

**Table 4. Net Cash Farm Income of the Operations and Operators: 2002**

[Data are based on a sample of farms. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia	Appling	Atkinson	Bacon	Baker	Baldwin	Banks	Barrow
Net cash farm income of operations (see text)	\$1,000	1,381,354	10,062	10,513	11,660	4,828	880	29,264
Average per farm	dollars	28,017	17,903	54,757	34,909	32,846	4,561	47,661
Farms with net gains <sup>1</sup>	number	18,965	189	88	127	74	37	298
Average per farm	dollars	93,544	72,665	148,500	111,287	93,269	61,270	106,063
Farms with net losses	number	30,339	373	104	207	73	156	316
Average per farm	dollars	12,944	9,845	24,565	11,951	28,403	8,889	7,414
Net cash farm income of operators (see text)	\$1,000	768,110	5,401	2,797	7,452	2,487	-748	7,515
Average per farm	dollars	15,579	9,611	14,569	22,313	16,915	-3,877	12,239
Farm operators reporting net gains	farms	19,046	180	90	126	80	40	279
Average per farm	dollars	62,437	54,581	66,141	78,594	59,820	25,745	38,414
Farm operators reporting net losses	farms	30,258	382	102	208	67	153	335
Average per farm	dollars	13,916	11,579	30,935	11,781	34,314	11,622	9,559

  

Item	Bartow	Ben Hill	Berrien	Bibb	Bleckley	Brantley	Brooks	Bryan
Net cash farm income of operations (see text)	\$1,000	8,189	4,042	5,434	1,422	227	3,589	13,855
Average per farm	dollars	13,974	23,232	11,273	8,416	871	13,291	31,275
Farms with net gains <sup>1</sup>	number	246	87	229	61	65	103	178
Average per farm	dollars	54,385	51,861	42,373	36,509	30,649	44,693	108,390
Farms with net losses	number	340	87	253	108	196	167	265
Average per farm	dollars	15,264	5,397	16,877	7,451	9,004	6,076	20,524
Net cash farm income of operators (see text)	\$1,000	-748	2,667	5,092	545	253	1,204	13,696
Average per farm	dollars	-1,276	15,329	10,565	3,227	970	4,460	30,918
Farm operators reporting net gains	farms	262	93	229	60	74	108	188
Average per farm	dollars	18,515	33,699	41,057	21,997	27,163	20,269	100,331
Farm operators reporting net losses	farms	324	81	253	109	187	162	255
Average per farm	dollars	17,279	5,761	17,034	7,105	9,395	6,079	20,258

  

Item	Bulloch	Burke	Butts	Calhoun	Camden	Candler	Carroll	Catoosa
Net cash farm income of operations (see text)	\$1,000	7,394	-1,216	-30	6,586	199	1,286	34,608
Average per farm	dollars	11,608	-2,466	-171	54,882	4,069	4,762	35,278
Farms with net gains <sup>1</sup>	number	315	135	73	74	7	104	372
Average per farm	dollars	41,529	63,323	10,557	123,220	114,466	42,646	106,612
Farms with net losses	number	322	358	102	46	42	166	609
Average per farm	dollars	17,662	27,275	7,848	55,052	14,330	18,972	8,296
Net cash farm income of operators (see text)	\$1,000	6,654	-1,146	46	5,353	214	713	8,753
Average per farm	dollars	10,447	-2,325	264	44,609	4,375	2,640	8,922
Farm operators reporting net gains	farms	315	147	71	76	7	117	358
Average per farm	dollars	39,938	58,236	11,600	103,734	114,466	32,688	41,883
Farm operators reporting net losses	farms	322	346	104	44	42	153	623
Average per farm	dollars	18,404	28,055	7,475	57,516	13,973	20,339	10,018

  

