

Farm Viability Training

Case Study

Financial Ratio Benchmarks

Kitchen Table Consultants

www.kitchentableconsultants.com

Rank	Farm/ Year	Sales per employee	Farm/ Year	Sales per total acres	Farm/ Year	COGS as % of sales	Farm/ Year	Marketing as % of sales	Farm/ Year	\$ of Sales per \$1 of Fixed Assets
1	#2-18	\$ 49,384	#3-18	\$30,627	#1-17	40%	#2-17	9%	#1-17	\$ 11.56
2	#2-17	\$ 41,841	#3-17	\$27,799	#1-18	38%	#4-17	8%	#2-17	\$ 6.57
3	#1-17	\$ 38,158	#2-18	\$13,169	#4-17	17%	#2-18	4%	#1-18	\$ 6.06
4	#3-18	\$ 26,632	#2-17	\$11,158	#4-18	16%	#4-18	3%	#3-17	\$ 3.66
5	#3-17	\$ 24,173	#4-17	\$6,540	#2-18	12%	#3-18	1%	#3-18	\$ 3.28
6	#1-18	\$ 20,254	#4-18	\$5,572	#3-17	10%	#1-17	1%	#4-18	\$ 1.52
7	#4-17	\$ 19,621	#1-17	\$4,579	#3-18	10%	#1-18	1%	#4-17	\$ 1.51
8	#4-18	\$ 16,715	#1-18	\$2,430	#2-17	6%	#3-17	0.4%	#2-18	\$ 0.40

Rank	Farm/ Year	Labor as %	Farm/ Year	Sales per	Farm/ Year	Gross	Farm/ Year	Repair/Maint	Farm/ Year	OpEx as %
1	#4-18	53%	#3-18	\$40,835	#2-17	94%	#1-18	15%	#2-17	20%
2	#2-18	52%	#2-18	\$39,507	#3-18	90%	#1-17	8%	#1-17	20%
3	#4-17	45%	#3-17	\$37,066	#3-17	90%	#2-17	4%	#1-18	19%
4	#3-17	41%	#2-17	\$33,473	#2-18	88%	#4-17	3%	#3-18	14%
5	#3-18	41%	#1-17	\$15,263	#4-18	84%	#3-17	3%	#3-17	13%
6	#2-17	26%	#4-17	\$14,015	#4-17	83%	#4-18	3%	#2-18	11%
7	#1-17	18%	#4-18	\$11,939	#1-18	62%	#2-18	2%	#4-17	10%
8	#1-18	7%	#1-18	\$8,101	#1-17	60%	#3-18	2%	#4-18	8%