

2010 Nebraska Feedyard Labor Cost Benchmarks and Historical Trends



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December 2010

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Executive Summary

Cattle feedyards in Nebraska were surveyed in July 2010 to determine costs of labor for various production and administrative employees. Forty-eight feedyards, with an average size of 10,699 head, provided levels of salaries, benefits, and bonuses paid to their employees, and the number of employees in several job-function categories. Results of the survey indicated that the average total compensation (salary, benefits, and bonuses) for feedyard managers was more than \$71,000 per year, but varied substantially by feedyard size. Total compensation to other supervisor categories of labor, including assistant manager, yard foreman, mill foreman, and maintenance foreman, was in the \$40,000 to \$58,000 range on average. Production labor categories, such as mill operators, feedtruck drivers, cowboys, and maintenance personnel, typically received from \$37,000 to \$47,000 per year compensation. According to the survey respondents, most feedyards provide health insurance, while approximately half provide life insurance and retirement plan benefits.

Feedyard labor costs have increased approximately four percent per annum across all labor categories since the last feedyard labor cost survey in 2004. Some categories of workers, including office managers, cowboys, mill foremen, and feedtruck drivers saw even larger increases. Unlike survey results in previous years, much of the increase in total compensation in the past six years has resulted from higher base salaries and wages rather than increasing cost of benefits.

The feedyards had, on average, 10.36 employees, or one per 1,029 head of cattle on feed capacity. The majority of the employees receive safety-related training, animal welfare training, and are Beef Quality Assurance certified. While half of feedyard managers reported having an annual performance review with employees, about two-thirds indicated that they adjust salaries annually. Feedyard managers also revealed that slightly more than one-third of their feedyard's yardage charges went to paying for labor. Yardage charges averaged \$0.35 per head per day or \$20 per ton if accounted for as feed markup.

This publication reports both the results of the 2010 labor cost survey and provides a summary of previous surveys conducted by University of Nebraska–Lincoln and Nebraska Cattlemen. Overall, feedyard labor costs have continued to increase in Nebraska, surpassing the rate of inflation.

Introduction

Cattle feedyards in Nebraska employ significant labor resources that can affect profitability. Feedyard managers must balance the need to be competitive in labor salaries and wages to attract employees in what can be a thin market and their own firm's cost minimization. To provide Nebraska feedyards with current information on feedlot labor compensation, this project surveyed cattle feedyards to obtain labor cost information.

The survey solicited general information about the feedyards and their employee compensation levels. Feedyard managers were asked to provide information about

Table 1 Summary Statistics of Selected Variables

Variable	Definition	All Feedyards	
		Mean	Std. Dev.
Capacity	Maximum One-Time Capacity	10699	11180
Inventory	Average On-Feed Inventory	7244	8203
Percent Full	On-Feed Inventory Divided by Capacity	0.68	0.30
Total Compensation	Sum of Employees' Total Compensation per Feedyard	\$344,367	\$348,095
Percent Admin. ^a	Percent of Total Compensation Paid to Administration	0.39	0.26
Percent Full-Time	Percent of Total Compensation Paid to Full-Time Employees	0.97	0.06
Cost per Headday	Total Compensation Divided by Headdays Produced	\$0.10	\$0.11
Turnover	Annual Inventory Turnover	1.93	0.46
Feed Efficiency	Pounds of feed per pound gain (DM basis)	6.64	0.48
Average Daily Gain	Average gain per day (lbs)	3.49	0.39
Improvements	Percent Feedyards Investing in Capital Improvements	70%	46%

Source: UNL

^aAdministration includes managers, assistant managers, office managers, and office personnel

their feedyard's size, turnover, efficiency, rations, and scope of operations. Employee issues in the survey included performance reviews, job descriptions, wage adjustments, and annual compensation. Issues associated with identifying, hiring, retaining, and training employees were also explored. Employee annual compensation was obtained for thirteen categories of feedyard employees, both full-time and part-time, similar to previous surveys. For each category, respondents indicated the number of employees, education level, length of service, hours worked per week, annual base salary or hourly wage, annual bonus, benefits provided, the value of benefits, and vacation, sick days, and holidays. Total annual compensation was calculated as the sum of base salary or annual wage equivalent, annual bonus, and value of benefits.

Four hundred three feedyard managers across Nebraska who are either members of Nebraska Cattlemen, Inc. or who have attended beef feedlot related extension programs at the University of Nebraska–Lincoln were contacted to complete the survey in mid-July 2010. A second mailing of the survey was conducted two weeks following the initial mailing to remind

potential participants to complete and return the survey. A total of forty-eight useable surveys were returned from the feedyards for a response rate of 12%. Feedyards surveyed ranged in size from 150 to 50,000 head, one-time capacity. As in previous labor cost surveys, feedyards were classified into three size categories: below 4,000 head, 4,000–12,000 head, and more than 12,000 head. Fourteen respondents fit into the first category, nineteen into the second category, and fifteen into the largest category. The average feedyard had a maximum capacity of 10,699 head with an average current on-feed inventory of 7,244 head (Table 1). Thus, the average feedlot inventory was 68% of its maximum capacity when the survey was conducted in July 2010. This ratio is likely lower than normal due to historically tight supplies in the feeder cattle market at this time. The average feedyard had a turnover of 1.93 times per year resulting in approximately 13,980 head marketed per year (based on average on-feed inventory). Eighteen feedyards, or 37%, expanded capacity over the last five years by an average of 6,078 head. In the next five years, seventeen feedyards, or 35%, plan to expand their capacity by an average of 3,309 head. Seventy percent of operations reported

investing capital in feedyard facilities, equipment, or technology in the past five years.

For the responding feedyards, the average feed efficiency was 6.64 pounds of feed per pound of gain (DM basis) and their average daily gain was 3.49 pounds per day for a 750 pound steer placed in July (Table 1).

Because feedyard managers have previously suggested that the shift to feeding more ethanol coproduct feeds has changed the labor and equipment requirements for feeding cattle, the 2010 feedyard survey requested information on these issues for the first time. Average rations across the forty-eight feedyards included dry distillers grains

plus solubles (DDGS) at 37%, wet distillers grains plus solubles (WDGS) at 18%, and modified wet distillers grains plus solubles (MWDGS) at 13% of the total ration dry matter (Table 2). Compared to other University of Nebraska–Lincoln surveys in recent years, these inclusion levels are somewhat lower, which is likely a result of market conditions and the large supply of low quality corn from the 2009 corn crop. Regardless, about one-third of the feedyards indicated that they have replaced their feed trucks more often since they began to feed coproducts (Table 3). Additionally, about one in ten feedyards reported purchasing an additional feed truck and hiring an additional driver since they began feeding coproducts (Table 3).

