

# 2015 Nebraska Feedyard

Labor Cost Benchmarks and Historical Trends

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# **Executive Summary**

Surveys were mailed to Nebraska feedyard owners and operators across the state in November of 2014. The results in this document have been compiled and compared with results from past benchmark surveys conducted by Nebraska Extension at the University of Nebraska—Lincoln and Nebraska Cattlemen. The purpose of this survey was to gather general information for the feedyard industry in Nebraska and to obtain more specific benchmarks regarding the labor costs associated with it. Responding feedyards ranged in maximum capacity from 950 head to 93,000 head. The average maximum capacity of the feedyards that responded was 12,971 head, with an average head to employee ratio of 1,095 to 1.

The average total compensation (total of wages, bonuses, and benefits) across every position reported in 2015 was \$60,590.59. The results suggest that the overall compensation of the feedyard labor force has increased at a rate of 6 percent per year since the last benchmark survey in 2010. This indicates that the rate of increase is surpassing the 2 percent rate of inflation that the United States has averaged during that same time period (worldbank.org).

# Introduction

Labor costs are a significant factor for Nebraska feedyards, greatly impacting profitability. Feedyard managers must balance the need to be competitive in wages and benefits to attract employees in what can be a thin market with their own firm's cost minimization. The University of Nebraska—Lincoln (UNL) and Nebraska Cattlemen surveyed cattle feedyards to obtain specific labor cost information. The general questions asked also benefit the feedyard managers by giving them a picture of what is happening in the industry around them.

The purpose of these benchmarks is to provide an industry tool to use in management decisions. The numbers in this publication are reported in averages and ranges, to allow for anonymity, and should be adjusted to each feedyard's specific situation. Weighted averages were used to ensure that the data was accurately representative of the feedyards it corresponded to. For example, the wage and salary averages are weighted and averaged among the feedyards that reported on a specific position, not averaged across all feedyards surveyed.

## **Survey Summary**

Surveys were mailed to feedyard managers across the state of Nebraska. Feedyard managers had the option of returning completed surveys through the mail or online. The hard paper copy was the preferred method of completing the survey with over 90 percent filled out and returned in this manner. The surveys were mailed to feedyard managers who had either attended beef feedyard-related extension programs through UNL or were members of Nebraska Cattlemen, Inc. Initial surveys were sent in November of 2014, and a follow-up reminder was sent near the end of the year. Nebraska Cattlemen used its mailing list of members and sent the survey through its own system. During the UNL Feedlot Roundtable Conferences in February 2015, a verbal reminder was given



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Table 1.

Feedyard Capacity Statistics			Feedyard Size (Maximum Capacity)						
	All Y	All Yards		under 4,000		4,000-12,000		12,000	
Maximum One-Time Capacity <sup>a</sup>	12,971			1,992 6,836		6,836	29,833		
	(18,	410) <sup>b</sup>		(1,233)	(2,205)		(26,481)		
Categorized Average On- Feed Inventory		% capacity <sup>c</sup>		% capacity		% capacity		% capacity	
Jun-13	11,148	85.9%	1,080	54.2%	5,563	81.4%	25,118	84.2%	
	(18,941)		(803)		(2,673)		(28,702)		
Nov-13	11,956	92.2%	1,215	61.0%	5,605	82.0%	27,404	91.9%	
	(19,703)		(912)		(2,407)		(29,127)		
Jun-14	11,488	88.6%	1,263	63.4%	5,726	83.8%	25,802	86.5%	
	(18,926)		(1,098)		(2,777)		(28,359)		
Nov-14	12,618	97.3%	1,151	57.8%	6,240	91.3%	28,556	95.7%	
	(19,630)		(957)		(2,379)		(28,450)		

<sup>&</sup>lt;sup>a</sup>Question was asked in regards to maximum capacity of feedyard at the time that the survey was completed

to encourage more participation. Twenty-nine completed surveys were received and classified into size categories: six in the under 4,000 category, 14 in the 4,000–12,000 category, and nine in the over 12,000 head category. Feedyards ranged in size from 950 head to 93,000 head in maximum capacity with an average capacity of 12,971 head.

The overall purpose of the survey is to benefit the Nebraska feedyard industry with general industry information and more specific labor cost benchmarks. Feedyard managers were solicited to provide general feedyard information, including their feedyard's size, capacity at four points in time, efficiency, rations, hedging and pricing practices, and scope of operation. Feedyard managers were also asked questions regarding employees. Questions for employment information included issues regarding job descriptions, performance reviews, salary adjustments, annual compensation, and hiring challenges.

Similar to previous surveys, managers indicated employee annual compensation for both full and part-time feedyard employees. There were a total of 13 different feedyard employee categories in which managers reported the number of employees, average experience, average education level, pay levels, benefits, bonus amounts, vacation, leave, and sick days offered. Total annual compensation was then calculated as the sum of the base salary or annual wage equivalent, annual bonus, and value of benefits.

# 2015 Survey Results

# General Benchmarks of Industry

The average maximum capacity of the feedyards that responded was 12,971 head, with an average head to employee ratio of 1,095 to 1. These numbers are very different from five years ago, with an increase in both average feedyard size and in head to employee numbers. Both 2004 and 2010 benchmarks reported an average head to employee ratio of 1,000 to 1, and the average maximum capacity in 2010 was 10,699. The average on feed capacity in 2013 and 2014 ranged from 54 percent to 96 percent with the larger-sized feedyards being at the higher end of that range (*Table 1*).

There is a trend for larger feedyards to maintain a higher percentage of maximum capacity than the smaller feedyards. Overall, the average cattle on feed numbers increased from June 2013 to November 2014. These numbers correlate with the USDA Cattle on Feed report indicating that Nebraska increased cattle on feed numbers in 2013 and 2014 (ers.usda. gov). The turnover rate ranged from 1.05 for the smaller feedyards to 1.97 for the larger feedyards. The average feedyard turnover rate was 1.74 times per year, equating to approximately 22,570 marketed fed cattle per feedyard in 2014, based on average on-feed inventory.

Approximately 59 percent of the feedyards reported investing in capital improvements over the past five years. Out of those that reported investing in capital improvements, 31 percent invested in processing facilities, making it the most common type reported. The percent of feedyards investing in

<sup>&</sup>lt;sup>b</sup>Numbers within parentheses are standard deviations.

Percent capacity is calculated by dividing the on feed number by the corresponding maximum capacity number.

Source: UNL

Table 2.

Summary Statistics of Feed		
Ration <sup>a</sup> Data		
	Mean <sup>b</sup>	std. dev.
High Moisture Corn	43.1%	14.6%
Steam Flaked Corn	40.7%	24.0%
Wet Distillers Grains	38.4%	14.7%
Modified Wet Distillers Grains w/ Solubles	29.8%	10.6%
Synergy	26.6%	17.5%
Dry Rolled Corn	23.3%	13.2%
Sweet Bran	12.0%	0.0%
Corn Silage	10.5%	7.7%
Other	8.2%	7.2%
Corn Gluten Feed	7.7%	0.0%
Hay	4.8%	1.8%
Stalks	4.1%	1.8%
Supplements	3.4%	1.7%
Dry Distillers Grains w/ Solubles	0.0%	0.0%

<sup>&</sup>lt;sup>4</sup>"Describe your typical finishing ration for yearling steers by indicating the percentage of the total ration for each of the ingredients listed below on a dry mater basis."

Source: UNL

capital improvements correlated with the feedyard size, with 33 percent of small feedyards, 57 percent of medium-sized feedyards, and 78 percent of the large feedyards reporting investments in capital improvements. Feedyard managers were asked to indicate their capacity changes in the past five years and their intentions for capacity changes in the next five years.

In the past five years, 20 percent reported increasing their feedyard capacity at an average level of 1,467 head, while 13 percent reported decreasing capacity at an average level of 2,300 head. When asked about capacity changes in the next five years, 38 percent of feedyards reported plans of increasing capacity by an average of 2,036 head in that period, and only 3.4 percent (one feedyard) reported plans of decreasing capacity over that period.

