



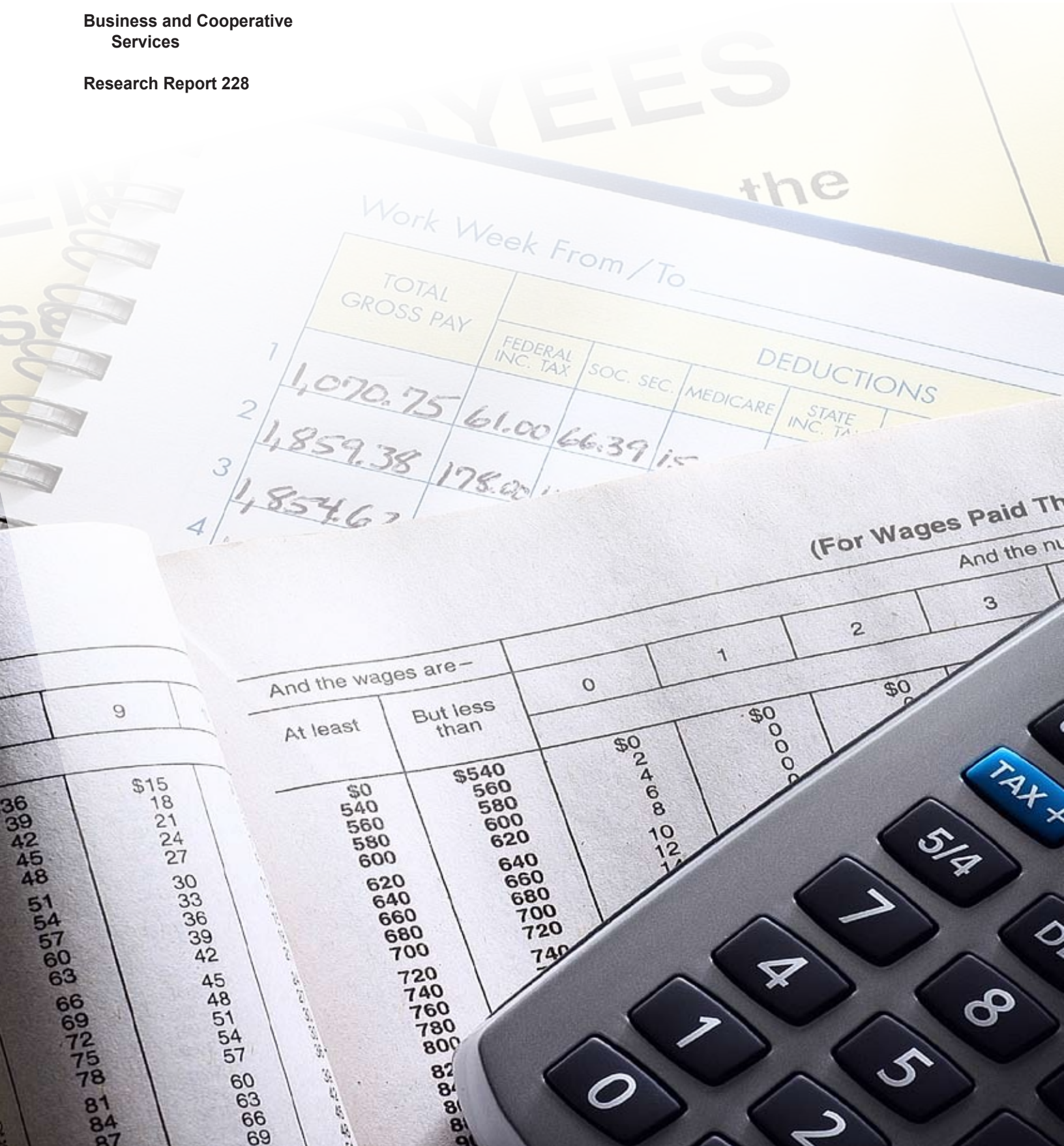
United States
Department of
Agriculture

Cooperative Employee Compensation

USDA Rural Development

Business and Cooperative
Services

Research Report 228



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ABSTRACT

A 2011 survey of 2,285 U.S. farmer, rancher, and fishery cooperatives was used to update employee compensation studies conducted in 1993 and 1999. There were 553 respondents to the survey, or a 24- percent response rate. Five job categories were used in the survey, with questions on: number of employees; average salary; bonuses; benefits; perks; retirement; performance; and directors. Responses were further divided into nine sales sizes, seven employee sizes, and by State(s).

Keywords: cooperatives, compensation, benefits, bonus, retirement, performance, directors

COOPERATIVE EMPLOYEE COMPENSATION

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Research Report 228

April 2013

PREFACE

This report updates 1993 and 1999 studies conducted by Rotan. Information from the 1999 study was compared and contrasted with this study. Employee compensation and benefits information are often requested by cooperatives, researchers, and human resources departments. All respondents were given a summary of the results in this report a month after survey analysis was completed.

With 553 respondents representing various cooperative sizes, types, and locations, a wide range of information on employee compensation and benefits was captured in this study. USDA depends on the response to its annual survey to develop a detailed and comprehensive set of statistics on cooperatives. The time and effort taken to provide information and the timeliness with which it is furnished are greatly appreciated.

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HIGHLIGHTS

Over 550 cooperatives provided information on compensation and benefits representing more than 37,000 employees in a 2011 survey of marketing, supply, and service cooperatives by USDA Rural Development's Cooperative Programs. The survey found that most often management positions are filled from within the cooperative, while lower positions are filled by ads or recommendations. Performance of chief executive officers is measured by the board of directors, while net income or profits most often measures the performance of other workers. The survey found that:

- Average chief executive pay was \$105,576, with a median pay of \$90,000.
- Job responsibilities are the leading factor for determining compensation for managers, while job performance weighs heavily on lower level employees.
- The same perks or benefits were offered in 2011 as in 1999, but the cost of many of these benefits were now more often shared between the employee and cooperative. For instance, retirement benefits were a shared expense for around 80 percent of the respondents in 2011, compared to 66 percent in 1999.
- Many cooperatives still offer a defined benefit retirement. But the trend is a defined contribution or Individual Retirement Account (IRA)-based plans where the cooperative and employee share in funding the retirement plan.
- Average board of director's size was eight people with a median of seven. Board compensation averaged \$15,962, while median compensation was \$4,574.

Cooperative Employee Compensation

E. Eldon Eversull

INTRODUCTION

As a whole, the agricultural economy did not undergo the general overall downturn that the U.S. economy experienced over the last several years. Employment has remained strong, with cooperatives adding 7,000 employees (growth of 5.7 percent) between 2009 and 2010, and almost 2,000 employees between 2010 and 2011 (growth of 1.5 percent). Even with U.S. unemployment rates around 8 percent, cooperatives need to offer competitive salaries to keep their workforce and attract new workers. The compensation they offer must be commensurate with employees' skills and experience if they expect to attract and keep skilled employees.

Employee compensation is the largest expense item for most cooperatives. When expressed as a percent of total sales, employee compensation averages 4 percent of total sales, and is almost half of all expenses for the average cooperative where total expenses are 8.6 percent of total sales. Higher-than-average employee expenses will have a great impact on profitability and thus are a constant management concern.

Compensation in this study mainly refers to salaries and benefits but can also include hourly wages and benefits. Salaries and wages are a direct form of compensation, while indirect compensation refers to benefits. Cooperatives and all employers need to offer a compensation package that is a proper mix of both direct (e.g., salaries) and indirect (benefits). Cooperatives are competing with other agricultural firms in their market area and employers in unrelated fields to maintain and grow a competent workforce.

There are also internal and external factors that need to be considered by cooperative employers. Internal factors that may influence salary and benefit packages offered are directly under the cooperative's control and include, among other items, the number of employees, job descriptions/responsibilities, educational/occupational training, and flexible work hours. External factors that influence salary

and benefit packages are largely out of the cooperatives control and include Federal and State government policies and regulations, the overall economy/unemployment rate, and competition for employees from other firms.

SURVEY RESULTS

Information for this report was obtained through the annual Rural Development survey of cooperatives [See Ali, et al.]. The 2011 survey counted 2,285 farmer, rancher, and fishery cooperatives that employed 130,900 full-time employees. The annual survey included employee compensation questions similar to those used by Rotan in 1999.

There were 553 usable employee compensation surveys returned by respondents. This represents about 45 percent of respondents to the annual survey. The vast majority of employee compensation respondents (76 percent) were farm supply and grain and oilseed cooperatives (Figure 1). Compared with the 1999 study, there are 15 percent more farm supply cooperatives, 5 percent fewer grain and oilseed, 10 percent fewer fruit and vegetable, 1 percent fewer dairy, and about 6 percent fewer "other" cooperatives.

Nine sales size categories are used in this study, and they are: >\$500 million in sales, \$200 million to ≤ \$500 million, \$100 million to ≤ \$200 million, \$50 million to ≤ \$100 million, \$25 million to ≤ \$50 million, \$15 million to ≤ \$25 million, \$10 million to ≤ \$15 million, \$5 million to ≤ \$10 million, and <\$5 million (Figure 2). The sales size categories differ from 1999, where there were only four sales sizes: > \$20 million in sales, \$10 million to ≤ \$20 million, \$5 million to ≤ \$10 million, and <\$5 million. There were fewer respondents from small cooperatives in 2011 than in 1999 and many more respondents from large cooperatives. The comparative break down between 2011 and 1999 shows about 9 percent fewer respondents in 2011 with <\$5 million in sales, 16 percent fewer with \$5 million to ≤ \$10 million, 2 percent more with \$10 million to ≤ \$20 million, and

22 percent more respondents with over \$20 million in sales.

The survey information was also analyzed by number of cooperative full-time employees using seven employee ranges. The number of full-time employee ranges are: more than 200 employees, 100 employees to 200 employees, 50 employees to 100 employees, 25 employees to 50 employees, 10 employees to 25 employees, 5 employees to 10 employees, and fewer than 5 employees (Figure 3). No employee ranges were used in the 1999 study.

There were five broad job categories used in this study:

1. Chief executive officer (CEO)/president/general manager;
2. Controller/assistant manager/division manager;
3. Accountant/branch manager/supervisor/consultant;
4. Office manager/sales representative/applicator/field representative; and
5. Bookkeeper/counter sales/warehouse/delivery driver.

The first two job categories, chief executive and controller, are similar to the 1999 study, while categories 3-5 were expanded from division manager, field representative, or sales representative.

(Throughout the rest of this report, rather than listing the full job category, the five will generally be referred to by the first job classification in each category. So, category #1 will be CEO, #2 will be controller, and so on.) It was thought that by broadening the categories, the study would encompass more employees found at a typical cooperative. The survey was pretested on three cooperatives and further refined. In retrospect, broadening the categories may have made the information less comparable between cooperatives except for the first two categories, chief executive and controller, because the broadened categories may contain a pay band that is too wide.

In addition, by broadening the job categories, non-salaried employees or hourly workers could be in some of the positions surveyed. This was noted on a number of surveys and probably explains the difference in number of employees between the annual survey and the employee compensation survey, as only 54 percent were accounted for in this study (19,964/37,323). As in the 1999 survey, not all respondents answered for all jobs, and it appears that some salaries are for hourly and part-time and seasonal employees.