Table 2 Summary Statistics of Feed Ration Variables^a

Variable	Mean	Std. Dev.
Dry Rolled Corn	25.8%	22.8%
High Moisture Corn	19.2%	21.1%
Steam Flaked Corn	3.8%	14.2%
Corn Silage	3.1%	8.2%
Hay	5.1%	3.6%
Supplements	3.8%	2.1%
WDGS (35% DM)	18.1%	18.1%
MWDGS (50% DM)	13.0%	16.1%
DDGS (90% DM)	37.0%	2.4%
Corn Gluten Feed	1.3%	4.9%
Sweet Bran	1.9%	4.7%
Other	2.0%	3.7%

Source: UNL

^aFinishing ration for yearling steers on a dry matter basis

Table 3 Events Occurring as a Result of Feeding Wet Co-Products

Variable	Mean	Std. Dev.
Replaced feed truck more often	31.1%	46.8%
Hired additional feed truck drivers	11.1%	31.8%
Purchased additional feed truck	11.1%	31.8%
Hired additional mill operators	2.3%	15.1%

Source: UNL

Table 4 Yardage Costs

Variable	Mean	Std. Dev.
Flat Rate per Head	\$0.35	\$0.13
Flat Feed Mark-up per Ton	\$20.33	\$4.62
Combination: Rate per Head	\$0.19	\$0.11
Combination: Feed Mark-up Per Ton	\$13.48	\$7.81
Percentage of Yardage that Pays for:		
Labor	35.1%	17.1%
Equipment	21.5%	15.3%
Utilities/Fuel	12.7%	6.9%
Land/Loans	14.1%	12.6%

Source: UNL

Commercial cattle feeding operations generally charge a yardage fee to custom-fed cattle to cover their labor, equipment, and utility costs. Typically, the yardage fee is charged on a per head per day basis or as a markup on feed billed to the customer. About 47 percent of feedyards charged yardage on a per head per day basis, with the average being \$0.35 per head per day (Table 4). Nine percent of the feedyards used a feed markup that averaged \$20/ton (Table 4). The remaining feedyards used a combination of a flat rate and feed markup, that averaged \$0.19 per head per day and \$13.48/ton. Feedyard managers indicated that about 35% of yardage costs were used to pay for labor-related expenses, while about 22% were used to pay for equipment (Table 4).

Forty percent of feedyards indicated they increased their number of production or operation employees during the last five years. Nineteen percent of feedyards

increased their number of administrative or office employees over this time. Generally, the increases in the number of employees within a feedyard appear to be proportional to the increase in the average size of feedyards as the ratio of approximately 1,000 head of cattle capacity per employee is relatively unchanged from the 2004 to the 2010 survey.

The average length of employment for employees in the feedyards was nearly nine years (Table 5). While only twenty percent of them had written job descriptions, about half of the employees had an annual performance review with managers (Table 5). Nearly two-thirds of feedyard managers review salaries and wages annually, with the majority basing changes on merit and job performance. However, length of service and cost of living expenses factor into annual salary adjustments for more than half the feedyard managers (Table 5).

Table 5 Employee Compensation Information

Variable	Mean	Std. Dev.
Total Employees	10.36	9.03
Written Job Description	20%	40%
Annual Performance Review	51%	51%
Salaries/Wages Adjusted Semiannually	2%	15%
Salaries/Wages Adjusted Annually	62%	49%
Salaries/Wages Adjusted Biannually	4%	21%
No Set Time for Salary/Wage Adjustment	31%	47%
Salary Wage Increase Based on Performance	82%	39%
Salary Wage Increase Based on Length of Service	58%	50%
Salary Wage Increase Based on Cost of Living	49%	51%
Average Length of Employment for all Employees (Years)	8.7	7.24

Source: UNL

Feedyard managers reported that 72% of their employees receive safety-related training (Table 6). About that many employees were also Beef Quality Assurance (BQA) certified and 88% of feedyard employees received training in animal handling and welfare (Table 6). On average, managers attended 1.4 on-site and 1.9 off-site

training sessions (other than safety-related). Administrative assistants averaged close to 0.5 on-site and 0.5 off-site training sessions per year. Feed mill operators, feed truck drivers, herdsmen, and cowboys averaged more than one training session on-site each year (Table 6).

Table 6 Employee Safety Training Information

Variable	Mean	Std. Dev.
Percent of Employees Receiving Safety Training	72%	43%
Percent of Employees Trained in Animal Handling and Welfare	88%	29%
Percent of Employees BQA Certified	70%	38%
Number of Non-Safety Related Training Sessions Attended by Employees		
Managers - Off-Site (UNL Extension, Neb. Cattleman, etc.)	1.91	1.96
Managers - On-Site (Company Directed)	1.40	2.28
Administrative Assistants - Off-Site	0.51	1.12
Administrative Assistants - On-Site	0.54	1.38
Feed Mill Operators & Drivers - Off-Site	0.29	0.64
Feed Mill Operators & Drivers - On-Site	1.24	2.23
Herdsmen/Cowboys - Off-Site	0.67	0.85
Herdsmen/Cowboys - On-Site	1.62	2.42

Source: UNL

Table 7 Hiring Challenges^a

Variable	Mean	Std. Dev.
Lack of Needed Skill Set	3.54	1.97
Higher Salaries set by Competing Employers	3.59	1.86
Providing Benefits	3.88	1.78
Lack of Work Ethic	3.06	1.93
Attracting People to Rural Areas	4.65	1.53
Jobs for Spouse	4.94	1.27
Other	5.10	1.09

Source: UNL

^aRanked top three of seven, with 1 being the largest challenge

Table 8 Immigrant Hiring Issues

Variable	Mean	Std. Dev.
Percent of Employees First Generation Immigrants	6.5%	17.3%
Percent of Employees with English as a Second Language	5.7%	10.8%
Percent of Employees that Speak No English	0.6%	2.5%
Percent of Managers Speaking Language other than English	15.2%	36.3%

Source: UNL

Feedyard managers responding to the labor cost survey also indicated which issues proved to be the biggest challenges associated with hiring labor for their feedyards (Table 7). Lack of the necessary skill set, higher salaries paid by competing employers and providing benefits were frequently cited by respondents. However, lack of work ethic was reported as the greatest hiring challenge for Nebraska feedyards (Table 7).

Interestingly, despite the challenges associated with attracting qualified labor to feedyards in rural areas of Nebraska, it does not appear that Nebraska feedyards have shifted to hiring more immigrants. In fact, only 6.5% of feedyard employees were first-generation immigrants to the U.S (Table 8). Feedyard managers, 15% of whom speak a language other than English, reported that only 6% of their employees speak English as a second language and only 1% speak no English (Table 8).

2010 Salary Survey

Salary benchmarks for 13 full-time employee categories are found in Tables 9 through 21 and data for select part-time employees are found in Table 22. Statistics for part-time labor are reported in categories similar to previous salary surveys, but insufficient numbers of responses resulted in several of the categories which prevented disclosure of the data. For the full-time employee categories, summary statistics are reported for all feedyards and by size category. Each table reports the number of feedyards with at least one employee in the category as well as the education level, length of service, and hours worked per week of the average employee in the category. Average base salary or hourly wage is reported followed by minimum and maximum values for each. These statistics must be used carefully as some of the values may be sensitive to low response volume. In cases where the number of observations for a particular employee

category and feedyard size is small, the reported numbers should be used cautiously.

The percentage of employees receiving bonuses and certain benefits are reported along with the average, minimum, and maximum total value of benefits. The benefits reported include automobiles, housing, health, life, and disability insurance, retirement plans, and profit sharing. Following benefits, the average number of vacation days, sick days, and holidays is reported. Finally, total annual compensation is reported for employee responses that included both salary and benefits.

As expected, feedyard managers have the highest total annual compensation, averaging \$71,217 per year (Table 9). Total compensation paid to managers ranges from a low of \$36,000 per year to a high of \$120,000 per year, but this range is reduced when evaluated by feedyard size. Typically, the maximum total compensation within a category is paid to an employee in a feedyard with a capacity of over 12,000 head. In only the general laborer category (Table 19) is maximum total compensation paid to an employee at feedyards under 4,000 head capacity (note that the high and low reported for “All Yards” in any of the tables may be higher or lower than those reported by size category if one or more of the categories has data suppressed because those non-disclosed observations are still included in the totals). This may be an indication that these employees at smaller yards have job responsibilities extending beyond those duties and are compensated accordingly.