Feed efficiencies were compared across the different feedyard sizes for both the calf feds and yearling steers. (No questions were asked in regard to feed efficiencies for heifers). The average feedyard feeding efficiency was 6.64 pounds of feed per pound of gain on yearlings with 6.10 pounds for the calf feds (DM Basis). Average daily gains were 3.85 pounds for yearlings and 3.42 pounds for calf feds. The differences between different feedyard categories on feed efficiency and average daily gain were minimal.

Rations were first included in the 2010 feedyard survey to determine the magnitude of ethanol coproduct adoption. The question was asked again in the current survey to determine trends across time. The ration statistics indicate the average level or amount at which each feed is included when added to a ration (*Table 2*). Some interesting trends can

Table 3.

Hedging Practice Statistics		
	Meana	Percent Used <sup>b</sup>
% Feeder cattle hedged using futures and options	55.0%	48.3%
% Fed cattle hedged using futures and options	61.5%	86.2%
% Feed purchased using futures and options	44.1%	75.9%
Pricing Structure Statistics		
	Mean <sup>c</sup>	Percent Used <sup>d</sup>
Dressed Weight	60.4%	55.4%
Grid/Formula	20.0%	22.2%
Live Weight	15.9%	6.5%
Exclusive Market Agreement	13.9%	16.0%

<sup>&</sup>lt;sup>a</sup>Average percent hedge per feedyard.

Source: UNL

be seen when compared with the 2010 benchmarks. Steam flaked corn has increased in inclusion by approximately 37 percent over the past five years. High moisture corn inclusion nearly doubled from the 19 percent reported in 2010. There was also a large shift away from dry distiller grains to more wet and modified distiller grains. In 2010, dry distiller grains were reported to be included at a rate of 40 percent of a ration, but in 2015, none of the survey respondents indicated use of dry distiller grains while wet and modified distiller grains inclusion levels doubled.

Two recent topics in the beef industry have been 1) the use of beta-agonists and 2) dry-lotting cows. Beta-agonists have received attention based on anecdotal evidence recently released. Managers were asked if beta-agonists were used and if so, what proportion of the cattle fed received a beta-agonist. Of the responding feedyards, 79 percent of the feedyards fed beta-agonists to 85 percent of their cattle. There was no data on the use of beta-agonists from previous benchmarks to compare with previous surveys. It was very consistent across feedyard sizes in both the percent that fed beta-agonist and the levels at which it was fed.

Due to the widespread drought across the United States, feeding cows in feedyards became an option for producers to maintain their cow herd rather than liquidate. This survey suggests that it is not happening on a large scale for the feedyards that responded in 2015. Only 27.5 percent of the feedyards responded to the question regarding dry-lotting cows. Of those eight feedyards, the average number of dry-lotted cows was 107, and the average number of days in the feedyard was 97. The trend is not consistent with the size of feedyard and suggests a large variation in cow numbers and length of dry-lotting.

<sup>&</sup>lt;sup>b</sup>Mean was calculated using the average amount of inclusion of each ingredient when present in the ration.

<sup>&</sup>lt;sup>b</sup>Percent of surveyed feedyards that hedged using futures and options.

<sup>&#</sup>x27;Average percent of use for each pricing structure per feedyard.

dPercent of feedyards that use each price structure.

Table 4.

Summary of Yardage	A 11	V 1.	11 1	4 000	4.000	12.000	0	12.000
Statistics	All	All Yards		Under 4,000		4,000–12,000		12,000
	Mean	Std. Dev.	Mean	Std. Dev.	Mean	Std. Dev.	Mean	Std. Dev.
Flat Rate <sup>a</sup>	\$0.33	0.12	\$0.35	0.15	\$0.35	0.12	\$0.20	0.045
Allocation of Yardage <sup>c</sup>								
Labor	40.0%	0.25	<u></u> b	_	45.5%	0.28	36.3%	0.11
Equipment	24.4%	0.19	_	_	17.4%	0.13	26.3%	0.03
Utilities/Fuel	14.6%	0.09	_	_	10.4%	0.08	25.0%	0.04
Land and Loans	8.0%	0.1	_	_	7.0%	0.1	11.7%	0.13

<sup>&</sup>quot;Please indicate whether your commercial yardage rate is a flat rate per head per day, a per ton markup on feed or a combination of both by checking one of the following. For the one you checked, please specify you current rate." Insufficent data was collected to report on feed markup rates.

New to this year's benchmark survey was a question regarding commodity hedging practices. For operations that hedge their commodities, hedging practices were reported on a percent hedge used. Percentages of feedyards that hedge feeder cattle, fed cattle, and feed were 48.3 percent, 86.2 percent, and 75.9 percent respectively. Out of the feedyards that hedge, the average hedge percentage was 55 percent for feeder cattle, 61.5 percent for fed cattle, and 44.1 percent for purchased feed (Table 3). Large feedyards, on average, hedge more often and at higher percentages than smaller feedyards. The most significant differences were in feeder cattle hedging and purchased feed hedging in which the larger feedyards averaged 12 percent and 10 percent, respectively, above the average percentages across all feedyards. The hedging percentage for fed cattle was consistent across feedyards regardless of size.

Feedyards price their fed cattle in a variety of different structures. In this survey, dressed weight pricing was the most common in both percentage of cattle marketed and percentage of feedyards that use this option. Live weight pricing was the least commonly used method among feedyards. Most of the cattle marketed in this way were from feedyards under 4,000 head capacity. Approximately half of the cattle in feedyards under 4,000 head capacity were sold on a live weight basis. Feedyards over 12,000 head marketed their fed cattle in a more diversified manner, reporting significant use in all the categories with most of their marketing occurring on grid and dressed weight pricing.

Custom feeding cattle is playing a large role in feedyard head counts. Currently, 59 percent of cattle fed in the feedyards surveyed were company owned. The remaining 41 percent were custom fed. Of the custom fed cattle, 43 percent were in a retained ownership type of contract with the remaining 57 percent owned by investors. None of the feedyards reported that any of their cattle on feed were owned by packers. Small feedyards owned approximately 75 percent of

their cattle on feed. Large feedyards were approximately half company owned and half custom; medium feedyards were intermediate between the two.

Yardage charges have remained relatively constant over the past five years, averaging \$0.33 per head per day (*Table 4*). That is 2 cents less than the \$0.35 rate reported in 2010. It is important to note that yardage based on a markup of feed is also commonly used in addition to a flat rate. There was not enough data on the feed markup to report. On average, 40 percent of yardage fees was used to pay labor; 24 percent for equipment; 15 percent for utilities and fuel, and 8 percent for land and loans.

### **Employment Information**

Total compensation (sum of base salaries, value of benefits, and bonuses) for all employees in each feedyard averaged \$862,636.53 (calculated by summing each feedyard's individual total compensation paid to employees, then averaging across the feedyards). The average dollar compensation per head day was \$0.16 (Table 5). The average number of employees per feedyard has increased from 10.36 in 2010 to 15.31 in 2015. In 2004 and 2010, the ratio of number of head per full-time employee (FTE) was maintained at near 1,000 head to each FTE. In 2015, the results indicate that this number has grown to 1,095 head to 1 FTE.

Written job descriptions are used at 27.6 percent of feedyards, a 7 percent increase from five years ago. This is highly correlated to feedyard size, ranging from 16 percent for small feedyards to 44 percent for large feedyards. That same trend was true for annual performance reviews with 66 percent of larger feedyards and 33 percent of small yards reporting annual performance reviews. Of the feedyards that responded, 6.9 percent adjust wages semiannually, 62.1 percent annually, 6.9 percent biannually, and 24.1 percent do not have a set time to adjust wages. The majority of feedyard managers

<sup>&</sup>lt;sup>b</sup>Insufficient data received to accurately report on this category.

c"What percentage of your commercial yardage goes to pay for: Labor, Equipment, Utilities/Fuel, Land/Loans?" Source: UNL

Table 5.

