

**Dehm Dairy
Benchmark**

Dehm Associates
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Geneseo, NY 14454

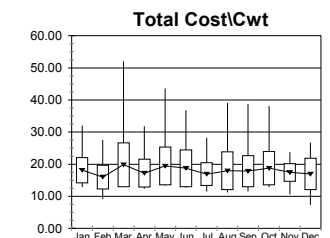
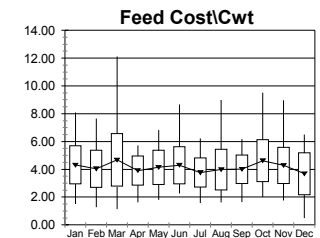
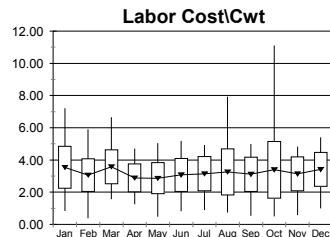
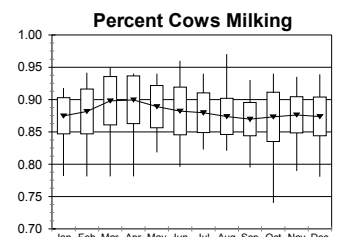
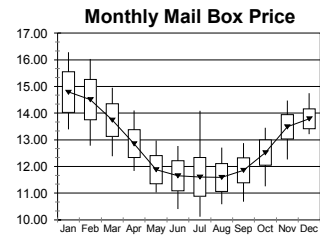
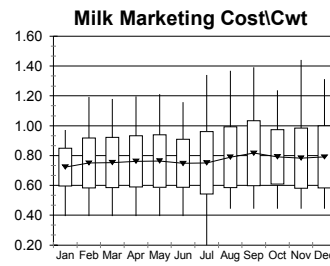
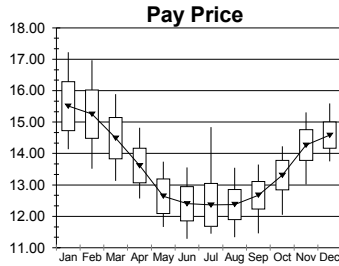
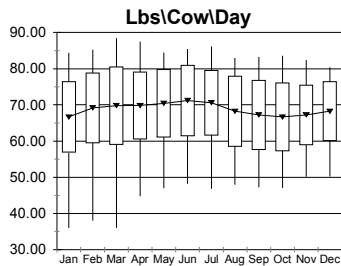
**Monthly and Year-To-Date Report
For December, 2006**

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	Average For		YTD Avg. Range	
	2006 YTD	December	Low	High
Pay Price	13.62	14.58	13.16	14.09
Mail Box Price	12.86	13.79	12.43	13.29
Lbs/Cow/Day	70.6	68.3	62.0	79.3
Percent Cows Milking	89%	87%	87%	90%
Milk Marketing Cost/Cwt	0.76	0.79	0.59	0.93
Purchased Feed/Cow/Day	2.43	2.11	2.05	2.81
Feed Cost % Milk Check	30%	25%	25%	34%
Feed Cost/Cwt	4.01	3.68	3.30	4.71
Labor Cost/Cwt	3.18	3.42	2.31	4.04
Net Income/Cwt	-1.24	0.38	-3.04	0.56

Average Number of Cows / Farm in this report = 583



This time of year, Dehm Associates is preparing for the year-end analysis and benchmarking using some of the same information necessary for tax accounting. Tax accounting is a very different use for the same vital data you use to manage your farm operation. For tax purposes, that data is manipulated to avoid taxes. For management purposes, the data is examined to improve profitability and cash flow of the operation.

This is where the Dehm Dairy Benchmark© comes in. Use your financial information with an eye to strengthening the dairy business. Benchmarks compare your operation against similar dairy farms and help you find weak spots. Pay special attention to controlling costs by improving management of labor, herd health, feeding programs and crop production.

The Country Folks Benchmark provided by Dehm Associates is a small piece of a more comprehensive Dehm Dairy Benchmark© that we provide for our clients. It's a good time of year to think about including your own farm information in the annual benchmark; a tool that could make next year's accounting season much sweeter.

Call Dehm Associates at 585-243-4427 to see how the power of benchmarks can help you manage your business.

Milk Price and Milk Production are from the milk produced in the preceding month.
Pay Price is total milk income including incentives and premiums.
Mail Box Price is Pay Price less all marketing and hauling expense.
Lbs\Cow\Day is based on milking cows.
All costs are as provided by Dehm Dairy Benchmark clients.

Feed cost per cow includes concentrates, minerals and youngstock feed divided by total cows.
Labor cost includes employer taxes, workers compensation and health insurances. Unpaid family labor excluded.
Lines in charts represent highest and lowest data points.
Points connected by lines represent the average of data points.
Bars and YTD Avg. Ranges represent +1 and -1 standard deviations from the average.