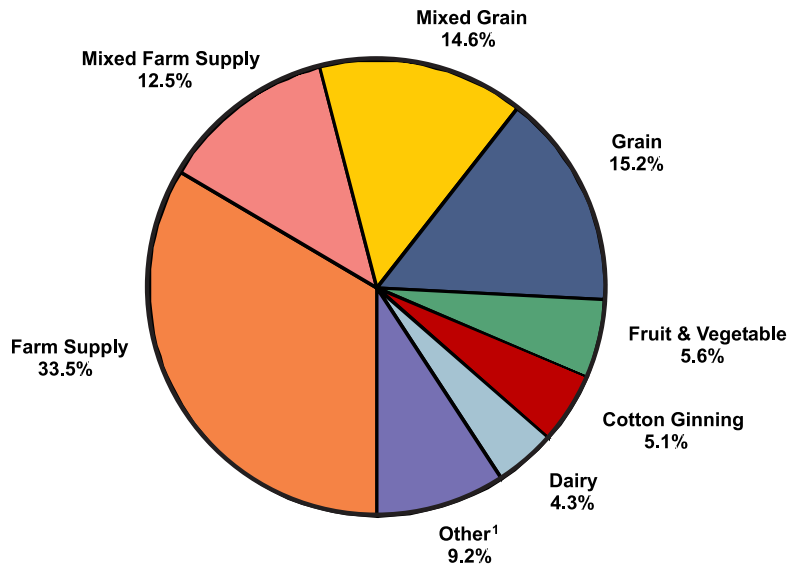
Source of Employees

Most often, cooperative positions, except at non-management levels, are promotions from within the

Table 1—How employees in each category were found

	Chief Executive Officer/President General Manager	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
	<i>Percent of respondents</i>				
All respondents					
Already in co-op	40.91	35.13	32.52	22.90	15.02
Word of mouth	17.53	16.77	15.03	21.45	23.40
Ad	13.42	13.92	18.18	21.74	25.12
Reference	15.15	14.24	11.19	13.04	10.34
Ad/Word of mouth	0.43	1.58	1.75	2.61	5.91
Placement firm	5.63	2.85	2.10		0.74
Ad/Already in co-op		3.16	3.85	2.32	1.97
Media	1.52	1.90	2.10	1.74	2.96
Other (combination)	5.41	10.44	13.29	14.20	14.53
No. of respondents	462	316	286	345	406

Figure 1—Distribution of Respondents by Type of Cooperative



¹ Other includes cotton, livestock, nut, poultry, tobacco, wool, dry bean and pea, sugar, fish, other marketing, service, artificial insemination, storage, transportation, and rice drier cooperatives.

cooperative (Table 1). The chief executive, controller, and accountant are twice as likely to come from within the cooperative as from any other source. The office manager or bookkeeper is about as likely to be promoted from within, be recommended by someone within the cooperative (word of mouth), or come from a job advertisement.

Education

Both the chief executive and controller had a college education about 63 percent of the time (Table 2). The frequency of a college degree for the chief executive was about 14 points higher than the 1999 response of 51 percent. At about 44 percent, both the accountant and office manager had some college education. The bookkeeper was more likely to have a high school education (61 percent).

Compensation

Employee compensation includes salary and benefits and averaged just over \$105,000 for cooperative chief executives (Table 3). The middle or median

chief executive salary was \$90,000, with a maximum of \$511,000 and \$12,000 minimum. Controllers averaged just over \$70,000, while accountants averaged about \$54,000. Office managers had an average compensation of just over \$45,000, while the median compensation was just under \$45,000. Bookkeepers also had almost equal average and median compensation of \$33,000.

Twelve years separate the 2011 and 1999 compensation surveys, so one would expect an increase in average compensation. Also, analysis of Figure 2 shows the 2011 survey had a 12-point higher response from larger cooperatives in terms of sales. Compensation in 2011 was found to be more than double for the first two job categories that are more comparable to the prior surveys, but only \$8,000 larger for the second two job categories.

Ranking Factors for Compensation

Respondents were asked to rate six different factors for determining annual compensation from 1 to 5, with 1 representing the most important factor (Table 4). Job responsibilities were found to be the most important factor determining annual compensation for the chief executive, controller, and accountant.

Figure 2—Distribution of Respondents by Total Business Volume

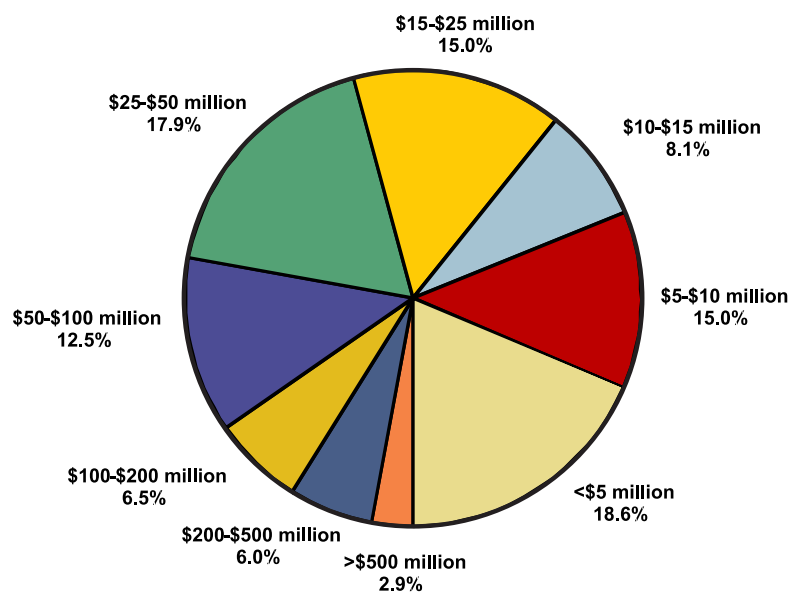
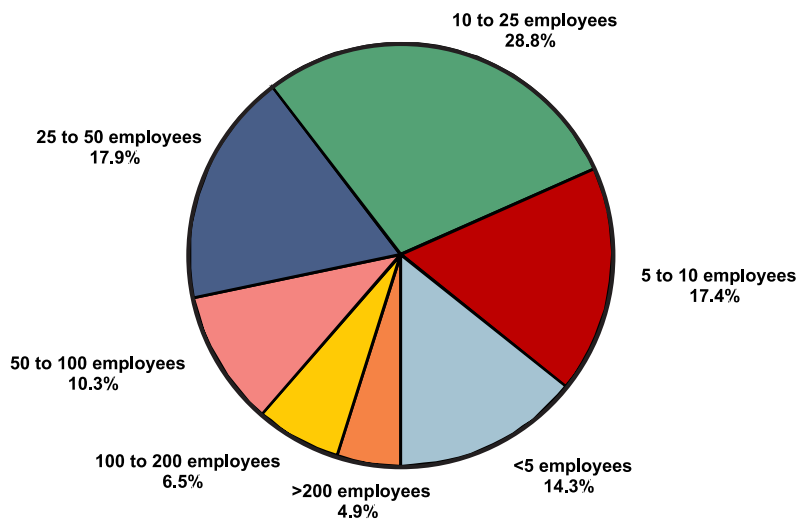


Figure 3—Distribution of Respondents by Number of Full-Time Employees



Performance was the most important factor in determining annual compensation for office managers and bookkeepers.

Matching competitor salaries was found to be the lowest ranking factor for determining annual compensation in 1999 and is the lowest for the first two job categories in 2011. It is ranked fifth for office managers by 0.09 points and fifth for bookkeepers by 0.32 points.

Bonus or Commission

A bonus or commission is offered at least some of the time to 66 percent of the chief executives (Table 5). Most often for all job categories, a bonus is a percent of net income. Forty-six percent of respondents can offer bonuses to controllers, and 41 percent can offer bonuses to accountants. The possibility for a bonus increases to 49 percent of the respondents for office managers. Sales representatives or applicators are included in this job category, and commissions on sales or on acres applied is available to about 3 percent of the respondents.

The highest incidence of bonuses other than chief executives occurs for the last job category, bookkeepers, where 53 percent of the respondents offer a bonus when funding is available. This category also has the highest incidence of no bonus offered, at 19 percent.

Benefits/Perks

Benefits/perks refers to retirement benefits, health/life/disability insurance, educational assistance, and long-term care insurance in this study. Respondents were asked whether (a) the cooperative paid for the benefit/perk, (b) the expense was shared between

Table 2—Number of full-time cooperative employees and highest education attained for each of the job categories

	Chief Executive Officer/President General Manager	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
All respondents					
Full-time employees	524	1,104	3,015	4,700	10,582
	<i>Percent of respondents</i>				
Education					
High school	15.36	13.62	16.35	25.13	61.11
Some college	11.90	17.97	43.40	44.10	31.84
College	65.45	62.90	38.36	30.26	7.05
Masters	7.29	5.51	1.89	0.51	
No. of respondents	521	345	318	390	468

Table 3—Average annual compensation for each of the job categories

	Chief Executive Officer/President General Manager ¹	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
<i>Dollars</i>					
All respondents					
Average	105,576	70,347	54,263	45,397	33,679
Median	90,000	62,000	50,000	44,841	33,218
Maximum	511,000	324,405	160,000	105,415	85,000
Minimum	12,000	3,500	19,000	4,000	300
No. of respondents	474	315	292	361	433

¹ The overall high and low average salaries were deleted, so this lowered the number of responses in this table from 553 to 551.

Table 4— Ranking of factors that determine annual compensation for each of the job categories with 1 as the highest rank or most important and 5 as the lowest rank or least important

	Chief Executive Officer/President General Manager	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
<i>Ranking</i>					
All respondents					
Experience	2.03	2.06	2.09	2.16	2.32
No. of respondents	451	308	286	353	405
Job responsibilities	1.86	1.87	1.92	1.97	2.10
No. of respondents	449	308	287	348	404
Performance	1.93	2.00	1.97	1.96	2.06
No. of respondents	447	303	281	343	397
Decision-making capabilities	2.06	2.26	2.38	2.50	2.82
No. of respondents	442	303	277	338	391
Education	3.17	3.14	3.41	3.31	3.60
No. of respondents	427	296	272	330	377
Matching competitor salaries	3.26	3.15	3.15	3.22	3.28
No. of respondents	413	281	256	317	364
Other factors written in by respondents	<i>Number of Respondents</i>				
Board/budget	8	1	1	2	3
Management evaluation/ compensation surveys	6	5	6	7	7
Collective bargaining agreement	2	1	1	2	2
Net income/sales	2	1	0	1	0
No raises in 4 years	1	1	1	1	1
Seniority	1	0	1	1	1

Table 5— How bonus or commission is determined for each of the job categories

	Chief Executive Officer/President General Manager	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
<i>Percent of respondents</i>					
All respondents					
Percent of net income	36.10	33.79	34.87	28.34	29.17
No bonus offered	12.83	13.10	13.79	13.38	18.61
Percent of local savings	11.88	11.38	11.11	9.24	9.72
Performance	4.75	5.17	4.60	4.46	3.89
Profit sharing	4.51	5.86	6.13	5.41	5.56
Yes ¹	4.04	4.14	3.83	3.82	3.61
Board of director's discretion	3.80	0.69	0.77	0.32	1.11
Per bale	3.56	0.69	1.15	1.27	1.94
Percent of annual salary	2.85	4.83	5.36	4.46	6.67
Co-op's performance	2.61	3.45	2.68	2.87	1.94
Percent of sales	2.61	2.07	3.07	5.10	2.78
Cash bonus	1.90	2.07	1.53	3.50	3.06
Return-invested capital	1.90	2.07	1.15	1.27	0.56
Other	1.66	4.48	3.07	3.82	5.00
Management contract	1.43	1.72	0.38	0.32	0.56
Christmas bonus	1.43	1.38	0.38	0.32	1.39
Job performance	0.95	1.03	0.38	1.27	0.28
Volume	0.71	-	0.38	0.64	1.94
General manager's discretion	0.48	1.03	2.68	4.14	0.56
Percent of division local net savings	-	1.03	0.77	-	-
Percent of branch local net savings	-	-	1.53	0.32	0.83
Commission on sales	-	-	0.38	2.87	0.83
Acres applied	-	-	-	2.87	-
Total	100.00	100.00	100.00	100.00	100.00
Percent of respondents offering bonus or commission	66.37	45.57	40.69	49.19	52.98
No. of respondents	421	290	261	314	360

¹ Bonus or commission offered, but the response was Yes instead of how the bonus or commission was determined.

the cooperative and the employee, or (c) the employee paid (Table 6).