		0.1.0
Compensation Summary	Mean	Std. Dev
Sum of Employees' Total Compenstation per Feedyard <sup>a</sup>	\$862,636.53	\$1,793,561.98
Percent of Total Compensation Paid to Administration <sup>b</sup>	39.5%	0.15
Percent of Total Compensation Paid to Full-Time Employees <sup>c</sup>	99.0%	
Total Compensation Divided by Headdays	\$0.16	0.07
Employee Compensation Statistics		
General		Mean
Total Employees/ Feedyard		15.3
Written Job Description <sup>d</sup>		27.6%
Annual Performance Review <sup>e</sup>		51.7%
Salary Adjustment Schedule <sup>f</sup>		
Salaries/ Wages Adjusted Semiannually		6.9%
Salaries/ Wages Adjusted Annually		62.1%
Salaries/ Wages Adjusted Biannually		6.9%
No Set Time for Salary/Wage Adjustment		24.1%
Reasons for Wage Increases <sup>g</sup>		
Salary Wage Increase Based on Performance		86.2%
Salary Wage Increase Based on Length of Service		58.6%
Salary Wage Increase Based on Cost of Living		75.9%

<sup>&</sup>lt;sup>a</sup>Average amount paid out in wages, benefits, and bonuses per feedyard that reported sufficient wage data.

reported basing salary adjustments on performance and cost of living, with length of service factoring in over half the time (*Table 5*).

Lack of work ethic again was reported as the biggest challenge in hiring new employees in 2015 for Nebraska Feedyards (*Table 6*). Comparing the challenges between the 2010 and 2015 surveys, the largest shift is that attracting people to rural areas has become a greater challenge. Feedyard managers also mentioned other challenges, including: finding employees willing to work more than 40 hours per week or long hours; honest employees; and employees willing to work weekends.

Table 6.

2015 Hiring Challenges	Mean	Std. Dev.
Lack of Work Ethic	2.11	1.29
Lack of Needed Skill Set	2.43	1.35
Attracting People to Rural Areas	3.57	1.73
Higher Salaries Set by Competing Employers	3.71	1.49
Providing Benefits	4.14	1.48
Jobs for Spouse	5.39	1.17
Other	6.64	0.99

Ranked form most challenging (top) to least challenging (bottom). Source: UNL

### 2015 Salary Benchmarks

Specific labor costs for 2014 were recorded, and information about the current labor force was also collected to compare with previous benchmarks. Salary benchmarks for the 13 full-time employee categories can be found in *Tables 7–19* and data for select part-time employees are found in *Table 20*. Similar to the previous survey, each table reports the education level, length of service, and hours worked per week of the average employee in the category. Some positions didn't have sufficient numbers to report. Only specific statistics on positions that had three or more reports was included; therefore, no salary information for feedyards under 4,000 is reported. 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 data suggests that base salaries averaged across these categories is up just over 20 percent from the 2010 benchmark data (*Table 21*). The hourly wages are up 15 percent from the 2010 data (*Table 22*). The total compensation (base salary/wage and benefits summed together) is 30 percent higher than in 2010, mainly due to higher bonuses paid out in 2014 (*Table 24*). Manager's total compensation averaged \$112,349 and ranged from \$60,000 to \$270,000, with the largest compensation packages offered by the midsize feedyards (*Table 7*). Similarly, assistant manager positions averaged \$84,545.70, ranging from \$52,000 to \$270,000, with midsize feedyards again offering the highest average total compensation (*Table 8*).

The trend of midsize feed yards offering the highest total compensation package averages, compared with small and large feedyards, was true in the following positions: manager, assistant manager, yard foreman, mill foreman, feed truck driver, head cowboy, cowboy, maintenance personnel, and office personnel. Large feedyards offered higher total compensation for mill operators (only reported in sufficient numbers in large size feedyards to report on), maintenance foremen,

 $<sup>^</sup>b\mathrm{TOtal}$  compensation paid to full-time employees divided by the total compensation paid to all employees.

<sup>&</sup>lt;sup>c</sup>Average percent of total compensation paid to administration (manager, assistant manager, office manager, office personel).

d"Do Employees have a written job description? Yes/No" (percentage reflects those that marked yes)
e"Do Employees have an annual performance review? Yes/No" (percentage reflects those that
marked yes)

Reflects the percentage on each schedule of salary adjustment.

<sup>8&</sup>quot;Are salary/wage increases based on: (check all that apply) Performance, Cost of Living, Length of Service."

Source: UNL

general laborers, and office mangers. This same trend was not present in the 2010 data.

Average total compensations of non-administrative positions across all yards (all those except manager, assistant manager, office manager, and office personnel) ranged from \$41,678.50 for feed truck driver to \$76,375.00 for mill foreman (*Tables 7–19*). The average total compensation across all full-time employee positions was \$60,590.59 (*Table 24*).

Part-time general labor employees received an average total compensation of \$7,464, ranging from \$2,860 to \$21,600 (*Table 20*). Other part-time positions were reported but numbers were insufficient to report. The other part-time positions reported were that of cowboy, feed truck driver, and office help. No benefit information was reported for any part-time position. Bonuses were paid out in each employee category. Twenty-eight percent of general labor positions received a bonus that averaged \$340.63 (*Table 20*).

Most positions reported both an hourly wage and salary level; the percent of each can be found in *Tables 7–20*. Similar to total compensation and salaried positions, hourly positions had a salary increase of 15 percent. As expected, managers and assistant managers were salaried, 96 percent and 92 percent respectively, rather than paid hourly. Cowboys, maintenance personnel, and general laborers all reported salary percentages less than 10 percent, indicating that most of these positions are paid hourly. The average across all positions reporting an hourly form of pay was \$14.90 and ranged from \$13.07 to \$17.10 (*Table 22*).

Benefits were measured in both the number offered and their total value. For example, 62 percent of managers had health insurance as a benefit (*Table 7*). This level varied by position and specific percentages can be categorized into feedyard sizes where possible (*Tables 7–20*). Compensation was categorized into 1) paid to administration (managers, assistant managers, office managers, and office personnel) and 2) paid to yard workers (the remainder of the 13 positions). The results were that 39.59 percent of the total compensation paid out per feedyard was paid to administration employees with the remaining 60.41 percent to the other positions. Also, 98.99 percent of the compensation was paid out to full-time employees versus part-time employees (*Table 2*).

#### **Historical Labor Cost Trends**

Feedlot benchmark surveys have been conducted by the University of Nebraska—Lincoln since 1990, and results from the 1990, 1992, 1995, 1999, 2004, and 2010 surveys were compared with the 2014 data (*Tables 22–24*). These prior benchmarks are compared in base salary, hourly wage, value of benefits, and total compensation categories and indicate an increase in all categories except for the average value of

benefits, which suggests a slight decrease of the 2010 average.. Overall wages and labor costs for Nebraska feedyards have been following an upward trend with a larger increase in 2014 due to favorable market conditions and the ability to pay out higher annual bonuses and profit sharing that occurred. Differences in years may be attributed to differences in the sample as some feedyards are not necessarily represented in the data each year. These sampling differences may occur across the different surveys when they are compared.

In virtually every employee category, the total compensation level reported in these benchmarks indicated an increase from 2010. Feed truck drivers reflected a similar amount to that of 2010 at \$41,678.50, ranging from \$33,550 to \$61,000. Averages across yard employees (mill operators, feed truck drivers, head cowboys, cowboys, maintenance foremen, maintenance personnel, and general laborers) ranged from \$41,000 to \$61,000 in total compensation (*Tables 7–19*).

Positions that had the highest increases in total compensation were office personnel with an 86 percent increase, assistant managers with a 58 percent increase, and managers with a 58 percent increase from 2010 data (*Table 24*).

Overall, the average value of benefits was lower than 2010 levels. Employee categories that received an increase in value of benefits paid to them were; assistant managers, yard foremen, mill foremen, head cowboys, and cowboys. The job categories that had a decrease in total benefit value were; managers, feed truck drivers, maintenance foremen, maintenance personnel, general laborers, office managers, and office personnel. Assistant managers received the highest increase at 53 percent, compared with 2010. Average value of benefits for 2014 was \$7,224.25 as compared to 2010 at \$7,687. This is a 6 percent decrease in the average value of benefits offered (*Table 23*).