Employees in management positions, both upper and mid-level, are generally paid by salary whereas employees in the more production-oriented categories tend to receive hourly wages. A majority of employees in the manager, assistant manager,

yard foreman, mill foreman, mill operator, feedtruck driver, head cowboy, cowboy, maintenance foreman, and office manager categories are paid by salary. In the remaining categories, a majority of employees are paid by hourly wages.

Many feedyards, regardless of size, provide health insurance to their employees regardless of their type of employment. Health insurance benefits were provided by 42 to 100 percent of feedyards depending upon employee category. While only 42 percent of feedyards provided health insurance benefits to general labors, more than 75 percent of feedyards provided health care to most other categories of workers. Life insurance benefits were generally provided by more feedyards to management-level employees, including managers and yard and mill foremen. However, nearly one-third of feedyards provided life insurance to feedtruck drivers, head cowboys, and cowboys. Generally, about half the feedyards offered retirement programs for their employees. This ranged from a low of 23% for office personnel to a high of 64% for mill foremen. A majority of feedyards provide automobiles to managers, assistant managers, yard foremen, mill foreman, and general laborers. Larger feedyards more frequently provided automobiles than smaller yards. Generally, the opposite is true of housing where smaller or mid-sized feedyards were more likely to provide housing than larger feedyards.

The average feedyard had a total annual labor expense of \$344,367, including benefits and bonuses. Administrative employees are paid 39% and full-time employees 97% of the total annual compensation. The average labor cost per headday for all 48 feedyards is \$0.10. The labor cost per headday by capacity was \$0.14, \$0.08, and \$0.09 for the

less than 4,000 head, 4,000-12,000 head, and more than 12,000 head capacity feedyards.

Historical Labor Cost Trends

Because similar labor cost studies of Nebraska Cattlemen feedyards were conducted in 1990, 1992, 1995, 1999, and 2004, data from the 2010 survey can be compared to the historical data to observe trends in feedyard labor costs. Selected labor cost information from each of the previous surveys is reported in Tables 23 to 26. Salaries rose considerably between 2004 and 2010 with all categories of employees experiencing at least an 18% increase except two—manager and mill foreman (Table 23). Four categories, mill operator, general labor, office manager, and office personnel, experienced salary increases of over 30% since 2004. Wage increases were somewhat larger than salary increases over the same period with the average wage increasing 5.6% per year compared to approximately 4.1% per year for salaries (Tables 23 and 24). The maximum wage increase was 74.6% between 2004 and 2010 for office manager compared to the largest increase of 65.3% for office personnel among salaried employees over that time.

Overall, salaries and wages have followed the same general increasing trend since 1990. Only 1995 saw a decrease in salaries for any category when five employee groups experienced declines, and 1995 and 1999 each saw one category of employee experience a decline in wages. Otherwise, every other group experienced consistent salary and wage increases. The significant increases in wages since 2004 could also be partially attributed to the increase in the minimum wage. Some of these differences across years could be attributed to differences in the sample as the same feedyards are not necessarily represented in

the data each year. So, some sampling differences may occur because six different surveys are being compared.

Overall, benefits increased substantially in 2010 relative to 2004 (Table 25). Mill foreman experienced the largest increase of 101.3%, more than doubling benefits received in 2004. On average, the value of benefits in 2010 increased 15.3% relative to 2004 or about 2.5% per year over that period. However, five positions experienced decreases in the value of benefits: assistant managers (-3.4%), cowboys (-15.6%), maintenance foreman (-28.0%), general labor (-9.4%), and office personnel (-16.1%).

Total annual compensation experienced increases in all categories in 2010, except for maintenance foreman which remained relatively constant with a 0.2% decline (Table 26). Otherwise, the increases were substantial, with the smallest percent increase of 7.4% for managers and the largest percent increase of 45.1% for office managers. Overall, total annual compensation increased 23.2% in 2010 relative to 2004 or 3.9% per year. Total annual compensation increased faster than inflation for the same period. Based on the Consumer Price Index, the Bureau of Labor Statistics reports inflation at approximately 7.3% from 2006 to 2010, or about 1.2% per year.

Conclusions

Results of this study indicate that labor costs in Nebraska feedyards continued to rise in 2010. Feedyards appear competitive in maintaining wages relative to rising costs in the economy. Regardless, hiring skilled workers and retaining them is a challenge for feedyard managers. The data in this publication may be useful in providing benchmarks for salaries and benefits to managers making personnel decisions.

Table 9 Salary, Benefit, and Compensation Benchmarks for Feedyard Managers

	All Yards	Feedlot Capacity		
		Over 12,000	4000- 12,000	Under 4,000
Total Feedyards Responding	48	15	19	14
Number Responding To This Position	34	14	13	8
Percent	71%	93%	68%	57%
Average Length of Service in Years	15.0	15.8	12.8	17.0
Average Education Level ^a	14.9	14.3	15.5	15.1
Average Hours Worked/Week	62.1	59.8	64.7	62.5
Average Base Salary/Year	\$53,309	\$60,122	\$53,091	\$41,000
Low Base Salary/Year	\$34,500	\$45,000	\$35,000	\$34,500
High Base Salary/Year	\$90,000	\$90,000	\$72,000	\$60,000
Average Hourly Wage	---- ^b	----	----	NA
Low Hourly Wage	----	----	----	NA
High Hourly Wage	----	----	----	NA
Percent Paid Salary	94%	93%	91%	100%
Percent Paid Hourly	6%	7%	9%	0%
Percent Receiving Bonuses	38%	43%	35%	13%
Average Value of Bonuses/Year	\$6,964	\$11,250	\$4,167	\$2,500
Percent Receiving the Following Benefits:				
Auto	78%	92%	73%	63%
Housing	28%	0%	55%	38%
Health Insurance	77%	81%	82%	63%
Life Insurance	31%	31%	36%	25%
Disability Insurance	28%	31%	27%	25%
Retirement Plan	50%	62%	45%	38%
Profit-Sharing	41%	38%	55%	25%
Average Value of Benefits/Year	\$14,514	\$15,693	\$15,550	----
Low Value of Benefits/Year	\$500	\$5,800	\$2,800	----
High Value of Benefits/Year	\$40,000	\$40,000	\$30,000	----
Average # of Vacation Days/Year	10.9	12.9	11.5	7.0
Average # of Sick Days/Year	2.0	2.2	3.0	0.5
Average # of Holidays/ Year	1.7	1.0	1.9	1.1
Average Total Compensation/Year ^c	\$71,217	\$82,469	\$68,425	----
Low Total Compensation/Year	\$36,000	\$60,800	\$38,800	----
High Total Compensation/Year	\$120,000	\$120,000	\$114,000	----

Source: UNL

^a High School=12; Associate Degree=14; Bachelor Degree=16^b Not disclosed due to insufficient number of responses^c Total compensation is sum of base annual salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Table 10 Salary, Benefit, and Compensation Benchmarks for Feedyard Assistant Managers