Retirement benefits were most often a shared expense between the cooperative and employees. CEOs shared retirement expenses with the cooperative by 77 percent of the respondents. For the other four job categories, retirement benefits were shared with employees for around 80 percent of the cooperatives. Compared with the 1999 study, it

appears that there has been an increase in sharing the expense of retirement. Retirement benefits were shared about two-thirds of the time across job categories in 1999, while sharing between the cooperative and employees was almost 80 percent in 2011.

Health insurance was most often a shared expense, but less so than retirement. The expense was paid for by cooperatives at least 23 percent of the time, and almost a third of the time coopera-

Table 6—How benefits or perks are paid for each of the job categories

Benefit/perk	Paid by	Percent of respondents						
		Chief Executive Officer/President General Manager	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver		
All respondents Retirement	Cooperative	18.01	15.43	15.53	16.67	17.50		
	Shared	76.81	81.90	82.61	80.38	78.86		
	Employee	5.18	2.67	1.86	2.96	3.64		
	N=	483	337	322	372	440		
Health insurance	Cooperative	32.67	25.00	22.63	26.39	28.04		
	Shared	64.34	74.14	76.76	72.56	69.98		
	Employee	2.99	0.86	0.61	1.06	1.99		
	N=	502	348	327	379	453		
Life insurance	Cooperative	65.43	64.35	63.26	65.17	65.79		
	Shared	22.98	24.77	26.84	25.84	25.12		
	Employee	11.60	10.88	9.90	8.99	9.09		
	N=	457	331	313	356	418		
Disability insurance/ workmen's compensation	Cooperative	82.11	82.53	81.59	83.20	83.41		
	Shared	9.68	10.54	10.79	10.19	9.58		
	Employee	8.21	6.93	7.62	6.61	7.01		
	N=	475	332	315	363	428		
Educational assistance	Cooperative	55.02	56.28	54.22	55.51	54.18		
	Shared	21.04	24.68	25.78	26.12	23.64		
	Employee	23.95	19.05	20.00	18.37	22.18		
	N=	309	231	225	245	275		
Long-term care insurance	Cooperative	28.14	31.43	27.16	28.88	26.70		
	Shared	13.85	15.43	14.81	16.58	15.05		
	Employee	58.01	53.14	58.02	54.55	58.25		
	N=	231	175	162	187	206		

N= Number of respondents

Table 7— Benefits/perks offered for each of the job categories

		Chief Executive Officer/President General Manager	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
<i>Percent of respondents</i>						
All respondents						
Paid vacation/holidays	Yes	96.96	99.15	99.08	98.47	98.31
	No	3.04	0.85	0.92	1.53	1.69
	N=	527	353	326	393	472
Paid sick leave	Yes	88.12	90.06	90.12	89.00	89.29
	No	11.88	9.94	9.88	11.00	10.71
	=	522	352	324	391	467
Use of cooperative car or truck	Yes	59.42	35.26	40.19	34.46	13.82
	No	40.58	64.74	59.81	65.54	86.18
	N=	515	346	321	383	456
Expense account	Yes	42.83	29.53	25.87	23.82	9.87
	No	57.17	70.47	74.13	76.18	90.13
	N=	509	342	317	382	456
Paid training	Yes	77.00	83.43	85.35	79.95	72.19
	No	23.00	16.57	14.65	20.05	27.81
	N=	500	338	314	379	453
Mileage in private car	Yes	63.40	70.18	69.72	65.96	59.29
	No	36.60	29.82	30.28	34.04	40.71
	N=	500	342	317	379	452
Flexible work hours	Yes	47.79	41.67	31.39	34.76	28.48
	No	52.21	58.33	68.61	65.24	71.52
	N=	498	336	309	374	446
Work away from main office (telework)	Yes	20.00	15.71	11.07	13.35	5.02
	No	80.00	84.29	88.93	86.65	94.98
	N=	490	331	307	367	438

N= Number of respondents

Table 8—Retirement/pension plans offered

Retirement/pension plans	Defined benefit		Defined contribution or IRA-based plans	
	Number	Cooperative contribution on salary Percent	Number	Cooperative contribution on salary Percent
All respondents				
Defined benefit plans				
Cooperative contributions	58	8.09		
Defined benefit and defined contribution or IRA-based plans				
Cooperative only contributions	47	5.38	47	2.83
Cooperative and employee contributions	85	8.70	85	3.27
Defined contribution or IRA-based plans				
Cooperative only contributions			5	5.88
Cooperative and employee contributions			242	4.65

tives paid for CEOs’ health insurance. In 1999, the cooperative paid for this expense between 41 and 50 percent of the time across job categories, about 20 points higher than in 2011.

Life insurance is paid by the cooperative for almost all of the job categories about two-thirds of the time. Across job categories, only about 10 percent of the time is the cost of life insurance shouldered exclusively by employees. The payment of this benefit is very similar to the prior study, with the cooperative paying about two-thirds of the time and the employee paying a little under 10 percent of the time in 1999.

Disability insurance/workmen’s compensation should not have been combined as a benefit/perk. Disability insurance is a benefit, but workmen’s compensation is generally required and as such should be considered as a cost of doing business. Since the survey question incorrectly paired disability insurance and workmen’s compensation, no further analysis of responses can be made.

Educational assistance was paid by the cooperative at least 54 percent of the time over all job categories. There was just over a 2-point range in this response by cooperatives, from 54 percent to 56 percent paid over all job categories. Educational assistance was paid by the cooperative about two-thirds of the time in 1999, about 10 points higher than this study found.

Long-term care insurance is a relatively new benefit, so there is no comparison to the 1999 survey. The cooperative pays for this benefit between 27

percent and 31 percent of the time across job categories. Over half the time the employee pays for this benefit.

Other benefits or perks were also included in the survey, and they included paid vacation/holidays, paid sick leave, use of cooperative car or truck, expense account, paid training, mileage in private car, flexible work hours, and work away from main office (telework). The cooperatives were asked if they offered these benefits or perks. Flexible work hours and telework questions were new to this study.

Almost all of the cooperatives offered paid vacation/holidays in both 2011 and 1999 (Table 7). Around 90 percent of the cooperatives offered paid sick leave across all job categories in 2011, a couple of points lower than offered in 1999. Several cooperatives responding to this study stated that they offered personal time off in lieu of paid sick leave.

Use of car or truck was offered by cooperatives 59 percent of the time to CEOs, exactly the same response as in 1999. The other job categories were offered this benefit 40 percent or less of the time.

An expense account was offered by cooperatives to CEOs by about 43 percent of the respondents. Other job categories were offered an expense account by less than 30 percent of the cooperatives.

Paid training was offered to CEOs by 77 percent of the respondents in 2011 and 78 percent of the cooperatives in 1999. The other job categories were offered paid training by at least 72 percent of the respondents.

Private car mileage compensation was offered to

Table 9— Performance measures used for determining annual salaries, by job categories

	Chief Executive Officer/President General Manager	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
	<i>Percent of respondents</i>				
All respondents					
Board Of Directors					
Evaluation	50.43	5.00	2.26	1.55	3.51
Net Income	25.79	23.75	19.00	14.73	17.89
Annual Review By					
General Manager	0.00	30.42	23.08	17.44	15.79
Department Manager	0.00	1.25	12.22	13.18	13.33
Branch Manager	0.00	0.00	0.00	1.55	2.11
Sales	8.31	9.58	9.50	16.67	6.32
Local Savings	4.87	4.58	3.62	3.49	3.16
Department Net Income	0.00	3.75	3.17	0.39	2.11
Per Bale	1.15	0.00	0.00	0.39	0.35
Return On Invested					
Capital	2.29	1.67	0.90	0.00	0.00
Accurate Work	1.72	9.17	14.03	20.54	22.81
Other	5.44	10.83	12.22	10.08	12.63
Total	100.00	100.00	100.00	100.00	100.00
N=	349	240	221	258	285

N=: Number of respondents

CEOs by 63 percent of the cooperatives, 10 points lower than in 1999. The other job categories were offered mileage in a private car by 59 percent to 70 percent of the respondents, similar to the 1999 findings.

About half of the cooperatives offered flexible work hours to CEOs. In other job categories, 42 percent of the cooperatives offered flexible work hours for controllers, with a low of 28 percent offering them to bookkeepers. Telework was not offered by many cooperatives: between 80 percent and 95 percent of the cooperatives did not offer telework across job categories.

Retirement/Pension Plans

Some form of retirement/pension plan was offered by 79 percent of the respondents to the survey. A defined benefit plan in which the cooperative alone contributed to the plan was offered by 58 cooperatives (Table 8). The average contribution on employee salaries was a little over 8 percent by these

cooperatives.

There were also combinations of defined benefit and defined contribution plans provided by 47 cooperatives in which the cooperative funded the plans. Another 85 cooperatives had combinations of defined benefit and defined contribution plans in which the cooperative and employees both contributed to the plans.

Defined contribution or IRA-based plans were offered by 247 cooperatives. Five cooperatives funded these plans alone, while 242 contributed almost 5 percent of employee salaries alongside employee contributions.

Performance Measures

Respondents were asked what performance measures were used in determining annual salaries. This was an open-ended question when respondents provided their own examples, but the responses were combined into 12 broad areas in Table 9. For CEOs, performance was determined by evaluation

Table 10—Board of director’s size and types of director compensation

All respondents	<i>Number</i>	
Director compensation		
Yes	464	
No	82	
Average board size	8	
Average board compensation	\$15,962	
Median board compensation	\$4,574	
Types of compensation	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	253	54.53
Liability insurance	103	22.20
Per diem	232	50.00
Dinners	146	31.47
Per meeting	169	36.42
Other	19	4.09

by the board of directors in over 50 percent of the responses. Net income (profit) was the next highest performance determinant at 26 percent.

For the other job categories, net income and an annual review by the CEO were important performance measures. For office managers and bookkeepers, accurate work was the highest ranked performance measure.

Director Compensation and Board Size

The board of directors receives compensation from 85 percent of the respondent cooperatives (Table 10). The average board size is eight people, while the median or middle board size is seven. Average board compensation is almost \$16,000, or \$2,000 for each director. Median compensation is about \$4,600, or about \$650 per director. Dividing yearly median director compensation by 12 meetings per year (one a month), means directors receive about \$55 a meeting if they are compensated on a per meeting basis.

