

FARM BALANCE SHEET: By Economic Size Class, Wisconsin, 2005

Item	Amount of Sales					
	Less than \$100,000	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 to \$999,999	\$1,000,000 or more	All farms
Dollars per farm						
Farm assets	449,704	1,073,393	1,647,231	2,311,256	3,589,472	692,138
Current assets	20,643	86,357	120,953	282,767	447,888	47,281
Livestock inventory	5,421	13,239	14,721	26,010	28,251	7,852
Crop inventory	4,272	33,353	54,140	128,494	250,002	17,314
Purchased inputs	650	5,162	8,470	16,989	62,935	2,958
Cash invested in growing crops	71	579	824	1,703	4,446	283
Prepaid insurance	260	1,052	1,467	3,270	7,179	603
Other assets 1/	9,969	32,973	41,330	106,301	95,076	18,272
Non-current assets	429,061	987,035	1,526,278	2,028,490	3,141,583	644,857
Investment in cooperatives	841	5,275	19,512	15,783	38,428	3,391
Land and buildings 2/	375,963	755,485	1,075,317	1,436,939	2,114,091	518,062
Operators' dwelling	100,965	104,298	115,521	133,602	119,878	103,185
Farm equipment	39,272	143,021	225,240	325,455	535,850	78,042
Breeding animals	12,985	83,255	206,210	250,313	453,215	45,361
Farm liabilities	40,060	107,948	198,900	386,091	892,852	77,861
Current liabilities	7,307	23,639	50,181	100,235	239,466	17,225
Notes payable within one year	1,945	5,760	18,501	32,504	83,934	5,188
Current portion of term debt	3,413	12,216	20,953	44,299	105,671	7,949
Accrued interest	1,143	3,069	5,645	10,880	25,290	2,213
Accounts payable	806	2,593	5,082	12,553	24,571	1,874
Non-current liabilities	32,752	84,309	148,719	285,855	653,386	60,636
Non-real estate	2,957	21,724	35,870	85,497	213,587	12,181
Real estate	29,795	62,585	112,849	200,358	439,799	48,455
Farm equity	409,644	965,445	1,448,331	1,925,166	2,696,620	614,276

1/Includes accounts receivable, certificates of deposit, checking and saving balances, and any other financial assets of the farm business. 2/The value of the operators' dwelling and any associated liabilities were included if the dwelling was owned by the farm business. Source: Agricultural Resource Management Survey (ARMS), USDA.

Average Farm Equity: By Economic Size Class, Wisconsin, 2005