	All Yards	Feedlot Capacity		
		Over 12,000	4000- 12,000	Under 4,000
Total Feedyards Responding	48	15	19	14
Number Responding To This Position	20	6	8	6
Percent	42%	40%	42%	43%
Average Length of Service in Years	12.2	15.8	13.4	6.0
Average Education Level ^a	14.0	14.0	14.6	13.3
Average Hours Worked/Week	58.1	59.5	60.0	55.0
Average Base Salary/Year	\$44,373	\$51,320	\$42,000	\$39,250
Low Base Salary/Year	\$28,000	\$44,600	\$35,000	\$28,000
High Base Salary/Year	\$59,000	\$59,000	\$52,000	\$55,000
Average Hourly Wage	\$14.95	---- ^b	\$16.50	\$13.38
Low Hourly Wage	\$11.00	----	----	----
High Hourly Wage	\$18.00	----	----	----
Percent Paid Salary	72%	83%	71%	67%
Percent Paid Hourly	28%	17%	29%	33%
Percent Receiving Bonuses	40%	40%	63%	17%
Average Value of Bonuses/Year	\$3,500	\$6,000	\$2,600	\$3,500
Percent Receiving the Following Benefits:				
Auto	67%	100%	43%	67%
Housing	33%	40%	29%	33%
Health Insurance	83%	100%	86%	67%
Life Insurance	17%	20%	29%	0%
Disability Insurance	33%	40%	43%	17%
Retirement Plan	39%	60%	14%	50%
Profit-Sharing	39%	60%	43%	17%
Average Value of Benefits/Year	\$8,967	\$13,150	\$8,450	\$5,300
Low Value of Benefits/Year	\$1,200	\$8,000	\$2,000	\$1,200
High Value of Benefits/Year	\$24,400	\$18,000	\$24,400	\$12,000
Average # of Vacation Days/Year	12.3	14.0	12.8	10.0
Average # of Sick Days/Year	3.2	5.3	3.7	0.5
Average # of Holidays/ Year	3.1	3.7	3.5	2.2
Average Total Compensation/Year ^c	\$53,550	\$64,550	\$55,350	\$40,750
Low Total Compensation/Year	\$32,000	\$55,200	\$38,800	\$32,000
High Total Compensation/Year	\$75,000	\$75,000	\$66,400	\$50,000

Source: UNL

^a High School=12; Associate Degree=14; Bachelor Degree=16^b Not disclosed due to insufficient number of responses^c Total compensation is sum of base annual salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Table 11 Salary, Benefit, and Compensation Benchmarks for Yard Foremen

	All Yards	Feedlot Capacity		
		Over 12,000	4000- 12,000	Under 4,000
Total Feedyards Responding	48	15	19	14
Number Responding To This Position	27	7	7	2
Percent	56%	47%	37%	14%
Average Length of Service in Years	12.8	13.3	11.3	---- ^b
Average Education Level ^a	13.8	12.6	14.6	----
Average Hours Worked/Week	55.7	58.3	52.0	----
Average Base Salary/Year	\$45,167	\$45,167	\$33,867	----
Low Base Salary/Year	\$21,000	\$40,000	\$21,000	----
High Base Salary/Year	\$54,000	\$54,000	\$45,600	----
Average Hourly Wage	\$13.30	----	\$12.88	----
Low Hourly Wage	\$12.25	----	\$12.25	----
High Hourly Wage	\$14.25	----	\$14.25	----
Percent Paid Salary	67%	86%	43%	----
Percent Paid Hourly	33%	14%	57%	----
Percent Receiving Bonuses	37%	50%	71%	----
Average Value of Bonuses/Year	\$1,944	\$2,500	\$1,600	----
Percent Receiving the Following Benefits:				
Auto	57%	83%	33%	----
Housing	36%	67%	17%	----
Health Insurance	79%	100%	83%	----
Life Insurance	21%	17%	33%	----
Disability Insurance	29%	17%	50%	----
Retirement Plan	36%	50%	17%	----
Profit-Sharing	36%	17%	50%	----
Average Value of Benefits/Year	\$7,475	----	\$4,500	----
Low Value of Benefits/Year	\$1,800	----	\$1,800	----
High Value of Benefits/Year	\$20,000	----	\$10,400	----
Average # of Vacation Days/Year	13.2	17.4	9.8	----
Average # of Sick Days/Year	0.7	1.4	0.0	----
Average # of Holidays/ Year	1.4	1.9	0.3	----
Average Total Compensation/Year ^c	\$52,416	----	\$48,758	----
Low Total Compensation/Year	\$39,850	----	\$39,850	----
High Total Compensation/Year	\$65,000	----	\$58,000	----

Source: UNL

^a High School=12; Associate Degree=14; Bachelor Degree=16^b Not disclosed due to insufficient number of responses^c Total compensation is sum of base annual salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Table 12 Salary, Benefit, and Compensation Benchmarks for Mill Foremen

	All Yards	Feedlot Capacity		
		Over 12,000	4000- 12,000	Under 4,000
Total Feedyards Responding	48	15	19	14
Number Responding To This Position	11	9	2	0
Percent	23%	60%	11%	0%
Average Length of Service in Years	16.2	17.7	---- ^b	N/A
Average Education Level ^a	12.4	12.5	----	N/A
Average Hours Worked/Week	58.3	59.4	----	N/A
Average Base Salary/Year	\$41,667	\$44,429	----	N/A
Low Base Salary/Year	\$26,000	\$36,000	----	N/A
High Base Salary/Year	\$52,000	\$52,000	----	N/A
Average Hourly Wage	----	----	N/A	N/A
Low Hourly Wage	----	----	N/A	N/A
High Hourly Wage	----	----	N/A	N/A
Percent Paid Salary	82%	78%	100%	N/A
Percent Paid Hourly	18%	22%	0%	N/A
Percent Receiving Bonuses	45%	45%	----	N/A
Average Value of Bonuses/Year	\$3,500	\$3,500	----	N/A
Percent Receiving the Following Benefits:				
Auto	82%	78%	----	N/A
Housing	27%	11%	----	N/A
Health Insurance	95%	94%	----	N/A
Life Insurance	45%	44%	----	N/A
Disability Insurance	45%	33%	----	N/A
Retirement Plan	64%	67%	----	N/A
Profit-Sharing	27%	22%	----	N/A
Average Value of Benefits/Year	\$12,600	\$12,600	----	N/A
Low Value of Benefits/Year	\$4,000	\$4,000	----	N/A
High Value of Benefits/Year	\$20,000	\$20,000	----	N/A
Average # of Vacation Days/Year	14.3	14.3	----	N/A
Average # of Sick Days/Year	2.3	1.0	----	N/A
Average # of Holidays/ Year	1.8	1.2	----	N/A
Average Total Compensation/Year ^c	\$57,524	\$57,524	----	N/A
Low Total Compensation/Year	\$44,500	\$44,500	----	N/A
High Total Compensation/Year	\$73,000	\$73,000	----	N/A

Source: UNL

^a High School=12; Associate Degree=14; Bachelor Degree=16^b Not disclosed due to insufficient number of responses^c Total compensation is sum of base annual salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Table 13 Salary, Benefit, and Compensation Benchmarks for Mill Operators

