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

<table>
<thead>
<tr>
<th>Farm Size</th>
<th>0-300</th>
<th>301-600</th>
<th>601-900</th>
<th>901-1200</th>
<th>&gt; 1,200</th>
<th>TILLABLE ACRES</th>
<th>0-300</th>
<th>301-600</th>
<th>601-900</th>
<th>901-1200</th>
<th>&gt; 1,200</th>
</tr>
</thead>
<tbody>
<tr>
<td>Farms</td>
<td>115</td>
<td>499</td>
<td>585</td>
<td>328</td>
<td>369</td>
<td>112</td>
<td>473</td>
<td>545</td>
<td>335</td>
<td>344</td>
<td></td>
</tr>
<tr>
<td>%</td>
<td>6%</td>
<td>26%</td>
<td>31%</td>
<td>17%</td>
<td>19%</td>
<td>6%</td>
<td>26%</td>
<td>30%</td>
<td>19%</td>
<td>19%</td>
<td></td>
</tr>
</tbody>
</table>

**ASSETS**
- Cash and Equivalents: 11.0
- Crops and Feed: 18.7
- Market Livestock: 0.6
- All Other Current Assets: 2.8

**LIABILITIES**
- Total Current Liabilities: 26.3
- Total Long Term Liabilities: 9.6
- Total Liabilities: 35.9
- Net Worth: 65.0

**INCOME DATA**
- Value of Farm Production: 100.0
- Operating Expenses: 60.8
- Depreciation: 13.9
- Operating Profit: 17.4
- Interest Expense: 8.3
- Profit from Operations: 6.8

**FARM DATA**
- Total Acres: 1,074
- Net Acres: 744

**RATIOS**
- Profitability: 2.6
- Profit Margin Ratio: 7.5

**LIQUIDITY**
- Current Ratio: 1.4
- Debt to Equity: 19.8

**SOLVENCY AND COVERAGE**
- Debt Service Ratio: 17.8
- Interest Coverage: 2.8

**FINANCIAL EFFICIENCY**
- Asset Turnover: 0.2
- Interest Coverage: 2.8

**ABSOLUTE MEASURES-3 (means)**

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**Notes:**
- All data represents averages for the given farm size categories.
- All percentages and ratios are calculated based on farm size.
- Values are in thousands of dollars unless specified.

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**Source:** Statistical Abstract of the United States.