#### Conclusion

These survey results indicate labor costs for Nebraska feedyards are trending up, yet at the same time, feedyards are finding ways to pay out bonuses and profit share. Challenges facing feedyard owners and managers are much the same as in the past. It is becoming more difficult to find employees willing to do the necessary jobs to successfully run a Nebraska feedyard. Increasing costs have been accompanied by favorable market conditions. Data from the 2014 survey indicates that the feedyard industry is doing well in Nebraska and that, on average, feedyards are increasing in size and becoming more efficient by increasing their head to employee ratios. Based on feedyards that indicated plans to increase capacity over the next five years, these numbers will probably continue to grow as long as the market will support them.

Table 7. Salary, Benefits, and Compensation Benchmarks for Feedyard Managers

			Feedlot Capacity			
	All Yards	Under 4,000	4,000- 12000	Over 12,000		
Total Positions Reported	27	1	11	15		
Average Length of Service	21.0	b	22.3	17.0		
Average Education Level <sup>a</sup>	17.5	_	18.8	16.2		
Average Hours Worked/Week	59.3	_	63.5	55.9		
Average Base Salary/Year	\$72,586.50	_	\$59,142.90	\$78,860.20		
Average Hourly Wage	_	_	_	_		
Percent Paid Salary	96%	_	_	_		
Percent Paid Hourly	4%	_	_	_		
Percent Receiving Bonuses	56%	_	55%	40%		
Average Value of Bonuses	\$18,366.70	_	\$21,416.70	\$16,333.30		
Percent Receiving the	Following Bene	efits				
Auto	63%	0%	27%	93%		
Housing	11%	0%	27%	0%		
Health Insurance	62%	0%	45%	80%		
Life Insurance	48%	0%	36%	60%		
Disability Insurance	26%	0%	36%	20%		
Retirement Plan	52%	0%	36%	67%		
Profit Sharing	22%	0%	27%	20%		
Average Value of Benefits	\$13,164.70	_	\$17,714.30	\$9,702.31		
Low Value of Benefits	\$5,000.00	_	\$5,000.00	\$5,000.00		
High Value of Benefits	\$70,000.00	_	\$70,000.00	\$18,400.00		
Average # of Vacation Days/Year	15.9	_	10.4	18.6		
Average # of Sick Days/Year	1.3	_	3.0	0.5		
Average # of Holidays/Year	3.9	_	3.6	4.0		
Average Total Compensation <sup>c</sup>	\$112,349.00	_	\$120,329.00	\$99,410.40		
Low Total Compensation	\$60,000.00	_	\$60,000.00	\$65,000.00		
High Total Compensation	\$270,000.00	_	\$270,000.00	\$148,400.00		

<sup>&</sup>lt;sup>a</sup>High School = 12; Associate Degree = 14; Bachelor's Degree = 16

Table 8. Salary, Benefits, and Compensation Benchmarks for Feedvard Assistant Managers

		F	eedlot Capacit	ty
	All Yards	Under 4,000	4,000- 12000	Over 12,000
Total Positions Reported	18	2	9	7
Average Length of Service	16.5	<u></u> b	15.4	15.8
Average Education Level <sup>a</sup>	14.6	_	14.3	14.7
Average Hours Worked/Week	56.4	_	54.6	58.1
Average Base Salary/Year	\$57,333.30	_	\$49,375.00	\$60,833.30
Average Hourly Wage	_	_	_	_
Percent Paid Salary	92%	_	83%	_
Percent Paid Hourly	8%	_	17%	_
Percent Receiving Bonuses	61%	_	67%	86%
Average Value of Bonuses	\$8,667.27	_	\$11,750.00	\$4,000.00
Percent Receiving th	e Following Be	enefits		
Auto	28%	_	11%	57%
Housing	28%	_	33%	29%
Health Insurance	56%	_	67%	57%
Life Insurance	28%	_	33%	29%
Disability Insurance	17%	_	22%	14%
Retirement Plan	28%	_	33%	29%
Profit Sharing	17%	_	22%	14%
Average Value of Benefits	\$13,681.40	_	\$15,675.00	\$11,023.30
Low Value of Benefits	\$1,000.00	_	\$1,000.00	\$5,000.00
High Value of Benefits	\$70,000.00	_	\$70,000.00	\$34,940.00
Average # of Vacation Days/Year	11.2	_	8.4	15.8
Average # of Sick Days/Year	3.6	_	5.0	1.4
Average # of Holidays/Year	3.2	_	3.5	2.8
Average Total Compensation <sup>c</sup>	\$84,545.70	_	\$92,957.10	\$72,156.70
Low Total Compensation	\$52,000.00	_	\$52,000.00	\$52,000.00
High Total Compensation	\$270,000.00	_	\$270,000.00	\$102,000.00

<sup>&</sup>lt;sup>a</sup>High School = 12; Associate Degree = 14; Bachelor's Degree = 16

<sup>&</sup>lt;sup>b</sup>Not disclosed due to insufficient number of responses.

<sup>&#</sup>x27;Total compensation is sum of base salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

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<sup>&</sup>lt;sup>b</sup>Not disclosed due to insufficient number of responses.

<sup>&</sup>quot;Total compensation is sum of base salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits. Source: UNL

Table 9. Salary, Benefits, and Compensation Benchmarks for Yard Foremen

Table 10. Salary, Ben	efits, and Com	pensation Bench	marks for	Mill Foremen		
		Feedlot Cap				
	All Vanda	I In don 4 000	4.000	0 12.00		

		F	ty	
	All Yards	Under 4,000	4,000- 12000	Over 12,000
Total Positions Reported	12	2	5	5
Average Length of Service	15.6	<u></u> b	15.4	15.8
Average Education Level <sup>a</sup>	12.8	_	13.0	13.0
Average Hours Worked/Week	56.0	_	59.5	53.0
Average Base Salary/Year	\$47,675.00	_	\$45,000.00	\$51,560.00
Average Hourly Wage	\$17.00	_	\$17.25	_
Percent Paid Salary	63%	_	42%	100%
Percent Paid Hourly	38%	_	58%	0%
Percent Receiving Bonuses	83%	_	80%	50%
Average Value of Bonuses	\$3,000.00	_	\$2,750.00	\$2,575.00
Percent Receiving the	Following Be	enefits		
Auto	50%	_	40%	60%
Housing	25%	_	20%	20%
Health Insurance	58%	_	60%	60%
Life Insurance	33%	_	60%	20%
Disability Insurance	17%	_	20%	20%
Retirement Plan	33%	_	60%	20%
Profit Sharing	8%	_	0%	20%
Average Value of Benefits	\$8,309.09	_	\$10,000.00	\$7,600.00
Low Value of Benefits	\$0	_	\$0	\$3,000.00
High Value of Benefits	\$18,000.00	_	\$18,000.00	\$12,400.00
Average # of Vacation Days/Year	12.2	_	10.4	16.4
Average # of Sick Days/Year	2.5	_	4.2	1.4
Average # of Holidays/Year	3.9	_	4.5	2.8
Average Total Compensation <sup>c</sup>	\$61,700.00	_	\$66,875.00	\$63,875.00
Low Total Compensation	\$35,300.00	_	\$47,000.00	\$35,300.00
High Total Compensation	\$87,400.00		\$69,500.00	\$87,400.00