	All Yards	Feedlot Capacity		
		Over 12,000	4000- 12,000	Under 4,000
Total Feedyards Responding	48	15	19	14
Number Responding To This Position	4	3	1	0
Percent	8%	20%	5%	0%
Average Length of Service in Years	12.8	12.0	---- ^b	N/A
Average Education Level ^a	12.0	12.0	----	N/A
Average Hours Worked/Week	53.8	55.0	----	N/A
Average Base Salary/Year	\$38,750	\$43,333	----	N/A
Low Base Salary/Year	\$25,000	\$38,000	----	N/A
High Base Salary/Year	\$52,000	\$52,000	----	N/A
Average Hourly Wage	N/A	N/A	----	N/A
Low Hourly Wage	N/A	N/A	----	N/A
High Hourly Wage	N/A	N/A	----	N/A
Percent Paid Salary	100%	100%	----	N/A
Percent Paid Hourly	0%	0%	----	N/A
Percent Receiving Bonuses	50%	67%	----	N/A
Average Value of Bonuses/Year	\$1,750	\$1,750	----	N/A
Percent Receiving the Following Benefits:				
Auto	50%	33%	----	N/A
Housing	75%	67%	----	N/A
Health Insurance	100%	100%	----	N/A
Life Insurance	0%	0%	----	N/A
Disability Insurance	50%	33%	----	N/A
Retirement Plan	50%	67%	----	N/A
Profit-Sharing	25%	33%	----	N/A
Average Value of Benefits/Year	----	----	----	N/A
Low Value of Benefits/Year	----	----	----	N/A
High Value of Benefits/Year	----	----	----	N/A
Average # of Vacation Days/Year	15.3	15.3	----	N/A
Average # of Sick Days/Year	1.0	1.0	----	N/A
Average # of Holidays/ Year	0.0	0.0	----	N/A
Average Total Compensation/Year ^c	----	----	----	N/A
Low Total Compensation/Year	----	----	----	N/A
High Total Compensation/Year	----	----	----	N/A

Source: UNL

^a High School=12; Associate Degree=14; Bachelor Degree=16^b Not disclosed due to insufficient number of responses^c Total compensation is sum of base annual salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Table 14 Salary, Benefit, and Compensation Benchmarks for Feedtruck Drivers

	All Yards	Feedlot Capacity		
		Over 12,000	4000- 12,000	Under 4,000
Total Feedyards Responding	48	15	19	14
Number Responding To This Position	28	15	10	3
Percent	58%	100%	53%	21%
Average Length of Service in Years	4.1	4.5	3.3	4.7
Average Education Level ^a	12.2	12.3	12.3	11.3
Average Hours Worked/Week	54.4	54.4	53.9	60.0
Average Base Salary/Year	\$33,781	\$33,900	\$33,875	---- ^b
Low Base Salary/Year	\$26,500	\$28,000	\$26,500	----
High Base Salary/Year	\$45,000	\$45,000	\$40,000	----
Average Hourly Wage	\$11.86	\$12.10	\$11.60	----
Low Hourly Wage	\$10.00	\$10.50	\$10.00	----
High Hourly Wage	\$13.00	\$13.00	\$13.00	----
Percent Paid Salary	63%	67%	56%	33%
Percent Paid Hourly	37%	33%	44%	67%
Percent Receiving Bonuses	44%	47%	50%	0%
Average Value of Bonuses/Year	\$1,485	\$1,413	\$1,600	NA
Percent Receiving the Following Benefits:				
Auto	15%	7%	10%	67%
Housing	7%	7%	10%	0%
Health Insurance	75%	75%	70%	67%
Life Insurance	26%	29%	30%	0%
Disability Insurance	26%	29%	10%	67%
Retirement Plan	52%	50%	40%	100%
Profit-Sharing	22%	29%	20%	0%
Average Value of Benefits/Year	\$8,275	\$8,431	\$7,767	\$1,200
Low Value of Benefits/Year	\$1,200	\$4,000	\$2,000	\$1,200
High Value of Benefits/Year	\$14,000	\$14,000	\$13,500	\$1,200
Average # of Vacation Days/Year	10.8	12.0	8.6	11.0
Average # of Sick Days/Year	2.3	2.7	2.5	0.0
Average # of Holidays/ Year	1.6	2.1	1.4	0.0
Average Total Compensation/Year ^c	\$41,946	\$42,151	\$42,281	----
Low Total Compensation/Year	\$30,000	\$35,844	\$33,244	----
High Total Compensation/Year	\$52,000	\$52,000	\$50,000	----

Source: UNL

^a High School=12; Associate Degree=14; Bachelor Degree=16^b Not disclosed due to insufficient number of responses^c Total compensation is sum of base annual salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Table 15 Salary, Benefit, and Compensation Benchmarks for Head Cowboys

	All Yards	Feedlot Capacity		
		Over 12,000	4000- 12,000	Under 4,000
Total Feedyards Responding	48	15	19	14
Number Responding To This Position	26	11	12	3
Percent	54%	73%	63%	21%
Average Length of Service in Years	6.8	6.2	5.3	15.0
Average Education Level ^a	13.0	13.6	12.9	11.3
Average Hours Worked/Week	54.6	55.5	51.9	59.0
Average Base Salary/Year	\$38,447	\$41,111	\$36,371	--- ^b
Low Base Salary/Year	\$29,000	\$35,000	\$30,000	---
High Base Salary/Year	\$54,000	\$54,000	\$45,600	---
Average Hourly Wage	\$12.35	---	\$13.63	---
Low Hourly Wage	\$10.00	---	\$12.00	---
High Hourly Wage	\$15.00	---	\$15.00	---
Percent Paid Salary	65%	82%	67%	---
Percent Paid Hourly	35%	18%	33%	---
Percent Receiving Bonuses	50%	73%	42%	0%
Average Value of Bonuses/Year	\$2,192	\$2,438	\$1,800	NA
Percent Receiving the Following Benefits:				
Auto	32%	36%	36%	33%
Housing	36%	27%	27%	33%
Health Insurance	78%	86%	86%	33%
Life Insurance	28%	27%	27%	0%
Disability Insurance	24%	27%	27%	0%
Retirement Plan	52%	73%	72%	33%
Profit-Sharing	28%	36%	36%	33%
Average Value of Benefits/Year	\$7,829	\$9,100	\$8,667	\$1,500
Low Value of Benefits/Year	\$100	\$4,000	\$4,600	\$1,000
High Value of Benefits/Year	\$19,000	\$14,000	\$19,000	\$2,000
Average # of Vacation Days/Year	10.9	12.9	8.0	11.3
Average # of Sick Days/Year	1.7	1.4	2.5	1.0
Average # of Holidays/ Year	1.5	1.0	1.6	3.0
Average Total Compensation/Year ^c	\$46,570	\$47,677	\$51,360	---
Low Total Compensation/Year	\$31,000	\$40,600	\$37,500	---
High Total Compensation/Year	\$58,000	\$57,500	\$58,000	---

Source: UNL

^a High School=12; Associate Degree=14; Bachelor Degree=16^b Not disclosed due to insufficient number of responses^c Total compensation is sum of base annual salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Table 16 Salary, Benefit, and Compensation Benchmarks for Cowboys