Item	Charlton	Chatham	Chattahoochee	Chattooga	Cherokee	Clarke	Clay	Clayton
Net cash farm income of operations (see text)	\$1,000	1,163	543	(D)	438	8,614	19,821	347
Average per farm	dollars	11,519	9,694	(D)	1,329	14,238	188,774	7,223
Farms with net gains <sup>1</sup>	number	31	26	5	133	124	57	23
Average per farm	dollars	55,042	38,007	(D)	15,686	141,041	354,186	32,162
Farms with net losses	number	70	30	12	197	481	48	25
Average per farm	dollars	7,756	14,843	3,344	8,364	18,452	7,652	15,721
Net cash farm income of operators (see text)	\$1,000	553	543	110	-204	-114	17,772	347
Average per farm	dollars	5,473	9,694	6,456	-619	-188	169,261	7,223
Farm operators reporting net gains	farms	32	26	5	133	113	58	23
Average per farm	dollars	34,214	38,007	29,976	10,853	75,056	312,738	32,162
Farm operators reporting net losses	farms	69	30	12	197	492	47	25
Average per farm	dollars	7,855	14,843	3,344	8,364	17,470	7,796	15,721

  

Item	Clinch	Cobb	Coffee	Colquitt	Columbia	Cook	Coweta	Crawford
Net cash farm income of operations (see text)	\$1,000	2,001	1,283	47,644	38,702	2,462	12,674	-4,454
Average per farm	dollars	17,253	6,684	68,850	65,376	12,498	49,316	-9,396
Farms with net gains <sup>1</sup>	number	53	67	347	348	54	113	71
Average per farm	dollars	54,633	42,684	153,211	122,368	65,756	129,592	13,101
Farms with net losses	number	63	125	345	244	143	144	403
Average per farm	dollars	14,193	12,611	16,001	15,909	7,613	13,679	13,359
Net cash farm income of operators (see text)	\$1,000	1,736	1,328	28,985	32,977	2,496	12,597	-4,383
Average per farm	dollars	14,969	6,917	41,886	55,705	12,668	49,017	-9,246
Farm operators reporting net gains	farms	53	67	340	358	54	113	71
Average per farm	dollars	51,332	42,727	105,769	104,608	65,867	129,952	13,485
Farm operators reporting net losses	farms	63	125	352	234	143	144	403
Average per farm	dollars	15,621	12,278	19,820	19,113	7,422	14,495	13,251

See footnote(s) at end of table.

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**Table 4. Net Cash Farm Income of the Operations and Operators: 2002 - Con.**

[Data are based on a sample of farms. For meaning of abbreviations and symbols, see introductory text]

Item	Crisp	Dade	Dawson	Decatur	DeKalb	Dodge	Dooly	Dougherty
Net cash farm income of operations (see text)	\$1,000							
Average per farm	3,721 16,612	2,135 8,438	15,122 68,117	44,879 113,045	-212 -5,885	2,908 5,923	12,769 39,289	7,302 45,073
Farms with net gains <sup>1</sup>	number	84	71	187	10	123	167	49
Average per farm	74,383	38,023	233,913	253,493	19,104	48,280	108,544	195,855
Farms with net losses	number	120	169	151	210	26	368	158
Average per farm	33,456	6,267	9,839	12,021	15,496	8,234	33,912	20,310
Net cash farm income of operators (see text)	\$1,000							
Average per farm	3,201 14,288	-119 -469	6,283 28,300	43,469 109,494	-212 -5,885	2,678 5,455	7,647 23,530	7,200 44,444
Farm operators reporting net gains	farms	84	67	186	10	123	163	53
Average per farm	70,657	11,094	121,184	247,591	19,104	45,666	78,480	178,875
Farm operators reporting net losses	farms	122	169	155	211	26	368	162
Average per farm	32,839	6,217	11,849	12,241	15,496	7,985	31,760	20,922

  

Item	Douglas	Early	Echols	Effingham	Elbert	Emanuel	Evans	Fannin
Net cash farm income of operations (see text)	\$1,000							
Average per farm	-429 -2,805	3,868 11,146	6,619 84,856	-790 -3,871	1,266 2,885	1,783 3,254	6,423 26,652	1,957 9,363
Farms with net gains <sup>1</sup>	number	36	148	37	76	105	119	67
Average per farm	25,802	50,214	186,062	13,497	48,448	14,997	63,126	44,679
Farms with net losses	number	117	199	41	128	334	122	142
Average per farm	11,607	17,910	6,476	14,183	11,439	7,662	8,925	7,300
Net cash farm income of operators (see text)	\$1,000							
Average per farm	-381 -2,487	4,417 12,729	6,577 84,323	-795 -3,899	-2,095 -4,771	1,942 3,544	3,519 14,602	192 918
Farm operators reporting net gains	farms	38	148	37	76	118	269	117
Average per farm	24,919	53,925	184,990	13,497	15,061	15,338	40,999	21,592
Farm operators reporting net losses	farms	115	199	41	128	321	279	124
Average per farm	11,543	17,910	6,523	14,228	12,062	7,827	10,304	8,415

