Table 12. Financial Measures for Farms by Rate of Return on Farm Assets

<table>
<thead>
<tr>
<th>Rate of Return on Farm Assets (%)</th>
<th>&lt; 0</th>
<th>0-4</th>
<th>4-8</th>
<th>8-12</th>
<th>&gt; 12</th>
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<tbody>
<tr>
<td>Total</td>
<td>100.0</td>
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<td><strong>ASSETS</strong></td>
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<td><strong>LIABILITIES</strong></td>
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<tr>
<td><strong>INCOME DATA</strong></td>
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<td><strong>FARM DATA</strong></td>
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<tr>
<td><strong>RATIOS</strong></td>
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<tr>
<td><strong>LIQUIDITY</strong></td>
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<tr>
<td><strong>FINANCIAL EFFICIENCY</strong></td>
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<tr>
<td><strong>ABSOLUTE MEASURES-S(mean)</strong></td>
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</tbody>
</table>

**ASSETS**
- Cash and Equivalents: 5.2
- Crops and Feed: 12.7
- Market Livestock: 1.5
- All Current Assets: 2.3
- Total Current Assets: 21.6
- Intermediate Assets: 37.5
- Fixed Assets: 40.9
- Total: 100.0

**LIABILITIES**
- Oper., short term notes <1 yr.: 10.5
- Crop Liabilities: 2.5
- Total Liabilities: 10.1
- Total Liabilities: 33.1
- Net Worth: 66.9
- Total: 100.0

**INCOME DATA**
- Value of Farm Production: 100.0
- Operating Expenses: 82.3
- Operating Profit: 2.3
- Operating Profit: 8.1
- Operating Profit: 5.7
- Operating Profit: 8.4
- Operating Profit: 6.6
- Operating Profit: -2.7

**FARM DATA**
- Tillable Acres: 772
- Total: 26.6

**RATIOS**
- Profit Margin Ratio %: -11.7
- Total: 25.9

**LIQUIDITY**
- Current: 1.29
- Current: 0.81
- Current: 6.75
- Current: 2.90
- Current: 1.80
- Current: 7.84
- Current: 17.11
- Current: 26.65

**FINANCIAL EFFICIENCY**
- Asset Turnover: 0.25
- Net Worth: 697,006
- Interest Expense: 2.8
- Interest Expense: 8.9
- Interest Expense: 10.9
- Interest Expense: 8.9
- Interest Expense: -12.1

**ABSOLUTE MEASURES-S(mean)**
- Assets: 996,679
- Liabilities: 299,673
- Operating Ratio: 80.6
- Operating Ratio: 90.3
- Operating Ratio: 8.8
- Operating Ratio: 13.8
- Operating Ratio: 21.3
- Operating Ratio: 8.9
- Operating Ratio: -12.1

- Farm Income: 33,234
- Farm Income: 65,558
- Farm Income: 79,133
- Farm Income: 91,857