)	26085. (8)	43452. (8)
262	LIVESTOCK PRODUCTION LESS FEED FED	12408. (11)	1190. (11)	9856. (14)	1169. (14)	9293. (16)	-230. (16)	15736. (8)	7027. (8)
263	LIVESTOCK PRODUCTION/\$100 FEED FED	171. (11)	106. (11)	169. (14)	110. (14)	145. (14)	96. (16)	158. (8)	118. (8)
154	CROP YIELD SUMMARY								
155	IRRIGATED CROPS								
156	CORN	BU/ACRE 52.1 (2)	56.8 (2)	119.7 (7)	112.5 (7)	119.9 (8)	105.3 (11)	118.6 (4)	111.0 (4)
157	GRAIN SORGHUM	BU/ACRE 43.8 (1)	80.0 (1)	107.6 (4)	90.0 (1)	98.0 (2)	115.0 (2)	104.9 (3)	76.4 (1)
158	WHEAT	BU/ACRE 38.9 (1)	0.0 (0)	45.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
159	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)	0.0 (0)
160	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)	0.0 (0)
161	ALFALFA	TONS/ACRE 1.7 (2)	3.5 (2)	7.8 (2)	5.6 (3)	5.8 (3)	4.0 (4)	4.6 (3)	4.2 (3)
162	SILAGE	TONS/ACRE 13.0 (2)	15.0 (1)	22.2 (5)	17.8 (4)	19.8 (4)	16.7 (4)	22.8 (3)	19.7 (4)
163	SOYBEANS	BU/ACRE 0.0 (0)	0.0 (0)	31.0 (1)	0.0 (0)	35.1 (2)	37.5 (2)	0.0 (0)	0.0 (1)
164	SUGAR BEETS	TONS/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	74.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
190	NON-IRRIGATED CROPS								
191	CORN	BU/ACRE 73.2 (6)	70.9 (5)	100.0 (1)	82.5 (8)	83.5 (4)	67.5 (8)	97.0 (4)	83.5 (3)
192	GRAIN SORGHUM	BU/ACRE 65.7 (6)	67.9 (8)	78.2 (10)	71.7 (6)	83.8 (11)	60.3 (12)	72.4 (7)	62.7 (4)
193	OATS	BU/ACRE 50.0 (1)	35.5 (3)	41.0 (4)	62.6 (1)	34.3 (1)	3463.3 (2)	48.3 (4)	38.3 (2)
194	WHEAT	BU/ACRE 37.9 (6)	34.4 (6)	37.3 (10)	29.5 (5)	44.6 (8)	31.9 (7)	43.3 (7)	34.6 (4)
195	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)	0.0 (0)
196	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)	0.0 (0)
197	ALFALFA	TONS/ACRE 3.6 (5)	2.4 (8)	10.5 (8)	2.5 (8)	1.8 (10)	2.6 (12)	2.7 (5)	1.9 (5)
198	SILAGE	TONS/ACRE 12.5 (5)	12.3 (5)	10.5 (8)	11.8 (8)	17.6 (6)	11.4 (9)	24.2 (3)	12.7 (4)
199	SOYBEANS	BU/ACRE 31.3 (6)	28.8 (4)	27.0 (4)	29.4 (5)	37.6 (6)	23.8 (6)	30.7 (2)	23.1 (2)
200	NATIVE HAY	TONS/ACRE 0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
265	FINANCIAL SUMMARY								
266	GROSS CASH INCOME	\$ 41094. (11)	31601. (11)	52748. (14)	52602. (14)	67692. (16)	63363. (16)	99631. (8)	125041. (8)
267	GROSS CASH EXPENSES	38245. (11)	32624. (11)	41919. (14)	47353. (14)	58905. (16)	64068. (16)	85458. (8)	134898. (8)
268	NET CASH BALANCES	2848. (11)	-1022. (11)	10829. (14)	5249. (14)	8786. (16)	-704. (16)	14173. (8)	-9857. (8)
269	PLUS INVENTORY CHANGE	15498. (11)	4896. (11)	25943. (14)	10287. (14)	33419. (16)	7602. (16)	48708. (8)	9518. (8)
270	PLUS HOME USED PRODUCTS	15722. (11)	5150. (11)	26301. (14)	10588. (14)	33757. (16)	7918. (16)	49247. (8)	9971. (8)
271	PLUS INTEREST PAID	16952. (11)	6332. (11)	27813. (14)	12473. (14)	35621. (16)	10816. (16)	52434. (8)	16559. (8)
272	LABOR, CAPITAL, MANAGEMENT RETURN	16952. (11)	6332. (11)	27813. (14)	12473. (14)	35621. (16)	10816. (16)	52434. (8)	16559. (8)
273	- OPERATOR LABOR X \$350/MO	4995. (11)	4581. (11)	5025. (14)	4950. (14)	5425. (16)	5770. (15)	8487. (8)	5075. (8)
274	CAPITAL AND MANAGEMENT RETURN	11957. (11)	1750. (11)	22788. (14)	7523. (14)	30196. (16)	5406. (16)	43946. (8)	11484. (8)
275	PERCENT RETURN ON INVESTMENT	11.903. (11)	11.461. (11)	17.720. (14)	18.205. (14)	24.803. (16)	26.279. (16)	36.377. (8)	40.124. (8)
276	LABOR, CAPITAL, MANAGEMENT RETURN	16952. (11)	6332. (11)	27813. (14)	12473. (14)	35621. (16)	10816. (16)	52434. (8)	16559. (8)
277	- CHARGE FOR CAPITAL	5980. (11)	5733. (11)	8860. (14)	9102. (14)	12401. (16)	13139. (16)	18188. (8)	20062. (8)
278	LABOR AND MANAGEMENT RETURN	10972. (11)	598. (11)	18953. (14)	3370. (14)	23219. (16)	-2323. (16)	34245. (8)	-3502. (8)
279	- OPERATOR LABOR X \$350/MO	4995. (11)	4581. (11)	5025. (14)	4950. (14)	5425. (16)	5770. (15)	8487. (8)	5075. (8)
280	MANAGEMENT RETURN	5977. (11)	-3983. (11)	13928. (14)	-1579. (14)	17794. (16)	-7733. (16)	25757. (8)	-8577. (8)
281	COMPARATIVE FACTORS								
282	GROSS PRODUCTION	46479. (11)	29989. (11)	57246. (14)	46924. (14)	73673. (16)	57592. (16)	105562. (8)	100861. (8)
283	GROSS PRODUCTION PER MAN	35953. (11)	27119. (11)	43682. (14)	35059. (14)	40360. (16)	34022. (16)	41553. (8)	37172. (8)
284	GROSS PRODUCTION/\$100 INVESTED	39.75 (11)	26.31 (11)	33.06 (14)	29.97 (14)	30.03 (16)	22.18 (16)	30.72 (8)	25.56 (8)
285	GROSS PRODUCTION PER CROP ACRE	262.38 (11)	128.00 (11)	191.01 (14)	174.16 (14)	176.77 (16)	129.80 (16)	158.63 (8)	170.31 (8)
286	GROSS PRODUCTION PER ACRE	181.59 (11)	91.09 (11)	124.08 (14)	127.66 (14)	134.80 (16)	78.69 (16)	115.06 (8)	122.56 (8)
286	MACHINERY INVESTMENT/CROP ACRE	52.10 (11)	29.43 (11)	40.92 (14)	40.79 (14)	40.07 (16)	42.02 (16)	40.17 (8)	43.64 (8)
287	MACHINE & POWER COST/CROP ACRE	28.62 (11)	21.77 (11)	24.04 (14)	29.01 (14)	23.12 (16)	26.91 (16)	21.09 (8)	25.38 (8)
288	FERTILIZER AND CHEM/CROP ACRE	8.04 (11)	7.10 (11)	8.58 (13)	11.51 (14)	11.11 (16)	8.67 (15)	9.97 (8)	12.48 (8)
289	OTHER CROP EXPENSE / CROP ACRE	1.74 (11)	2.08 (11)	1.65 (14)	2.67 (14)	3.62 (16)	1.69 (16)	1.68 (8)	2.24 (8)
290	FARM SIZE INDEX	11453. (11)	10763. (11)	14643. (14)	14967. (14)	20567. (16)	20983. (16)	29669. (8)	31217. (8)