  

Item	Fayette	Floyd	Forsyth	Franklin	Fulton	Gilmer	Glascok	Glynn
Net cash farm income of operations (see text)	\$1,000							
Average per farm	1,115 4,746	5,645 8,488	19,809 37,517	55,070 66,914	529 1,619	29,530 97,459	-134 -1,378	-274 -4,644
Farms with net gains <sup>1</sup>	number	71	168	169	435	124	172	21
Average per farm	28,449	65,898	141,324	139,831	22,483	182,903	18,805	7,083
Farms with net losses	number	164	497	359	388	203	131	76
Average per farm	5,516	10,918	11,350	14,836	11,126	14,727	6,955	7,038
Net cash farm income of operators (see text)	\$1,000							
Average per farm	1,086 4,623	-1,399 -2,103	10,005 18,948	13,634 16,567	529 1,619	7,162 23,636	-134 -1,383	-272 -4,609
Farm operators reporting net gains	farms	71	167	162	412	124	171	21
Average per farm	28,043	24,984	87,681	48,787	22,483	48,915	18,782	7,302
Farm operators reporting net losses	farms	164	498	366	411	203	132	76
Average per farm	5,516	11,187	11,474	15,733	11,126	9,111	6,955	7,040

  

Item	Gordon	Grady	Greene	Gwinnett	Habersham	Hall	Hancock	Haralson
Net cash farm income of operations (see text)	\$1,000							
Average per farm	26,082 32,521	29,772 59,424	5,534 21,702	13,918 44,466	42,794 82,774	58,910 70,805	-1,048 -7,280	4,616 13,778
Farms with net gains <sup>1</sup>	number	319	245	79	64	321	366	43
Average per farm	104,798	137,679	103,234	246,684	139,830	167,328	11,410	57,757
Farms with net losses	number	483	256	176	249	196	466	101
Average per farm	15,215	15,468	14,895	7,510	10,670	5,004	15,237	5,475
Net cash farm income of operators (see text)	\$1,000							
Average per farm	8,105 10,106	27,722 55,333	1,435 5,626	13,548 43,284	17,227 33,322	36,987 44,455	-1,041 -7,229	-44 -131
Farm operators reporting net gains	farms	308	262	78	64	309	353	46
Average per farm	50,745	121,136	52,076	240,575	62,138	116,608	10,656	11,929
Farm operators reporting net losses	farms	494	239	177	249	208	479	98
Average per farm	15,232	16,802	14,843	7,426	9,488	8,718	15,625	5,636

  

Item	Harris	Hart	Heard	Henry	Houston	Irwin	Jackson	Jasper
Net cash farm income of operations (see text)	\$1,000							
Average per farm	-1,896 -6,320	23,388 41,395	7,176 34,335	-511 -1,158	3,910 10,801	1,811 5,203	51,546 56,520	-1,941 -9,156
Farms with net gains <sup>1</sup>	number	47	195	65	115	118	161	65
Average per farm	7,794	134,033	128,673	13,648	64,651	53,299	109,983	67,679
Farms with net losses	number	253	370	144	326	244	187	383
Average per farm	8,942	7,428	8,248	6,381	15,241	36,205	17,324	43,131
Net cash farm income of operators (see text)	\$1,000							
Average per farm	-1,837 -6,123	9,737 17,233	682 3,262	-428 -970	818 2,259	776 2,230	26,828 29,417	-6,613 -31,192
Farm operators reporting net gains	farms	54	197	64	128	161	506	71
Average per farm	6,977	63,462	29,158	12,308	39,065	46,818	70,537	35,615
Farm operators reporting net losses	farms	246	368	145	313	244	187	141
Average per farm	8,999	7,515	8,168	6,400	15,541	36,158	21,832	64,833

See footnote(s) at end of table.