Respondents indicated at least six forms of director compensation, with paid travel and per diem expenses provided by at least 50 percent of the cooperatives. About one-third of the cooperatives paid directors on the basis of meetings attended. Meals were provided by about 30 percent of the respondents, while liability insurance was given by 22 percent of the cooperatives.

Salary and Benefit Changes

The last survey question asked if there had been salary and benefit changes over the last 5 years. Seventy respondents gave information on salary and benefit changes, and this information was in three general themes that could be attributed to health insurance, pay, and retirement (Table 11).

About half of the health insurance responses could be summarized as “health insurance costs have been passed on to employees,” “a cap added on what the cooperative will pay for health insurance,” and

“a Health Savings Account added for employees.”

About a third of the comments in the pay area were that the only changes to pay had been cost of living adjustments (COLAs). Also receiving comments were salaries had been lowered to equal salaries offered by competitors.

About 40 percent of the retirement comments were “existing defined benefit plan no longer offered to new employees, new employees receive a defined contribution 401K.”

SURVEY RESULTS BY SIZE, EMPLOYEES, TYPE, AND LOCATION

Many of the survey results have similar responses across cooperative sizes, types, number of employees, or location, but much of this additional information is available on our data Web page (www.rurdev.usda.gov/BCP_Coop_DirectoryAndData.html) in the dataset, “employee compensation.” Salary information and director compensation will be discussed further in this section by different sizes and types and cooperative location, with additional data presented in Appendix Tables 1 through 8.

Annual Salary by Cooperative Size

Average annual salaries for CEOs by cooperative size, employees, type, and location are presented in Tables 12 and 13, with additional information on other job categories available in Appendix Tables

Table 11—Comments¹ on changes to health insurance, pay, and retirement over last 5 years

Number	Comments
Health insurance	
30	Health insurance increased costs have been passed on to employees/added cap on what co-op will pay/added Health Savings Account (HSA)
17	Health insurance costs up/benefits shrinking/provider changed/started wellness program/started HSA
8	Health insurance coverage improved/still entirely paid for by cooperative
5	Added dental coverage, paid entirely by Cooperative
5	Added short-term or long-term or both disability plans
2	Health insurance costs up, raised cooperative's share of health care insurance costs
1	Health insurance added in 2011
1	Health insurance plan dropped
1	Health insurance cost to cooperative has fallen
70	
Pay	
36	Colas are only pay increases given
22	Salaries lowered to equal salaries offered by competitors
14	Pay cuts due to hard times/losses forced pay freeze/no pay increases
7	Leave changed from a vacation/sick leave policy to personal time off (PTO)
7	Bonus package implemented/bonus package linked to performance review
2	Developed an official employee handbook
2	Reduced overtime pay/comp time
90	
Retirement	
11	Existing defined benefit retirement plan no longer offered to new employees, new employees receive a defined contribution retirement plan
4	401K now requires a higher employee contribution to get Cooperative match
2	Added a defined contribution 401K
2	Added safe harbor 401K
2	Changed from a defined contribution 401K to a profit share 401K retirement plan
2	Cooperative no longer contributes match to 401K due to rising expenses
1	Added Roth IRA to 401K plan
1	Changed 401K management company
1	Suspension of profit sharing/401K contributions due to losses
1	Retirement plan dropped
27	

¹ There were 70 comments in total. The comments were categorized into three general areas: health insurance, pay, and retirement. Some of the comments fit into more than one category, hence 187 comments were derived from the 70 original comments.

1-4. Average, median, maximum, and minimum salary information is given along with the number of respondents. As expected, larger cooperatives, whether by sales or number of employees, have higher salaries. There are a few outliers though. Maximum salaries for the sales size \$5 million to ≤ \$10 million were \$186,780, and for the size of less than \$5 million that were \$205,000. Both of those maximum salaries go against the tendency of smaller cooperatives offering lower salaries (Table

12).

The median salary of \$242,000 for cooperatives with \$200 million to ≤ \$500 million in sales is also unexpected, as the average salary of \$234,045 is smaller than the median. Appendix Table 1 has salaries for additional job categories.

Annual Salary by Number of Employees

Annual salary for the CEO shows little unexpected variation across cooperative sizes (Table 12).

Table 12— Annual salary for the Chief Executive Officer/President/General Manager for different sizes, and types of cooperatives

	Average salary ¹	Median salary	Maximum salary	Minimum salary	Respondents
	<i>Dollars</i>				<i>Number</i>
Sales of:					
More than \$500 million	288,444	210,000	511,000	175,000	9
\$200 million to ≤ \$500 million	234,045	242,000	400,000	100,000	25
\$100 million to ≤ \$200	167,541	160,000	312,918	30,000	33
\$50 million to ≤ \$100 million	137,729	130,000	250,000	75,000	55
\$25 million to ≤ \$50 million	100,266	100,000	210,000	40,000	93
\$15 million to ≤ \$25 million	89,603	85,000	154,200	40,000	70
\$10 million to ≤ \$15 million	79,179	75,000	147,000	38,000	42
\$5 million to ≤ \$10 million	70,944	66,600	186,780	39,150	63
Less than \$5 million	59,021	52,000	205,000	10,000	83
Employees of:					
More than 200	325,783	267,000	511,000	160,000	20
100 to ≤ 200	173,199	168,000	300,000	95,000	29
50 to ≤ 100	155,754	140,000	390,000	80,000	48
25 to ≤ 50	113,093	104,625	300,000	30,000	88
10 to ≤ 25	87,982	80,250	210,000	31,200	138
5 to ≤ 10	70,105	65,000	175,000	30,000	91
Less than 5	57,066	46,500	154,200	10,000	60
Types:					
Fruit and vegetable	113,569	100,000	250,000	10,000	25
Dairy	95,545	75,344	195,000	30,000	17
Cotton ginning	81,063	79,580	150,000	41,000	25
Grain and oilseed with sales of:					
\$200 million to ≤ \$500 million	228,728	244,450	400,000	100,000	19
\$100 million to ≤ \$200 million	171,872	160,000	300,000	102,000	27
\$50 million to ≤ \$100 million	121,629	120,000	170,000	75,000	33
\$25 million to ≤ \$50 million	95,750	100,000	155,000	40,000	57
\$15 million to ≤ \$25 million	79,897	81,000	110,000	54,000	27
\$10 million to ≤ \$15 million	68,300	70,000	90,000	38,000	20
\$5 million to ≤ \$10 million	56,693	52,000	92,400	40,000	15
Less than \$5 million	48,100	35,000	130,000	12,000	10
Supply with sales of:					
\$50 million to ≤ \$100 million	155,750	142,000	240,000	100,000	12
\$25 million to ≤ \$50 million	105,429	100,000	200,000	70,000	28
\$15 million to ≤ \$25 million	96,154	90,000	150,000	62,000	31
\$10 million to ≤ \$15 million	81,893	76,500	125,000	50,000	14
\$5 million to ≤ \$10 million	69,439	67,500	140,000	39,150	33
Less than \$5 million	49,198	47,750	100,000	18,000	38

¹ The overall high and low average salaries were deleted, so this lowered the number of responses in this table from 553 to 551.

Generally, average and median salaries decline in cooperatives as the number of employees declines. The maximum salary of \$390,000 for cooperatives with 50 to ≤ 100 employees is greater than the next higher cooperative employee size. The 10 to ≤ 25 employee group has a minimum salary of \$31,200 which is a little larger than that for the next higher cooperative employee size. Appendix Table 2 has salaries for other job categories by employee numbers.

Annual Salary by Cooperative Type

Information on five types of cooperatives is also available in Table 12. Dairy cooperatives were some of the larger respondents by sales size, with one-third having sales of \$100 million or more. By employee numbers, 17 percent of dairy respondents had more than 200 employees. Salaries are lower for dairy cooperatives in table 12 because 30 percent of the dairy respondents had less than \$5 million in sales, and smaller cooperatives generally

Table 13— Annual salary for the Chief Executive Officer/President/General Manager for cooperatives in different States

	Average salary ¹	Median salary	Maximum salary	Minimum salary	Respondents
	<i>Dollars</i>				<i>Number</i>
States:					
Alabama, Arkansas, Florida, Louisiana, Mississippi	98,739	73,000	312,918	35,000	22
Arizona, California, Hawaii	131,052	117,000	250,000	69,225	23
Colorado, Idaho, Montana, Utah, Wyoming	79,787	85,000	150,000	26,000	24
Connecticut, Massachusetts, Maine, New Hampshire, New Jersey, New York, Maryland, Pennsylvania	72,835	65,000	175,000	10,000	17
Iowa	136,307	106,000	511,000	24,000	35
Illinois, Indiana	121,866	100,000	385,000	39,150	43
Kansas	113,887	106,000	250,000	52,000	33
Kentucky, North Carolina, Tennessee, Virginia, West Virginia	88,224	82,500	155,000	45,000	16
Michigan, Minnesota	109,810	80,000	390,000	18,000	55
Missouri	65,606	61,200	100,000	27,000	18
North Dakota	99,495	90,000	375,300	28,000	37
Nebraska	142,622	107,500	450,000	40,000	18
Ohio	102,333	82,000	235,000	15,300	15
Oklahoma	90,146	78,500	130,000	60,000	12
Oregon, Washington	114,961	107,500	225,000	44,451	22

¹ The overall high and low average salaries were deleted, so this lowered the number of responses in this table from 553 to 551.

have smaller average salaries.

Fruit and vegetable cooperatives had 31 percent of their respondents with sales between \$25 million and \$100 million, while 42 percent had sales of less than \$5 million. About 39 percent of the fruit and vegetable respondents had less than five employees.

Ninety-six percent of the cotton-ginning cooperatives had less than \$25 million in sales. All of the cotton-ginning respondents had less than 25 employees.

As stated in an earlier section, the vast majority of respondents were grain and oilseed or supply cooperatives, so their salary information can be further split by sales size in Table 12. Again, there is a fairly orderly drop in salaries as the cooperative size decreases, except in some unexpected maximum and minimum salaries. By type, there were more larger grain and oilseed respondents than supply respondents and more larger cooperatives of both of these types than the other three listed in this table. Appendix Table 3 has more salary information by cooperative type.

Annual Salary by State(s)

Location or State salary information is presented in Table 13. Most State information was combined due to the lack of respondents, but there was a sufficient number of respondents in seven States to allow that information to be presented alone. From an article in USDA's November/December 2012 Rural Cooperatives magazine, Iowa, Minnesota, and Nebraska each had at least 14 of the top 100 agricultural cooperatives. Having larger cooperatives in these States does not mean that they all responded to this study, but Iowa and Nebraska have the highest maximum reported CEO salaries. It also appears that there were larger respondents from the West Coast and Midwest. Appendix Table 4 has additional salary information by State(s).