	All Yards	Feedlot Capacity		
		Over 12,000	4000- 12,000	Under 4,000
Total Feedyards Responding	48	15	19	14
Number Responding To This Position	22	13	9	0
Percent	46%	87%	47%	0%
Average Length of Service in Years	5.2	5.0	5.6	NA
Average Education Level ^a	12.4	12.3	12.7	NA
Average Hours Worked/Week	54.5	56.8	49.8	NA
Average Base Salary/Year	\$33,636	\$34,000	\$32,667	NA
Low Base Salary/Year	\$27,000	\$27,000	\$28,000	NA
High Base Salary/Year	\$40,000	\$40,000	\$36,000	NA
Average Hourly Wage	\$11.71	\$11.50	\$12.00	NA
Low Hourly Wage	\$10.00	\$10.50	\$10.00	NA
High Hourly Wage	\$14.00	\$13.00	\$14.00	NA
Percent Paid Salary	52%	62%	38%	NA
Percent Paid Hourly	48%	38%	62%	NA
Percent Receiving Bonuses	50%	54%	44%	NA
Average Value of Bonuses/Year	\$1,458	\$1,438	\$1,500	NA
Percent Receiving the Following Benefits:				
Auto	14%	8%	25%	NA
Housing	19%	15%	25%	NA
Health Insurance	83%	88%	75%	NA
Life Insurance	29%	31%	25%	NA
Disability Insurance	33%	31%	38%	NA
Retirement Plan	52%	62%	38%	NA
Profit-Sharing	38%	31%	50%	NA
Average Value of Benefits/Year	\$4,075	\$4,844	\$2,825	NA
Low Value of Benefits/Year	\$1,500	\$3,000	\$1,500	NA
High Value of Benefits/Year	\$14,500	\$14,000	\$14,500	NA
Average # of Vacation Days/Year	10.6	12.1	6.6	NA
Average # of Sick Days/Year	1.8	1.6	2.4	NA
Average # of Holidays/ Year	1.8	1.6	2.2	NA
Average Total Compensation/Year ^c	\$43,777	\$43,154	\$45,436	NA
Low Total Compensation/Year	\$34,388	\$36,874	\$34,388	NA
High Total Compensation/Year	\$51,920	\$51,000	\$51,920	NA

Source: UNL

^a High School=12; Associate Degree=14; Bachelor Degree=16^b Not disclosed due to insufficient number of responses^c Total compensation is sum of base annual salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Table 17 Salary, Benefit, and Compensation Benchmarks for Maintenance Foremen

	All Yards	Feedlot Capacity		
		Over 12,000	4000- 12,000	Under 4,000
Total Feedyards Responding	48	15	19	14
Number Responding To This Position	13	6	4	3
Percent	27%	40%	21%	21%
Average Length of Service in Years	10.3	10.8	9.5	10.3
Average Education Level ^a	12.5	12.7	12.7	12.0
Average Hours Worked/Week	55.4	52.3	56.7	56.4
Average Base Salary/Year	\$39,938	\$43,083	--- ^b	---
Low Base Salary/Year	\$25,000	\$25,000	---	---
High Base Salary/Year	\$58,000	\$58,000	---	---
Average Hourly Wage	\$12.55	NA	---	---
Low Hourly Wage	\$10.00	NA	---	---
High Hourly Wage	\$15.00	NA	---	---
Percent Paid Salary	75%	100%	33%	33%
Percent Paid Hourly	25%	0%	67%	67%
Percent Receiving Bonuses	31%	50%	33%	0%
Average Value of Bonuses/Year	\$2,500	\$2,667	\$2,000	NA
Percent Receiving the Following Benefits:				
Auto	17%	17%	33%	0%
Housing	33%	33%	33%	33%
Health Insurance	83%	100%	100%	33%
Life Insurance	8%	17%	0%	0%
Disability Insurance	25%	33%	33%	0%
Retirement Plan	25%	33%	0%	33%
Profit-Sharing	33%	33%	33%	33%
Average Value of Benefits/Year	\$5,903	\$8,940	---	---
Low Value of Benefits/Year	\$10,600	\$10,600	---	---
High Value of Benefits/Year	\$2,000	\$6,219	---	---
Average # of Vacation Days/Year	12.3	13.7	12.0	9.7
Average # of Sick Days/Year	1.2	1.5	0.0	1.0
Average # of Holidays/ Year	1.6	0.5	4.0	3.0
Average Total Compensation/Year ^c	\$41,254	\$45,106	---	---
Low Total Compensation/Year	\$28,000	\$35,600	---	---
High Total Compensation/Year	\$51,920	\$51,000	---	---

Source: UNL

^a High School=12; Associate Degree=14; Bachelor Degree=16

^b Not disclosed due to insufficient number of responses

^c Total compensation is sum of base annual salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Table 18 Salary, Benefit, and Compensation Benchmarks for Maintenance Personnel

	All Yards	Feedlot Capacity		
		Over 12,000	4000- 12,000	Under 4,000
Total Feedyards Responding	48	15	19	14
Number Responding To This Position	9	6	3	0
Percent	19%	40%	16%	0%
Average Length of Service in Years	4.5	5.8	2.3	NA
Average Education Level ^a	12.0	12.0	12.0	NA
Average Hours Worked/Week	54.3	53.8	55.0	NA
Average Base Salary/Year	\$33,750	\$31,667	--- ^b	NA
Low Base Salary/Year	\$25,000	\$25,000	---	NA
High Base Salary/Year	\$40,000	\$35,000	---	NA
Average Hourly Wage	\$12.10	\$12.00	---	NA
Low Hourly Wage	\$11.00	\$11.00	---	NA
High Hourly Wage	\$13.50	\$13.00	---	NA
Percent Paid Salary	44%	50%	---	NA
Percent Paid Hourly	56%	50%	---	NA
Percent Receiving Bonuses	22%	17%	33%	NA
Average Value of Bonuses/Year	\$1,000	\$500	\$1,500	NA
Percent Receiving the Following Benefits:				
Auto	11%	0%	17%	NA
Housing	22%	33%	17%	NA
Health Insurance	83%	100%	75%	NA
Life Insurance	44%	33%	50%	NA
Disability Insurance	44%	33%	50%	NA
Retirement Plan	44%	33%	50%	NA
Profit-Sharing	22%	33%	17%	NA
Average Value of Benefits/Year	\$5,700	\$5,867	\$5,533	NA
Low Value of Benefits/Year	\$2,000	\$3,000	\$2,000	NA
High Value of Benefits/Year	\$10,600	\$10,600	\$10,000	NA
Average # of Vacation Days/Year	9.8	9.8	9.7	NA
Average # of Sick Days/Year	0.0	0.0	0.0	NA
Average # of Holidays/ Year	1.1	1.0	1.3	NA
Average Total Compensation/Year ^c	\$39,838	\$35,567	\$44,110	NA
Low Total Compensation/Year	\$31,600	\$31,600	\$32,100	NA
High Total Compensation/Year	\$50,230	\$39,500	\$50,230	NA

Source: UNL

^a High School=12; Associate Degree=14; Bachelor Degree=16^b Not disclosed due to insufficient number of responses^c Total compensation is sum of base annual salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Table 19 Salary, Benefit, and Compensation Benchmarks for General Laborers

	All Yards	Feedlot Capacity		
		Over 12,000	4000- 12,000	Under 4,000
Total Feedyards Responding	48	15	19	14
Number Responding To This Position	19	10	5	4
Percent	40%	67%	26%	29%
Average Length of Service in Years	7.9	4.0	8.0	21.0
Average Education Level ^a	12.4	12.0	12.8	13.0
Average Hours Worked/Week	42.9	46.1	45.0	33.8
Average Base Salary/Year	\$32,800	\$31,000	NA	---- ^b
Low Base Salary/Year	\$28,000	\$28,000	NA	----
High Base Salary/Year	\$40,000	\$34,000	NA	----
Average Hourly Wage	\$10.57	\$10.04	\$11.01	\$11.03
Low Hourly Wage	\$7.80	\$9.00	\$7.80	\$9.50
High Hourly Wage	\$14.00	\$12.50	\$14.00	\$12.60
Percent Paid Salary	36%	40%	0%	25%
Percent Paid Hourly	64%	60%	100%	75%
Percent Receiving Bonuses	26%	20%	40%	25%
Average Value of Bonuses/Year	\$2,200	\$1,000	\$3,250	\$2,500
Percent Receiving the Following Benefits:				
Auto	56%	0%	0%	25%
Housing	0%	0%	0%	0%
Health Insurance	42%	55%	25%	25%
Life Insurance	22%	40%	0%	0%
Disability Insurance	22%	30%	25%	0%
Retirement Plan	33%	50%	0%	25%
Profit-Sharing	22%	30%	25%	0%
Average Value of Benefits/Year	\$4,829	\$7,000	\$1,767	\$7,500
Low Value of Benefits/Year	\$1,000	\$3,000	\$1,000	\$7,500
High Value of Benefits/Year	\$14,000	\$14,000	\$2,800	\$7,500
Average # of Vacation Days/Year	9.5	10.3	9.3	7.0
Average # of Sick Days/Year	1.4	1.2	3.3	0.0
Average # of Holidays/ Year	1.5	1.2	4.0	0.0
Average Total Compensation/Year ^c	\$37,754	\$34,950	\$36,477	----
Low Total Compensation/Year	\$25,740	\$28,350	\$26,850	----
High Total Compensation/Year	\$50,000	\$42,000	\$42,400	----