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**Table 4. Net Cash Farm Income of the Operations and Operators: 2002 - Con.**

[Data are based on a sample of farms. For meaning of abbreviations and symbols, see introductory text]

Item	Jeff Davis	Jefferson	Jenkins	Johnson	Jones	Lamar	Lanier	Laurens
Net cash farm income of operations (see text)	\$1,000	545	16,224	1,702	-248	1,441	5,979	1,017
Average per farm	dollars	2,155	41,814	7,122	-865	7,545	24,605	11,034
Farms with net gains <sup>1</sup>	number	85	131	71	80	71	88	67
Average per farm	dollars	28,971	144,547	63,014	22,347	33,382	85,313	38,427
Farms with net losses	number	168	257	168	207	120	155	67
Average per farm	dollars	11,412	10,551	16,500	9,837	7,742	9,861	16,358
Net cash farm income of operators (see text)	\$1,000	-301	16,477	1,811	-248	260	1,625	1,497
Average per farm	dollars	-1,191	42,466	7,579	-865	1,361	6,687	11,173
Farm operators reporting net gains	farms	84	131	70	80	75	86	68
Average per farm	dollars	27,106	146,473	63,514	22,347	19,321	37,288	38,022
Farm operators reporting net losses	farms	169	257	169	207	116	157	66
Average per farm	dollars	15,257	10,550	15,589	9,837	10,251	10,076	16,491
Item	Lee	Liberty	Lincoln	Long	Lowndes	Lumpkin	McDuffie	McIntosh
Net cash farm income of operations (see text)	\$1,000	6,201	-67	-593	2,119	7,476	18,080	8,148
Average per farm	dollars	35,841	-992	-2,863	27,888	16,077	72,609	27,619
Farms with net gains <sup>1</sup>	number	79	12	45	37	149	147	65
Average per farm	dollars	105,997	21,161	11,877	68,557	82,194	133,030	169,836
Farms with net losses	number	94	56	162	39	316	102	230
Average per farm	dollars	23,120	5,739	6,957	10,697	15,099	14,470	12,573
Net cash farm income of operators (see text)	\$1,000	6,164	-67	-541	856	7,806	11,430	8,216
Average per farm	dollars	35,630	-992	-2,615	11,262	16,787	45,902	27,850
Farm operators reporting net gains	farms	79	12	50	38	155	144	72
Average per farm	dollars	105,453	21,161	10,927	33,526	81,066	91,793	154,005
Farm operators reporting net losses	farms	94	56	157	38	310	105	223
Average per farm	dollars	23,052	5,739	6,927	11,001	15,353	17,034	12,882
Item	Macon	Madison	Marion	Meriwether	Miller	Mitchell	Monroe	Montgomery
Net cash farm income of operations (see text)	\$1,000	40,424	39,143	3,473	-1,438	6,480	38,032	18,642
Average per farm	dollars	112,288	51,572	19,084	-4,206	31,608	76,524	79,666
Farms with net gains <sup>1</sup>	number	189	323	75	83	96	245	77
Average per farm	dollars	237,566	131,880	60,690	16,824	99,162	179,798	269,410
Farms with net losses	number	171	436	107	259	109	252	157
Average per farm	dollars	26,177	7,922	10,079	10,945	27,889	23,882	13,393
Net cash farm income of operators (see text)	\$1,000	31,985	11,421	1,520	-1,457	5,719	13,798	11,031
Average per farm	dollars	88,847	15,047	8,352	-4,260	27,899	27,762	47,141
Farm operators reporting net gains	farms	187	309	75	83	99	237	76
Average per farm	dollars	196,821	50,690	34,646	16,894	87,582	112,386	174,090
Farm operators reporting net losses	farms	173	450	107	259	106	260	158
Average per farm	dollars	27,864	9,428	10,079	11,040	27,844	49,375	13,923
Item	Morgan	Murray	Muscogee	Newton	Oconee	Oglethorpe	Paulding	Peach
Net cash farm income of operations (see text)	\$1,000	10,882	6,178	-735	-1,319	11,567	21,648	4,746
Average per farm	dollars	20,728	20,125	-7,739	-3,735	28,007	59,802	18,114
Farms with net gains <sup>1</sup>	number	199	114	23	105	127	191	88
Average per farm	dollars	77,025	68,565	27,652	22,161	124,276	127,199	66,831
Farms with net losses	number	326	193	72	248	286	171	174
Average per farm	dollars	13,637	8,487	19,044	14,700	14,742	15,478	6,524
Net cash farm income of operators (see text)	\$1,000	3,323	1,063	-730	-1,543	2,832	4,965	1,748
Average per farm	dollars	6,330	3,462	-7,680	-4,370	6,856	13,716	6,671
Farm operators reporting net gains	farms	180	107	25	97	121	202	96
Average per farm	dollars	44,337	31,208	25,521	22,204	66,070	34,713	30,091
Farm operators reporting net losses	farms	345	200	70	256	292	160	166
Average per farm	dollars	13,500	11,383	19,537	14,439	17,681	12,793	6,872
Item	Pickens	Pierce	Pike	Polk	Pulaski	Putnam	Quitman	Rabun
Net cash farm income of operations (see text)	\$1,000	15,059	8,144	1,005	4,002	891	4,417	(D)
Average per farm	dollars	62,746	18,765	3,083	9,329	4,793	19,456	(D)
Farms with net gains <sup>1</sup>	number	116	176	70	134	74	55	11
Average per farm	dollars	138,316	66,698	39,929	43,293	39,726	122,341	(D)
Farms with net losses	number	124	258	256	295	112	172	11
Average per farm	dollars	7,949	13,933	6,992	6,099	18,288	13,443	21,239
Net cash farm income of operators (see text)	\$1,000	6,324	7,979	-337	-461	124	3,238	(D)
Average per farm	dollars	26,351	18,384	-1,032	-1,074	665	14,263	(D)
Farm operators reporting net gains	farms	109	185	70	132	73	55	11
Average per farm	dollars	71,946	62,809	23,620	14,460	29,977	99,177	(D)
Farm operators reporting net losses	farms	131	249	256	297	113	172	11
Average per farm	dollars	11,587	14,623	7,773	7,978	18,271	12,889	21,239