Board of Directors by Cooperative Size

Information on cooperative boards by cooperative size and type is presented in Table 14 and Appendix Tables 5-7. Larger cooperatives have larger boards; this could be due to having operations over a broad-

Table 14— Board of director's size and compensation by size and type of cooperative

	Average board size	Average board compensation	Median board compensation	Respondents
	<i>Number</i>	<i>Dollars</i>		<i>Number</i>
Sales of:				
More than \$500 million	16	202,805	86,588	14
\$200 million to ≤ \$500 million	11	54,021	32,500	32
\$100 million to ≤ \$200	9	22,562	22,900	35
\$50 million to ≤ \$100 million	9	14,066	10,482	63
\$25 million to ≤ \$50 million	7	7,319	5,929	89
\$15 million to ≤ \$25 million	7	5,577	4,125	74
\$10 million to ≤ \$15 million	8	6,164	3,360	42
\$5 million to ≤ \$10 million	6	3,271	2,700	57
Less than \$5 million	7	2,745	990	58
Employees of:				
More than 200	13	142,941	76,370	25
100 to ≤ 200	10	38,103	21,600	35
50 to ≤ 100	9	14,066	10,482	53
25 to ≤ 50	8	12,058	9,000	94
10 to ≤ 25	7	5,019	4,000	135
5 to ≤ 10	7	4,085	2,100	75
Less than 5	7	1,834	980	47
Types:				
Fruit and vegetable	9	10,317	5,400	19
Dairy	9	25,978	3,000	21
Cotton ginning	6	2,525	1,050	18
Grain and oilseed with sales of:				
\$200 million to ≤ \$500 million	10	31,627	28,000	25
\$100 million to ≤ \$200	9	22,224	23,000	30
\$50 million to ≤ \$100 million	8	11,374	10,801	37
\$25 million to ≤ \$50 million	7	6,086	5,450	55
\$15 million to ≤ \$25 million	6	4,358	3,600	30
\$10 million to ≤ \$15 million	7	3,061	2,000	17
\$5 million to ≤ \$10 million	7	2,523	1,862	14
Less than \$5 million	6	2,234	1,300	7
Supply with sales of:				
\$50 million to ≤ \$100 million	9	14,345	10,482	16
\$25 million to ≤ \$50 million	7	9,065	6,800	26
\$15 million to ≤ \$25 million	7	7,226	5,300	33
\$10 million to ≤ \$15 million	8	9,160	4,750	16
\$5 million to ≤ \$10 million	6	3,464	2,952	30
Less than \$5 million	7	2,073	1,575	35

er market area, and it could be due to prior business combinations (mergers and acquisitions) with other cooperatives that expanded board size. Board compensation is a yearly total, and can be on a per meeting basis or from other types of compensation, such as paid travel, per diem, meals, liability insurance, and other forms of remuneration. The number of respondents in Table 14 refers to the number of cooperatives that compensate their boards, since a number of cooperatives provide no remuneration; the number of respondents listed is generally lower

than the number of cooperatives that provided information on board size.

The largest board size is 16 people, in cooperatives with sales of more than \$500 million. Board size falls to seven as sales decrease, then increases to eight for cooperatives with sales of \$10 million to ≤ \$15 before decreasing to six for cooperatives with \$5 million to ≤ \$10 million in sales. The smallest cooperatives with less than \$5 million in sales, have an average board size of seven.

With the exception of an average board compen-

Table 15— Board of director's size and compensation by State(s)

	Average board size	Average board compensation	Median board compensation	Respondents
	<i>Number</i>	<i>Dollars</i>		<i>Number</i>
States:				
Alabama, Arkansas, Florida, Louisiana, Mississippi	11	9,619	3,200	16
Arizona, California, Hawaii	9	13,108	5,500	17
Colorado, Idaho, Montana, Utah, Wyoming	7	7,508	3,900	24
Connecticut, Massachusetts, Maine, New Hampshire, New Jersey, New York, Maryland, Pennsylvania	9	3,462	540	12
Iowa	9	17,470	8,800	39
Illinois, Indiana	9	23,836	5,275	45
Kansas	7	13,151	8,400	35
Kentucky, North Carolina, Tennessee, Virginia, West Virginia	8	27,959	2,060	14
Michigan, Minnesota	8	37,245	4,000	57
Missouri	7	6,996	3,360	20
North Dakota	6	8,199	3,000	40
Nebraska	9	18,031	5,360	20
Ohio	9	16,787	7,860	15
Oklahoma	6	3,529	1,800	10
Oregon, Washington	8	10,550	8,000	23

sation of \$6,164 for cooperatives with sales of \$10 million to ≤ \$15 million, both average and median board compensation declines as cooperative sales decrease. Appendix Table 5 has additional information on board compensation by cooperative size.

Board of Directors by Number of Employees

Board of director size and compensation by number of cooperative employees is presented in Table 14 and Appendix Table 6. Cooperatives with more than 200 employees have an average board size of 13, and the number of board members steadily declines to cooperatives with less than 5 employees, which have 7 on their boards. Average and median board compensation also is the highest for cooperatives with over 200 employees, and steadily declines as cooperatives have fewer employees.

Board of Directors by Cooperative Size

Fruit and vegetable and especially dairy respondent cooperatives appear to be larger in size compared to cotton ginning cooperatives when looking at average board size and compensation (Table 14 and Appendix Table 7).

Larger grain and oilseed cooperatives have larger boards and higher compensation for their boards than smaller such cooperatives. This also holds true for supply cooperatives: their board compensation falls from an average of \$14,345 for the largest cooperatives to \$2,073 for the smallest, with the exception of \$10 million to ≤ \$15 million respondents that have compensation of \$9,160.

Board of Directors by State(s)

Board size and compensation by State(s) is presented in Table 15 and Appendix Table 8. Overall average board size is eight people with a median size of seven, so the three State groupings of Kentucky, North Carolina, Tennessee, Virginia, and West Virginia; Michigan and Minnesota; and Oregon and Washington, are all average with an average board size of eight.

Board compensation is highest in the State grouping of Michigan and Minnesota, where several of the largest cooperatives are headquartered. Median board compensation, at \$540, is by far the lowest for the State grouping of Connecticut, Massachusetts, Maine, New Hampshire, New Jersey, New

York, Maryland, and Pennsylvania. There were only 12 respondents in this grouping that includes 8 States, but if board compensation is considered on a per meeting basis, those board members would only receive \$5 per meeting (\$540/9 members/12 meetings per year).

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APPENDIX TABLES

Appendix Table 1—Annual salary by cooperative size for each of the job categories

	Chief Executive Officer/President General Manager ¹	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
	<i>Dollars</i>				
Cooperatives with more than \$500 million in sales					
Average	366,600	139,700	66,679	57,373	39,630
Median	255,000	109,500	70,000	51,000	35,660
Maximum	511,000	324,405	85,673	85,000	85,000
Minimum	175,000	90,000	42,800	44,500	26,000
N=	10	12	11	12	12
Cooperatives with more than \$200 million to ≤ \$500 million in sales					
Average	234,045	115,298	70,591	58,912	37,334
Median	242,000	112,500	64,200	55,000	37,000
Maximum	400,000	228,000	160,000	105,415	60,000
Minimum	100,000	50,000	46,683	40,000	25,000
N=	25	26	26	25	25
Cooperatives with more than \$100 million to ≤ \$200 million in sales					
Average	167,541	83,420	59,700	51,080	36,627
Median	160,000	80,000	57,850	49,400	38,000
Maximum	312,918	135,000	125,000	100,000	54,000
Minimum	30,000	55,200	40,000	30,000	4,100
N=	33	29	32	29	33
Cooperatives with more than \$50 million to ≤ \$100 million in sales					
Average	137,729	81,747	57,110	49,855	35,346
Median	130,000	77,000	55,000	48,000	35,000
Maximum	250,000	175,000	100,000	100,000	49,660
Minimum	75,000	45,000	31,000	32,500	25,000
N=	55	50	52	49	49

¹ The overall high and low average CEO salaries were deleted, so this lowered the number of responses in this table from 553 to 551.

N=: Number of respondents.

Appendix Table 1—Annual salary by cooperative size for each of the job categories (continued)

	Chief Executive Officer/President General Manager ¹	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
<i>Dollars</i>					
Cooperatives with more than \$25 million to ≤ \$50 million in sales					
Average	100,266	62,079	52,527	45,751	36,056
Median	100,000	60,000	50,000	43,000	35,000
Maximum	210,000	105,000	100,000	90,000	60,000
Minimum	40,000	3,500	26,000	26,000	15,000
N=	93	66	68	84	88
Cooperatives with more than \$15 million to ≤ \$25 million in sales					
Average	89,603	56,088	48,651	44,227	33,862
Median	85,000	50,000	45,000	44,500	33,000
Maximum	154,200	129,800	115,000	73,000	55,000
Minimum	40,000	30,000	29,000	25,000	18,000
N=	70	50	43	54	68
Cooperatives with more than \$10 million to ≤ \$15 million in sales					
Average	79,179	54,820	46,754	42,782	33,890
Median	75,000	50,000	45,000	39,000	33,000
Maximum	147,000	111,028	80,000	90,000	55,000
Minimum	38,000	30,000	20,000	20,000	13,000
N=	42	25	20	26	39
Cooperatives with more than \$5 million to ≤ \$10 million in sales					
Average	70,944	45,504	47,059	35,627	29,549
Median	66,600	43,150	45,000	35,500	30,000
Maximum	186,780	87,972	90,000	62,000	52,000
Minimum	39,150	23,000	19,000	14,203	15,433
N=	63	32	27	42	57
Cooperatives with less than \$5 million in sales					
Average	59,021	50,013	40,488	36,570	28,255
Median	52,000	45,000	38,000	34,300	27,484
Maximum	205,000	110,000	65,000	65,000	56,193
Minimum	10,000	20,000	25,000	4,000	300
N=	83	25	13	40	62

¹ The overall high and low average CEO salaries were deleted, so this lowered the number of responses in this table from 553 to 551.

N=: Number of respondents.

Appendix Table 2—Average annual salary by number of full-time employees for each of the job categories

	Chief Executive Officer/President General Manager ¹	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
	<i>Dollars</i>				
Cooperatives with more than 200 employees					
Average	325,783	132,491	67,183	60,422	36,388
Median	267,000	113,000	61,700	53,500	34,660
Maximum	511,000	324,405	110,000	105,415	60,000
Minimum	160,000	85,000	42,800	40,000	26,000
N=	20	22	22	22	22
Cooperatives with more than 100 employees to ≤ 200 employees					
Average	173,199	94,249	60,893	54,152	34,645
Median	168,000	84,160	58,500	50,000	33,500
Maximum	300,000	175,000	160,000	100,000	45,000
Minimum	95,000	50,000	33,000	30,000	23,190
N=	29	26	29	25	26
Cooperatives with more than 50 employees to ≤ 100 employees					
Average	155,754	86,648	60,047	48,506	32,115
Median	140,000	80,000	57,000	49,200	33,500
Maximum	390,000	228,000	115,000	80,000	45,000
Minimum	80,000	45,000	30,000	30,000	4,100
N=	48	45	47	46	46
Cooperatives with more than 25 employees to ≤ 50 employees					
Average	113,093	67,270	53,586	46,118	34,632
Median	104,625	65,000	50,698	45,000	34,000
Maximum	300,000	125,000	125,000	100,000	85,000
Minimum	30,000	28,000	19,000	17,000	19,000
N=	88	77	78	82	85

¹ The overall high and low average CEO salaries were deleted, so this lowered the number of responses in this table from 553 to 551.

N=: Number of respondents.

Appendix Table 2—Average annual salary by number of full-time employees for each of the job categories (cont.)