	1110, 11111 00111]		11 . 0						
			eedlot Capaci	•					
	All Yards	Under 4,000	4,000- 12000	Over 12,000					
Total Positions Reported	6	0	3	3					
Average Length of Service	11.7	<u></u> b	14.0	9.3					
Average Education Level <sup>a</sup>	12.0	_	12.0	12.0					
Average Hours Worked/Week	57.8	_	59.0	56.7					
Average Base Salary/Year	\$54,875.00	_	\$46,000.00	\$63,750.00					
Average Hourly Wage	\$16.50	_	\$15.00	\$18.00					
Percent Paid Salary	67%	_	67%	67%					
Percent Paid Hourly	33%	_	33%	33%					
Percent Receiving Bonuses	83%	_	67%	100%					
Average Value of Bonuses	\$3,600.00	_	\$3,000.00	\$4,000.00					
Percent Receiving the Following Benefits									
Auto	50%	_	33%	67%					
Housing	0%	_	0%	0%					
Health Insur- ance	83%	_	67%	100%					
Life Insurance	67%	_	67%	67%					
Disability Insurance	50%	_	33%	67%					
Retirement Plan	50%	_	33%	67%					
Profit Sharing	17%	_	0%	33%					
Average Value of Benefits	\$13,875.00	_	_	\$11,833.30					
Low Value of Benefits	\$4,000.00	_	_	\$4,000.00					
High Value of Benefits	\$20,000.00	_	_	\$16,500.00					
Average # of Vacation Days/Year	10.8	_	8.7	13.0					
Average # of Sick Days/Year	1.2	_	2.3	0.0					
Average # of Holidays/Year	2.3	_	1.7	3.0					
Average Total Compensation <sup>c</sup>	\$76,375.00	_	\$76,500.00	\$76,333.30					
Low Total Compensation	\$60,000.00	_	\$76,500.00	\$60,000.00					
High Total Compensation	\$94,000.00	_	\$76,500.00	\$94,000.00					

Compensation

<sup>&</sup>lt;sup>a</sup>High School = 12; Associate Degree = 14; Bachelors Degree = 16

<sup>&</sup>lt;sup>b</sup>Not disclosed due to insufficient number of responses.

<sup>&#</sup>x27;Total compensation is sum of base salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Source: UNL

<sup>&</sup>lt;sup>a</sup>High School = 12; Associate Degree = 14; Bachelors Degree = 16
<sup>b</sup>Not disclosed due to insufficernt number of responses.
<sup>c</sup>Total compensation is sum of base salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Source: UNL

Table 11. Salary, Benefits, and Compensation Benchmarks for Mill Operators

Table 12. Salary, Benefits, and Compensation Benchmarks for Feedtruck Drivers

		Fe	edlot Capac	rity		Feedlot Capacity			ity
	All Yards	Under 4,000	4,000- 12000	Over 12,000		All Yards	Under 4,000	4,000- 12000	Over 12,000
Total Positions Reported	9	0	1	8	Total Positions Reported	54	2	17	35
Average Length of Service	7.3	b	_	7.3	Average Length of Service	5.9	—b	3.6	6.9
Average Education Level <sup>a</sup>	12.0	_	_	12.0	Average Education Levela	12.1	_	12.0	12.0
Average Hours Worked/Week	59.2	_	_	59.2	Average Hours Worked/Week	54.5	_	52.4	56.8
Average Base Salary/Year	\$42,500.00	_	_	\$42,500.00	Average Base Salary/Year	\$39,833.30	_	\$39,666.70	\$35,000.00
Average Hourly Wage	\$13.89	_	_	\$13.89	Average Hourly Wage	\$13.92	_	\$13.81	\$14.06
Percent Paid Salary	21%	_	_	21%	Percent Paid Salary	20%	_	38%	13%
Percent Paid Hourly	79%	_	_	79%	Percent Paid Hourly	80%	_	62%	87%
Percent Receiving Bonuses	67%	_	_	75%	Percent Receiving Bonuses	80%	_	76%	86%
Average Value of Bonuses	\$2,250.00	_	_	\$2,250.00	Average Value of Bonuses	\$1,429.07	_	\$1,633.33	\$1,350.00
Percent Receiving the	e Following Be	enefits			Percent Receiving the	e Following Be	enefits		
Auto	13%	_	_	14%	Auto	0%	_	0%	0%
Housing	0%	_	_	0%	Housing	4%	_	12%	0%
Health Insurance	88%	_	_	86%	Health Insurance	61%	_	65%	63%
Life Insurance	50%	_	_	57%	Life Insurance	37%	_	53%	31%
Disability Insurance	25%	_	_	29%	Disability Insurance	26%	_	47%	17%
Retirement Plan	63%	_	_	57%	Retirement P lan	37%	_	53%	31%
Profit Sharing	13%	_	_	14%	Profit Sharing	9%	_	12%	9%
Average Value of Benefits	\$5,681.71	_	_	\$5,459.26	Average Value of Benefits	\$4,967.50		\$8,163.64	\$4,587.56
Low Value of Benefits	\$2,000.00	_	_	\$2,000.00	Low Value of Benefits	\$0	_	\$0	\$2,000.00
High Value of Benefits	\$12,000.00	_	_	\$12,000.00	High Value of Benefits	\$13,300.00		\$13,300.00	\$12,000.00
Average # of Vacation Days/Year	18.7	_	_	18.7	Average # of Vacation Days/Year	12.5	_	7.8	14.7
Average # of Sick Days/Year	0.6	_	_	0.6	Average # of Sick Days/Year	1.2	_	2.8	0.5
Average # of Holidays/Year	4.1	_	_	4.1	Average # of Holidays/Year	2.4	_	2.2	2.4
Average Total Compensation <sup>c</sup>	\$50,739.70	_	_	\$50,279.70	Average Total Compensation <sup>c</sup>	\$41,678.50	_	\$49,212.70	\$38,363.40
Low Total Compensation	\$36,960.00	_	_	\$36,960.00	Low Total Compensation	\$33,550.00	_	\$41,000.00	\$33,550.00
High Total Compensation	\$58,500.00	_	_	\$58,500.00	High Total Compensation	\$61,000.00	_	\$61,000.00	\$52,500.00

 $<sup>^{\</sup>mathrm{a}}$ High School = 12; Associate Degree = 14; Bachelor's Degree = 16

<sup>&</sup>lt;sup>b</sup>Not disclosed due to insufficient number of responses.

<sup>&#</sup>x27;Total compensation is sum of base salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Source: UNL

<sup>&</sup>lt;sup>a</sup>High School = 12; Associate Degree = 14; Bachelor's Degree = 16

<sup>&</sup>lt;sup>b</sup>Not disclosed due to insufficient number of responses.

 $<sup>\</sup>label{thm:continuous} {\it Total compensation is sum of base salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.}$ 