See footnote(s) at end of table.

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**Table 4. Net Cash Farm Income of the Operations and Operators: 2002 - Con.**

[Data are based on a sample of farms. For meaning of abbreviations and symbols, see introductory text]

Item		Randolph	Richmond	Rockdale	Schley	Screven	Seminole	Spalding	Stephens
Net cash farm income of operations (see text)	\$1,000	1,310	-111	-501	2,835	3,379	4,683	-65	19,835
Average per farm	dollars	9,632	-792	-3,577	24,438	9,767	22,733	-258	84,045
Farms with net gains <sup>1</sup>	number	73	55	38	53	129	123	46	101
Average per farm	dollars	34,124	15,170	10,458	66,384	46,075	52,622	34,048	203,771
Farms with net losses	number	63	85	102	63	217	83	204	135
Average per farm	dollars	18,747	11,120	8,806	10,849	11,817	21,560	7,994	5,529
Net cash farm income of operators (see text)	\$1,000	1,397	-106	-482	830	3,316	4,704	-471	12,279
Average per farm	dollars	10,273	-756	-3,441	7,153	9,584	22,833	-1,884	52,029
Farm operators reporting net gains	farms	73	57	41	51	129	123	55	101
Average per farm	dollars	34,915	14,725	9,876	31,188	45,649	52,789	20,778	132,964
Farm operators reporting net losses	farms	63	83	99	65	217	83	195	135
Average per farm	dollars	18,280	11,388	8,956	11,705	11,856	21,560	8,275	8,523

  

Item		Stewart	Sumter	Talbot	Taliaferro	Tattnall	Taylor	Telfair	Terrell
Net cash farm income of operations (see text)	\$1,000	-173	5,416	-85	90	57,074	8,219	898	4,380
Average per farm	dollars	-2,054	14,252	-534	1,246	88,625	36,528	2,944	18,404
Farms with net gains <sup>1</sup>	number	28	108	57	17	331	111	128	110
Average per farm	dollars	35,980	108,806	11,867	30,507	181,553	84,640	21,612	61,615
Farms with net losses	number	56	272	102	55	313	114	177	128
Average per farm	dollars	21,071	23,291	7,463	7,798	9,647	10,319	10,557	18,732
Net cash farm income of operators (see text)	\$1,000	-573	5,183	-113	129	35,780	4,557	977	4,386
Average per farm	dollars	-6,821	13,640	-710	1,797	55,560	20,253	3,204	18,429
Farm operators reporting net gains	farms	28	110	56	17	316	112	137	110
Average per farm	dollars	21,751	98,898	11,542	32,839	124,935	51,880	20,384	61,670
Farm operators reporting net losses	farms	56	270	103	55	328	113	168	128
Average per farm	dollars	21,107	21,095	7,371	7,798	11,277	11,094	10,805	18,732