TABLE IIIB
AVERAGES BY SIZE OF FARM

LINE		ALL FARMS	BELOW 13000	13000 TO 17000	17000 TO 25000	25000 TO 40000	OVER 40000
41	INVENTORY SUMMARY						
42	TOTAL BEGINNING INVENTORY	\$216990. (156)	99224. (34)	160279. (41)	223271. (47)	322692. (25)	593811. (9)
43	NET BEGINNING INVENTORY	174330. (156)	80200. (34)	137527. (41)	181118. (47)	239384. (25)	481428. (9)
44	TOTAL CLOSING INVENTORY	232209. (156)	107161. (34)	170404. (41)	239192. (47)	347530. (25)	629375. (9)
45	NET ENDING INVENTORY	182255. (156)	83607. (34)	142789. (41)	191848. (47)	260480. (25)	467332. (9)
46	TOTAL INVENTORY CHANGE	15929. (156)	7937. (34)	10124. (41)	15920. (47)	24838. (25)	35544. (9)
47	NET INVENTORY CHANGE	1650. (156)	3407. (34)	529. (41)	1099. (47)	2109. (25)	3149. (9)
48	AVERAGE INVENTORY	224600. (156)	103192. (34)	165342. (41)	231231. (47)	335111. (25)	611593. (9)
248	LABOR USE (MONTHS)						
249	UNPAID OPERATOR AND FAMILY	15.3 (149)	13.3 (34)	14.0 (40)	15.8 (46)	18.9 (23)	17.8 (6)
250	HIRED	9.0 (126)	2.0 (30)	3.9 (34)	7.2 (40)	15.1 (23)	35.6 (9)
251	DEPRECIATION						
252	MACHINERY AND EQUIPMENT	\$ 3858. (156)	2062. (34)	2964. (41)	4008. (47)	5536. (25)	9259. (9)
253	BUILDINGS AND IMPROVEMENTS	1471. (154)	965. (34)	1129. (40)	1546. (46)	1985. (25)	3089. (9)
254	NET LIVESTOCK PRODUCTION						
255	BEEF	\$ 22321. (138)	7238. (26)	12198. (37)	18487. (42)	38961. (24)	81030. (9)
256	DAIRY	12086. (63)	14321. (17)	7930. (18)	10065. (16)	20777. (10)	3215. (2)
257	SHEEP	1637. (23)	3113. (8)	887. (5)	1067. (7)	284. (3)	0. (0)
258	SWINE	13994. (90)	9714. (21)	13338. (27)	13767. (26)	21671. (13)	18546. (3)
259	POULTRY	1650. (15)	431. (12)	121. (5)	541. (14)	250. (7)	207. (2)
260	OTHER LIVESTOCK	-27. (55)	-33. (11)	29. (10)	-66. (19)	20. (12)	-128. (5)
261	TOTAL NET LIVESTOCK PRODUCTION	33767. (155)	20700. (35)	23810. (41)	28493. (46)	59476. (24)	88348. (9)
262	FEED FED	\$ 24605. (156)	13684. (34)	16062. (41)	21764. (47)	42914. (25)	68758. (9)
263	LIVESTOCK PRODUCTION LESS FEED FED	8156. (156)	3866. (34)	6422. (41)	5844. (47)	14186. (25)	16206. (9)
264	LIVESTOCK PRODUCTION/\$100 FEED FED	138. (153)	153. (34)	138. (41)	126. (45)	144. (24)	114. (9)
153	CROP ACREAGE SUMMARY						
154	IRRIGATED CROPS	ACRES					
155	CORN	148.1 (67)	72.5 (5)	118.3 (16)	136.4 (28)	171.6 (13)	323.1 (5)
156	GRAIN SORGHUM	67.8 (27)	36.3 (3)	61.5 (8)	68.4 (9)	38.8 (4)	162.3 (3)
157	OTHER FEED GRAIN	31.0 (0)	0.0 (0)	12.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
158	WHEAT	39.6 (3)	51.0 (1)	18.0 (1)	0.0 (0)	0.0 (0)	50.0 (1)
159	CORN AND MILO SEED	146.2 (2)	0.0 (0)	0.0 (0)	141.5 (1)	151.0 (1)	0.0 (0)
160	WHEAT SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
161	SUDAN AND MISC FORAGE	67.3 (3)	0.0 (0)	24.0 (2)	12.0 (0)	0.0 (0)	0.0 (0)
162	ALFALFA	10.3 (3)	14.0 (2)	8.5 (2)	22.1 (4)	68.2 (3)	31.0 (0)
163	OTHER FORAGE	25.1 (39)	27.3 (3)	10.0 (12)	26.7 (13)	40.5 (9)	51.0 (2)
164	SILAGE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
165	STRAW	38.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
166	FORAGE CROP SEED	39.5 (11)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
167	POPCORN	42.0 (4)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
168	SOYBEANS	63.7 (7)	32.0 (1)	42.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)
169	SUGAR BEETS	207.9 (75)	131.6 (6)	152.6 (20)	193.8 (30)	278.3 (13)	388.1 (6)
170	OTHER CASH CROPS	27059. (75)	11691. (6)	18676. (20)	26292. (30)	36659. (13)	52782. (6)
171	TOTAL IRRIG CROP ACREAGE	\$ 27059. (75)	11691. (6)	18676. (20)	26292. (30)	36659. (13)	52782. (6)
172	TOTAL IRRIG CROP VALUE	\$ 27059. (75)	11691. (6)	18676. (20)	26292. (30)	36659. (13)	52782. (6)
189	NON-IRRIGATED CROPS	ACRES					
190	CORN	94.1 (67)	70.1 (18)	80.5 (19)	76.4 (17)	188.0 (10)	112.0 (3)
191	GRAIN SORGHUM	90.8 (96)	49.9 (24)	77.7 (23)	111.6 (30)	150.6 (13)	134.0 (4)
192	OATS	49.7 (2)	23.2 (4)	22.3 (7)	45.0 (1)	79.7 (0)	0.0 (0)
193	BARLEY	24.6 (2)	19.7 (1)	29.6 (1)	0.0 (0)	0.0 (0)	0.0 (0)
194	RYE	12.0 (1)	0.0 (0)	0.0 (0)	12.0 (1)	0.0 (0)	0.0 (0)
195	WHEAT	101.2 (86)	38.3 (18)	75.2 (25)	116.9 (23)	106.6 (13)	294.2 (7)
196	OTHER FEED GRAIN	9.0 (1)	9.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
197	CORN AND MILO SEED	121.9 (9)	0.0 (0)	123.9 (1)	0.0 (0)	50.0 (0)	186.0 (0)
198	WHEAT SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
199	SUDAN AND MISC FORAGE	34.2 (18)	7.9 (3)	31.2 (5)	59.0 (7)	7.6 (3)	0.0 (0)
200	ALFALFA	38.6 (105)	28.3 (25)	32.7 (26)	39.1 (32)	58.7 (15)	51.2 (7)
201	OTHER FORAGE	38.5 (73)	39.2 (17)	28.3 (23)	25.8 (21)	68.4 (18)	130.0 (6)
202	SILAGE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
203	STRAW	285.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	285.0 (1)	0.0 (0)
204	FORAGE CROP SEED	55.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
205	POPCORN	47.1 (59)	33.6 (16)	39.8 (16)	42.0 (16)	88.5 (9)	69.0 (2)
206	SOYBEANS	150.8 (29)	101.9 (1)	107.0 (8)	120.0 (10)	224.7 (7)	357.3 (4)
207	OTHER CASH CROPS	106.2 (24)	33.6 (25)	76.8 (31)	120.7 (40)	160.9 (21)	177.1 (7)
208	SUMMER FALLOW	367.9 (152)	215.7 (33)	289.4 (40)	373.0 (46)	506.7 (23)	925.3 (8)
209	DIVERTED ACRES	\$ 21943. (152)	13467. (33)	18232. (40)	21544. (46)	30549. (25)	50862. (8)
210	TOTAL NON-IRR CROP ACREAGE	\$ 21943. (152)	13467. (33)	18232. (40)	21544. (46)	30549. (25)	50862. (8)
211	TOTAL NON-IRR CROP VALUE	\$ 21943. (152)	13467. (33)	18232. (40)	21544. (46)	30549. (25)	50862. (8)
231	NON-TILLABLE LAND	ACRES					
232	NATIVE HAY	697.8 (4)	10.0 (1)	11.5 (1)	0.0 (0)	770.0 (1)	2000.0 (1)
233	NON TILLABLE PASTURE	346.2 (136)	84.0 (30)	202.4 (34)	289.8 (41)	464.4 (22)	1732.0 (4)
234	WOODLAND	28.4 (4)	31.4 (2)	4.0 (1)	47.0 (1)	0.0 (0)	0.0 (0)
235	ROADS AND WASTELANDS	84.1 (151)	37.7 (34)	39.7 (29)	35.4 (45)	67.1 (24)	122.3 (9)
236	TOTAL LAND ACREAGE	\$ 36199. (156)	15615. (34)	28047. (41)	39219. (47)	53157. (25)	88231. (9)
237	TOTAL LAND PRODUCTION VALUE	\$ 36199. (156)	15615. (34)	28047. (41)	39219. (47)	53157. (25)	88231. (9)
154	CROP YIELD SUMMARY						
155	IRRIGATED CROPS	BU/ACRE					
156	CORN	111.8 (66)	64.4 (5)	116.0 (16)	111.8 (27)	119.0 (13)	127.6 (5)
157	GRAIN SORGHUM	93.6 (27)	62.8 (3)	94.6 (8)	101.9 (9)	97.8 (4)	91.0 (1)
158	WHEAT	48.6 (3)	38.9 (1)	45.0 (1)	0.0 (0)	0.0 (0)	62.0 (1)
159	CORN AND MILO SEED	84.4 (2)	0.0 (0)	0.0 (0)	42.0 (1)	126.9 (1)	0.0 (0)
160	WHEAT SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
161	ALFALFA	4.5 (32)	2.6 (4)	6.4 (6)	4.2 (13)	4.3 (7)	4.0 (2)
162	SILAGE	19.1 (37)	13.6 (3)	19.9 (10)	18.1 (13)	20.6 (9)	23.5 (2)
163	SOYBEANS	28.4 (11)	0.0 (0)	31.9 (3)	31.1 (6)	15.0 (2)	0.0 (0)
164	SUGAR BEETS	74.0 (1)	0.0 (0)	74.0 (1)	0.0 (0)	0.0 (0)	0.0 (0)
190	NON-IRRIGATED CROPS	BU/ACRE					
191	CORN	80.1 (66)	73.2 (18)	85.5 (18)	76.6 (17)	88.1 (10)	83.0 (3)
192	GRAIN SORGHUM	71.6 (96)	67.6 (24)	75.6 (25)	71.6 (30)	68.9 (13)	74.2 (4)
193	OATS	339.7 (23)	39.1 (4)	40.4 (7)	1410.7 (5)	45.7 (7)	0.0 (0)
194	WHEAT	36.8 (86)	35.9 (18)	36.7 (25)	36.8 (23)	39.1 (13)	35.0 (7)
195	CORN AND MILO SEED	49.5 (3)	0.0 (0)	17.7 (1)	0.0 (0)	88.0 (1)	43.0 (1)
196	WHEAT SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)
197	ALFALFA	3.4 (104)	2.9 (25)	3.1 (26)	4.3 (32)	2.8 (14)	3.8 (7)
198	SILAGE	14.3 (59)	12.6 (12)	12.0 (12)	14.7 (19)	17.2 (10)	16.0 (6)
199	SOYBEANS	30.3 (58)	30.1 (15)	29.9 (16)	31.5 (16)	30.3 (9)	26.1 (2)
200	NATIVE HAY	0.6 (3)	0.0 (1)	0.0 (0)	0.0 (0)	1.0 (1)	1.0 (1)
281	COMPARATIVE FACTORS						
282	GROSS PRODUCTION	69664. (156)	36572. (34)	51860. (41)	67081. (47)	110232. (25)	176580. (9)
283	GROSS PRODUCTION PER MAN	39142. (156)	30550. (34)	38007. (41)	40410. (47)	44616. (25)	54937. (9)
284	GROSS PRODUCTION/\$100 INVESTED	28.78 (156)	32.03 (34)	28.91 (41)	26.44 (47)	29.71 (25)	25.51 (9)
285	GROSS PRODUCTION PER CROP ACRE	182.06 (156)	129.03 (34)	180.36 (41)	161.06 (47)	224.74 (25)	204.23 (9)
286	GROSS PRODUCTION PER ACRE	124.09 (156)	129.03 (34)	121.67 (41)	115.76 (47)	133.19 (25)	134.73 (9)
286	MACHINERY INVESTMENT/CROP ACRE	41.97 (155)	43.37 (34)	40.88 (41)	41.38 (47)	43.95 (25)	38.98 (8)
287	MACHINE & POWER COST/CROP ACRE	25.13 (155)	25.16 (34)	24.56 (41)	27.00 (47)	27.00 (25)	23.53 (8)
288	FERTILIZER AND CHEM/ CROP ACRE	9.16 (153)	7.03 (34)	9.32 (40)	9.97 (46)	10.62 (25)	8.09 (8)
289	OTHER CROP EXPENSE / CROP ACRE	2.28 (154)	1.77 (34)	2.02 (40)	2.83 (47)	2.08 (25)	3.13 (8)
290	FARM SIZE INDEX	20467. (156)	10946. (34)	14981. (41)	20704. (47)	30378. (25)	52661. (9)

TABLE IIIa
AVERAGES BY SIZE OF FARM

LINE		ALL FARMS	BELOW 13000	13000 TO 17000	17000 TO 25000	25000 TO 40000	OVER 40000
INCOME							
61	MISCELLANEOUS	\$ 261. (88)	204. (18)	191. (25)	263. (26)	506. (15)	28. (4)
62	TAX REFUNDS	130. (85)	86. (15)	100. (25)	113. (21)	199. (18)	219. (7)
63	INSURANCE SETTLEMENTS	339. (38)	501. (6)	303. (5)	69. (10)	348. (14)	934. (3)
64	TRUCKING AND MILEAGE	111. (20)	30. (2)	10. (4)	206. (46)	34. (3)	34. (3)
65	MARKETING AND STORAGE	48. (12)	28. (3)	31. (3)	464. (18)	598. (18)	1160. (7)
66	UNSPECIFIED LIVESTOCK INCOME	204. (4)	53. (1)	215. (1)	0. (0)	31. (2)	0. (0)
67	BEEF CATTLE	43174. (127)	12864. (23)	20361. (33)	34336. (38)	68476. (24)	174132. (9)
68	DAIRY CATTLE	3094. (36)	379. (14)	1902. (7)	2487. (7)	3709. (7)	1605. (1)
69	SHEEP	2938. (20)	1369. (8)	4324. (4)	1374. (6)	431. (2)	431. (2)
70	SWINE	16770. (85)	1589. (20)	15104. (27)	15099. (26)	31666. (10)	38372. (2)
71	POULTRY	4570. (15)	2232. (3)	65. (8)	435. (2)	22. (0)	168. (1)
72	OTHER LIVESTOCK	329. (7)	183. (3)	158. (2)	720. (2)	0. (0)	0. (0)
73	DRESSED BEEF	464. (13)	970. (1)	255. (4)	209. (2)	604. (6)	0. (0)
74	DAIRY PRODUCTS	14452. (42)	12200. (15)	9223. (13)	22574. (6)	23257. (2)	5839. (1)
75	WOOL SALES AND PAYMENTS	403. (21)	690. (8)	350. (5)	164. (6)	108. (1)	0. (0)
76	DRESSED PORK	134. (1)	0. (0)	0. (0)	834. (1)	0. (0)	0. (0)
77	EGGS	1372. (27)	341. (6)	1682. (12)	1383. (6)	1103. (1)	2700. (2)
78	OTHER LIVESTOCK PRODUCTS	7. (1)	0. (0)	0. (0)	7. (1)	0. (0)	0. (0)
79	LIVESTOCK SUPPLIES AND SERVICES	540. (23)	455. (5)	48. (7)	16. (5)	1377. (4)	2113. (2)
80	LIVESTOCK FEED	1372. (44)	2309. (6)	1071. (14)	1923. (12)	681. (10)	11244. (10)
81	FEED AND MISC CROP INCOME	234. (20)	259. (7)	1071. (14)	307. (12)	1768. (14)	3080. (5)
82	FERTILIZER AND CHEMICALS	407. (38)	396. (5)	355. (9)	370. (15)	514. (7)	576. (2)
83	GOVERNMENT PAYMENTS	5507. (138)	2286. (28)	3992. (34)	6079. (46)	7307. (22)	14974. (8)
84	IRRIGATION WATER SALES	223. (4)	610. (1)	60. (1)	30. (1)	195. (1)	4. (0)
85	FEED CROPS	12382. (130)	3309. (22)	11052. (35)	13440. (42)	15864. (21)	3225. (1)
86	CROPS	2692. (34)	1694. (17)	2335. (16)	3725. (21)	2967. (10)	727. (1)
87	GENERAL FARM SUPPLIES	585. (87)	382. (15)	512. (24)	776. (26)	644. (15)	441. (7)
88	CUSTOM WORK AND MACH. RENT INC	1074. (44)	611. (6)	1176. (13)	757. (13)	1816. (9)	707. (3)
89	MACHINERY AND EQUIPMENT SOLD	2663. (68)	1122. (10)	1692. (18)	1800. (19)	1844. (18)	1163. (9)
90	REAL ESTATE RENTAL INCOME	549. (1)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)
91	CASH OPERATING INCOME	69556. (156)	31989. (34)	46483. (41)	63679. (47)	111889. (25)	229692. (9)
92	CAPITAL ITEMS SOLD	1586. (47)	656. (6)	1176. (13)	2433. (15)	1670. (10)	707. (3)
93	TOTAL CASH INCOME	70034. (156)	32105. (34)	46856. (41)	64455. (47)	112557. (25)	229928. (9)
EXPENSE							
101	MISCELLANEOUS	\$ 148. (27)	12. (2)	104. (7)	260. (11)	72. (5)	16. (2)
102	WAGES AND OTHER LABOR EXPENSE	2798. (150)	582. (30)	1077. (41)	2392. (47)	5620. (23)	12927. (9)
103	MISCELLANEOUS UTILITIES	312. (28)	160. (6)	10. (2)	399. (13)	512. (4)	172. (2)
104	FARM TELEPHONE	127. (142)	76. (32)	84. (39)	136. (43)	168. (21)	427. (9)
105	FARM ELECTRICITY	440. (156)	229. (34)	84. (40)	229. (40)	493. (21)	887. (9)
106	FARM FUEL AND OIL	191. (156)	1008. (34)	147. (41)	206. (47)	2620. (25)	4537. (9)
107	MISCELLANEOUS BANKING EXPENSE	73. (11)	229. (3)	2. (2)	25. (1)	13. (1)	19. (4)
108	FARM INTEREST	2752. (149)	1171. (32)	1660. (38)	2506. (46)	5293. (24)	7463. (9)
109	BANKING FEES AND ACCTG EXPENSE	128. (153)	106. (32)	79. (41)	133. (46)	218. (25)	156. (9)
110	TAXES AND LICENSE FEES	2123. (156)	1160. (34)	1795. (41)	2102. (47)	3087. (25)	499. (2)
111	FARM INSURANCE	191. (156)	370. (34)	539. (45)	1151. (41)	1151. (25)	1816. (9)
112	MARKETING EXPENSE AND TRUCKING	1025. (146)	694. (33)	740. (37)	833. (43)	1750. (24)	2399. (9)
113	STORAGE AND FUTURE CONTRACTS	462. (19)	175. (1)	358. (4)	271. (8)	599. (5)	2000. (1)
114	SUBSCRIPTIONS DUES ETC	104. (151)	42. (33)	76. (40)	107. (44)	160. (25)	290. (9)
115	UNSPECIFIED LIVESTOCK EXPENSE	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)
116	BEEF CATTLE	31023. (107)	7910. (18)	12866. (27)	25971. (32)	49084. (25)	107538. (9)
117	DAIRY CATTLE	1146. (20)	836. (11)	981. (2)	7520. (1)	757. (1)	460. (1)
118	SHEEP	2052. (15)	2645. (7)	2310. (4)	954. (3)	170. (1)	0. (0)
119	SWINE	681. (75)	599. (15)	1115. (24)	1278. (22)	1135. (11)	4102. (3)
120	POULTRY	601. (30)	1846. (6)	374. (12)	81. (8)	105. (3)	1508. (1)
121	OTHER LIVESTOCK	509. (12)	163. (4)	1073. (4)	615. (10)	155. (3)	67. (6)
122	LVSTR PRODUCTS SUPPLYS SERVICES	8888. (147)	5198. (31)	4451. (40)	7672. (42)	14865. (24)	27132. (9)
123	LIVESTOCK FEED GRAIN	1031. (100)	694. (19)	871. (27)	513. (29)	2477. (18)	999. (7)
124	LIVESTOCK SUPPLEMENTS	4147. (148)	2279. (32)	3203. (39)	3809. (45)	7015. (23)	9240. (9)
125	UNSPECIFIED CROP EXPENSE	90. (154)	38. (34)	59. (40)	1083. (47)	1154. (25)	2806. (8)
126	SEED AND PLANTS	3406. (150)	1440. (33)	2739. (38)	3748. (46)	5395. (24)	6385. (9)
127	FERTILIZERS	668. (129)	277. (27)	569. (35)	758. (40)	848. (20)	1642. (7)
128	CROP CHEMICALS	97. (70)	13. (8)	18. (19)	248. (22)	47. (16)	32. (2)
129	GOVERNMENT PROGRAM EXPENSE	930. (20)	469. (7)	712. (4)	909. (18)	1599. (5)	889. (3)
130	IRRIGATION WATER	1619. (2)	0. (0)	0. (0)	1619. (2)	0. (0)	0. (0)
131	FEED CROPS PURCHASED	688. (154)	506. (34)	599. (40)	679. (47)	772. (24)	1601. (9)
132	CASH CROPS PURCHASED	1305. (155)	636. (33)	884. (41)	1785. (47)	1637. (25)	2238. (9)
133	FARM SUPPLIES	1305. (155)	636. (33)	884. (41)	1785. (47)	1637. (25)	2238. (9)
134	CUSTOM WORK AND MACHINE RENTAL	1227. (148)	3497. (33)	5476. (39)	7141. (44)	10000. (23)	2183. (7)
135	MACHINERY AND EQUIPMENT PURCHASE	1714. (115)	893. (23)	1542. (29)	1544. (37)	1929. (19)	5254. (7)
136	REAL ESTATE RENT	6935. (85)	6463. (19)	5197. (20)	7456. (24)	6666. (15)	11971. (7)
137	MISCELLANEOUS REPAIRS	114. (123)	79. (26)	102. (32)	144. (38)	145. (19)	57. (8)
138	MACHINERY AND EQUIPMENT REPAIR	1912. (156)	1055. (34)	1407. (41)	1810. (47)	2996. (25)	4966. (8)
139	BUILDING REPAIR	401. (142)	264. (30)	299. (38)	238. (41)	742. (22)	1172. (8)
140	CAPITALIZED REPAIR EXPENSE	668. (13)	0. (0)	687. (2)	651. (3)	639. (7)	908. (1)
141	CAPITAL PURCHASES	59754. (156)	24139. (34)	35420. (41)	54913. (47)	102443. (25)	211858. (9)
142	CAPITAL PURCHASES	11114. (150)	7006. (34)	8177. (39)	11002. (45)	14541. (23)	31157. (9)
143	TOTAL CASH EXPENSE	70441. (156)	31146. (34)	43198. (41)	65447. (47)	115823. (25)	243019. (9)
LOAN SUMMARY							
46	JANUARY 1966						
47	LOANS AND ACCOUNTS PAYABLE	\$ 48883. (143)	23210. (30)	28972. (35)	45747. (45)	89841. (24)	118347. (9)
48	CASH AND ACCOUNTS RECEIVABLE	3104. (108)	2249. (22)	2460. (33)	2499. (31)	5250. (14)	6709. (8)
49	JANUARY 1967						
50	LOANS AND ACCOUNTS PAYABLE	59540. (137)	28868. (29)	38122. (32)	53193. (44)	98163. (23)	166856. (9)
51	CASH AND ACCOUNTS RECEIVABLE	3173. (115)	1581. (23)	2455. (36)	3495. (33)	5433. (15)	3414. (8)
52	JANUARY 1966 LOAN RATIO	0.34 (152)	0.35 (32)	0.31 (39)	0.35 (47)	0.38 (25)	0.32 (9)
53	JANUARY 1967 LOAN RATIO	0.35 (148)	0.37 (30)	0.31 (39)	0.36 (46)	0.36 (24)	0.39 (9)
FINANCIAL SUMMARY							
265	GROSS CASH INCOME	\$ 74936. (156)	33964. (34)	51129. (41)	70222. (47)	118248. (25)	242472. (9)
266	GROSS CASH EXPENSES	70737. (156)	31504. (34)	43434. (41)	65806. (47)	115914. (25)	243582. (9)
267	NET CASH BALANCES	4198. (156)	2459. (34)	7695. (41)	4415. (47)	2334. (25)	-1110. (9)
268	PLUS INVENTORY CHANGE	20187. (156)	10607. (34)	17885. (41)	21047. (47)	27902. (25)	40937. (9)
269	PLUS HOME USED PRODUCTS	20541. (156)	10834. (34)	18236. (41)	21412. (47)	28389. (25)	41352. (9)
270	PLUS INTEREST PAID	23169. (156)	11937. (34)	19775. (41)	23865. (47)	33472. (25)	48816. (9)
271	LABOR, CAPITAL, MANAGMNT RETURN	23169. (156)	11937. (34)	19775. (41)	23865. (47)	33472. (25)	48816. (9)
272	- OPERATOR LABOR X \$350/MO	5228. (153)	4658. (34)	4797. (41)	5541. (46)	6358. (24)	4681. (8)
273	CAPITAL AND MANAGMNT RETURN	18041. (156)	7279. (34)	14977. (41)	18442. (47)	27368. (25)	44655. (9)
274	PERCENT RETURN ON INVESTMENT	252953. (156)	115482. (34)	181964. (41)	257764. (47)	382228. (25)	711464. (9)
275	LABOR, CAPITAL, MANAGMNT RETURN	23169. (156)	11937. (34)	19775. (41)	23865. (47)	33472. (25)	48816. (9)
276	- CHARGE FOR CAPITAL	12647. (156)	5774. (34)	9098. (41)	12888. (47)	19111. (25)	35577. (9)
277	LABOR AND MANAGEMENT RETURN	10522. (156)	6163. (34)	10576. (41)	10977. (47)	14360. (25)	13242. (8)
278	- OPERATOR LABOR X \$350/MO	5228. (153)	4658. (34)	4797. (41)	5541. (46)	6358. (24)	4681. (8)
279	MANAGEMENT RETURN	5293. (156)	1505. (34)	5879. (41)	5554. (47)	8256. (25)	9081. (9)