	Chief Executive Officer/President General Manager ¹	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
<i>Dollars</i>					
Cooperatives with more than 10 employees to ≤ 25 employees					
Average	87,982	54,851	49,295	43,493	34,648
Median	80,250	53,400	50,000	42,160	34,000
Maximum	210,000	111,028	85,000	90,000	60,000
Minimum	31,200	3,500	26,000	14,203	15,000
N=	138	97	89	114	133
Cooperatives with more than 5 employees to ≤ 10 employees					
Average	70,105	51,294	46,697	41,101	33,811
Median	65,000	50,000	45,000	40,000	32,000
Maximum	175,000	110,000	75,000	90,000	56,193
Minimum	30,000	20,000	30,000	18,000	20,000
N=	91	35	24	51	81
Cooperatives with less than 5 employees					
Average	57,066	46,083	30,333	30,378	27,845
Median	46,500	35,000	31,000	30,000	28,520
Maximum	154,200	129,800	35,000	62,000	55,000
Minimum	10,000	23,000	25,000	4,000	300
N=	60	13	3	21	40

¹ The overall high and low average CEO salaries were deleted, so this lowered the number of responses in this table from 553 to 551.

N=: Number of respondents.

Appendix Table 3— Annual salary by cooperative type for each of the job categories

	Chief Executive Officer/President General Manager ¹	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
	<i>Dollars</i>				
Fruit & Vegetable Cooperatives					
Average	113,569	81,047	53,568	52,626	32,121
Median	100,000	72,000	48,600	49,500	28,000
Maximum	250,000	175,000	80,000	100,000	55,000
Minimum	10,000	52,000	33,000	30,000	23,190
N=	25	15	12	16	14
Dairy Cooperatives					
Average	95,545	107,167	63,155	43,895	33,529
Median	75,344	104,000	58,000	45,000	33,229
Maximum	195,000	165,000	110,000	90,000	60,000
Minimum	30,000	55,000	42,392	21,000	20,000
N=	17	6	9	16	16
Cotton Ginning Cooperatives					
Average	81,063	50,500	54,019	51,963	37,193
Median	79,580	50,000	51,000	47,500	35,083
Maximum	150,000	60,000	75,000	80,000	55,000
Minimum	41,000	40,000	45,000	30,000	12,500
N=	25	6	8	14	24
Grain, oilseed and supply cooperatives with \$200 to ≤ \$500 million in sales					
Average	228,728	105,954	66,403	56,425	36,439
Median	244,450	99,500	61,000	55,000	37,360
Maximum	400,000	177,766	160,000	105,415	45,000
Minimum	100,000	50,000	46,683	40,000	25,000
N=	19	20	20	19	19

¹ The overall high and low average CEO salaries were deleted, so this lowered the number of responses in this table from 553 to 551.

N=: Number of respondents.

Appendix Table 3— Annual salary by cooperative type for each of the job categories (continued)

	Chief Executive Officer/President General Manager ¹	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
<i>Dollars</i>					
Grain, oilseed and supply cooperatives with \$100 to ≤ \$200 million in sales					
Average	171,872	82,841	59,913	50,105	37,495
Median	160,000	80,000	57,200	49,200	39,185
Maximum	300,000	135,000	125,000	100,000	54,000
Minimum	102,000	62,000	40,000	30,000	4,100
N=	27	25	27	24	27
Grain, oilseed and supply cooperatives with \$50 to ≤ \$100 million in sales					
Average	121,629	73,576	56,082	47,228	36,097
Median	120,000	68,000	55,000	45,537	35,000
Maximum	170,000	125,000	83,000	80,000	48,000
Minimum	75,000	45,000	40,000	32,500	26,000
N=	33	31	33	32	33
Grain, oilseed and supply cooperatives with \$25 to ≤ \$50 million in sales					
Average	95,750	60,889	52,962	46,806	36,627
Median	100,000	60,000	50,000	42,963	35,000
Maximum	155,000	100,000	100,000	90,000	60,000
Minimum	40,000	3,500	26,000	28,000	15,000
N=	57	40	41	50	57
Grain, oilseed and supply cooperatives with \$15 to ≤ \$25 million in sales					
Average	79,897	47,740	42,365	40,155	33,232
Median	81,000	48,000	42,000	38,000	32,000
Maximum	110,000	80,000	50,000	59,500	44,000
Minimum	54,000	30,000	35,000	25,000	23,440
N=	27	18	13	18	25

¹ The overall high and low average CEO salaries were deleted, so this lowered the number of responses in this table from 553 to 551.

N=: Number of respondents.

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Appendix Table 3— Annual salary by cooperative type for each of the job categories (continued)

	Chief Executive Officer/President General Manager ¹	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
<i>Dollars</i>					
Grain, oilseed and supply cooperatives with \$10 to ≤ \$15 million in sales					
Average	68,300	48,031	40,571	41,923	33,379
Median	70,000	49,000	40,000	38,000	32,968
Maximum	90,000	67,000	58,000	90,000	55,000
Minimum	38,000	30,000	27,000	20,000	20,000
N=	20	13	7	13	18
Grain, oilseed and supply cooperatives with \$5 to ≤ \$10 million in sales					
Average	56,693	48,171	42,635	33,335	28,424
Median	52,000	42,000	39,500	31,680	28,000
Maximum	92,400	79,200	58,080	48,000	35,000
Minimum	40,000	34,000	31,000	24,000	20,000
N=	15	7	8	11	15
Grain, oilseed and supply cooperatives with <\$5 million in sales					
Average	48,100	49,667	46,333	25,200	22,633
Median	35,000	36,000	41,000	30,000	22,000
Maximum	130,000	80,000	60,000	32,000	30,000
Minimum	12,000	33,000	38,000	4,000	17,000
N=	10	3	3	5	9
Supply cooperatives with \$50 to ≤ \$100 million in sales					
Average	155,750	92,333	57,082	50,050	34,060
Median	142,000	89,000	50,000	50,000	32,000
Maximum	240,000	150,000	100,000	75,000	49,660
Minimum	100,000	55,000	31,000	35,000	25,000
N=	12	12	11	10	11

¹ The overall high and low average CEO salaries were deleted, so this lowered the number of responses in this table from 553 to 551.

N=: Number of respondents.

Appendix Table 3— Annual salary by cooperative type for each of the job categories (continued)

	Chief Executive Officer/President General Manager ¹	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
	<i>Dollars</i>				
Supply cooperatives with \$25 to ≤ \$50 million in sales					
Average	105,429	62,421	52,230	42,999	35,574
Median	100,000	61,711	50,000	43,000	35,000
Maximum	200,000	100,000	72,000	55,000	53,000
Minimum	70,000	34,000	30,000	26,000	21,000
N=	28	20	23	27	27
Supply cooperatives with \$15 to ≤ \$25 million in sales					
Average	96,154	59,290	51,471	43,915	33,674
Median	90,000	55,000	50,000	44,500	33,500
Maximum	150,000	125,000	115,000	66,000	48,000
Minimum	62,000	38,000	29,000	25,000	18,000
N=	31	25	26	28	32
Supply cooperatives with \$10 to ≤ \$15 million in sales					
Average	81,893	54,896	43,144	43,232	32,010
Median	76,500	57,500	45,000	38,000	30,000
Maximum	125,000	74,000	55,000	79,000	47,500
Minimum	50,000	35,000	20,000	25,000	20,000
N=	14	9	10	10	14
Supply cooperatives with \$5 to ≤ \$10 million in sales					
Average	69,439	42,332	45,489	34,390	27,772
Median	67,500	40,000	42,951	33,000	29,250
Maximum	140,000	64,000	90,000	62,000	39,580
Minimum	39,150	23,000	19,000	14,203	15,433
N=	33	21	13	21	28

¹ The overall high and low average CEO salaries were deleted, so this lowered the number of responses in this table from 553 to 551.

N=: Number of respondents.

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Appendix Table 3— Annual salary by cooperative type for each of the job categories (continued)

	Chief Executive Officer/President General Manager ¹	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
			<i>Dollars</i>		
Supply cooperatives with <\$5 million in sales					
Average	49,198	41,795	33,070	36,179	27,976
Median	47,750	40,000	35,000	34,300	26,902
Maximum	100,000	58,000	39,350	62,000	45,000
Minimum	18,000	20,000	25,000	18,000	17,750
N=	38	13	5	14	32

¹ The overall high and low average CEO salaries were deleted, so this lowered the number of responses in this table from 553 to 551.

N=: Number of respondents.

Appendix Table 4— Annual salary by State(s) for each of the job categories

	Chief Executive Officer/President General Manager ¹	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
	<i>Dollars</i>				
Alabama, Arkansas, Florida, Louisiana, Mississippi cooperatives					
Average	98,739	57,319	50,785	43,672	28,793
Median	73,000	51,176	45,000	42,750	25,500
Maximum	312,918	90,000	90,000	82,860	55,000
Minimum	35,000	20,000	37,000	14,203	15,433
N=	22	13	9	12	16
Arizona, California, Hawaii cooperatives					
Average	131,052	96,488	61,043	61,390	35,737
Median	117,000	84,986	60,000	54,509	31,900
Maximum	250,000	228,000	104,500	100,000	50,000
Minimum	69,225	45,000	30,000	26,000	23,190
N=	23	16	13	18	16
Colorado, Idaho, Montana, Utah, Wyoming cooperatives					
Average	79,787	55,175	46,977	44,867	27,774
Median	85,000	50,000	50,000	40,000	30,000
Maximum	150,000	94,000	75,000	80,000	40,000
Minimum	26,000	23,000	30,000	20,000	300
N=	24	16	13	15	23
Connecticut, Massachusetts, Maine, New Hampshire, New Jersey, New York, Maryland, Pennsylvania cooperatives					
Average	72,835	60,333	51,500	37,704	31,459
Median	65,000	52,500	45,500	38,000	30,000
Maximum	175,000	100,000	80,000	68,200	45,000
Minimum	10,000	34,000	35,000	12,000	22,000
N=	17	6	4	15	13
Iowa cooperatives					
Average	136,307	80,897	59,753	48,357	36,901
Median	106,000	71,500	60,000	48,000	35,000
Maximum	511,000	190,000	85,000	70,000	54,000
Minimum	24,000	30,000	30,000	32,500	28,000
N=	35	31	30	31	34

¹ The overall high and low average CEO salaries were deleted, so this lowered the number of responses in this table from 553 to 551.

N=: Number of respondents.

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Appendix Table 4— Annual salary by State(s) for each of the job categories (continued)

	Chief Executive Officer/President General Manager ¹	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
	<i>Dollars</i>				
Illinois, Indiana cooperatives					
Average	121,866	80,392	63,988	49,142	37,840
Median	100,000	75,000	58,000	50,000	40,000
Maximum	385,000	150,000	160,000	80,000	55,000
Minimum	39,150	40,000	26,000	30,000	25,000
N=	43	31	24	29	37
Kansas cooperatives					
Average	113,887	65,835	51,964	41,593	31,763
Median	106,000	65,000	50,000	40,000	32,000
Maximum	250,000	110,887	75,000	65,000	60,000
Minimum	52,000	35,000	33,644	20,000	4,100
N=	33	30	30	30	33
Kentucky, North Carolina, Tennessee, Virginia, West Virginia cooperatives					
Average	88,224	52,556	52,053	40,939	26,523
Median	82,500	49,000	50,000	41,165	25,500
Maximum	155,000	97,000	90,000	62,000	35,000
Minimum	45,000	33,613	30,000	9,000	2,000
N=	16	11	13	16	15
Michigan, Minnesota cooperatives					
Average	126,956	78,942	55,306	47,636	35,051
Median	81,500	64,000	50,000	45,000	36,000
Maximum	390,000	324,405	125,000	105,415	60,000
Minimum	18,000	28,000	19,000	17,000	17,000
N=	56	39	38	43	56
Missouri cooperatives					
Average	65,606	44,988	45,444	36,500	30,100
Median	61,200	42,000	45,000	40,000	30,000
Maximum	100,000	80,000	75,000	50,000	42,000
Minimum	27,000	30,000	20,000	25,000	17,700
N=	18	11	9	13	17

¹ The overall high and low average CEO salaries were deleted, so this lowered the number of responses in this table from 553 to 551.