Source: UNL

Table 13. Salary, Benefits, and Compensation Benchmarks for Head Cowboys

Table 14. Salary, Benefits, and Compensation Benchmarks for Cowboys

Over 12,000

50

7.5

12.0

55.0

\$38,750.00

\$14.70

4% 96% 56%

\$1,321.14

0% 0% 84%

58% 18%

58%

8%

\$4,121.90

\$2,000.00

\$12,000.00

15.3

0.4

3.4

\$49,030.50

\$33,550.00

\$55,921.00

		I	Feedlot Capac	ity			Feedlot Capacit			
	All Yards	Under 4,000	4,000- 12000	Over 12,000		All Yards	Under 4,000	4,000- 12000		
Total Positions Reported	16	1	8	7	Total Positions Reported	61	0	11		
Average Length of Service	8.8	<u></u> b	7.4	11.4	Average Length of Service	6.5	b	2.5		
Average Education Level <sup>a</sup>	13.4	_	13.1	13.3	Average Education Level <sup>a</sup>	12.1	_	12.4		
Average Hours Worked/Week	56.4	_	57.7	55.8	Average Hours Worked/Week	55.4	_	56.8		
Average Base Salary/Year	\$43,476.00	_	\$48,666.70	\$39,583.00	Average Base Salary/Year	\$39,833.30	_	\$42,000.00		
Average Hourly Wage	\$16.13	_	\$15.05	\$17.75	Average Hourly Wage	\$14.26	_	\$13.75		
Percent Paid Salary	44%	_	43%	44%	Percent Paid Salary	5%	_	9%		
Percent Paid Hourly	56%	_	57%	56%	Percent Paid Hourly	95%	_	91%		
Percent Receiving Bonuses	75%	_	63%	86%	Percent Receiving Bonuses	62%	_	91%		
Average Value of Bonuses	\$3,729.17	_	\$2,250.00	\$4,416.67	Average Value of Bonuses	\$1,309.62	_	\$1,275.00		
Percent Receiving the	e Following Be	enefits			Percent Receiving the	e Following Be	enefits			
Auto	19%	_	13%	29%	Auto	2%	_	9%		
Housing	38%	_	50%	29%	Housing	8%	_	45%		
Health Insurance	69%	_	88%	57%	Health Insurance	80%	_	64%		
Life Insurance	38%	_	50%	29%	Life Insurance	54%	_	36%		
Disability Insurance	31%	_	50%	14%	Disability Insurance	25%	_	55%		
Retirement Plan	56%	_	63%	57%	Retirement Plan	57%	_	55%		
Profit Sharing	13%	_	0%	29%	Profit Sharing	10%	_	18%		
Average Value of Benefits	\$8,123.83	_	\$13,500.03	\$5,437.20	Average Value of Benefits	\$5,259.59	_	\$12,085.70		
High Value of Benefits	\$2,986.00	_	\$3,300.00	\$2,986.00	Low Value of Benefits	\$0	_	\$0		
Low Value of Benefits	\$20,000.00	_	\$20,000.00	\$12,000.00	High Value of Benefits	\$29,600.00	_	\$29,600.00		
Average # of Vacation Days/Year	11.9	_	9.4	16.3	Average # of Vacation Days/Year	13.9	_	7.4		
Average # of Sick Days/Year	1.9	_	3.1	0.7	Average # of Sick Days/Year	0.8	_	2.5		
Average # of Holidays/Year	3.4	_	2.7	4.3	Average # of Holidays/Year	3.3	_	2.5		
Average Total Compensation <sup>c</sup>	\$60,392.30	_	\$62,908.30	\$59,451.40	Average Total Compensation <sup>c</sup>	\$49,468.20	_	\$52,094.30		
Low Total Compensation	\$44,000.00	_	\$44,000.00	\$45,000.00	Low Total Compensation	\$33,550.00	_	\$43,500.00		
High Total Compensation	\$76,500.00	_	\$76,500.00	\$69,857.00	High Total Compensation	\$70,160.00	_	\$70,160.00		

<sup>&</sup>lt;sup>a</sup>High School = 12; Associate Degree = 14; Bachelor's Degree = 16

<sup>&</sup>lt;sup>b</sup>Not disclosed due to insufficient number of responses.

 $<sup>{\</sup>it `Total compensation' is sum of base salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.}$ 

Source: UNL

 $<sup>^{\</sup>mathrm{a}}\mathrm{High}$  School = 12; Associate Degree = 14; Bachelor's Degree = 16

 $<sup>{}^{\</sup>rm b}{\rm Not}$  disclosed due to insufficient number of responses.

<sup>&#</sup>x27;Total compensation is sum of base salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Table 15. Salary, Benefits, and Compensation Benchmarks for Maintenance Foremen

Feedlot Capacity All Yards Under 4,000 4,000-Over 12,000 12000 **Total Positions** 11 1 3 7 Reported Average Length of 11.3 8.3 8.5 Service Average Education 12.4 12.0 12.7 Levela Average Hours 52.7 55.0 52.1 Worked/Week Average Base \$43,714.30 \$48,800.00 Salary/Year Average Hourly \$17.10 \$15.00 \$20.39 Wage 0% Percent Paid Salary 32% 36% Percent Paid Hourly 68% 100% 64% Percent Receiving 55% 67% 57% Bonuses \$1,900.00 Average Value of \$1,850.00 \$1,750.00 Bonuses Percent Receiving the Following Benefits 18% 0% 14% Auto Housing 27% 33% 14% Health 73% 67% 71% Insurance Life Insurance 33% 43% 36% Disability 9% 33% 0% Insurance Retirement 67% 57% 55% Plan **Profit Sharing** 9% 0% 14% Average Value of \$3,509.67 \$5,655.80 \$8,166.67 Benefits Low Value of \$5,000.00 \$2,986.00 \$2,986.00 Benefits High Value of \$10,000.00 \$10,000.00 \$5,000.00 Benefits Average # of 10.8 6.3 14.8 Vacation Days/Year Average # of Sick 1.2 1.4 2.3 Days/Year Average # of 5.0 4.0 5.3 Holidays/Year Average Total \$50,937.70 \$49,500.00 \$61,396.20 Compensation Low Total \$36,100.00 \$40,000.00 \$36,100.00 Compensation High Total \$77,110.00 \$59,000.00 \$77,110.00 Compensation

Source: UNL

Table 16. Salary, Benefits, and Compensation Benchmarks for Maintenance Personnel

-		F	eedlot Capaci	ity
	All Yards	Under 4,000	4,000- 12000	Over 12,000
Total Positions Reported	25	0	6	19
Average Length of Service	6.2	b	7.0	6.0
Average Education Level <sup>a</sup>	12.0	_	12.0	12.0
Average Hours Worked/Week	55.4	_	53.3	56.2
Average Base Salary/Year	\$44,751.30	_	_	\$46,623.40
Average Hourly Wage	\$13.45	_	\$14.25	\$13.17
Percent Paid Salary	8%	_	0%	11%
Percent Paid Hourly	92%	_	100%	89%
Percent Receiving Bonuses	72%	_	83%	68%
Average Value of Bonuses	\$1,361.11	_	\$1,420.00	\$1,338.46
Percent Receiving the	e Following Be	enefits		
Auto	0%	_	0%	0%
Housing	20%	_	17%	21%
Health Insurance	84%	_	67%	89%
Life Insurance	92%	_	100%	89%
Disability Insurance	68%	_	100%	58%
Retirement Plan	60%	_	83%	53%
Profit Sharing	8%	_	33%	0%
Average Value of Benefits	\$5,400.76	_	_	\$4,380.40
Low Value of Benefits	\$2986.00	_	_	\$2,986.00
High Value of Benefits	\$11,500.00	_	_	\$7,000.00
Average # of Vacation Days/Year	13.6	_	8.5	15.2
Average # of Sick Days/Year	0.3	_	1.7	0.0
Average # of Holidays/Year	3.3	_	3.7	3.2
Average Total Compensation <sup>c</sup>	\$44,751.30	_	\$53,795.00	\$42,623.40
Low Total Compensation	\$36,660.00	_	\$52,060.00	\$36,660.00
High Total Compensation	\$59,000.00	_	\$59,000.00	\$48,500.00

<sup>&</sup>lt;sup>a</sup>High School = 12; Associate Degree = 14; Bachelor's Degree = 16

Source: UNL

<sup>&</sup>lt;sup>a</sup>High School = 12; Associate Degree = 14; Bachelor's Degree = 16

<sup>&</sup>lt;sup>b</sup>Not disclosed due to insufficient number of responses.

<sup>&#</sup>x27;Total compensation is sum of base salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

<sup>&</sup>lt;sup>b</sup>Not disclosed due to insufficient number of responses.

<sup>&#</sup>x27;Total compensation is sum of base salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits.

