

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 10-K

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE
ACT OF 1934

For the fiscal year ended April 29, 2005

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES

EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File Number 0-1667

Bob Evans Farms, Inc.

(Exact name of registrant as specified in its charter)

Delaware	31-4421866
-----	-----
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
3776 South High Street, Columbus, Ohio	43207
-----	-----
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code: (614) 491-2225

Securities registered pursuant to Section 12(b) of the Act:

None

Securities registered pursuant to Section 12(g) of the Act:

Common Stock with \$.01 par value
(Title of class)

The Exhibit Index begins at page 27.

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes (X) No ()

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of the registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. (X)

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Act). Yes (X) No ()

State the aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter: \$829,414,031 as of Oct. 29, 2004.

Indicate the number of shares outstanding of each of the registrant's classes of common stock, as of the latest practicable date: 35,431,576 shares of the registrant's common stock, \$.01 par value per share, were outstanding at July 7, 2005.

DOCUMENTS INCORPORATED BY REFERENCE

1. Portions of the registrant's annual report to stockholders for the fiscal year ended April 29, 2005, are incorporated by reference into

Part II of this Annual Report on Form 10-K.

2. Portions of the registrant's definitive proxy statement for its annual meeting of stockholders to be held on Sept. 12, 2005, are incorporated by reference into Part III of this Annual Report on Form 10-K.

PART I

ITEM 1. BUSINESS.

Bob Evans Farms, Inc. was incorporated on Nov. 4, 1985, under the laws of the State of Delaware. It is the successor by merger to Bob Evans Farms, Inc., an Ohio corporation incorporated in 1957.

Bob Evans Farms, Inc. and its direct and indirect subsidiaries, including SWH Corporation (d/b/a Mimi's Cafe) which was purchased on July 7, 2004, are collectively referred to as the "company."

The company maintains an Internet Web site at www.bobevans.com (this uniform resource locator, or URL, is an inactive textual reference only and is not intended to incorporate the company's Web site into this Annual Report on Form 10-K). The company makes available free of charge on or through its Web site, its annual report on Form 10-K, quarterly reports on Form 10-Q, current reports on Form 8-K and amendments to those reports filed or furnished pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), as soon as reasonably practicable after the company electronically files such material with, or furnishes it to, the Securities and Exchange Commission (the "SEC").

The company owns and operates 591 full-service, family restaurants in 21 states. Bob Evans Restaurants are primarily located in the Midwest, mid-Atlantic and Southeast regions of the United States, while Owens Restaurants operate in Texas. In addition, the company operates 92 Mimi's Cafe casual restaurants located in 13 states, primarily in California and other western states. The company is also a leading producer and distributor of pork sausage and a variety of complementary homestyle convenience food items under the Bob Evans and Owens brand names.

RESTAURANT SEGMENT OPERATIONS

General Information

As of the end of fiscal 2005, the company operated a total of 591 full-service, family restaurants under the Bob Evans Restaurant, Bob Evans Restaurant & General Store and Owens Restaurant names (collectively referred to as "Bob Evans Restaurants") and 92 full-service, upscale family casual restaurants under the Mimi's Cafe name. The company experienced a same-store sales decrease in its Bob Evans Restaurants of 3.6 percent in fiscal 2005 as compared to a 1.2 percent increase during fiscal 2004. Mimi's Cafe provided additional sales of \$238.0 million in fiscal 2005.

Bob Evans Restaurants

Bob Evans Restaurants feature a wide variety of homestyle menu offerings designed to appeal to its diverse customer base, primarily families. Breakfast entrees, including traditional items and unique specialty offerings, are served all day. Bob Evans Restaurants are typically open from 6 a.m. until 10 p.m. Sunday through Thursday, with extended closing hours on Friday and Saturday

for most locations. Bob Evans Restaurants average guest checks for breakfast, lunch and dinner throughout fiscal 2005 were \$6.55, \$7.21 and \$7.74, respectively, for an average of \$7.14 for all day parts. Approximately 67 percent of total revenues from restaurant operations are generated from 6 a.m. to 4 p.m., with the balance generated from 4 p.m. to closing. Sales on Saturday and Sunday account for approximately 39 percent of a typical week's revenues.