TABLE VIIb
FEED GRAIN-FORAGE FARMS

LINE			NON-IRRIGATED		IRRIGATED (BY PER CENT OF CROPLAND IRRIGATED)	
			LESS THAN 50	OVER 50		
INVENTORY SUMMARY						
41	TOTAL BEGINNING INVENTORY	\$	209494. (16)	288124. (15)	239257. (10)	
53	NET BEGINNING INVENTORY		185548. (16)	249051. (15)	207842. (10)	
42	TOTAL CLOSING INVENTORY		221769. (16)	296718. (15)	260455. (10)	
54	NET ENDING INVENTORY		192386. (16)	251002. (15)	217924. (10)	
43	TOTAL INVENTORY CHANGE		12274. (16)	8594. (15)	21197. (10)	
55	NET INVENTORY CHANGE		6838. (16)	1951. (15)	10082. (10)	
44	AVERAGE INVENTORY		215632. (16)	292421. (15)	249856. (10)	
LABOR USE (MONTHS)						
248	UNPAID OPERATOR AND FAMILY		12.9 (16)	15.4 (15)	14.8 (10)	
249	HIRE		5.5 (13)	8.0 (11)	6.2 (9)	
DEPRECIATION						
250	MACHINERY AND EQUIPMENT	\$	3222. (16)	4845. (15)	5049. (10)	
251	BUILDINGS AND IMPROVEMENTS		1336. (16)	1647. (15)	1754. (9)	
NET LIVESTOCK PRODUCTION						
252	BEEF	\$	9994. (14)	9525. (13)	7931. (8)	
253	DAIRY		540. (7)	545. (3)	155. (2)	
254	SHEEP		2469. (2)	974. (4)	266. (2)	
255	SWINE		4138. (8)	4947. (8)	6293. (4)	
256	POULTRY		298. (6)	185. (5)	68. (1)	
257	OTHER LIVESTOCK		-44. (5)	20. (5)	-41. (5)	
258	TOTAL NET LIVESTCK PRODUCTION		12267. (15)	11425. (15)	9925. (9)	
259	FEED FED	\$	11618. (16)	12936. (15)	8122. (10)	
260	LIVESTCK PRODCTN LESS FEED FED		-315. (16)	-1809. (15)	810. (10)	
261	LIVESTOCK PRODCTN/\$100 FEED FD		98. (15)	109. (14)	107. (9)	
CROP ACREAGE SUMMARY						
IRRIGATED CROPS ACRES						
153	CORN		0.0 (0)	129.5 (13)	267.9 (10)	
155	GRAIN SORGHUM		0.0 (0)	84.5 (10)	64.1 (4)	
157	OTHER FEED GRAIN		0.0 (0)	0.0 (0)	0.0 (0)	
159	WHEAT		0.0 (0)	50.0 (1)	0.0 (0)	
161	CORN AND MILO 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		0.0 (0)	24.7 (4)	28.0 (3)	
169	OTHER FORAGE		0.0 (0)	0.0 (0)	17.0 (1)	
171	SILAGE		0.0 (0)	12.5 (4)	20.7 (3)	
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)	0.0 (0)	
179	SOYBEANS		0.0 (0)	45.1 (1)	60.0 (1)	
181	SUGAR BEETS		0.0 (0)	0.0 (0)	0.0 (0)	
183	OTHER CASH CROPS		0.0 (0)	90.0 (1)	0.0 (0)	
185	TOTAL IRRIG CROP ACREAGE		0.0 (0)	190.9 (15)	315.9 (10)	
291	TOTAL IRRIG CROP VALUE	\$	0.0 (0)	23910. (15)	44843. (10)	
NON-IRRIGATED CROPS ACRES						
189	CORN		153.1 (8)	24.0 (4)	0.0 (0)	
191	GRAIN SORGHUM		149.9 (13)	93.9 (12)	31.5 (2)	
193	OATS		69.6 (5)	0.0 (0)	24.0 (1)	
195	BARLEY		29.6 (1)	0.0 (0)	0.0 (0)	
197	RYE		0.0 (0)	0.0 (0)	0.0 (0)	
199	WHEAT		118.2 (15)	214.8 (12)	105.8 (3)	
201	OTHER FEED GRAIN		0.0 (0)	0.0 (0)	0.0 (0)	
203	CORN AND MILO 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		24.5 (4)	22.0 (1)	14.4 (1)	
209	ALFALFA		46.0 (10)	22.4 (7)	65.2 (3)	
211	OTHER FORAGE		33.0 (6)	48.2 (3)	90.0 (2)	
213	SILAGE		19.1 (1)	14.6 (3)	20.0 (1)	
215	STRAW		0.0 (0)	0.0 (1)	0.0 (0)	
217	FORAGE CROP SEED		0.0 (0)	0.0 (0)	0.0 (0)	
219	POPCORN		0.0 (0)	55.0 (1)	0.0 (0)	
221	SOYBEANS		54.0 (8)	51.5 (2)	13.4 (1)	
223	OTHER CASH CROPS		0.0 (0)	0.0 (0)	0.0 (0)	
225	SUMMER FALLOW		246.4 (5)	375.2 (5)	0.0 (0)	
227	DIVERTED ACRES		141.8 (13)	136.0 (15)	85.5 (8)	
229	TOTAL NON-IRR CROP ACREAGE		602.4 (16)	565.5 (15)	135.0 (10)	
292	TOTAL NON-IRR CROP VALUE	\$	38550. (16)	25556. (15)	8638. (10)	
NON-TILLABLE LAND ACRES						
231	NATIVE HAY		10.0 (1)	0.0 (0)	0.0 (0)	
233	NON-TILLABLE PASTURE		190.6 (16)	204.8 (12)	367.2 (7)	
235	WOODLAND		24.9 (2)	0.0 (0)	0.0 (0)	
237	ROADS AND WASTELANDS		48.0 (16)	44.0 (12)	69.8 (10)	
239	TOTAL LAND ACREAGE		844.9 (16)	955.5 (15)	777.9 (10)	
293	TOTAL LAND PRODUCTION VALUE	\$	39508. (16)	50195. (15)	54787. (10)	
CROP YIELD SUMMARY						
IRRIGATED CROPS BU/ACRE						
154	CORN		0.0 (0)	121.3 (13)	119.9 (10)	
156	GRAIN SORGHUM		0.0 (0)	103.4 (10)	94.4 (4)	
160	WHEAT		0.0 (0)	62.0 (1)	0.0 (0)	
162	CORN AND MILO SEED		0.0 (0)	0.0 (0)	0.0 (0)	
164	WHEAT SEED		0.0 (0)	0.0 (0)	0.0 (0)	
168	ALFALFA		0.0 (0)	4.0 (4)	5.1 (3)	
172	SILAGE		0.0 (0)	13.7 (3)	22.6 (3)	
180	SOYBEANS		0.0 (0)	24.7 (1)	45.0 (1)	
182	SUGAR BEETS		0.0 (0)	0.0 (0)	0.0 (0)	
NON-IRRIGATED CROPS BU/ACRE						
190	CORN		86.3 (8)	91.1 (3)	0.0 (0)	
192	GRAIN SORGHUM		84.2 (13)	79.1 (12)	65.1 (2)	
194	OATS		38.5 (5)	0.0 (0)	43.7 (1)	
200	WHEAT		42.8 (15)	32.6 (12)	38.6 (3)	
204	CORN AND MILO SEED		0.0 (0)	0.0 (0)	0.0 (0)	
206	WHEAT SEED		0.0 (0)	0.0 (0)	0.0 (0)	
210	ALFALFA		2.8 (10)	2.6 (9)	1.6 (3)	
214	SILAGE		14.4 (6)	15.4 (3)	15.0 (1)	
222	SOYBEANS		33.8 (8)	40.4 (2)	17.9 (1)	
232	NATIVE HAY		0.0 (1)	0.0 (0)	0.0 (0)	
COMPARATIVE FACTORS						
281	GROSS PRODUCTION		51007. (16)	61546. (15)	63738. (10)	
282	GROSS PRODUCTION PER MAN		33821. (16)	35744. (15)	40105. (10)	
283	GROSS PRODUCTION/\$100 INVESTED		23.47 (16)	20.49 (15)	23.94 (10)	
284	GROSS PRODUCTION PER CROP ACRE		97.18 (16)	99.36 (15)	142.23 (10)	
285	GROSS PRODUCTION PER ACRE		73.74 (16)	85.09 (15)	102.05 (10)	
MACHINERY INVESTMENT/CROP ACRE						
286	MACHINE & POWER COST/CROP ACRE		27.58 (16)	33.74 (15)	48.38 (10)	
287			14.82 (16)	19.56 (15)	25.69 (10)	
FERTILIZER AND CHEM/ CROP ACRE						
288			7.29 (16)	7.82 (15)	15.18 (10)	
289	OTHER CROP EXPENSE / CROP ACRE		1.46 (16)	2.42 (15)	2.74 (10)	
FARM SIZE INDEX						
290			18204. (16)	23270. (15)	20420. (10)	