  

Item		Thomas	Tift	Toombs	Towns	Treutlen	Troup	Turner	Twiggs
Net cash farm income of operations (see text)	\$1,000	4,040	5,948	10,168	169	1,084	-1,031	8,114	-480
Average per farm	dollars	7,906	15,020	26,687	1,149	5,921	-3,482	28,875	-3,969
Farms with net gains <sup>1</sup>	number	265	226	147	59	63	83	119	37
Average per farm	dollars	33,959	57,645	87,020	13,845	30,415	13,657	95,088	15,767
Farms with net losses	number	246	170	234	88	120	213	162	84
Average per farm	dollars	20,160	41,646	11,214	7,364	6,938	10,161	19,763	12,663
Net cash farm income of operators (see text)	\$1,000	3,119	6,035	10,040	169	1,115	-1,026	5,730	-476
Average per farm	dollars	6,104	15,240	26,351	1,149	6,095	-3,467	20,391	-3,936
Farm operators reporting net gains	farms	264	225	146	59	63	83	123	37
Average per farm	dollars	31,321	57,959	87,293	13,845	30,850	13,657	75,515	15,362
Farm operators reporting net losses	farms	247	171	235	88	120	213	158	84
Average per farm	dollars	20,848	40,969	11,511	7,364	6,901	10,140	22,522	12,436

  

Item		Union	Upson	Walker	Walton	Ware	Warren	Washington	Wayne
Net cash farm income of operations (see text)	\$1,000	6,401	2,476	7,184	4,818	6,155	759	3,914	7,372
Average per farm	dollars	19,457	8,538	11,225	7,044	19,174	4,685	9,524	21,556
Farms with net gains <sup>1</sup>	number	152	75	147	161	146	42	113	128
Average per farm	dollars	51,196	58,633	71,710	81,459	51,315	45,514	65,508	69,250
Farms with net losses	number	177	215	493	523	175	120	298	214
Average per farm	dollars	7,799	8,937	6,811	15,863	7,640	9,605	11,705	6,971
Net cash farm income of operators (see text)	\$1,000	6,319	3	-101	-1,807	3,747	732	3,947	6,149
Average per farm	dollars	19,206	10	-158	-2,642	11,672	4,520	9,602	17,978
Farm operators reporting net gains	farms	149	85	146	183	142	46	113	128
Average per farm	dollars	51,900	22,068	25,040	35,921	37,579	40,124	65,508	59,667
Farm operators reporting net losses	farms	180	205	494	501	179	116	298	214
Average per farm	dollars	7,858	9,136	7,605	16,728	8,880	9,598	11,597	6,957

  

Item		Webster	Wheeler	White	Whitfield	Wilcox	Wilkes	Wilkinson	Worth
Net cash farm income of operations (see text)	\$1,000	1,162	4,377	25,178	39,993	17,735	3,803	-732	2,584
Average per farm	dollars	11,740	27,879	67,321	95,677	56,482	10,927	-5,674	5,274
Farms with net gains <sup>1</sup>	number	52	50	165	134	175	102	28	203
Average per farm	dollars	59,768	112,759	171,945	306,932	109,897	58,998	11,072	47,455
Farms with net losses	number	47	107	209	284	139	246	101	287
Average per farm	dollars	41,397	11,785	15,277	3,999	10,766	9,004	10,316	24,561
Net cash farm income of operators (see text)	\$1,000	1,214	4,343	14,694	30,483	8,912	1,733	-727	1,088
Average per farm	dollars	12,260	27,663	39,287	72,926	28,382	4,979	-5,637	2,220
Farm operators reporting net gains	farms	54	56	151	143	180	118	28	233
Average per farm	dollars	58,263	100,714	122,345	221,315	59,826	33,499	11,250	35,411
Farm operators reporting net losses	farms	45	101	223	275	134	230	101	257
Average per farm	dollars	42,942	12,840	16,953	4,236	13,857	9,653	10,318	27,871

<sup>1</sup> Farms with total production expenses equal to total of market value of agricultural products sold, government payments, and farm-related income are included as farms with gains.