Bob Evans Restaurants are supplied with food and other inventory items (other than sausage products and related meat items) by five independent food and non-food distributors twice a week. Mattingly Foods, Inc. ("Mattingly"), which has served as one of the company's distributors for more than 30 years, purchases various restaurant supplies, food products and other items from a group of suppliers approved by the company and distributes them on a cost-plus basis to a substantial majority of Bob Evans Restaurants. Although Mattingly furnishes most products to these restaurants, the company believes the products can be readily supplied by other distributors and has not experienced any material or continued shortage of the products distributed by Mattingly. Sausage products and other Bob Evans meat items are supplied by the company to each Bob Evans Restaurant by the company's driver-salesmen, with the exception of the restaurants located in Florida, Kansas, Massachusetts, Mississippi, New York, North Carolina, South Carolina and Tennessee and parts of Kentucky, Michigan, Missouri, Pennsylvania, Virginia and West Virginia, which are supplied by the aforementioned food distributors.

Mimi's Cafe Restaurants

Mimi's Cafe restaurants offer a wide selection of high-quality food in an upbeat and sophisticated atmosphere reminiscent of New Orleans cafes and European bistros. With a per guest average check of \$9.86 overall and \$8.48, \$9.73 and \$10.82 for breakfast, lunch and dinner, respectively, throughout fiscal 2005, the concept combines elements of an upscale casual experience with broad everyday appeal. More than 100 freshly prepared breakfast, lunch and dinner items are featured on the menu including American comfort foods, ethnic cuisine and seafood favorites. Beer and wine are also served and account for approximately 3.5 percent of Mimi's Cafe sales. The restaurants are generally open from 7 a.m. to 11 p.m., with breakfast being served until 11 a.m. Approximately 58 percent of total revenues from Mimi's Cafe restaurant operations are generated from 7 a.m. to 4 p.m., with the balance generated from 4 p.m. to closing. Sales on Saturday and Sunday account for approximately 37 percent of a typical week's revenues.

The company operates an approximately 25,000-square-foot prep kitchen in Fullerton, Calif., that prepares signature muffin mixes, dressings, sauces and soups for Mimi's Cafe restaurants and third parties. By producing more than 40 different items, the prep kitchen allows the company to maintain a consistent flavor profile for the concept's extensive menu.

PFG Customized Distribution, a national food distributor, serves as the primary food supplier for Mimi's Cafe restaurants. While most products are shipped to Mimi's Cafe restaurants from one of three central distribution warehouses two times per week, produce, breads and dairy items are delivered to each restaurant four to five times per week to ensure freshness. Additionally, items are purchased in bulk for the company's prep kitchen. The company believes that all essential

food and beverage products are available, or upon short notice can be made available, from qualified alternative suppliers in all cities where our restaurants are located.

The following table sets forth the number, type and location of restaurants operated by the company as of the end of the 2005 fiscal year.

RESTAURANTS IN OPERATION AT APRIL 29, 2005

	Bob Evans Restaurants	Bob Evans & General Stores	Owens Restaurants	Mimi's Cafes	Total Restaurants
	-----	-----	-----	-----	-----
Arizona				10	10
California				49	49
Colorado				7	7
Delaware	6				6
Florida	47			5	52
Illinois	20				20
Indiana	62				62
Iowa	1				1
Kansas	4			2	6
Kentucky	22				22
Maryland	29				29
Michigan	53				53
Mississippi	1				1
Missouri	21	1		2	24
Nebraska				1	1
Nevada				4	4
New Jersey	4				4
New Mexico				1	1
New York	13				13
North Carolina	16				16
Ohio	190	2		1	193
Oklahoma				2	2
Pennsylvania	36	1			37
South Carolina	4	1			5
Tennessee	4	1			5
Texas			9	4	13
Utah				4	4
Virginia	16				16
West Virginia	26	1			27
	-----	-----	-----	-----	-----
TOTAL	575	7	9	92	683
	=====	=====	=====	=====	=====

During fiscal 2005, the company opened 37 new Bob Evans Restaurants and 11 new Mimi's Cafes. The majority of the new Bob Evans Restaurants are located in the company's core markets, primarily in the Midwest and on the East Coast. Mimi's Cafe expansion is targeted in convenient, high-traffic areas in new and existing regional markets that support the concept.