N=: Number of respondents.

Appendix Table 4— Annual salary by State(s) for each of the job categories (continued)

	Chief Executive Officer/President General Manager ¹	Controller/ Assistant Manager/ Division Manager	Accountant/ Branch Manager/ Supervisor/ Consultant	Office Manager/ Sales Representative/ Applicator/ Field Representative	Bookkeeper/ CounterSales/ Warehouse/ Delivery Driver
	<i>Dollars</i>				
North Dakota cooperatives					
Average	99,495	57,429	52,247	42,117	34,465
Median	90,000	55,000	55,000	40,000	34,000
Maximum	375,300	115,000	65,980	81,640	53,621
Minimum	28,000	25,000	35,000	25,000	18,000
N=	37	21	17	25	33
Nebraska cooperatives					
Average	142,622	74,034	47,888	47,696	36,419
Median	107,500	74,000	44,608	44,921	32,000
Maximum	450,000	160,000	73,000	85,000	85,000
Minimum	40,000	37,709	36,000	30,000	25,000
N=	18	15	16	16	18
Ohio cooperatives					
Average	102,333	66,955	57,273	43,114	33,737
Median	82,000	65,000	55,000	40,500	34,660
Maximum	235,000	125,000	115,000	62,000	40,000
Minimum	15,300	3,500	40,000	28,600	20,000
N=	15	11	11	14	14
Oklahoma cooperatives					
Average	90,146	56,709	50,260	48,324	31,076
Median	78,500	58,000	50,000	44,500	30,250
Maximum	130,000	91,496	67,500	80,000	45,000
Minimum	60,000	32,000	39,000	34,617	25,000
N=	12	7	9	10	12
Oregon, Washington cooperatives					
Average	114,961	75,252	55,917	44,326	32,740
Median	107,500	70,000	57,250	44,000	30,000
Maximum	225,000	110,000	72,000	66,000	55,000
Minimum	44,451	45,000	33,000	24,000	18,000
N=	22	15	12	18	18

¹ The overall high and low average CEO salaries were deleted, so this lowered the number of responses in this table from 553 to 551.

N=: Number of respondents.

Appendix Table 5— Board of director's size and director compensation by cooperative size**Cooperatives with more than \$500 million in sales**

<u>Director compensation</u>	<i>Number</i>
Yes	14
No	2

Average board size	16
Average board compensation	\$202,805
Median board compensation	\$85,775

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	11	78.57
Liability insurance	3	21.43
Per diem	10	71.43
Dinners	8	57.14
Per meeting	5	35.71
Other	1	7.14

Cooperatives with more than \$200 million to ≤ \$500 million in sales

<u>Director compensation</u>	<i>Number</i>
Yes	32
No	1

Average board size	11
Average board compensation	\$54,021
Median board compensation	\$30,000

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	23	71.88
Liability insurance	9	28.13
Per diem	19	59.38
Dinners	18	56.25
Per meeting	9	28.13
Other	5	15.63

Cooperatives with more than \$100 million to ≤ \$200 million in sales

<u>Director compensation</u>	<i>Number</i>
Yes	35
No	1

Average board size	9
Average board compensation	\$22,562
Median board compensation	\$22,800

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	25	71.43
Liability insurance	12	34.29
Per diem	25	71.43
Dinners	13	37.14
Per meeting	10	28.57
Other	2	5.71

Appendix Table 5— Board of director's size and director compensation by cooperative size (continued)**Cooperatives with more than \$50 million to ≤ \$100 million in sales**

<u>Director compensation</u>	<i>Number</i>
Yes	63
No	6

Average board size	9
Average board compensation	\$14,066
Median board compensation	\$10,250

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	35	55.56
Liability insurance	14	22.22
Per diem	35	55.56
Dinners	22	34.92
Per meeting	19	30.16
Other	2	3.17

Cooperatives with more than \$25 million to ≤ \$50 million in sales

<u>Director compensation</u>	<i>Number</i>
Yes	89
No	8

Average board size	7
Average board compensation	\$7,319
Median board compensation	\$5,857

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	55	61.80
Liability insurance	18	20.22
Per diem	43	48.31
Dinners	28	31.46
Per meeting	33	37.08
Other	4	4.49

Cooperatives with more than \$15 million to ≤ \$25 million in sales

<u>Director compensation</u>	<i>Number</i>
Yes	74
No	8

Average board size	7
Average board compensation	\$5,577
Median board compensation	\$4,050

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	37	50.00
Liability insurance	17	22.97
Per diem	38	51.35
Dinners	19	25.68
Per meeting	33	44.59
Other	1	1.35

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Appendix Table 5— Board of director's size and director compensation by cooperative size (continued)**Cooperatives with more than \$10 million to ≤ \$15 million in sales**

<u>Director compensation</u>	<i>Number</i>
Yes	42
No	3

Average board size	8
Average board compensation	\$6,164
Median board compensation	\$3,158

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	20	47.62
Liability insurance	16	38.10
Per diem	21	50.00
Dinners	14	33.33
Per meeting	13	30.95
Other	2	4.76

Cooperatives with more than \$5 million to ≤ \$10 million in sales

<u>Director compensation</u>	<i>Number</i>
Yes	57
No	10

Average board size	6
Average board compensation	\$3,271
Median board compensation	\$2,488

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	30	52.63
Liability insurance	11	19.30
Per diem	23	40.35
Dinners	12	21.05
Per meeting	24	42.11
Other	0	0.00

Cooperatives with less than \$5 million in sales

<u>Director compensation</u>	<i>Number</i>
Yes	58
No	43

Average board size	7
Average board compensation	\$2,745
Median board compensation	\$980

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	17	29.31
Liability insurance	3	5.17
Per diem	18	31.03
Dinners	12	20.69
Per meeting	23	39.66
Other	2	3.45

Appendix Table 6— Board of director's size and director compensation, by number of full-time employees**Cooperatives with more than 200 employees**

<u>Director compensation</u>	<i>Number</i>
Yes	25
No	2

Average board size	13
Average board compensation	\$142,941
Median board compensation	\$75,600

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	19	76.00
Liability insurance	8	32.00
Per diem	17	68.00
Dinners	17	68.00
Per meeting	10	40.00
Other	1	4.00

Cooperatives with more than 100 employees to ≤ 200 employees

<u>Director compensation</u>	<i>Number</i>
Yes	35
No	1

Average board size	10
Average board compensation	\$38,103
Median board compensation	\$20,800

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	22	62.86
Liability insurance	9	25.71
Per diem	19	54.29
Dinners	12	34.29
Per meeting	13	37.14
Other	2	5.71

Cooperatives with more than 50 employees to ≤ 100 employees

<u>Director compensation</u>	<i>Number</i>
Yes	53
No	4

Average board size	9
Average board compensation	\$14,066
Median board compensation	\$10,250

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	41	77.36
Liability insurance	15	28.30
Per diem	30	56.60
Dinners	19	35.85
Per meeting	17	32.08
Other	6	11.32

Appendix Table 6— Board of director's size and director compensation, by number of full-time employees (cont.)**Cooperatives with more than 25 employees to ≤ 50 employees**

<u>Director compensation</u>	<i>Number</i>
Yes	94
No	4

Average board size	8
Average board compensation	\$12,058
Median board compensation	\$8,800

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	59	62.77
Liability insurance	19	20.21
Per diem	51	54.26
Dinners	31	32.98
Per meeting	30	31.91
Other	5	5.32

Cooperatives with more than 10 employees to ≤ 25 employees

<u>Director compensation</u>	<i>Number</i>
Yes	135
No	21

Average board size	7
Average board compensation	\$5,019
Median board compensation	\$4,000

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	67	49.63
Liability insurance	31	22.96
Per diem	64	47.41
Dinners	35	25.93
Per meeting	55	40.74
Other	4	2.96

Cooperatives with more than 5 employees to ≤ 10 employees

<u>Director compensation</u>	<i>Number</i>
Yes	75
No	19

Average board size	7
Average board compensation	\$4,085
Median board compensation	\$2,070

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	32	42.67
Liability insurance	14	18.67
Per diem	30	40.00
Dinners	21	28.00
Per meeting	27	36.00
Other	0	0.00

Appendix Table 6— Board of director's size and director compensation, by number of full-time employees (cont.)**Cooperatives with less than 5 employees**

<u>Director compensation</u>	<i>Number</i>
Yes	47
No	31

Average board size	7
Average board compensation	\$1,834
Median board compensation	\$940

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	13	27.66
Liability insurance	7	14.89
Per diem	21	44.68
Dinners	11	23.40
Per meeting	17	36.17
Other	1	2.13

Appendix Table 7— Board of director's size and director compensation, by cooperative type**Fruit & vegetable cooperatives**

<u>Director compensation</u>	<i>Number</i>
Yes	19
No	10

Average board size	9
Average board compensation	\$10,317
Median board compensation	\$5,400

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	7	36.84
Liability insurance	0	0.00
Per diem	5	26.32
Dinners	4	21.05
Per meeting	10	52.63
Other	1	5.26

Dairy cooperatives

<u>Director compensation</u>	<i>Number</i>
Yes	21
No	3

Average board size	9
Average board compensation	\$25,978
Median board compensation	\$3,000

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	10	47.62
Liability insurance	4	19.05
Per diem	15	71.43
Dinners	6	28.57
Per meeting	5	23.81
Other	1	4.76

Cotton ginning cooperatives

<u>Director compensation</u>	<i>Number</i>
Yes	18
No	10

Average board size	6
Average board compensation	\$2,525
Median board compensation	\$1,050

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	6	33.33
Liability insurance	5	27.78
Per diem	1	5.56
Dinners	4	22.22
Per meeting	8	44.44
Other	0	0.00

Appendix Table 7— Board of director's size and director compensation, by cooperative type (continued)**Grain, oilseed, and supply cooperatives with \$200 to ≤ \$500 million in sales**

<u>Director compensation</u>	<i>Number</i>
Yes	25
No	1

Average board size	10
Average board compensation	\$31,627
Median board compensation	\$28,000

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	17	68.00
Liability insurance	7	28.00
Per diem	15	60.00
Dinners	13	52.00
Per meeting	6	24.00
Other	5	20.00

Grain, oilseed, and supply cooperatives with \$100 to ≤ \$200 million in sales

<u>Director compensation</u>	<i>Number</i>
Yes	30
No	0

Average board size	9
Average board compensation	\$22,224
Median board compensation	\$23,000

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	22	73.33
Liability insurance	9	30.00
Per diem	22	73.33
Dinners	11	36.67
Per meeting	8	26.67
Other	2	6.67

Grain, oilseed, and supply cooperatives with \$50 to ≤ \$100 million in sales

<u>Director compensation</u>	<i>Number</i>
Yes	37
No	2

Average board size	8
Average board compensation	\$11,374
Median board compensation	\$10,801

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	22	59.46
Liability insurance	10	27.03
Per diem	24	64.86
Dinners	17	45.95
Per meeting	8	21.62
Other	2	5.41