TABLE VIA
FEED GRAIN-FORAGE FARMS

TABLE VIA FEED GRAIN-FORAGE FARMS		IRRIGATED (BY PER CENT OF CROPLAND IRRIGATED)						
LINE			NON-IRRIGATED	LESS THAN 50	OVER 50			
INCOME								
61	MISCELLANEOUS	\$	289.	(14)	210.	(10)	174.	(6)
62	TAX REFUNDS		146.	(7)	79.	(8)	204.	(4)
63	INSURANCE SETTLEMENTS		335.	(3)	152.	(2)	388.	(3)
64	TRUCKING AND MILEAGE		15.	(2)	46.	(3)	157.	(1)
65	MARKETING AND STORAGE		192.	(10)	527.	(12)	491.	(10)
66	UNSPECIFIED LIVESTOCK INCOME		0.	(0)	0.	(0)	0.	(0)
67	BEEF CATTLE		18009.	(14)	14424.	(12)	14197.	(6)
68	DAIRY CATTLE		2242.	(2)	425.	(1)	0.	(0)
69	SHEEP		5068.	(2)	2343.	(3)	1883.	(1)
70	SWINE		4874.	(7)	7553.	(7)	6348.	(2)
71	POULTRY		83.	(2)	11.	(3)	0.	(0)
72	OTHER LIVESTOCK		0.	(0)	201.	(1)	0.	(0)
73	DRESSED BEEF		191.	(1)	386.	(1)	136.	(1)
74	DAIRY PRODUCTS		516.	(5)	0.	(0)	0.	(0)
75	WOOL SALES AND PAYMENTS		346.	(2)	207.	(3)	45.	(2)
76	DRESSED PORK		0.	(0)	0.	(0)	0.	(0)
77	EGGS		953.	(2)	318.	(5)	30.	(1)
78	OTHER LIVESTOCK PRODUCTS		0.	(0)	0.	(0)	0.	(0)
79	LIVESTOCK SUPPLIES AND SERVICES		20.	(2)	15.	(2)	0.	(0)
80	LIVESTOCK FEED		1420.	(4)	235.	(4)	3194.	(2)
81	SEED AND MISC CROP INCOME		1059.	(8)	707.	(9)	53.	(4)
82	FERTILIZER AND CHEMICALS		1081.	(4)	415.	(4)	131.	(6)
83	GOVERNMENT PAYMENTS		6164.	(15)	10907.	(15)	5601.	(9)
84	IRRIGATION WATER SALES		0.	(0)	45.	(2)	0.	(0)
85	FEED CROPS		14383.	(16)	25600.	(15)	35905.	(9)
86	CASH CROPS		2124.	(8)	2511.	(4)	1455.	(3)
87	GENERAL FARM SUPPLIES		111.	(6)	18.	(2)	37.	(3)
88	CUSTOM WORK AND MACH RENT INC		1301.	(10)	748.	(12)	385.	(4)
89	MACHINERY AND EQUIPMENT SOLD		4650.	(2)	296.	(6)	1239.	(4)
90	REAL ESTATE RENTAL INCOME		347.	(9)	2102.	(6)	639.	(6)
91	REAL ESTATE SOLD		26000.	(1)	0.	(0)	349.	(1)
92	CASH OPERATING INCOME		43122.	(16)	55510.	(15)	50008.	(10)
93	CAPITAL ITEMS SOLD		11766.	(3)	296.	(6)	1072.	(5)
94	TOTAL CASH INCOME		45328.	(16)	55629.	(15)	50544.	(10)
EXPENSE								
101	MISCELLANEOUS	\$	94.	(2)	402.	(4)	235.	(2)
102	WAGES AND OTHER LABOR EXPENSE		2030.	(16)	2143.	(15)	1982.	(9)
103	MISCELLANEOUS UTILITIES		427.	(3)	364.	(4)	416.	(4)
104	FARM TELEPHONE		114.	(16)	418.	(14)	79.	(9)
105	FARM ELECTRICITY		250.	(15)	443.	(15)	601.	(10)
106	FARM FUEL AND OIL		1749.	(16)	2323.	(15)	1820.	(10)
107	MISCELLANEOUS BANKING EXPENSE		0.	(0)	21.	(1)	3.	(1)
108	FARM INTEREST		1912.	(13)	2679.	(15)	2816.	(10)
109	BANKING FEES AND ACCTG EXPENSE		102.	(16)	89.	(15)	79.	(10)
110	TAXES AND LICENSE FEES		1980.	(16)	2292.	(15)	2175.	(10)
111	FARM INSURANCE		702.	(16)	1226.	(15)	1036.	(10)
112	MARKETING EXPENSE AND TRUCKING		391.	(14)	358.	(12)	218.	(10)
113	STORAGE AND FUTURE CONTRACTS		0.	(0)	226.	(3)	135.	(1)
114	SUBSCRIPTIONS DUES ETC		79.	(16)	58.	(15)	57.	(9)
115	UNSPECIFIED LIVESTOCK EXPENSE		0.	(0)	0.	(0)	0.	(0)
116	BEEF CATTLE		17742.	(11)	7342.	(10)	10687.	(6)
117	DAIRY CATTLE		2026.	(2)	0.	(0)	0.	(0)
118	SHEEP		2826.	(2)	207.	(2)	0.	(0)
119	SWINE		814.	(5)	962.	(7)	1870.	(3)
120	POULTRY		100.	(4)	79.	(4)	0.	(0)
121	OTHER LIVESTOCK		81.	(2)	1095.	(3)	1196.	(3)
122	LIVSTK PRODUCTS SUPPLYS SERVICES		339.	(15)	324.	(14)	181.	(8)
123	LIVESTOCK FEED GRAIN		2173.	(14)	2845.	(15)	1303.	(7)
124	LIVESTOCK FORAGE		329.	(7)	280.	(8)	349.	(6)
125	LIVESTOCK SUPPLEMENTS		1543.	(15)	1776.	(13)	1780.	(8)
126	UNSPECIFIED CROP EXPENSE		0.	(0)	0.	(0)	0.	(0)
127	SEED AND PLANTS		719.	(16)	878.	(15)	1212.	(10)
128	FERTILIZERS		3586.	(15)	4260.	(15)	5469.	(10)
129	CROP CHEMICALS		535.	(13)	485.	(12)	1140.	(10)
130	GOVERNMENT PROGRAM EXPENSE		20.	(10)	427.	(11)	27.	(4)
131	IRRIGATION WATER		0.	(0)	559.	(2)	1414.	(5)
132	FEED CROPS PURCHASED		230.	(4)	7873.	(8)	19678.	(3)
133	CASH CROPS PURCHASED		0.	(0)	0.	(0)	0.	(0)
134	FARM SUPPLIES		529.	(15)	537.	(15)	682.	(10)
135	CUSTOM WORK AND MACHINE RENTAL		790.	(16)	2272.	(15)	940.	(10)
136	MACHINERY AND EQUIPMENT PURCHASE		3376.	(15)	11526.	(15)	7463.	(8)
137	REAL ESTATE RENT		732.	(13)	1889.	(11)	1030.	(6)
138	REAL ESTATE PURCHASED		21602.	(14)	12675.	(15)	10129.	(3)
139	MISCELLANEOUS REPAIRS		92.	(12)	139.	(14)	67.	(8)
140	MACHINERY AND EQUIPMENT REPAIR		1693.	(16)	2098.	(15)	1901.	(10)
141	BUILDING REPAIR		575.	(15)	243.	(13)	251.	(9)
142	CAPITALIZED REPAIR EXPENSE		34551.	(16)	472.	(2)	0.	(0)
143	CAPITAL PURCHASES		9215.	(15)	39154.	(15)	39776.	(10)
144	CAPITAL PURCHASES		43190.	(16)	54916.	(15)	11262.	(8)
145	TOTAL CASH EXPENSE		43190.	(16)	54916.	(15)	48786.	(10)
LOAN SUMMARY								
46	JANUARY 1966							
47	LOANS AND ACCOUNTS PAYABLE	\$	33469.	(12)	44522.	(14)	42505.	(8)
48	CASH AND ACCOUNTS RECEIVABLE		1541.	(12)	4136.	(9)	3236.	(8)
49	JANUARY 1967							
49	LOANS AND ACCOUNTS PAYABLE		41004.	(12)	53252.	(14)	56704.	(8)
49	CASH AND ACCOUNTS RECEIVABLE		1826.	(15)	5436.	(11)	3540.	(8)
56	JANUARY 1966 LOAN RATIO		0.21	(14)	0.32	(15)	0.39	(10)
57	JANUARY 1967 LOAN RATIO		0.21	(14)	0.32	(15)	0.32	(10)
FINANCIAL SUMMARY								
265	GROSS CASH INCOME	\$	51817.	(16)	64701.	(15)	61897.	(10)
266	GROSS CASH EXPENSES		43606.	(16)	55315.	(15)	49466.	(10)
267	NET CASH BALANCES		8210.	(16)	9386.	(15)	12431.	(10)
268	PLUS INVENTORY CHANGE		22173.	(16)	22021.	(15)	33271.	(10)
269	PLUS HOME USED PRODUCTS		22448.	(16)	22282.	(15)	33527.	(10)
270	PLUS INTEREST PAID		24002.	(16)	24961.	(15)	36344.	(10)
271	LABOR, CAPITAL, MANAGMNT RETURN		24002.	(16)	24961.	(15)	36344.	(10)
272	- OPERATOR LABOR X \$350/MO		4528.	(16)	5390.	(15)	5180.	(10)
273	CAPITAL AND MANAGMNT RETURN		19474.	(16)	19571.	(15)	31164.	(10)
274	- CAPITAL MANAGED		232922.	(16)	314268.	(15)	269127.	(10)
275	PERCENT RETURN ON INVESTMENT		8.12	(16)	6.421	(15)	36.114	(10)
276	LABOR, CAPITAL, MANAGMNT RETURN		24002.	(16)	24961.	(15)	36344.	(10)
277	- CHARGE FOR CAPITAL		11646.	(16)	15713.	(15)	13456.	(10)
278	LABOR AND MANAGEMENT RETURN		12356.	(16)	9248.	(15)	2288.	(10)
279	- OPERATOR LABOR X \$350/MO		4528.	(16)	5390.	(15)	5180.	(10)
280	MANAGEMENT RETURN		7827.	(16)	3858.	(15)	17708.	(10)

