Table 5. Financial Measures for Grain Farms by Farm Size - Tillable Acres

<table>
<thead>
<tr>
<th>0-500</th>
<th>501-1,000</th>
<th>1,001-1,500</th>
<th>1,501-2,000</th>
<th>&gt;2,000</th>
<th>2008</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>493</td>
<td>684</td>
<td>500</td>
<td>252</td>
<td>239</td>
<td></td>
</tr>
<tr>
<td>NUMBERS OF FARMS</td>
<td>510</td>
<td>825</td>
<td>509</td>
<td>266</td>
<td>242</td>
<td></td>
</tr>
<tr>
<td>Percent of Sample</td>
<td>22%</td>
<td>35%</td>
<td>22%</td>
<td>11%</td>
<td>10%</td>
<td></td>
</tr>
</tbody>
</table>

**ASSETS**

- Cash and Equivalents: 6.9
- Marketable Loans: 0.3
- Other Current Assets: 2.5
- Total Current Assets: 23.1
- Total Current Liabilities: 9.3
- Total Debt Liabilities: 20.4
- Net Worth: 79.8
- NFI From Operations: 15.4

**LIABILITIES**

- Value of Farm Production: 100.0
- Operating Expenses: 1.1
- Operating Profit: 20.1
- Net Return: 1.1
- Depreciation Expense Ratio: 1.6

**RATIOS**

- Return on Farm Assets %: 1.6
- Current Ratio: 3.08
- Intermediate Liabilities: 1.36
- Total Liabilities: 1.19
- Profit Margin Ratio: 8.9
- Debt Servicing Ratio %: 1.0

**LIQUIDITY**

- Return on Farm Equity: 1.1
- Current plus Intermediate: 5.8
- Debt/Equity %: 17.8
- Debt to Assets %: 15.2

**SOLVENCY and COVERAGE**

- Interest Coverage: 6.9
- Interest Coverage Ratio: 158
- Interest Expense Ratio: 4.0

**FINANCIAL EFFICIENCY**

- Asset Turnover: 0.21
- Operating Expense Ratio: 71.1
- Operating Profit Ratio: 3.5
- Depreciation Expense Ratio: 6.0

**ABSOLUTE MEASURES- $ (means)**

- Total Liabilities: 266,266
- Net Worth: 79,879
- Operating Expenses: 3,976

**NOTES**

- Table 5. Financial Measures for Grain Farms by Farm Size - Tillable Acres
- ABSOLUTE MEASURES-$ (means)