Table 17. Salary, Benefits, and Compensation Benchmarks for **General Laborers** 

Table 18. Salary, Benefits, and Compensation Benchmarks for Office Managers

		F	eedlot Capaci	ity		Feedlot Capaci			ity
	All Yards	Under 4,000	4,000- 12000	Over 12,000		All Yards	Under 4,000	4,000- 12000	Over 12,000
Total Positions Reported	82	2	6	74	Total Positions Reported	10	0	3	7
Average Length of Service	6.2	<u></u> b	8.2	5.6	Average Length of Service	15.4	<u></u> b	14.7	15.8
Average Education Level <sup>a</sup>	12.3	_	12.7	12.0	Average Education Level <sup>a</sup>	15.1	_	14.0	16.0
Average Hours Worked/Week	58.5	_	50.0	59.4	Average Hours Worked/Week	41.7	_	35.0	45.0
Average Base Salary/Year	\$29,666.70	_	\$27,000.00	_	Average Base Salary/Year	\$48,020.80	_	\$50,000.00	\$47,625.00
Average Hourly Wage	\$14.51	_	\$13.85	\$14.56	Average Hourly Wage	\$15.75	_	\$17.50	\$14.00
Percent Paid Salary	2%	_	17%	0%	Percent Paid Salary	20%	_	33%	14%
Percent Paid Hourly	98%	_	83%	100%	Percent Paid Hourly	80%	_	67%	86%
Percent Receiving Bonuses	35%	_	67%	32%	Percent Receiving Bonuses	70%	_	33%	86%
Average Value of Bonuses	\$1,089.66	_	\$1,487.50	\$943.75	Average Value of Bonuses	\$2,857.14	_	\$3,000.00	\$2,833.33
Percent Receiving the	e Following Be	enefits			Percent Receiving the	e Following Be	enefits		
Auto	2%	_	17%	0%	Auto	0%	_	0%	0%
Housing	4%	_	0%	4%	Housing	0%	_	0%	0%
Health Insurance	78%	_	50%	81%	Health Insurance	30%	_	0%	43%
Life Insurance	67%	_	17%	73%	Life Insurance	20%	_	33%	14%
Disability Insurance	7%	_	33%	5%	Disability Insurance	20%	_	33%	14%
Retirement Plan	71%	_	33%	76%	Retirement Plan	30%	_	33%	29%
Profit Sharing	0%	_	0%	0%	Profit Sharing	20%	_	33%	14%
Average Value of Benefits	\$3,758.46	_	\$3,800.00	\$3,755.00	Average Value of Benefits	\$2,920.00	_	_	\$3,650.00
Low Value of Benefits	\$0	_	\$0	\$2,986.00	Low Value of Benefits	\$0	_	_	\$2,000.00
High Value of Benefits	\$13,000.00	_	\$13,000.00	\$10,000.00	High Value of Benefits	\$7,000.00	_	_	\$7,000.00
Average # of Vacation Days/Year	10.5	_	7.5	10.6	Average # of Vacation Days/Year	14.6	_	14.0	14.8
Average # of Sick Days/Year	0.2	_	2.5	0.0	Average # of Sick Days/Year	1.1	_	0.0	1.6
Average # of Holidays/Year	4.0	_	0.0	4.2	Average # of Holidays/Year	4.6	_	3.5	5.0
Average Total Compensation <sup>c</sup>	\$50,147.69	_	\$39,628.00	\$51,024.33	Average Total Compensation <sup>c</sup>	\$52,620.00	_	\$50,000.00	\$53,275.00
Low Total Compensation	\$28,500.00	_	\$28,500.00	\$30,240.00	Low Total Compensation	\$48,500.00	_	\$50,000.00	\$48,500.00
High Total Compensation	\$53,590.00	_	\$52,000.00	\$53,590.00	High Total Compensation	\$60,600.00	_	\$50,000.00	\$60,600.00

<sup>&</sup>lt;sup>a</sup>High School = 12; Associate Degree = 14; Bachelor's Degree = 16 <sup>b</sup>Not disclosed due to insufficient number of responses.

Source: UNL

Total compensation is sum of base salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits. Source: UNL

 $<sup>^{\</sup>rm a}$  High School = 12; Associate Degree = 14; Bachelor's Degree = 16  $^{\rm b}$  Not disclosed due to insufficient number of responses.

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

Table 19. Salary, Benefit, and Compensation Benchmarks for Office Personnel

		ity		
	All Yards	Under 4,000	4,000- 12000	Over 12,000
Total Positions Reported	75	0	4	70
Average Length of Service	5.4	b	9.8	5.1
Average Education Level <sup>a</sup>	15.5	_	14.5	15.8
Average Hours Worked/Week	39.7	_	35.0	40.0
Average Base Salary/Year	\$49,241.90	_	\$40,000.00	\$49,384.10
Average Hourly Wage	\$13.31	_	\$15.88	\$10.75
Percent Paid Salary	89%	_	25%	93%
Percent Paid Hourly	11%	_	75%	7%
Percent Receiving Bonuses	11%	_	75%	7%
Average Value of Bonuses	\$1,750.00	_	\$1,833.33	\$1,700.00
Percent Receiving the	e Following Be	nefits		
Auto	1%	_	25%	0%
Housing	0%	_	0%	0%
Health Insurance	92%	_	50%	94%
Life Insurance	89%	_	50%	91%
Disability Insurance	4%	_	75%	0%
Retirement Plan	89%	_	50%	91%
Profit Sharing	1%	_	25%	0%
Average Value of Benefits	\$3,117.45	_	\$6,666.67	\$2,956.12
Low Value of Benefits	\$0	_	\$0	\$2,000.00
High Value of Benefits	\$20,000.00	_	\$20,000.00	\$2,986.00
Average # of Vacation Days/Year	17.1	_	8.0	17.5
Average # of Sick Days/Year	0.2	_	2.3	0.1
Average # of Holidays/Year	5.7	_	3.3	5.8
Average Total Compensation <sup>c</sup>	\$51,972.57	_	\$48,386.67	\$52,135.00
Low Total Compensation	\$30,160.00	_	\$30,160.00	\$32,000.00
High Total Compensation	\$75,000.00	_	\$75,000.00	\$52,764.80

 $<sup>^{\</sup>mathrm{a}}$ High School = 12; Associate Degree = 14; Bachelor's Degree = 16  $^{\mathrm{b}}$ Not disclosed due to insufficient number of responses.

Table 20. Salary, Benefits, and Compensation Benchmarks for Part-Time Employees

	General Labor
otal Positions Reported	29
Average Length of Service	3.6
Average Education Levela	11.8
Average Hours Worked/Week	18.0
werage Base Salary/Year	b
average Hourly Wage	\$11.08
Low	\$7.50
High	\$15.50
Percent Paid Salary	0%
Percent Paid Hourly	100%
Percent Receiving Bonuses	28%
Average Value of Bonuses	\$340.63
Percent Receiving the Following Benefits	
Auto	b
Housing	_
Health Insurance	_
Life Insurance	_
Disability Insurance	_
Retirement Plan	_
Profit Sharing	_
Average Value of Benefits	_
Average # of Vacation Days/Year	_
Average # of Sick Days/Year	_
verage # of Holidays/Year	_
Average Total Compensation <sup>c</sup>	\$7,464.00
Low Total Compensation	\$2,860.00
High Total Compensation	\$21,600.00

 $<sup>{}^{\</sup>rm b}{\rm Not}$  disclosed due to insufficient number of responses.

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

Source: UNL

<sup>&#</sup>x27;Total compensation is sum of base salary or wage, benefits, and bonus. Reported only for respondents providing both salary/wage and benefits. Source: UNL

Table 21. Average Base Salary Paid (All Yards)

	1990	1992	1995	1999	2004	2010	2015
Manager	\$32,208.00	\$34,619.00	\$33,164.00	\$37,629.00	\$47,921.00	\$53,309.00	\$72,586.50
Assistant Manager	\$24,831.00	\$27,365.00	\$28,446.00	\$29,267.00	\$36,054.00	\$44,373.00	\$57,333.30
Yard Foreman	\$23,240.00	\$23,736.00	\$22,455.00	\$28,668.00	\$37,470.00	\$45,167.00	\$47,675.00
Mill Foreman	\$19,209.00	N/A	\$23,200.00	\$26,757.00	\$38,622.00	\$41,667.00	\$54,875.00
Mill Operator	\$19,333.00	\$20,786.00	\$20,580.00	\$20,914.00	\$27,933.00	\$38,750.00	a
Feed Truck Driver	\$17,717.00	\$19,108.00	\$20,587.00	\$23,165.00	\$26,270.00	\$33,781.00	\$39,833.30
Head Cowboy	\$19,852.00	\$21,174.00	\$24,730.00	\$27,179.00	\$32,482.00	\$38,447.00	\$43,476.00
Cowboys	\$16,818.00	\$17,131.00	\$19,799.00	\$22,511.00	\$26,650.00	\$33,636.00	\$39,833.30
Maintenance Foreman	\$20,319.00	\$21,489.00	\$22,915.00	\$24,085.00	\$32,271.00	\$39,938.00	\$43,714.30
Maintenance Personnel	\$17,046.00	\$18,959.00	\$21,555.00	\$22,153.00	\$27,733.00	\$33,750.00	a
General Labor	\$15,082.00	\$17,325.00	\$19,980.00	\$20,509.00	\$25,067.00	\$32,800.00	\$29,666.70
Office Manager	\$17,480.00	\$22,342.00	\$15,265.00	\$26,635.00	\$28,595.00	\$38,867.00	\$48,020.80
Office Personnel	\$13,613.00	\$16,074.00	\$14,547.00	\$19,391.00	\$20,043.00	\$33,125.00	\$49,241.90
Average:	\$19,750.00	\$21,676.00	\$22,094.00	\$25,297.00	\$31,316.00	\$39,047.00	\$47,841.46
Std. Dev.:	\$4,819.00	\$5,140.00	\$4,916.00	\$4,893.00	\$7,284.00	\$6,031.00	\$10,653.97

<sup>&</sup>lt;sup>a</sup>Not disclosed due to insufficient number of responses.