Source: UNL

^a High School=12; Associate Degree=14; Bachelor Degree=16^b Not disclosed due to insufficient number of responses^c Total compensation is sum of base annual salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Table 20 Salary, Benefit, and Compensation Benchmarks for Office Managers

	All Yards	Feedlot Capacity		
		Over 12,000	4000- 12,000	Under 4,000
Total Feedyards Responding	48	15	19	14
Number Responding To This Position	19	11	6	1
Percent	40%	73%	32%	7%
Average Length of Service in Years	11.1	12.4	10.7	---- ^b
Average Education Level ^a	15.3	15.1	15.2	----
Average Hours Worked/Week	43.2	47.0	43.8	----
Average Base Salary/Year	\$38,867	\$44,333	\$37,250	----
Low Base Salary/Year	\$30,000	\$32,000	\$32,000	----
High Base Salary/Year	\$60,000	\$60,000	\$45,000	----
Average Hourly Wage	\$18.00	----	----	----
Low Hourly Wage	\$12.00	----	----	----
High Hourly Wage	\$30.00	----	----	----
Percent Paid Salary	79%	82%	67%	----
Percent Paid Hourly	21%	18%	33%	----
Percent Receiving Bonuses	42%	45%	50%	----
Average Value of Bonuses/Year	\$2,356	\$3,300	\$1,567	----
Percent Receiving the Following Benefits:				
Auto	17%	10%	33%	----
Housing	17%	20%	17%	----
Health Insurance	78%	10%	67%	----
Life Insurance	28%	30%	33%	----
Disability Insurance	39%	40%	50%	----
Retirement Plan	44%	50%	50%	----
Profit-Sharing	33%	40%	33%	----
Average Value of Benefits/Year	\$7,770	\$10,624	\$7,375	----
Low Value of Benefits/Year	\$1,500	\$4,000	\$1,500	----
High Value of Benefits/Year	\$23,000	\$18,000	\$23,000	----
Average # of Vacation Days/Year	9.9	12.6	8.2	----
Average # of Sick Days/Year	2.5	2.6	3.2	----
Average # of Holidays/ Year	1.1	0.8	1.8	----
Average Total Compensation/Year ^c	\$48,488	\$54,201	\$39,920	----
Low Total Compensation/Year	\$29,740	\$35,560	\$29,740	----
High Total Compensation/Year	\$78,000	\$78,000	\$60,000	----

Source: UNL

^a High School=12; Associate Degree=14; Bachelor Degree=16^b Not disclosed due to insufficient number of responses^c Total compensation is sum of base annual salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Table 21 Salary, Benefit, and Compensation Benchmarks for Office Personnel

	All Yards	Feedlot Capacity		
		Over 12,000	4000- 12,000	Under 4,000
Total Feedyards Responding	48	15	19	14
Number Responding To This Position	14	8	5	1
Percent	29%	53%	26%	7%
Average Length of Service in Years	7.6	8.1	7.3	---- ^b
Average Education Level ^a	13.5	13.4	13.0	----
Average Hours Worked/Week	36.6	42.9	33.8	----
Average Base Salary/Year	\$33,125	\$33,125	NA	----
Low Base Salary/Year	\$29,500	\$29,500	NA	----
High Base Salary/Year	\$40,000	\$40,000	NA	----
Average Hourly Wage	\$12.36	\$13.13	\$11.75	----
Low Hourly Wage	\$9.00	\$9.00	\$10.00	----
High Hourly Wage	\$17.00	\$17.00	\$13.00	----
Percent Paid Salary	29%	50%	0%	----
Percent Paid Hourly	71%	50%	100%	----
Percent Receiving Bonuses	21%	0%	40%	----
Average Value of Bonuses/Year	\$1,133	NA	\$1,500	----
Percent Receiving the Following Benefits:				
Auto	8%	14%	0%	----
Housing	8%	14%	0%	----
Health Insurance	65%	79%	60%	----
Life Insurance	15%	29%	0%	----
Disability Insurance	15%	29%	0%	----
Retirement Plan	23%	43%	0%	----
Profit-Sharing	23%	14%	40%	----
Average Value of Benefits/Year	\$4,304	\$6,607	\$2,667	----
Low Value of Benefits/Year	\$1,000	\$9,600	\$4,600	----
High Value of Benefits/Year	\$9,600	\$3,000	\$1,000	----
Average # of Vacation Days/Year	9.5	13.9	4.3	----
Average # of Sick Days/Year	1.7	1.7	2.0	----
Average # of Holidays/ Year	1.6	2.7	0.0	----
Average Total Compensation/Year ^c	\$28,004	\$38,337	\$21,027	----
Low Total Compensation/Year	\$14,480	\$29,320	\$14,480	----
High Total Compensation/Year	\$48,000	\$48,000	\$30,600	----

Source: UNL

^a High School=12; Associate Degree=14; Bachelor Degree=16^b Not disclosed due to insufficient number of responses^c Total compensation is sum of base annual salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Table 22 Salary, Benefit, and Compensation Benchmarks for Part-time Employees

	General Labor	Office Help	Cowboys	Feedtruck Drivers
Total Feedyards Responding	48	48	48	48
Number Responding To This Position	19	2	1	1
Percent	40%	4%	2%	2%
Average Length of Service in Years	6.6	--- ^b	---	---
Average Education Level ^a	12.3	---	---	---
Average Hours Worked/Week	29.6	---	---	---
Average Base Salary/Year	NA	---	---	---
Low Base Salary/Year	NA	---	---	---
High Base Salary/Year	NA	---	---	---
Average Hourly Wage	\$11.17	---	---	---
Low Hourly Wage	\$7.80	---	---	---
High Hourly Wage	\$16.50	---	---	---
Percent Paid Salary	0%	---	---	---
Percent Paid Hourly	100%	---	---	---
Percent Receiving Bonuses	0%	---	---	---
Average Value of Bonuses/Year	NA	---	---	---
Percent Receiving the Following Benefits:				
Auto	0%	---	---	---
Housing	0%	---	---	---
Health Insurance	18%	---	---	---
Life Insurance	0%	---	---	---
Disability Insurance	7%	---	---	---
Retirement Plan	21%	---	---	---
Profit-Sharing	0%	---	---	---
Average Value of Benefits/Year	\$4,600	---	---	---
Low Value of Benefits/Year	---	---	---	---
High Value of Benefits/Year	---	---	---	---
Average # of Vacation Days/Year	1.1	---	---	---
Average # of Sick Days/Year	0.5	---	---	---
Average # of Holidays/ Year	0.2	---	---	---
Average Total Compensation/Year ^c	---	---	---	---
Low Total Compensation/Year	---	---	---	---
High Total Compensation/Year	---	---	---	---