(continued next page)

Appendix Table 7— Board of director's size and director compensation, by cooperative type**Grain, oilseed, and supply with \$25 to ≤ \$50 million in sales**

<u>Director compensation</u>	<i>Number</i>
Yes	55
No	3

Average board size	7
Average board compensation	\$6,086
Median board compensation	\$5,450

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	29	52.73
Liability insurance	11	20.00
Per diem	27	49.09
Dinners	17	30.91
Per meeting	20	36.36
Other	2	3.64

Grain, oilseed, and supply cooperatives with \$15 to ≤ \$25 million in sales

<u>Director compensation</u>	<i>Number</i>
Yes	30
No	1

Average board size	6
Average board compensation	\$4,358
Median board compensation	\$3,600

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	12	40.00
Liability insurance	7	23.33
Per diem	17	56.67
Dinners	6	20.00
Per meeting	14	46.67
Other	0	0.00

Grain, oilseed, and supply cooperatives with \$10 to ≤ \$15 million in sales

<u>Director compensation</u>	<i>Number</i>
Yes	17
No	3

Average board size	7
Average board compensation	\$3,061
Median board compensation	\$2,000

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	5	29.41
Liability insurance	7	41.18
Per diem	6	35.29
Dinners	6	35.29
Per meeting	7	41.18
Other	0	0.00

Appendix Table 7— Board of director's size and director compensation, by cooperative type (continued)**Grain, oilseed, and supply cooperatives with \$5 to ≤ \$10 million in sales**Director compensation *Number*

Yes	14
No	2

Average board size	7
Average board compensation	\$2,523
Median board compensation	\$1,862

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	5	35.71
Liability insurance	0	0.00
Per diem	6	42.86
Dinners	3	21.43
Per meeting	7	50.00
Other	0	0.00

Grain, oilseed, and supply cooperatives with <\$5 million in salesDirector compensation *Number*

Yes	7
No	4

Average board size	6
Average board compensation	\$2,234
Median board compensation	\$1,300

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	3	42.86
Liability insurance	0	0.00
Per diem	2	28.57
Dinners	1	14.29
Per meeting	4	57.14
Other	1	14.29

Appendix Table 7— Board of director's size and director compensation, by cooperative type (continued)**Supply cooperatives with \$50 to ≤ \$100 million in sales**

<u>Director compensation</u>	<i>Number</i>
Yes	16
No	0

Average board size	9
Average board compensation	\$14,345
Median board compensation	\$10,482

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	9	56.25
Liability insurance	4	25.00
Per diem	7	43.75
Dinners	2	12.50
Per meeting	6	37.50
Other	0	0.00

Supply cooperatives with \$25 to ≤ \$50 million in sales

<u>Director compensation</u>	<i>Number</i>
Yes	26
No	4

Average board size	7
Average board compensation	\$9,065
Median board compensation	\$6,800

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	21	80.77
Liability insurance	5	19.23
Per diem	14	53.85
Dinners	9	34.62
Per meeting	8	30.77
Other	2	7.69

Supply cooperatives with \$15 to ≤ \$25 million in sales

<u>Director compensation</u>	<i>Number</i>
Yes	33
No	5

Average board size	7
Average board compensation	\$7,226
Median board compensation	\$5,300

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	20	60.61
Liability insurance	8	24.24
Per diem	17	51.52
Dinners	10	30.30
Per meeting	14	42.42
Other	1	3.03

Appendix Table 7— Board of director's size and director compensation, by cooperative type (continued)**Supply cooperatives with \$10 to ≤ \$15 million in sales**

<u>Director compensation</u>	<i>Number</i>
Yes	16
No	0

Average board size	8
Average board compensation	\$9,160
Median board compensation	\$4,750

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	11	68.75
Liability insurance	7	43.75
Per diem	10	62.50
Dinners	4	25.00
Per meeting	4	25.00
Other	2	12.50

Supply cooperatives with \$5 to ≤ \$10 million in sales

<u>Director compensation</u>	<i>Number</i>
Yes	30
No	5

Average board size	6
Average board compensation	\$3,464
Median board compensation	\$2,952

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	18	60.00
Liability insurance	6	20.00
Per diem	15	50.00
Dinners	7	23.33
Per meeting	12	40.00
Other	0	0.00

Supply cooperatives with <\$5 million in sales

<u>Director compensation</u>	<i>Number</i>
Yes	35
No	9

Average board size	7
Average board compensation	\$2,073
Median board compensation	\$1,575

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	7	20.00
Liability insurance	2	5.71
Per diem	11	31.43
Dinners	7	20.00
Per meeting	14	40.00
Other	0	0.00

Appendix Table 8— Board of director's size and director compensation, by State(s)**Alabama, Arkansas, Florida,
Louisiana, Mississippi cooperatives**

<u>Director compensation</u>	<i>Number</i>
Yes	16
No	11

Average board size	11
Average board compensation	\$9,619
Median board compensation	\$3,200

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	8	50.00
Liability insurance	1	6.25
Per diem	5	31.25
Dinners	3	18.75
Per meeting	6	37.50
Other	0	0.00

Arizona, California, Hawaii cooperatives

<u>Director compensation</u>	<i>Number</i>
Yes	17
No	8

Average board size	9
Average board compensation	\$13,108
Median board compensation	\$5,500

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	10	58.82
Liability insurance	1	5.88
Per diem	8	47.06
Dinners	6	35.29
Per meeting	5	29.41
Other	1	5.88

**Colorado, Idaho, Montana, Utah,
Wyoming cooperatives**

<u>Director compensation</u>	<i>Number</i>
Yes	24
No	7

Average board size	7
Average board compensation	\$7,508
Median board compensation	\$3,900

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	15	62.50
Liability insurance	7	29.17
Per diem	12	50.00
Dinners	9	37.50
Per meeting	6	25.00
Other	2	8.33

Appendix Table 8— Board of director’s size and director compensation, by State(s) (continued)

**Connecticut, Massachusetts, Maine, New Hampshire,
New Jersey, New York, Maryland, Pennsylvania cooperatives**

<u>Director compensation</u>	<i>Number</i>
Yes	12
No	11
Average board size	9
Average board compensation	\$3,462
Median board compensation	\$540

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	7	58.33
Liability insurance	1	8.33
Per diem	8	66.67
Dinners	4	33.33
Per meeting	4	33.33
Other	0	0.00

Iowa cooperatives

<u>Director compensation</u>	<i>Number</i>
Yes	39
No	1
Average board size	9
Average board compensation	\$17,470
Median board compensation	\$8,800

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	20	51.28
Liability insurance	6	15.38
Per diem	23	58.97
Dinners	18	46.15
Per meeting	15	38.46
Other	0	0.00

Illinois, Indiana cooperatives

<u>Director compensation</u>	<i>Number</i>
Yes	45
No	5
Average board size	9
Average board compensation	\$23,836
Median board compensation	\$5,275

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	24	53.33
Liability insurance	10	22.22
Per diem	36	80.00
Dinners	12	26.67
Per meeting	8	17.78
Other	0	0.00

Appendix Table 8— Board of director's size and director compensation, by State(s) (continued)**Kansas cooperatives**

<u>Director compensation</u>	<i>Number</i>
Yes	35
No	2
Average board size	7
Average board compensation	\$13,151
Median board compensation	\$8,400

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	21	60.00
Liability insurance	14	40.00
Per diem	22	62.86
Dinners	15	42.86
Per meeting	13	37.14
Other	4	11.43

Kentucky, North Carolina, Tennessee, Virginia, West Virginia cooperatives

<u>Director compensation</u>	<i>Number</i>
Yes	14
No	6
Average board size	8
Average board compensation	\$27,959
Median board compensation	\$2,060

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	8	57.14
Liability insurance	1	7.14
Per diem	6	42.86
Dinners	7	50.00
Per meeting	4	28.57
Other	0	0.00

Michigan, Minnesota cooperatives

<u>Director compensation</u>	<i>Number</i>
Yes	57
No	4
Average board size	8
Average board compensation	\$37,245
Median board compensation	\$4,000

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	28	49.12
Liability insurance	17	29.82
Per diem	26	45.61
Dinners	13	22.81
Per meeting	24	42.11
Other	4	7.02

Appendix Table 8— Board of director’s size and director compensation, by State(s) (continued)

Missouri cooperatives

<u>Director compensation</u>	<i>Number</i>
Yes	20
No	2

Average board size	7
Average board compensation	\$6,996
Median board compensation	\$3,360

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	8	40.00
Liability insurance	4	20.00
Per diem	10	50.00
Dinners	6	30.00
Per meeting	7	35.00
Other	0	0.00

North Dakota cooperatives

<u>Director compensation</u>	<i>Number</i>
Yes	40
No	2

Average board size	6
Average board compensation	\$8,199
Median board compensation	\$3,000

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	25	62.50
Liability insurance	7	17.50
Per diem	13	32.50
Dinners	8	20.00
Per meeting	14	35.00
Other	1	2.50

Nebraska cooperatives

<u>Director compensation</u>	<i>Number</i>
Yes	20
No	0

Average board size	9
Average board compensation	\$18,031
Median board compensation	\$5,360

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	11	55.00
Liability insurance	2	10.00
Per diem	12	60.00
Dinners	5	25.00
Per meeting	6	30.00
Other	0	0.00

Appendix Table 8— Board of director's size and director compensation, by State(s) (continued)**Ohio cooperatives**

<u>Director compensation</u>	<i>Number</i>
Yes	15
No	0
Average board size	9
Average board compensation	\$16,787
Median board compensation	\$7,860

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	7	46.67
Liability insurance	4	26.67
Per diem	4	26.67
Dinners	3	20.00
Per meeting	8	53.33
Other	0	0.00

Oklahoma cooperatives

<u>Director compensation</u>	<i>Number</i>
Yes	10
No	4
Average board size	6
Average board compensation	\$3,529
Median board compensation	\$1,800

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	3	30.00
Liability insurance	1	10.00
Per diem	5	50.00
Dinners	2	20.00
Per meeting	4	40.00
Other	1	10.00

Oregon, Washington cooperatives

<u>Director compensation</u>	<i>Number</i>
Yes	23
No	2
Average board size	8
Average board compensation	\$10,550
Median board compensation	\$8,000

Types of compensation

	<i>Number</i>	<i>Percent of respondents</i>
Paid travel	16	69.57
Liability insurance	4	17.39
Per diem	5	21.74
Dinners	8	34.78
Per meeting	15	65.22
Other	1	4.35

EMPLOYEES

the

Work Week From / To _____

	TOTAL GROSS PAY	DEDUCTIONS			
		FEDERAL INC. TAX	SOC. SEC.	MEDICARE	STATE INC. TAX
1	1,070.75	61.00	66.39	1.5	
2	1,859.38	178.00			
3	1,854.67				
4					

(For Wages Paid Through _____)

And the wages are—

At least	But less than	0	1	2	3
\$0	\$540				
540	560				
560	580				
580	600				
600	620				
620	640				
640	660				
660	680				
680	700				
700	720				
720	740				
740	760				
760	780				
780	800				
800	820				
820	840				
840	860				
860	880				
880	900				
900	920				
920	940				
940	960				
960	980				
980	1000				

9	
636	\$15
39	18
42	21
45	24
48	27
51	30
54	33
57	36
60	39
63	42
66	45
69	48
72	51
75	54
78	57
81	60
84	63
87	66
90	69
93	72
96	75
99	78
	81