TABLE VB
LIVESTOCK FARMS

TABLE VS		LIVESTOCK FARMS		WESTERN NEBRASKA		EASTERN NEBR. BEEF FEEDING		EASTERN NEBR. DAIRY		SWINE EAST, CENTRAL NEBR. -- ALL		EASTERN, CENTRAL NEBRASKA BEEF-SWINE		BEEF-DAIRY ALL		GENERAL LIVESTOCK		
		ALL BEEF		IRRIGATED		NON-IRRIG.						IRRIGATED		NON-IRRIG.				
LINE																		
INVENTORY SUMMARY																		
41	TOTAL BEGINNING INVENTORY	\$	388745.	(5)	413517.	(6)	208257.	(16)	126637.	(16)	155515.	(11)	196291.	(12)	184216.	(15)	197040.	(6)
42	NET BEGINNING INVENTORY		300378.	(5)	305425.	(6)	136775.	(16)	102484.	(16)	118878.	(11)	166898.	(12)	152758.	(15)	146991.	(6)
43	TOTAL CLOSING INVENTORY		411581.	(5)	480767.	(6)	224509.	(16)	134879.	(16)	164379.	(11)	211933.	(12)	198954.	(15)	213168.	(6)
44	NET ENDING INVENTORY		352406.	(5)	307109.	(6)	137166.	(16)	110555.	(16)	126410.	(11)	171805.	(12)	156377.	(15)	159821.	(6)
45	TOTAL INVENTORY CHANGE		22833.	(5)	67249.	(6)	16251.	(16)	8241.	(16)	8863.	(11)	15642.	(12)	14737.	(15)	16128.	(6)
46	NET INVENTORY CHANGE		53027.	(5)	4284.	(6)	840.	(16)	8070.	(16)	9531.	(11)	15642.	(12)	14737.	(15)	16128.	(6)
47	AVERAGE INVENTORY		400163.	(5)	447142.	(6)	216383.	(16)	130758.	(16)	159947.	(11)	204112.	(12)	191585.	(15)	205104.	(6)
LABOR USE (MONTHS)																		
248	UNPAID OPERATOR AND FAMILY		12.4	(5)	13.6	(5)	12.6	(13)	17.0	(16)	12.8	(9)	14.8	(12)	15.0	(15)	20.6	(6)
249	HIRED		18.1	(4)	23.8	(5)	10.2	(13)	4.6	(14)	13.0	(9)	6.9	(9)	6.6	(10)	8.4	(6)
DEPRECIATION																		
250	MACHINERY AND EQUIPMENT	\$	3229.	(5)	10105.	(6)	2960.	(16)	2905.	(16)	2992.	(11)	3764.	(12)	3399.	(15)	4602.	(6)
251	BUILDINGS AND IMPROVEMENTS		1629.	(5)	3072.	(6)	1254.	(16)	1031.	(16)	1581.	(11)	1511.	(12)	1043.	(15)	1826.	(6)
NET LIVESTOCK PRODUCTION																		
252	BEEF	\$	49655.	(5)	78052.	(6)	64646.	(16)	1787.	(12)	12347.	(6)	16142.	(12)	20973.	(15)	14889.	(6)
253	DAIRY		172.	(1)	0.	(0)	-722.	(4)	30425.	(16)	-106.	(2)	1515.	(3)	2822.	(3)	26614.	(6)
254	SHEEP		94.	(1)	0.	(0)	86.	(1)	646.	(5)	-241.	(1)	2520.	(3)	361.	(3)	0.	(0)
255	SWINE		2062.	(2)	0.	(0)	10982.	(4)	4529.	(5)	44662.	(11)	16515.	(12)	14264.	(15)	10946.	(6)
256	POULTRY		548.	(2)	0.	(0)	55.	(2)	82.	(6)	0.	(0)	863.	(5)	490.	(6)	57.	(1)
257	OTHER LIVESTOCK		-145.	(3)	8.	(2)	129.	(6)	-378.	(6)	-15.	(5)	17.	(5)	61.	(4)	-27.	(2)
258	TOTAL NET LIVESTOCK PRODUCTION		50700.	(5)	78055.	(6)	67272.	(16)	33111.	(16)	51387.	(11)	33163.	(12)	36440.	(15)	43333.	(6)
259	FEED FED	\$	34346.	(5)	61567.	(6)	47979.	(16)	18845.	(16)	35225.	(11)	20642.	(12)	24862.	(15)	31151.	(6)
260	LIVESTOCK PRODUCTION LESS FEED FED		16450.	(5)	16488.	(6)	17390.	(16)	14265.	(16)	15581.	(11)	10806.	(12)	9470.	(15)	12181.	(6)
261	LIVESTOCK PRODUCTION/\$100 FEED FED		146.	(5)	136.	(6)	147.	(16)	182.	(16)	153.	(11)	153.	(12)	142.	(15)	151.	(6)
CROP ACREAGE SUMMARY																		
IRRIGATED CROPS																		
153	CORN	ACRES	113.0	(2)	278.8	(6)	0.0	(0)	80.3	(4)	187.6	(3)	103.8	(11)	0.0	(0)	63.5	(4)
154	GRAIN SORGHUM		0.0	(0)	20.5	(1)	0.0	(0)	33.2	(8)	70.0	(3)	55.0	(4)	0.0	(0)	31.2	(2)
155	OTHER FEED GRAIN		17.0	(1)	0.0	(0)	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)	51.0	(1)	0.0	(0)	18.0	(1)	0.0	(0)	0.0	(0)
157	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)	0.0	(0)
158	WHEAT SEED		0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)
159	SUDAN AND MISC FORAGE		183.0	(1)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)
160	ALFALFA		41.0	(1)	47.6	(3)	0.0	(0)	26.3	(3)	25.5	(2)	30.9	(4)	0.0	(0)	12.0	(1)
161	OTHER FORAGE		10.0	(1)	38.0	(1)	0.0	(0)	10.0	(3)	0.0	(0)	20.1	(3)	0.0	(0)	12.0	(1)
162	SILAGE		20.5	(2)	60.8	(4)	0.0	(0)	12.8	(5)	19.6	(3)	16.4	(7)	0.0	(0)	43.5	(4)
163	STRAW		0.0	(0)	0.0	(0)	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)	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)	0.0	(0)	0.0	(0)
166	SOYBEANS		0.0	(0)	19.0	(0)	0.0	(0)	40.0	(1)	20.0	(1)	28.0	(2)	0.0	(0)	0.0	(0)
167	SUGAR BEETS		42.0	(0)	0.0	(0)	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)	0.0	(0)	0.0	(0)
169	TOTAL IRRIG CROP ACREAGE		186.6	(3)	359.4	(6)	71.0	(1)	130.3	(5)	254.3	(3)	160.1	(12)	0.0	(0)	162.1	(5)
170	TOTAL IRRIG CROP VALUE	\$	15772.	(3)	48917.	(6)	8730.	(1)	14603.	(5)	33467.	(3)	20824.	(12)	0.0	(0)	20252.	(5)
NON-IRRIGATED CROPS																		
189	CORN	ACRES	47.0	(2)	127.0	(1)	78.9	(9)	78.8	(10)	65.2	(2)	103.0	(2)	129.1	(12)	52.0	(2)
190	GRAIN SORGHUM		116.0	(1)	48.8	(3)	98.2	(10)	35.0	(8)	104.8	(7)	48.0	(9)	124.1	(12)	52.2	(4)
191	OATS		0.0	(0)	0.0	(0)	22.2	(2)	20.0	(1)	26.1	(1)	42.0	(2)	75.6	(6)	40.0	(1)
192	BARLEY		0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)
193	RYE		0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	12.0	(1)	0.0	(0)	0.0	(0)
194	WHEAT		147.0	(1)	158.8	(4)	75.6	(3)	19.3	(6)	42.8	(5)	63.9	(8)	43.9	(8)	56.4	(5)
195	OTHER FEED GRAIN		0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)
196	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)	0.0	(0)
197	WHEAT SEED		0.0	(0)	0.0	(0)	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)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)
199	ALFALFA		58.3	(1)	49.0	(3)	40.3	(2)	40.8	(1)	37.0	(2)	20.0	(1)	51.4	(3)	25.0	(1)
200	OTHER FORAGE		29.5	(1)	40.9	(3)	69.7	(2)	16.1	(4)	47.2	(1)	39.0	(1)	51.4	(3)	25.0	(1)
201	SILAGE		10.0	(1)	19.7	(3)	61.0	(2)	26.6	(8)	22.4	(2)	22.1	(2)	29.9	(10)	15.0	(1)
202	STRAW		0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)
203	FORAGE CROP SEED		0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	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)	0.0	(0)	0.0	(0)
205	SOYBEANS		0.0	(0)	0.0	(0)	34.3	(7)	38.8	(9)	29.9	(4)	37.3	(3)	42.2	(9)	45.8	(3)
206	OTHER CASH CROPS		0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)
207	SUMMER FALLOW		290.0	(1)	27.0	(1)	19.0	(2)	19.5	(2)	76.3	(6)	71.2	(6)	2.0	(1)	145.5	(2)
208	DIVERTED ACRES		417.5	(2)	67.4	(5)	81.3	(12)	45.8	(13)	51.6	(7)	117.1	(10)	106.4	(12)	96.5	(5)
209	TOTAL NON-IRR CROP ACREAGE		575.3	(3)	36													

TABLE Va
LIVESTOCK FARMS

LINE		WESTERN NEBRASKA						EASTERN NEBR.		SWINE		EASTERN, CENTRAL NEBRASKA		BEEF-DAIRY		GENERAL LIVESTOCK				
		ALL BEEF		IRRIGATED		NON-IRRIG.		DAIRY	EAST-CENTRAL NEBR.-ALL	IRRIGATED	NON-IRRIG.	ALL								
61	INCOME																			
62	MISCELLANEOUS	\$	364.	(3)	41.	(3)	332.	(4)	144.	(8)	362.	(4)	290.	(7)	75.	(8)	1162.	(4)	191.	(13)
63	TAX REFUNDS		178.	(3)	233.	(5)	133.	(7)	93.	(9)	84.	(6)	142.	(7)	123.	(13)	78.	(2)	125.	(13)
64	INSURANCE SETTLEMENTS		0.	(0)	324.	(2)	377.	(2)	756.	(4)	391.	(3)	64.	(6)	49.	(4)	545.	(3)	20.	(4)
65	TRUCKING AND MILEAGE		0.	(0)	0.	(0)	46.	(2)	535.	(2)	0.	(0)	22.	(3)	13.	(1)	3.	(1)	22.	(3)
66	MARKETING AND STORAGE		115.	(2)	1111.	(5)	1058.	(9)	516.	(16)	479.	(8)	306.	(12)	215.	(13)	552.	(6)	362.	(19)
67	UNSPECIFIED LIVESTOCK INCOME		0.	(0)	41.	(1)	0.	(0)	215.	(1)	22.	(1)	0.	(0)	537.	(1)	0.	(0)	0.	(0)
68	BEEF CATTLE		61968.	(5)	159728.	(6)	131650.	(16)	5520.	(7)	23960.	(6)	15970.	(12)	35773.	(15)	28987.	(5)	24222.	(19)
69	DAIRY CATTLE		0.	(0)	0.	(0)	415.	(1)	4531.	(16)	215.	(2)	0.	(0)	811.	(1)	3489.	(6)	1840.	(5)
70	SHEEP		0.	(0)	0.	(0)	124.	(1)	850.	(1)	144.	(1)	8442.	(2)	283.	(3)	0.	(0)	3476.	(6)
71	SWINE		2997.	(2)	0.	(0)	13392.	(4)	5227.	(5)	46663.	(11)	19065.	(12)	17758.	(15)	11555.	(1)	10818.	(15)
72	POULTRY		0.	(0)	0.	(0)	0.	(0)	13.	(1)	0.	(0)	37.	(2)	24.	(2)	0.	(0)	17010.	(4)
73	OTHER LIVESTOCK		0.	(0)	0.	(0)	0.	(0)	440.	(1)	0.	(0)	0.	(0)	425.	(1)	0.	(0)	310.	(4)
74	DRESSED BEEF		0.	(0)	0.	(0)	1562.	(2)	0.	(0)	161.	(1)	0.	(0)	0.	(0)	214.	(3)	464.	(3)
75	DAIRY PRODUCTS		0.	(0)	0.	(0)	179.	(2)	24429.	(16)	0.	(0)	145.	(2)	2644.	(1)	22428.	(6)	8666.	(8)
76	WOOL SALES AND PAYMENTS		18.	(0)	0.	(0)	41.	(1)	131.	(1)	238.	(0)	542.	(2)	52.	(0)	0.	(0)	907.	(6)
77	DRESSED PORK		0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	134.	(1)
78	EGGS		648.	(1)	0.	(0)	226.	(1)	151.	(1)	0.	(0)	948.	(2)	706.	(4)	0.	(0)	2803.	(8)
79	OTHER LIVESTOCK PRODUCTS		0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	7.	(1)	0.	(0)	0.	(0)
80	LIVESTOCK SUPPLIES AND SERVICES		0.	(0)	110.	(3)	4681.	(2)	12.	(2)	130.	(2)	32.	(2)	206.	(2)	0.	(0)	316.	(6)
81	LIVESTOCK FEED		0.	(0)	2538.	(3)	6176.	(4)	840.	(4)	884.	(6)	526.	(3)	369.	(7)	452.	(2)	266.	(4)
82	SEED AND MISC CROP INCOME		0.	(0)	203.	(3)	430.	(2)	26.	(1)	402.	(3)	118.	(3)	818.	(10)	68.	(2)	751.	(10)
83	FERTILIZER AND CHEMICALS		0.	(0)	571.	(3)	0.	(0)	169.	(2)	304.	(3)	60.	(2)	211.	(4)	0.	(0)	534.	(8)
84	GOVERNMENT PAYMENTS		1848.	(5)	5398.	(5)	3609.	(13)	2061.	(13)	4505.	(8)	6644.	(12)	4730.	(13)	4615.	(5)	5465.	(20)
85	IRRIGATION WATER SALES		0.	(0)	195.	(1)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	610.	(1)
86	FEED CROPS		515.	(3)	8747.	(6)	5174.	(8)	4028.	(14)	5485.	(7)	15646.	(12)	4979.	(12)	7603.	(6)	8845.	(18)
87	CASH CROPS		2606.	(1)	185.	(1)	635.	(4)	2164.	(8)	1378.	(4)	7023.	(2)	1961.	(10)	1041.	(2)	4943.	(14)
88	GENERAL FARM SUPPLIES		27.	(2)	37.	(1)	82.	(1)	75.	(1)	70.	(2)	35.	(4)	60.	(4)	315.	(1)	94.	(6)
89	CUSTOM WORK AND MACH RENT INC		20.	(0)	490.	(5)	493.	(5)	422.	(9)	256.	(4)	176.	(8)	521.	(7)	582.	(5)	556.	(11)
90	MACHINERY AND EQUIPMENT SOLD		500.	(2)	83.	(3)	646.	(5)	35.	(2)	1221.	(4)	1137.	(7)	1097.	(7)	3654.	(1)	810.	(3)
91	REAL ESTATE RENTAL INCOME		747.	(3)	450.	(1)	2050.	(6)	1186.	(2)	2687.	(6)	1634.	(7)	2431.	(7)	4488.	(3)	1780.	(8)
92	REAL ESTATE SOLD		0.	(0)	0.	(0)	0.	(0)	0.	(0)	150.	(1)	0.	(0)	385.	(2)	0.	(0)	0.	(0)
93	CASH OPERATING INCOME		66819.	(5)	176496.	(6)	144846.	(16)	40064.	(16)	69996.	(11)	62033.	(12)	66018.	(15)	69609.	(6)	52465.	(23)
94	CAPITAL ITEMS SOLD		500.	(2)	83.	(3)	646.	(5)	35.	(2)	1221.	(4)	1137.	(7)	1097.	(7)	3654.	(1)	810.	(3)
94	TOTAL CASH INCOME		67019.	(5)	176537.	(6)	145048.	(16)	40069.	(16)	70454.	(11)	62324.	(12)	66581.	(15)	70219.	(6)	52570.	(23)
101	EXPENSE																			
102	MISCELLANEOUS	\$	250.	(1)	11.	(2)	10.	(3)	225.	(3)	80.	(1)	173.	(3)	0.	(0)	3000.	(0)	30.	(5)
103	WAGES AND OTHER LABOR EXPENSE		4354.	(5)	6841.	(6)	3811.	(16)	1636.	(15)	4787.	(9)	2447.	(11)	1592.	(14)	3000.	(6)	2168.	(23)
104	MISCELLANEOUS UTILITIES		0.	(0)	691.	(2)	84.	(2)	119.	(2)	107.	(3)	0.	(0)	514.	(3)	0.	(0)	219.	(3)
105	FARM TELEPHONE		103.	(0)	184.	(2)	237.	(13)	104.	(14)	119.	(9)	167.	(11)	103.	(15)	46.	(5)	104.	(21)
106	FARM ELECTRICITY		378.	(5)	600.	(6)	404.	(16)	461.	(16)	417.	(11)	642.	(11)	286.	(14)	372.	(6)	463.	(23)
107	FARM FUEL AND OIL		2312.	(5)	3229.	(6)	1602.	(16)	1311.	(16)	1982.	(11)	2186.	(12)	1518.	(15)	2463.	(6)	1857.	(23)
108	MISCELLANEOUS BANKING EXPENSE		0.	(0)	7.	(2)	26.	(2)	20.	(1)	0.	(0)	0.	(0)	25.	(1)	0.	(0)	6.	(2)
109	FARM INTEREST		5541.	(5)	6559.	(6)	4273.	(15)	1359.	(16)	2407.	(10)	2002.	(11)	2201.	(14)	3766.	(6)	2144.	(23)
110	BANKING FEES AND ACCTG EXPENSE		87.	(0)	113.	(6)	125.	(16)	100.	(15)	142.	(9)	191.	(12)	259.	(15)	120.	(6)	112.	(23)
111	TAXES AND LICENSE FEES		3967.	(5)	3210.	(6)	1737.	(16)	1492.	(16)	1654.	(11)	2212.	(12)	2189.	(15)	2402.	(6)	2094.	(23)
112	FARM INSURANCE		545.	(0)	789.	(6)	584.	(16)	433.	(16)	588.	(11)	665.	(12)	435.	(15)	864.	(6)	802.	(23)
113	MARKETING EXPENSE AND TRUCKING		716.	(0)	2331.	(1)	2084.	(16)	1986.	(16)	838.	(11)	682.	(12)	1072.	(15)	1327.	(6)	721.	(20)
114	STORAGE AND FUTURE CONTRACTS		0.	(0)	21.	(1)	1788.	(3)	78.	(2)	174.	(2)	122.	(10)	122.	(14)	98.	(6)	482.	(3)
115	SUBSCRIPTIONS DUES ETC		365.	(5)	86.	(6)	128.	(16)	45.	(16)	93.	(11)	122.	(10)	116.	(14)	0.	(0)	112.	(22)
116	UNSPECIFIED LIVESTOCK EXPENSE		0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
117	BEEF CATTLE		26811.	(5)	119436.	(6)	94539.	(14)	725.	(3)	11113.	(6)	9931.	(9)	21071.	(15)	17661.	(4)	16037.	(15)
118	DAIRY CATTLE		0.	(0)	0.	(0)	150.	(1)	1685.	(8)	0.	(0)	0.	(0)	495.	(1)	833.	(4)	372.	(2)
119	SHEEP		105.	(0)	0.	(0)	0.	(0)	936.	(1)	0.	(0)	5308.	(2)	190.	(3)	0.	(0)	3123.	(4)
120	SWINE		725.	(2)	0.	(0)	1053.	(2)	694.	(3)	767.	(10)	1482.	(12)	468.	(14)	710.	(1)	2115.	(13)
121	POULTRY		28.	(1)	0.	(0)	118.	(2)	42.	(3)	0.	(0)	146.	(2)	144.	(4)	8.	(1)	1818.	(8)
122	OTHER LIVESTOCK		268.	(2)	0.	(0)	122.	(2)	1004.	(3)	0.	(0)	112.	(2)	0.	(0)	0.	(0)	56.	(3)
123	LVSTK PRODUCTS SUPPLYS SERVICES		920.	(5)	2184.	(6)	1363.	(16)	1187.	(16)	1134.	(11)	953.	(12)	464.	(15)	1750.	(6)	486.	(23)
124	LIVESTOCK FEED GRAIN		3365.	(5)	20806.	(6)	25378.	(16)	4585.	(16)	17277.	(10)	7764.	(11)	7991.	(15)	12214.	(6)	4339.	(21)
125	LIVESTOCK FORAGE		1373.	(3)	588.	(5)	1698.	(14)	2006.	(12)	633.	(5)	755.	(8)	296.	(9)	2833.	(6)		