Table 22. Average Hourly Wage Paid (All Yards)

	1990	1992	1995	1999	2004	2010	2015
Manager	\$7.00	N/A	\$8.67	\$11.00	N/A	N/A	a
Assistant Manager	\$6.75	N/A	N/A	\$9.83	\$11.88	\$14.95	a
Yard Foreman	\$6.29	\$8.08	\$6.00	\$8.92	\$9.79	\$13.30	\$17.00
Mill Foreman	\$5.70	\$6.78	\$10.00	\$8.93	\$9.97	a	a
Mill Operator	\$6.02	\$6.28	\$6.81	\$8.18	\$8.75	N/A	\$13.83
Feed Truck Driver	\$5.75	\$6.31	\$6.60	\$7.86	\$9.28	\$11.86	\$13.92
Head Cowboy	\$5.84	\$6.67	\$7.43	\$8.64	\$10.42	\$12.35	\$16.13
Cowboys	\$5.69	\$6.34	\$6.63	\$7.88	\$8.83	\$11.71	\$14.27
Maintenance Foreman	\$6.12	\$6.89	\$7.03	\$8.68	\$10.37	\$12.55	\$17.10
Maintenance Personnel	\$5.58	\$6.24	\$6.68	\$7.86	\$9.17	\$12.10	\$13.45
General Labor	\$5.18	\$5.90	\$6.75	\$7.49	\$9.11	\$10.57	\$14.51
Office Manager	\$6.44	\$6.61	\$7.58	\$10.02	\$10.31	\$18.00	\$15.75
Office Personnel	\$5.39	\$6.18	\$6.83	\$8.03	\$8.73	\$12.36	\$13.07
Average:	\$5.98	\$6.57	\$7.25	\$8.72	\$9.72	\$12.98	\$14.90
Std. Dev.:	\$0.53	\$0.58	\$1.09	\$1.03	\$0.93	\$2.10	\$1.40

 $<sup>\</sup>ensuremath{^{\text{a}}}\xspace$  Not disclosed due to insufficient number of responses.

Table 23. Average Value of Benefits (All Yards)

	1990	1992	1995	1999	2004	2010	2015
Manager	\$5,659.00	\$10,227.00	\$9,116.00	\$8,981.00	\$11,813.00	\$14,514.00	\$13,164.70
Assistant Manager	\$5,801.00	\$5,812.00	\$8,389.00	\$7,164.00	\$9,278.00	\$8,967.00	\$13,681.40
Yard Foreman	\$4,983.00	\$4,610.00	\$5,733.00	\$8,996.00	\$7,336.00	\$7,475.00	\$8,309.09
Mill Foreman	\$3,920.00	\$4,101.00	\$4,969.00	\$4,732.00	\$6,260.00	\$12,600.00	\$13,875.00
Mill Operator	\$4,584.00	\$2,914.00	\$3,940.00	\$3,508.00	\$5,500.00	a	\$5,681.71
Feed Truck Driver	\$3,580.00	\$3,147.00	\$3,046.00	\$3,858.00	\$4,761.00	\$8,275.00	\$4,967.50
Head Cowboy	\$4,234.00	\$4,105.00	\$4,233.00	\$4,567.00	\$6,869.00	\$7,829.00	\$8,123.83
Cowboys	\$2,903.00	\$2,512.00	\$3,328.00	\$3,528.00	\$4,826.00	\$4,075.00	\$5,259.59
Maintenance Foreman	\$4,121.00	\$4,147.00	\$5,630.00	\$6,541.00	\$8,198.00	\$5,903.00	\$5,655.80
Maintenance Personnel	\$3,323.00	\$3,491.00	\$4,315.00	\$3,277.00	\$5,619.00	\$5,700.00	\$5,400.76
General Labor	\$2,429.00	\$2,807.00	\$3,754.00	\$3,763.00	\$5,330.00	\$4,829.00	\$3,758.46
Office Manager	\$2,925.00	\$3,043.00	\$2,932.00	\$3,898.00	\$5,776.00	\$7,770.00	\$2,920.00
Office Personnel	\$2,360.00	\$2,696.00	\$3,662.00	\$3,290.00	\$5,129.00	\$4,304.00	\$3,117.45
Average:	\$3,909.00	\$4,124.00	\$4,850.00	\$5,085.00	\$6,669.00	\$7,687.00	\$7,224.25
Std. Dev.:	\$1,134.00	\$2,055.00	\$1,947.00	\$2,109.00	\$2,056.00	\$3,199.00	\$3,800.04

<sup>&</sup>lt;sup>a</sup>Not disclosed due to insufficient number of responses.

Table 24. Average Total Annual Compensation (All Yards)<sup>a</sup>

	1990	1992	1995	1999	2004	2010	2015
Manager	\$40,951.00	\$47,014.00	\$43,621.00	\$50,652.00	\$66,281.00	\$71,217.00	\$112,349.00
Assistant Manager	\$32,274.00	\$34,947.00	\$37,986.00	\$37,181.00	\$47,587.00	\$53,550.00	\$84,545.70
Yard Foreman	\$29,116.00	\$30,052.00	\$28,757.00	\$35,231.00	\$44,167.00	\$52,416.00	\$61,700.00
Mill Foreman	\$22,416.00	\$27,032.00	\$29,952.00	\$31,794.00	\$41,952.00	\$57,524.00	\$76,375.00
Mill Operator	\$22,105.00	\$24,903.00	\$22,635.00	\$27,713.00	\$32,436.00	b	\$50,739.70
Feed Truck Driver	\$22,299.00	\$23,347.00	\$23,271.00	\$26,526.00	\$31,315.00	\$41,946.00	\$41,678.50
Head Cowboy	\$23,590.00	\$26,978.00	\$27,495.00	\$30,509.00	\$38,636.00	\$46,570.00	\$60,392.30
Cowboys	\$20,302.00	\$21,487.00	\$23,748.00	\$25,315.00	\$30,410.00	\$43,777.00	\$49,468.20
Maintenance Foreman	\$23,747.00	\$26,803.00	\$26,587.00	\$32,168.00	\$41,351.00	\$41,254.00	\$50,937.70
Maintenance Personnel	\$20,298.00	\$23,868.00	\$27,081.00	\$27,018.00	\$31,677.00	\$39,838.00	\$44,751.30
General Labor	\$17,050.00	\$19,756.00	\$23,928.00	\$23,875.00	\$29,892.00	\$37,754.00	\$50,147.69
Office Manager	\$18,604.00	\$23,556.00	\$19,218.00	\$28,060.00	\$33,414.00	\$48,488.00	\$52,620.00
Office Personnel	\$15,428.00	\$17,158.00	\$18,511.00	\$21,443.00	\$25,423.00	\$28,004.00	\$51,972.57
Average:	\$23,706.00	\$26,685.00	\$27,138.00	\$30,576.00	\$38,042.00	\$46,862.00	\$60,590.59
Std. Dev.:	\$6,882.00	\$7,588.00	\$7,039.00	\$7,483.00	\$10,705.00	\$11,030.00	\$18,958.52

 $<sup>^{\</sup>mathrm{a}}\mathrm{Total}$  compensation is sum of base annual salary or wage, benefits, and bonus.

<sup>&</sup>lt;sup>b</sup>Not disclosed due to insufficient number of responses.