Source: UNL

^a High School=12; Associate Degree=14; Bachelor Degree=16

^b Not disclosed due to insufficient number of responses

^c Total compensation is sum of base annual salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Table 23 Average Base Salary Paid (All Yards)

	1990	1992	1995	1999	2004	2010
Manager	\$32,208	\$34,619	\$33,164	\$37,629	\$47,921	\$53,309
Assistant Manager	\$24,831	\$27,365	\$28,446	\$29,267	\$36,054	\$44,373
Yard Foreman	\$23,240	\$23,736	\$22,455	\$28,668	\$37,470	\$45,167
Mill Foreman	\$19,209		\$23,200	\$26,757	\$38,622	\$41,667
Mill Operator	\$19,333	\$20,786	\$20,580	\$20,914	\$27,933	\$38,750
Feedtruck Driver	\$17,717	\$19,108	\$20,587	\$23,165	\$26,270	\$33,781
Head Cowboy	\$19,852	\$21,174	\$24,730	\$27,179	\$32,482	\$38,447
Cowboys	\$16,818	\$17,131	\$19,799	\$22,511	\$26,650	\$33,636
Maintenance Foreman	\$20,319	\$21,489	\$22,915	\$24,085	\$32,271	\$39,938
Maintenance Personnel	\$17,046	\$18,959	\$21,555	\$22,153	\$27,733	\$33,750
General Labor	\$15,082	\$17,325	\$19,980	\$20,509	\$25,067	\$32,800
Office Manager	\$17,480	\$22,342	\$15,265	\$26,635	\$28,595	\$38,867
Office Personnel	\$13,613	\$16,074	\$14,547	\$19,391	\$20,043	\$33,125
Average	\$19,750	\$21,676	\$22,094	\$25,297	\$31,316	\$39,047
Standard Deviation	\$4,819	\$5,140	\$4,916	\$4,893	\$7,284	\$6,031

Source: UNL and Nebraska Cattlemen

Table 24 Average Hourly Wage Paid (All Yards)

	1990	1992	1995	1999	2004	2010
Manager	\$7.00	N/A	\$8.67	\$11.00	N/A	N/A
Assistant Manager	\$6.75	N/A	N/A	\$9.83	\$11.88	\$14.95
Yard Foreman	\$6.29	\$8.08	\$6.00	\$8.92	\$9.79	\$13.30
Mill Foreman	\$5.70	\$6.78	\$10.00	\$8.93	\$9.97	---- ^a
Mill Operator	\$6.02	\$6.28	\$6.81	\$8.18	\$8.75	N/A
Feedtruck Driver	\$5.75	\$6.31	\$6.60	\$7.86	\$9.28	\$11.86
Head Cowboy	\$5.84	\$6.67	\$7.43	\$8.64	\$10.42	\$12.35
Cowboys	\$5.69	\$6.34	\$6.63	\$7.88	\$8.83	\$11.71
Maintenance Foreman	\$6.12	\$6.89	\$7.03	\$8.68	\$10.37	\$12.55
Maintenance Personnel	\$5.58	\$6.24	\$6.68	\$7.86	\$9.17	\$12.10
General Labor	\$5.18	\$5.90	\$6.75	\$7.49	\$9.11	\$10.57
Office Manager	\$6.44	\$6.61	\$7.58	\$10.02	\$10.31	\$18.00
Office Personnel	\$5.39	\$6.18	\$6.83	\$8.03	\$8.73	\$12.36
Average	\$5.98	\$6.57	\$7.25	\$8.72	\$9.72	\$12.98
Standard Deviation	\$0.53	\$0.58	\$1.09	\$1.03	\$0.93	\$2.10

Source: UNL and Nebraska Cattlemen

^aNot disclosed due to insufficient number of responses

Table 25 Average Value of Benefits (All Yards)

	1990	1992	1995	1999	2004	2010
Manager	\$5,659	\$10,227	\$9,116	\$8,981	\$11,813	\$14,514
Assistant Manager	\$5,801	\$5,812	\$8,389	\$7,164	\$9,278	\$8,967
Yard Foreman	\$4,983	\$4,610	\$5,733	\$8,996	\$7,336	\$7,475
Mill Foreman	\$3,920	\$4,101	\$4,969	\$4,732	\$6,260	\$12,600
Mill Operator	\$4,584	\$2,914	\$3,940	\$3,508	\$5,500	---- ^a
Feedtruck Driver	\$3,580	\$3,147	\$3,046	\$3,858	\$4,761	\$8,275
Head Cowboy	\$4,234	\$4,105	\$4,233	\$4,567	\$6,869	\$7,829
Cowboys	\$2,903	\$2,512	\$3,328	\$3,528	\$4,826	\$4,075
Maintenance Foreman	\$4,121	\$4,147	\$5,630	\$6,541	\$8,198	\$5,903
Maintenance Personnel	\$3,323	\$3,491	\$4,315	\$3,277	\$5,619	\$5,700
General Labor	\$2,429	\$2,807	\$3,754	\$3,763	\$5,330	\$4,829
Office Manager	\$2,925	\$3,043	\$2,932	\$3,898	\$5,776	\$7,770
Office Personnel	\$2,360	\$2,696	\$3,662	\$3,290	\$5,129	\$4,304
Average	\$3,909	\$4,124	\$4,850	\$5,085	\$6,669	\$7,687
Standard Deviation	\$1,134	\$2,055	\$1,947	\$2,109	\$2,056	\$3,199

Source: UNL and Nebraska Cattlemen

^aNot disclosed due to insufficient number of responses**Table 26 Average Total Annual Compensation (All Yards)^a**

	1990	1992	1995	1999	2004	2010
Manager	\$40,951	\$47,014	\$43,621	\$50,652	\$66,281	\$71,217
Assistant Manager	\$32,274	\$34,947	\$37,986	\$37,181	\$47,587	\$53,550
Yard Foreman	\$29,116	\$30,052	\$28,757	\$35,231	\$44,167	\$52,416
Mill Foreman	\$22,416	\$27,032	\$29,952	\$31,794	\$41,952	\$57,524
Mill Operator	\$22,105	\$24,903	\$22,635	\$27,713	\$32,436	---- ^b
Feedtruck Driver	\$22,299	\$23,347	\$23,271	\$26,526	\$31,315	\$41,946
Head Cowboy	\$23,590	\$26,978	\$27,495	\$30,509	\$38,636	\$46,570
Cowboys	\$20,302	\$21,487	\$23,748	\$25,315	\$30,410	\$43,777
Maintenance Foreman	\$23,747	\$26,803	\$26,587	\$32,168	\$41,351	\$41,254
Maintenance Personnel	\$20,298	\$23,868	\$27,081	\$27,018	\$31,677	\$39,838
General Labor	\$17,050	\$19,756	\$23,928	\$23,875	\$29,892	\$37,754
Office Manager	\$18,604	\$23,556	\$19,218	\$28,060	\$33,414	\$48,488
Office Personnel	\$15,428	\$17,158	\$18,511	\$21,443	\$25,423	\$28,004
Average	\$23,706	\$26,685	\$27,138	\$30,576	\$38,042	\$46,862
Standard Deviation	\$6,882	\$7,588	\$7,039	\$7,483	\$10,705	\$11,030

Source: UNL and Nebraska Cattlemen

^aTotal compensation is sum of base annual salary or wage, benefits, and bonus.^bNot disclosed due to insufficient number of responses