LOCATION OF FARMS ACCORDING TO TYPE OF FARM

FARM TYPE	Area									
	0	1	2	3	4	5	6	7	8	9
<u>LIVESTOCK</u>										
Western Nebr. All Beef	1	2	1	1	-	-	-	-	-	-
East. Nebr. Beef Feeding-Irrig.	-	-	-	-	3	-	-	3	-	-
East. Nebr. Beef Feed.-Non-Irrig.						1	2	2	7	4
East. & Central Nebr. Dairy				1	2	-	-	2	6	5
Cent. & East. Nebr. Swine All	-	-	-	2	1	-	-	2	-	5
East. Nebr. Beef-Swine Irrig.	-	-	5	-	4	-	1	1	1	-
East. Nebr. Beef-Swine Non-Irrig.	-	-	-	-	-	3	2	1	4	5
Beef-Dairy-All		1	1	1	1	-	1	-	1	-
General Livestock	1	2	2	2	-	-	-	3	6	7
<u>FEED GRAIN & FORAGE</u>										
Non-Irrigated	2	-	2					2	3	7
Irrigated -										
Less than 50% of Cropland Irr.	1	-	1	-	1	-	-	9	2	1
Over 50% of Cropland Irr.	-	1	2	0	5	-	1	1		

AVERAGES BY PERCENT OF CROPLAND IRRIGATED IN 1966

Farms which had no cropland irrigated in 1966 are averaged according to area, size, and return on investment in Table VIIa and VIIb. Farms which had cropland irrigated in 1966 are averaged in Tables VIIIa and VIIIb according to percent of cropland irrigated, area, and return on investment.

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>										
Central & Western Nebr.-All	2	2	2	1	-	-	-			
Eastern Nebraska										
Size index under 13,000						1	2	5	7	13
Size index 13-17,000							1	2	6	9
Size index 17-25,000						2	-	1	6	6
Size index Over 25,000						1	1	-	7	4
<u>Irrigated (% of Cropland)</u>										
Less than 25% Areas 0-3	1	-	6	1						
Less than 25% Areas 4-9					1	-	1	3	1	1
25-50% Areas 0-3	1	-	3	1						
25-50% Areas 4-9					5	-	1	1	5	2
Over 50% Areas 0-3	2	4	3	4						
Over 50% Areas 4-9					13	-	1	4		

TABLE VIIb
NON-IRRIGATED FARMS
BY FARM SIZE INDEX

LINE		CENTRAL AND		LESS THAN 13000		EASTERN NEBRASKA		13000 TO 17000		17000 TO 25000		25000 TO 40000	
		WESTERN NEBR.											
		ALL	HIGH 1/3	ALL	LOW 1/3	HIGH 1/3	ALL	LOW 1/3	ALL	ALL			
41	INVENTORY SUMMARY												
42	TOTAL BEGINNING INVENTORY	\$ 330909. (7)	104017. (9)	100897. (28)	99891. (9)	146633. (6)	151693. (18)	150596. (6)	196418. (15)	347800. (13)			
43	NET BEGINNING INVENTORY	269950. (7)	86977. (9)	81550. (28)	79047. (9)	117446. (6)	130325. (18)	122565. (6)	144609. (15)	266373. (13)			
44	TOTAL CLOSING INVENTORY	345211. (7)	110355. (9)	105759. (28)	104035. (9)	170662. (6)	162490. (18)	155545. (6)	218639. (15)	366927. (13)			
45	NET ENDING INVENTORY	309777. (7)	91891. (9)	84006. (28)	76853. (9)	132378. (6)	137705. (18)	125378. (6)	157882. (15)	269706. (13)			
46	TOTAL INVENTORY CHANGE	14302. (7)	6337. (9)	4862. (28)	4144. (9)	24028. (6)	10797. (18)	5949. (6)	22220. (15)	19126. (13)			
47	NET INVENTORY CHANGE	39827. (7)	4914. (9)	2456. (28)	-2193. (9)	14931. (6)	7380. (18)	2812. (6)	13273. (15)	3333. (13)			
48	AVERAGE INVENTORY	338060. (7)	107186. (9)	103328. (28)	101963. (9)	158648. (6)	157091. (18)	153571. (6)	207528. (15)	357363. (13)			
248	LABOR USE (MONTHS)												
249	UNPAID OPERATOR AND FAMILY HIRED	12.5 (6)	15.1 (9)	13.3 (28)	12.5 (9)	13.0 (6)	14.5 (18)	15.5 (6)	16.1 (14)	18.5 (12)			
250	DEPRECIATION												
251	MACHINERY AND EQUIPMENT	\$ 2843. (7)	2297. (9)	1909. (28)	1264. (9)	2788. (6)	2508. (18)	2492. (6)	3654. (15)	4931. (13)			
252	BUILDINGS AND IMPROVEMENTS	1617. (7)	684. (9)	961. (28)	901. (9)	1090. (6)	1056. (18)	971. (6)	1372. (15)	1439. (13)			
253	NET LIVESTOCK PRODUCTION	\$ 32916. (7)	3029. (7)	7977. (20)	9501. (8)	11177. (6)	13027. (18)	18481. (6)	27935. (13)	59086. (13)			
254	BEEF	93. (3)	27643. (5)	14956. (12)	5016. (3)	5420. (4)	3792. (10)	1298. (2)	15232. (5)	18133. (5)			
255	DAIRY	0. (0)	1725. (3)	2899. (7)	5121. (3)	0. (0)	1298. (1)	1298. (1)	382. (2)	359. (2)			
256	SHEEP	0. (0)	10726. (8)	10570. (19)	9217. (4)	13732. (5)	13938. (5)	12716. (4)	23695. (7)	18705. (2)			
257	SWINE	11941. (3)	12424. (4)	6395. (8)	454. (1)	306. (0)	1451. (3)	243. (0)	23626. (7)	1015. (2)			
258	POULTRY	183. (2)	-342. (3)	-60. (9)	20. (0)	0. (0)	180. (3)	-255. (8)	85. (4)	85. (4)			
259	OTHER LIVESTOCK	38117. (7)	31160. (10)	22008. (29)	15967. (8)	26439. (6)	27174. (18)	29292. (6)	43209. (14)	76606. (13)			
260	TOTAL NET LIVESTOCK PRODUCTION	25773. (7)	19385. (9)	7343. (28)	14654. (9)	15678. (6)	18061. (18)	19894. (6)	30027. (15)	54443. (13)			
261	FEED FED	12344. (7)	13846. (9)	151. (28)	106. (9)	173. (6)	148. (18)	137. (6)	130. (14)	139. (13)			
262	LIVESTOCK PRODCN LESS FEED FED	126. (7)	176. (9)	151. (28)	106. (9)	173. (6)	148. (18)	137. (6)	130. (14)	139. (13)			
263	LIVESTOCK PRODCN/\$100 FEED FD												
153	CROP ACREAGE SUMMARY												
154	IRRIGATED CROPS	ACRES											
155	CORN	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
156	GRAIN SORGHUM	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	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)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
158	WHEAT	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
159	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)	0.0 (0)	0.0 (0)			
160	WHEAT SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
161	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)	0.0 (0)	0.0 (0)			
162	ALFALFA	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
163	OTHER FORAGE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
164	SILAGE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
165	STRAW	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
166	FORAGE CROP SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
167	POPCORN	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
168	SOYBEANS	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
169	SUGAR BEETS	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
170	OTHER CASH CROPS	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
171	TOTAL IRRIG CROP ACREAGE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
172	TOTAL IRRIG CROP VALUE	\$ 0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)	0. (0)			
189	NON-IRRIGATED CROPS	ACRES											
190	CORN	70.7 (2)	63.4 (7)	70.1 (18)	83.4 (5)	62.9 (4)	86.9 (15)	99.8 (6)	116.3 (9)	208.5 (9)			
191	GRAIN SORGHUM	197.7 (2)	36.8 (6)	48.4 (22)	55.4 (7)	107.8 (5)	92.5 (11)	62.8 (3)	13.9 (13)	203.3 (7)			
192	OATS	55.8 (1)	20.0 (1)	37.1 (3)	48.7 (2)	20.0 (1)	16.3 (3)	13.0 (1)	3.0 (0)	117.7 (4)			
193	BARLEY	29.6 (1)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
194	RYE	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
195	WHEAT	283.8 (2)	10.9 (0)	33.3 (15)	29.0 (4)	79.6 (5)	52.9 (11)	33.4 (2)	52.9 (8)	94.3 (5)			
196	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)	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)	0.0 (0)	0.0 (0)	0.0 (0)			
198	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)	0.0 (0)	0.0 (0)			
199	ALFALFA	48.6 (3)	30.3 (7)	28.7 (23)	21.5 (5)	12.0 (1)	12.0 (1)	21.5 (5)	51.1 (13)	81.1 (7)			
200	OTHER FORAGE	53.3 (2)	19.1 (6)	42.4 (15)	23.9 (6)	37.7 (4)	23.9 (6)	20.3 (3)	39.3 (10)	70.8 (10)			
201	SILAGE	28.0 (1)	23.0 (5)	21.6 (13)	23.9 (6)	22.3 (3)	20.3 (3)	20.3 (3)	39.3 (10)	64.7 (10)			
202	STRAW	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
203	FORAGE CROP SEED	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	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)	0.0 (0)	0.0 (0)	0.0 (0)			
205	SOYBEANS	0.0 (0)	39.8 (7)	33.6 (16)	25.0 (4)	48.0 (5)	40.3 (13)	39.5 (4)	46.1 (11)	94.8 (10)			
206	OTHER CASH CROPS	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)	0.0 (0)			
207	SUMMER FALLOW	307.3 (3)	19.5 (5)	15.0 (3)	6.0 (1)	2.0 (0)	2.0 (0)	0.0 (0)	48.0 (2)	0.0 (0)			
208	DIVERTED ACRES	274.3 (5)	31.7 (7)	52.0 (22)	52.6 (7)	105.7 (5)	81.0 (14)	38.7 (4)	103.3 (13)	148.8 (11)			
209	TOTAL NON-IRR CROP ACREAGE	878.0 (6)	194.6 (9)	223.1 (28)	246.4 (9)	402.6 (6)	317.8 (18)	231.2 (6)	437.9 (15)	685.6 (13)			
210	TOTAL NON-IRR CROP VALUE	\$ 26005. (6)	15065. (9)	14871. (28)	14738. (9)	28402. (6)							

TABLE VIIa
NON-IRRIGATED FARMS
BY FARM SIZE INDEX

LINE

CENTRAL AND
WESTERN NEBR.

LESS THAN 13000

EASTERN NEBRASKA

13000 TO 17000

17000 TO 25000

25000 TO
40000

INCOME			HIGH 1/3			ALL			LOW 1/3			HIGH 1/3			ALL			LOW 1/3			7000 TO 25000			40000		
61	MISCELLANEOUS	\$	212.	(5)	87.	(4)	90.	(14)	122.	(5)	221.	(4)	249.	(9)	335.	(3)	264.	(5)	289.	(8)						
62	TAX REFUNDS		234.	(7)	72.	(3)	86.	(12)	80.	(4)	88.	(4)	111.	(14)	113.	(5)	123.	(7)	162.	(10)						
63	INSURANCE SETTLEMENTS		103.	(3)	949.	(3)	598.	(5)	0.	(0)	0.	(0)	133.	(1)	133.	(1)	85.	(2)	678.	(6)						
64	TRUCKING AND MILEAGE		10.	(1)	47.	(1)	30.	(2)	13.	(1)	0.	(0)	20.	(1)	20.	(1)	521.	(2)	46.	(2)						
65	MARKETING AND STORAGE		226.	(3)	466.	(9)	298.	(24)	280.	(8)	266.	(6)	241.	(16)	242.	(5)	534.	(12)	1050.	(8)						
66	UNSPECIFIED LIVESTOCK INCOME		0.	(0)	0.	(0)	537.	(1)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)						
67	BEEF CATTLE		37707.	(7)	5122.	(9)	14058.	(18)	18395.	(8)	20783.	(5)	25032.	(16)	40853.	(6)	60248.	(12)	119058.	(13)						
68	DAIRY CATTLE		0.	(0)	7261.	(3)	4656.	(10)	811.	(1)	798.	(2)	1772.	(4)	0.	(0)	3369.	(3)	3209.	(4)						
69	SHEEP		0.	(0)	1386.	(3)	3309.	(7)	6286.	(3)	0.	(0)	1443.	(1)	1443.	(1)	393.	(2)	431.	(2)						
70	SWINE		11039.	(3)	12593.	(3)	12150.	(19)	12284.	(4)	15305.	(5)	16883.	(13)	18597.	(4)	24597.	(7)	27361.	(6)						
71	POULTRY		0.	(0)	33428.	(3)	22322.	(3)	0.	(0)	14.	(0)	105.	(4)	176.	(2)	0.	(0)	95.	(2)						
72	OTHER LIVESTOCK		0.	(0)	0.	(0)	225.	(2)	225.	(2)	0.	(0)	115.	(1)	115.	(1)	440.	(1)	0.	(0)						
73	DRESSED BEEF		0.	(0)	0.	(0)	0.	(0)	0.	(0)	161.	(1)	211.	(3)	0.	(0)	0.	(0)	816.	(4)						
74	DAIRY PRODUCTS		16.	(2)	2064.	(3)	12992.	(11)	2011.	(2)	9645.	(2)	7353.	(7)	75.	(1)	32922.	(2)	16851.	(4)						
75	WOOL SALES AND PAYMENTS		0.	(0)	247.	(3)	674.	(3)	1246.	(3)	0.	(0)	426.	(1)	426.	(1)	86.	(2)	181.	(1)						
76	DRESSED PORK		0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)						
77	EGGS		0.	(0)	151.	(1)	501.	(3)	412.	(1)	407.	(2)	2434.	(7)	3814.	(4)	583.	(2)	3034.	(2)						
78	OTHER LIVESTOCK PRODUCTS		0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	7.	(1)	0.	(0)						
79	LIVESTOCK SUPPLIES AND SERVICES		10.	(1)	4.	(1)	557.	(4)	909.	(2)	0.	(0)	89.	(3)	10.	(1)	0.	(0)	312.	(3)						
80	LIVESTOCK FEED		66.	(1)	584.	(1)	309.	(6)	40.	(1)	11.	(2)	739.	(7)	207.	(2)	1173.	(6)	4723.	(5)						
81	SEED AND MISC CROP INCOME		1288.	(2)	0.	(0)	1135.	(5)	1317.	(2)	3799.	(3)	1582.	(8)	312.	(4)	996.	(8)	3391.	(6)						
82	FERTILIZER AND CHEMICALS		133.	(2)	867.	(2)	647.	(5)	0.	(0)	77.	(1)	195.	(3)	475.	(1)	1108.	(2)	529.	(9)						
83	GOVERNMENT PAYMENTS		3796.	(7)	1197.	(0)	2230.	(23)	2244.	(8)	4956.	(5)	4089.	(14)	2694.	(4)	4903.	(15)	7192.	(11)						
84	IRRIGATION WATER SALES		0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)						
85	FEED CROPS		8208.	(6)	3457.	(6)	3447.	(19)	3802.	(6)	6769.	(6)	6875.	(14)	6261.	(3)	6652.	(12)	14204.	(10)						
86	CASH CROPS		366.	(1)	1894.	(6)	1682.	(15)	1618.	(4)	2404.	(4)	2492.	(11)	4218.	(3)	1811.	(10)	3751.	(6)						
87	GENERAL FARM SUPPLIES		166.	(2)	40.	(1)	100.	(2)	0.	(0)	0.	(0)	62.	(3)	30.	(1)	57.	(3)	72.	(4)						
88	CUSTOM WORK AND MACH RENT INC		0.	(0)	45.	(1)	473.	(1)	173.	(3)	199.	(4)	531.	(9)	333.	(2)	1237.	(9)	550.	(6)						
89	MACHINERY AND EQUIPMENT SOLD		2050.	(4)	611.	(1)	611.	(6)	415.	(1)	0.	(0)	1715.	(4)	593.	(2)	1784.	(3)	1550.	(4)						
90	REAL ESTATE RENTAL INCOME		1251.	(4)	861.	(2)	1283.	(9)	1304.	(6)	1337.	(1)	2195.	(7)	1644.	(2)	706.	(7)	986.	(9)						
91	REAL ESTATE SOLD		26000.	(1)	0.	(0)	270.	(1)	270.	(1)	0.	(0)	0.	(0)	0.	(0)	325.	(2)	0.	(0)						
92	CASH OPERATING INCOME		55285.	(7)	41263.	(9)	33461.	(28)	31986.	(9)	49404.	(6)	51465.	(18)	64746.	(6)	79234.	(15)	164075.	(13)						
93	CAPITAL ITEMS SOLD		14025.	(2)	75.	(1)	656.	(6)	685.	(1)	0.	(0)	1715.	(4)	593.	(2)	1501.	(4)	1550.	(4)						
94	TOTAL CASH INCOME		59292.	(7)	41271.	(9)	33601.	(28)	32062.	(9)	49404.	(6)	51847.	(18)	64944.	(6)	79634.	(15)	164552.	(13)						
EXPENSE																										
101	MISCELLANEOUS	\$	216.	(2)	24.	(1)	24.	(1)	0.	(0)	320.	(1)	205.	(2)	90.	(1)	90.	(4)	5.	(1)						
102	WAGES AND OTHER LABOR EXPENSE		4112.	(7)	758.	(2)	592.	(24)	292.	(9)	1442.	(6)	1025.	(18)	583.	(6)	2730.	(15)	6599.	(13)						
103	MISCELLANEOUS UTILITIES		8.	(1)	119.	(2)	191.	(5)	40.	(1)	21.	(1)	21.	(1)	0.	(0)	342.	(15)	414.	(7)						
104	FARM TELEPHONE		9.	(1)	87.	(8)	78.	(26)	69.	(9)	88.	(6)	82.	(17)	83.	(6)	168.	(15)	289.	(11)						
105	FARM ELECTRICITY		273.	(7)	295.	(9)	254.	(27)	185.	(9)	275.	(6)	279.	(18)	375.	(6)	399.	(14)	536.	(13)						
106	FARM FUEL AND OIL		2107.	(7)	957.	(9)	958.	(28)	992.	(9)	1282.	(6)	1233.	(18)	1146.	(6)	1702.	(15)	2419.	(13)						
107	MISCELLANEOUS BANKING EXPENSE		0.	(0)	20.	(1)	15.	(2)	10.	(1)	0.	(0)	2.	(1)	0.	(0)	25.	(1)	51.	(1)						
108	FARM INTEREST		4779.	(6)	951.	(9)	1147.	(26)	1301.	(9)	2137.	(6)	1755.	(15)	2365.	(5)	3340.	(15)	5064.	(13)						
109	BANKING FEES AND ACCTG EXPENSE		103.	(7)	102.	(9)	105.	(26)	138.	(9)	84.	(6)	83.	(18)	82.	(6)	136.	(15)	312.	(13)						
110	TAXES AND LICENSE FEES		3486.	(7)	1213.	(9)	1147.	(28)	1217.	(9)	1961.	(6)	1679.	(18)	1155.	(6)	1885.	(15)	9301.	(13)						
111	FARM INSURANCE		499.	(7)	431.	(9)	366.	(28)	344.	(9)	451.	(6)	449.	(18)	563.	(6)	752.	(15)	856.	(13)						
112	MARKETING EXPENSE AND TRUCKING		584.	(7)	1091.	(8)	723.	(27)	529.	(9)	729.	(6)	861.	(15)	1151.	(5)	1195.	(14)	2495.	(13)						
113	STORAGE AND FUTURE CONTRACTS		0.	(0)	0.	(0)	175.	(1)	0.	(0)	600.	(2)	468.	(3)	205.	(1)	280.	(4)	2233.	(2)						
114	SUBSCRIPTIONS DUES ETC		282.	(7)	32.	(0)	43.	(27)	58.	(8)	106.	(6)	93.	(18)	83.	(6)	75.	(15)	194.	(13)						
115	UNSPECIFIED LIVESTOCK EXPENSE		0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)						
116	BEEF CATTLE		10754.	(7)	5138.	(9)	8130.	(14)	12051.	(6)	16718.	(6)	20010.	(12)	30161.	(5)	49329.	(11)	83135.	(11)						
117	DAIRY CATTLE		0.	(0)	715.	(3)	927.	(18)	254.	(3)	0.	(0)	152.	(1)	0.	(0)	455.	(3)	170.	(3)						
118	SHEEP		0.	(0)	2521.	(4)	3048.	(16)	3575.	(3)	0.	(0)	894.	(1)	894.	(1)	76.	(1)	170.	(1)						
119	SWINE		1115.	(2)	462.	(3)	481.	(14)	466.	(15)	349.	(5)	1027.	(12)	2392.	(4)	1146.	(5)	862.	(7)						
120	POULTRY		0.	(0)	3620.	(3)	2214.	(15)	33.	(1)	92.	(2)	570.	(12)	925.	(4)	167.	(2)	456.	(4)						
121	OTHER LIVESTOCK		50.	(1)	196.	(3)	196.	(3)	0.	(0)	0.	(0)	150.	(1)	0.	(0)	570.	(5)	156.	(1)						
122																										

TABLE VIIIb
IRRIGATED FARMS

LINE	LESS THAN 25 PER CENT IRR.												OVER 50 PER CENT IRRIGATED																										
	AREAS				AREAS				25-50 PER CENT IRR.				AREAS 4, 5, 6, 7, 8, 9				AREAS				AREAS 4, 5, 6, 7, 8, 9																		
	0,1,2,3				4,5,6,7,8,9				W & CENT. NEBR.				HIGH 1/3				ALL				LOW 1/3				0,1,2,3				HIGH 1/3				ALL				LOW 1/3		
INVENTORY SUMMARY																																							
41	TOTAL BEGINNING INVENTORY	\$	281202.	(8)	259957.	(7)	190053.	(5)	234822.	(7)	271760.	(24)	222405.	(8)	225822.	(13)	245058.	(6)	224071.	(18)	230860.	(6)																	
53	NET BEGINNING INVENTORY		230524.	(8)	210165.	(7)	163677.	(5)	202155.	(7)	230224.	(24)	192185.	(8)	177737.	(13)	197146.	(6)	170825.	(18)	181492.	(6)																	
42	TOTAL CLOSING INVENTORY		302127.	(8)	270163.	(7)	193756.	(5)	271359.	(7)	292050.	(24)	228303.	(8)	245735.	(13)	266036.	(6)	243989.	(18)	243645.	(6)																	
54	NET ENDING INVENTORY		232119.	(8)	202429.	(7)	165962.	(5)	213990.	(7)	240732.	(24)	198728.	(8)	186078.	(13)	209110.	(6)	180986.	(18)	183580.	(6)																	
43	TOTAL INVENTORY CHANGE		20925.	(8)	10206.	(7)	3703.	(5)	36536.	(7)	20290.	(24)	5898.	(8)	19912.	(13)	20977.	(6)	19917.	(18)	12784.	(6)																	
55	NET INVENTORY CHANGE		1594.	(8)	-7636.	(7)	2284.	(5)	11824.	(7)	10508.	(24)	6543.	(8)	8341.	(13)	11964.	(6)	10161.	(18)	2088.	(6)																	
44	AVERAGE INVENTORY		291664.	(8)	265060.	(7)	191904.	(5)	253090.	(7)	281905.	(24)	225354.	(8)	235779.	(13)	255547.	(6)	234030.	(18)	237253.	(6)																	
LABOR USE (MONTHS)																																							
248	UNPAID OPERATOR AND FAMILY		15.2	(8)	13.8	(6)	14.0	(5)	21.5	(7)	19.2	(23)	17.4	(7)	15.7	(13)	13.3	(6)	12.8	(16)	13.2	(5)																	
249	HIRED		10.5	(8)	11.8	(7)	5.6	(3)	7.0	(4)	7.8	(18)	7.6	(6)	12.9	(11)	3.6	(5)	10.1	(14)	12.5	(5)																	
DEPRECIATION																																							
250	MACHINERY AND EQUIPMENT	\$	4867.	(8)	4865.	(7)	3948.	(5)	6542.	(7)	5484.	(24)	4007.	(8)	3895.	(13)	4637.	(6)	4967.	(18)	5608.	(6)																	
251	BUILDINGS AND IMPROVEMENTS		1667.	(7)	2087.	(7)	1593.	(5)	1414.	(7)	1718.	(24)	1535.	(8)	1748.	(13)	2142.	(5)	1868.	(17)	1760.	(6)																	
NET LIVESTOCK PRODUCTION																																							
252	BEEF	\$	19124.	(8)	19015.	(6)	10290.	(4)	26631.	(6)	21051.	(22)	11943.	(8)	19292.	(12)	8718.	(5)	21449.	(15)	33995.	(4)																	
253	DAIRY		4312.	(3)	14664.	(3)	518.	(3)	27760.	(1)	15698.	(7)	9374.	(2)	18530.	(7)	0.	(0)	11176.	(4)	9264.	(2)																	
254	SHEEP		2652.	(1)	966.	(2)	94.	(1)	1313.	(2)	1450.	(3)	1725.	(1)	1390.	(4)	0.	(0)	0.	(0)	0.	(0)																	
255	SWINE		3618.	(3)	15595.	(3)	8812.	(4)	16471.	(5)	9805.	(17)	9055.	(6)	16000.	(4)	26141.	(3)	26752.	(8)	7082.	(2)																	
256	POULTRY		146.	(3)	1443.	(1)	511.	(2)	136.	(3)	671.	(11)	54.	(3)	6.	(3)	0.	(0)	68.	(1)	0.	(0)																	
257	OTHER LIVESTOCK		69.	(3)	88.	(3)	10.	(1)	0.	(0)	40.	(6)	-10.	(1)	-55.	(6)	-12.	(3)	-32.	(8)	-131.	(3)																	
258	TOTAL NET LIVESTOCK PRODUCTION	\$	23432.	(8)	26240.	(8)	19773.	(4)	38992.	(7)	31322.	(24)	21320.	(8)	33113.	(13)	24395.	(5)	34133.	(17)	28047.	(6)																	
259	FEED FED	\$	21406.	(8)	21456.	(7)	12529.	(5)	25359.	(7)	25543.	(24)	20146.	(8)	24597.	(13)	13743.	(6)	24676.	(18)	26619.	(6)																	
260	LIVESTOCK PRODN LESS FEED FED		2026.	(8)	8184.	(7)	-43.	(5)	13632.	(7)	5696.	(24)	1046.	(8)	8030.	(13)	6586.	(6)	7285.	(18)	1427.	(6)																	
261	LIVESTOCK PRODN/\$100 FEED FD		122.	(8)	133.	(7)	152.	(4)	180.	(7)	125.	(24)	103.	(8)	148.	(13)	177.	(4)	136.	(17)	87.	(5)																	
CROP ACREAGE SUMMARY																																							
IRRIGATED CROPS																																							
153	CORN	ACRES	94.0	(6)	73.8	(4)	89.9	(5)	155.7	(7)	144.1	(22)	116.4	(7)	172.2	(12)	214.4	(6)	187.6	(18)	211.5	(6)																	
154	GRAIN SORGHUM		84.3	(3)	50.4	(3)	86.0	(1)	69.1	(7)	79.4	(11)	69.2	(5)	2.0	(1)	80.8	(4)	58.2	(8)	20.5	(1)																	
155	OTHER FEED GRAIN		0.0	(0)	0.0	(0)	7.0	(1)	0.0	(0)	0.0	(0)	0.0	(0)	43.0	(2)	0.0	(0)	0.0	(0)	0.0	(0)																	
156	WHEAT		50.0	(1)	0.0	(0)	0.0	(0)	18.0	(1)	18.0	(1)	0.0	(0)	0.0	(0)	0.0	(0)	51.0	(1)	0.0	(0)																	
157	CORN AND MILO SEED		0.0	(0)	0.0	(0)	0.0	(0)	141.5	(1)	146.2	(2)	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)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)																	
159	SUDAN AND MISC FORAGE		12.0	(1)	0.0	(0)	7.0	(1)	0.0	(0)	0.0	(0)	0.0	(0)	183.0	(10)	0.0	(0)	0.0	(0)	0.0	(0)																	
160	ALFALFA		30.0	(1)	0.0	(0)	33.0	(3)	36.9	(2)	37.0	(8)	30.9	(2)	37.8	(10)	11.0	(1)	32.0	(3)	4.0	(0)																	
161	OTHER FORAGE		12.0	(1)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	21.2	(8)	0.0	(0)	17.0	(3)	20.6	(3)																	
162	SILAGE		17.0	(4)	26.2	(4)	12.0	(1)	0.0	(0)	0.0	(0)	0.0	(0)	37.0	(9)	6.5	(2)	30.0	(1)	46.7	(3)																	
163	STRAW		0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	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)	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)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)																	
166	SOYBEANS		11.0	(1)	0.0	(0)	0.0	(0)	47.0	(2)	49.7	(4)	0.0	(0)	5.0	(2)	20.0	(1)	29.7	(4)	32.0	(2)																	
167	SUGAR BEETS		0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	0.0	(0)	42.0	(1)	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)	66.5	(2)	0.0	(0)	0.0	(0)	0.0	(0)																	
169	TOTAL IRRIG CROP ACREAGE	\$	128.7	(8)	78.8	(7)	156.6	(5)	217.9	(7)	210.6	(24)	159.6	(8)	263.1	(13)	277.9	(6)	264.0	(18)	293.5	(6)																	
170	TOTAL IRRIG CROP VALUE	\$	15313.	(8)	10468.	(7)	19969.	(5)	34996.	(7)	28770.	(24)	20506.	(8)	31231.	(13)	41933.	(6)	35323.	(18)	36873.	(6)																	
NON-IRRIGATED CROPS																																							
189	CORN	ACRES	49.0	(2)	73.3	(3)	0.0	(0)	44.9	(4)	42.7	(8)	38.5	(2)	16.0	(1)	0.0	(0)	0.0	(0)	0.0	(0)																	
191	GRAIN SORGHUM		106.4	(6)</																																			

TABLE VIIa
IRRIGATED FARMS

LINE		LESS THAN 25 PER CENT IRR.			25-50 PER CENT IRR.			25-50 PER CENT IRRIGATED			OVER 50 PER CENT IRRIGATED				
		AREAS 0:1:2:3	AREAS 4:5:6:7:8:9	W & CENT. NEBR.	AREAS 0:1:2:3	AREAS 4:5:6:7:8:9	W & CENT. NEBR.	HIGH 1/3	ALL	LOW 1/3	AREAS 0:1:2:3	HIGH 1/3	AREAS 4:5:6:7:8:9	ALL	LOW 1/3
INCOME															
61	MISCELLANEOUS	\$ 416.	(4)	214.	(6)	302.	(2)	120.	(5)	235.	(16)	379.	(5)	768.	(6)
62	TAX REFUNDS	133.	(4)	155.	(4)	76.	(2)	119.	(3)	124.	(13)	133.	(6)	159.	(6)
63	INSURANCE SETTLEMENTS	55.	(3)	206.	(3)	15.	(1)	8.	(1)	58.	(5)	28.	(2)	358.	(3)
64	TRUCKING AND MILEAGE	9.	(1)	73.	(2)	0.	(0)	14.	(2)	113.	(6)	24.	(2)	3.	(1)
65	MARKETING AND STORAGE	217.	(7)	509.	(6)	106.	(5)	705.	(6)	592.	(20)	363.	(6)	297.	(11)
66	UNSPECIFIED LIVESTOCK INCOME	0.	(0)	215.	(1)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
67	BEEF CATTLE	24902.	(8)	37529.	(6)	13383.	(4)	68232.	(4)	46824.	(18)	31340.	(7)	26733.	(12)
68	DAIRY CATTLE	3619.	(1)	574.	(1)	570.	(1)	2185.	(1)	1732.	(6)	493.	(2)	4501.	(3)
69	SHEEP	1900.	(1)	2572.	(1)	0.	(0)	7670.	(2)	6480.	(3)	4101.	(1)	2864.	(3)
70	SWINE	4463.	(5)	14244.	(3)	12369.	(4)	19289.	(5)	14185.	(15)	13404.	(6)	23116.	(3)
71	POULTRY	0.	(0)	38.	(1)	0.	(0)	20.	(0)	186.	(5)	10.	(1)	100.	(1)
72	OTHER LIVESTOCK	1000.	(0)	0.	(0)	0.	(0)	386.	(1)	334.	(2)	0.	(0)	443.	(3)
73	DRESSED BEEF	0.	(0)	0.	(0)	0.	(0)	24953.	(1)	18826.	(5)	9485.	(2)	35154.	(3)
74	DAIRY PRODUCTS	3998.	(2)	18209.	(2)	401.	(1)	476.	(2)	476.	(2)	0.	(0)	311.	(4)
75	WOOL SALES AND PAYMENTS	242.	(1)	257.	(2)	18.	(1)	0.	(0)	134.	(1)	134.	(1)	0.	(0)
76	DRESSED PORK	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
77	EGGS	61.	(1)	1488.	(1)	512.	(2)	331.	(2)	1216.	(7)	187.	(2)	140.	(1)
78	OTHER LIVESTOCK PRODUCTS	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
79	LIVESTOCK SUPPLIES AND SERVICES	18.	(1)	0.	(0)	46.	(1)	0.	(0)	72.	(5)	5.	(1)	44.	(1)
80	LIVESTOCK FEED	66.	(1)	997.	(1)	346.	(1)	127.	(2)	224.	(7)	130.	(2)	1332.	(4)
81	SEED AND MISC CROP INCOME	685.	(2)	483.	(2)	7399.	(1)	10797.	(2)	4895.	(15)	401.	(5)	104.	(6)
82	FERTILIZER AND CHEMICALS	0.	(0)	0.	(0)	35.	(2)	253.	(2)	364.	(11)	327.	(5)	313.	(2)
83	GOVERNMENT PAYMENTS	9986.	(8)	9961.	(6)	7096.	(5)	4568.	(6)	7582.	(23)	7450.	(8)	4386.	(10)
84	IRRIGATION WATER SALES	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
85	FEED CROPS	1444.	(7)	19653.	(7)	13666.	(5)	12005.	(7)	16876.	(23)	15760.	(8)	42100.	(6)
86	CASH CROPS	0.	(0)	2109.	(1)	3200.	(1)	2627.	(4)	3054.	(11)	1208.	(3)	2950.	(6)
87	GENERAL FARM SUPPLIES	128.	(3)	53.	(3)	12.	(2)	9.	(1)	96.	(4)	31.	(2)	12.	(2)
88	CUSTOM WORK AND MACH RENT INC	134.	(6)	560.	(5)	267.	(2)	788.	(6)	896.	(16)	694.	(4)	254.	(7)
89	MACHINERY AND EQUIPMENT SOLD	556.	(3)	1585.	(2)	470.	(2)	1236.	(2)	1084.	(9)	282.	(4)	350.	(1)
90	REAL ESTATE RENTAL INCOME	6028.	(2)	2151.	(4)	1660.	(2)	2168.	(4)	1418.	(9)	1587.	(2)	3977.	(7)
91	REAL ESTATE SOLD	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
92	CASH OPERATING INCOME	54494.	(8)	75494.	(7)	46571.	(5)	87037.	(7)	79680.	(24)	66088.	(8)	60405.	(13)
93	CAPITAL ITEMS SOLD	556.	(3)	1585.	(2)	470.	(2)	1236.	(2)	1084.	(9)	282.	(4)	350.	(1)
94	TOTAL CASH INCOME	54702.	(8)	75947.	(7)	46759.	(5)	87390.	(7)	80086.	(24)	66229.	(8)	60432.	(13)
EXPENSE															
101	MISCELLANEOUS	\$ 23.	(3)	762.	(2)	0.	(0)	5.	(1)	20.	(6)	28.	(3)	242.	(2)
102	WAGES AND OTHER LABOR EXPENSE	3587.	(8)	4653.	(7)	1295.	(5)	1781.	(6)	2764.	(23)	2915.	(8)	3704.	(13)
103	MISCELLANEOUS UTILITIES	570.	(1)	556.	(2)	9.	(1)	7.	(2)	119.	(4)	0.	(0)	305.	(2)
104	FARM TELEPHONE	160.	(8)	177.	(6)	77.	(5)	94.	(7)	111.	(21)	80.	(6)	119.	(11)
105	FARM ELECTRICITY	629.	(8)	457.	(7)	236.	(4)	526.	(7)	521.	(24)	421.	(8)	539.	(13)
106	FARM FUEL AND OIL	2739.	(8)	1995.	(7)	1807.	(5)	2315.	(7)	2549.	(24)	2600.	(8)	2267.	(13)
107	MISCELLANEOUS BANKING EXPENSE	0.	(0)	0.	(0)	659.	(1)	0.	(0)	8.	(3)	3.	(1)	0.	(0)
108	FARM INTEREST	2459.	(8)	2185.	(7)	1837.	(5)	2507.	(6)	2575.	(23)	1921.	(8)	3499.	(13)
109	BANKING FEES AND ACCTG EXPENSE	99.	(8)	88.	(7)	70.	(1)	82.	(7)	108.	(24)	126.	(8)	2898.	(6)
110	TAXES AND LICENSE FEES	2682.	(8)	2040.	(7)	1619.	(5)	2577.	(7)	2404.	(24)	2440.	(8)	2179.	(13)
111	FARM INSURANCE	1220.	(8)	867.	(7)	680.	(5)	813.	(7)	1020.	(24)	1021.	(8)	217.	(13)
112	MARKETING EXPENSE AND TRUCKING	407.	(8)	1470.	(6)	158.	(1)	1716.	(5)	1080.	(21)	890.	(8)	825.	(12)
113	STORAGE AND FUTURE CONTRACTS	0.	(0)	280.	(2)	0.	(0)	28.	(1)	147.	(4)	96.	(1)	300.	(1)
114	SUBSCRIPTIONS DUES ETC	152.	(7)	179.	(7)	40.	(4)	204.	(7)	97.	(24)	38.	(8)	107.	(1)
115	UNSPECIFIED LIVESTOCK EXPENSE	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)	0.	(0)
116	BEEF CATTLE	17544.	(6)	30744.	(5)	6143.	(4)	94445.	(2)	35051.	(16)	18573.	(7)	15334.	(10)
117	DAIRY CATTLE	450.	(1)	0.	(0)	220.	(1)	1681.	(1)	0.	(0)	0.	(0)	600.	(2)
118	SHEEP	2412.	(1)	0.	(0)	105.	(1)	4122.	(2)	2873.	(3)	375.	(1)	226.	(1)
119	SWINE	1048.	(4)	1642.	(3)	2677.	(3)	1301.	(5)	1895.	(14)	3224.	(5)	775.	(3)
120	POULTRY	37.	(1)	130.	(1)	28.	(1)	108.	(3)	75.	(7)	43.	(3)	51.	(2)
121	OTHER LIVESTOCK	39.	(2)	150.	(2)	0.	(0)	0.	(0)	1567.	(2)	0.	(0)	245.	(3)
122	LIVSTK PRODCTS SUPPLYS SERVICES	538.	(8)	1027.	(7)	593.	(4)	858.	(7)	731.	(24)	349.	(8)	917.	(13)
123	LIVESTOCK FEED GRAIN	3928.	(8)	3044.	(7)	3468.	(5)	6241.	(7)	7116.	(24)	3858.	(8)	9666.	(12)
124	LIVESTOCK FORAGE	225.	(8)	1053.	(4)	346.	(1)	1615.	(5)	915.	(16)	205.	(5)	1881.	(11)
125	LIVESTOCK SUPPLEMENTS	1252.	(8)	1613.	(7)	2028.	(4)	4853.	(6)	4122.	(23)	4495.	(8)	368.	(13)
126	UNSPECIFIED CROP EXPENSE	12.	(1)	12.	(1)	0.	(0)	0.	(0)	23.	(1)	23.	(1)	623.	(5)
127	SEED AND PLANTS	484.	(8)	766.	(7)	801.	(5)	2319.	(7)	1422.	(24)	689.	(8)	916.	(13)
128	FERTILIZERS	2428.	(8)	4166.	(6)	2050.	(5)	3299.	(7)	4928.	(24)	4538.	(8)	5888.	(12)
129	CROP CHEMICALS	380.	(8)	917.	(6)	453.	(4)	1302.	(7)	656.	(22)	339.	(7)	1469.	(6)
130	GOVERNMENT PROGRAM EXPENSE	19.	(3)	19.	(5)	242.	(2)	23.	(2)	360.	(12)	24.	(4)	0.	(0)
131	IRRIGATION WATER	187.	(2)	54.	(1)	858.	(2)	7.	(1)	6.	(2)	6.	(1)	1252.	(9)
132	FEED CROPS PURCHASED	1820.	(1)	4118.	(3)	7244.	(2)	6679.	(1)	9460.	(8)	7121.	(4)	64.	(1)
133	CASH CROPS PURCHASED	0.	(0)	110.	(0)	0.	(0)	1007.	(1)	1007.	(1)	0.	(0)	0.	(0)
134	FARM SUPPLIES	727.	(8)	2172.	(7)	316.	(5)	750.	(7)	876.	(24)	1101.	(8)	500.	(12)
135	CUSTOM WORK AND MACHINE RENTAL	301.	(8)	2136.	(7)	1032.	(5)	932.	(7)	1121.	(24)	1203.	(8)	1583.	(12)
136	MACHINERY AND EQUIPMENT PURCHASE	16491.	(8)	9316.	(7)	9309.	(5)	11924.	(7)	10374.	(24)	7379.	(8)	7109.	(11)
137	REAL ESTATE RENT	12359.	(5)	2101.	(6)	250.	(3)	2951.	(5)	2320.	(18)	3029.	(6)	861.	(13)
138	REAL ESTATE PURCHASED	82.	(6)	4019.	(7)	375.	(1)	9412.	(4)	6163.	(20)	7103.	(8)	14076.	(10)
139	MISCELLANEOUS REPAIRS	0.	(0)	15.	(5)	103.	(4)	104.	(5)	135.	(20)	165.	(8)	140.	(8)
140	MACHINCOME														