The company has typically opened Bob Evans Restaurants in areas where a strong consumer awareness and acceptance of its sausage products have been established over the years. It has deviated from this practice only in Florida, Mississippi, North Carolina and South Carolina, where the company's driver-salesmen do not distribute Bob Evans Sausage for retail sale.

Also, during fiscal 2005, the company rebuilt 10 Bob Evans Restaurants and remodeled 51 Bob Evans Restaurants and one Mimi's Cafe to various degrees. The company believes that rebuilding its older restaurants increases customer satisfaction and same-store sales.

From time to time, restaurants are evaluated and closed due to a changing market, poor performance or a change in access or building safety. During fiscal 2005, four traditional Bob Evans Restaurants were closed in Westborough, Mass., Wyoming, Mich., Springdale, Ohio, and Charleston, W.Va., due to their inability to perform to company expectations.

Seasonality

Certain Bob Evans Restaurants located near major interstate highways generally experience increased revenues during the summer travel season. Conversely, Mimi's Cafe restaurant business traditionally tends to be slightly lower in the summer months compared to the other seasons of the year.

Restaurant Expansion

During fiscal 2006, the company plans to build and open approximately 20 new Bob Evans Restaurants, most of which will be constructed in the company's established markets, and 15 new Mimi's Cafe restaurants in California, Florida and Ohio, as well as five states new to the concept: Arkansas, Georgia, Illinois, South Carolina and Tennessee. Future restaurant growth will depend on the availability of sites at prices that are projected to meet or exceed the company's desired returns, as well as growth trends in consumer demand for the company's restaurant concepts. During fiscal 2006, the company plans to rebuild 14 Bob Evans Restaurants and remodel approximately 50 Bob Evans Restaurants and two Mimi's Cafe restaurants to various degrees, ranging from major remodels and expansions to minor equipment and decor updates. The restaurant remodel/rebuild plan, which requires significant capital expenditures, demonstrates the company's commitment to customer service and satisfaction. Restaurant capital expenditures for fiscal 2006 are estimated to be approximately \$112 million compared to \$133 million in fiscal 2005.

Carryout Business

During fiscal 2005, carryout business in Bob Evans Restaurants accounted for approximately 6.4 percent of the concept's total revenues. To increase carryout business and customer satisfaction, the company continues to include an enhanced carryout area in all new Bob Evans Restaurant locations. Through dedicated staffing and facilities, this allows us to not only better serve carryout customers, but also increase eat-in dessert sales as a result of the awareness generated by the added dessert case. While the company's restaurants do not offer drive-through service, the company is currently testing curbside carryout in select Bob Evans Restaurants. Carryout at Mimi's Cafes accounted for 3.4 percent of its sales. The company plans to expand carryout business during fiscal 2006 by enhancing marketing programs to increase consumer awareness.

Retail Sales of Goods

The company offers retail gifts, food items and other novelties for sale on a limited basis in its traditional Bob Evans Restaurants Corner Cupboard areas and on a much larger scale in its seven Bob Evans Restaurants & General Stores. The company introduced retail Corner Cupboards in new Bob Evans Restaurants, rebuilds and 18 existing Bob Evans Restaurants during fiscal 2005. Continuing the success of this program, the company plans to include Corner Cupboard retail areas during fiscal 2006 in all new and rebuilt Bob Evans Restaurants, as well as five existing restaurants, which will bring the total to approximately 423 restaurants at year-end. Retail sales accounted for 1.9 percent of Bob Evans Restaurant sales in fiscal 2005.

Competition

The company's restaurant segment is engaged in an intensely competitive business. The company's restaurants compete for favorable expansion sites and customers with both local and national family, casual and fast-food restaurant chains, as well as with individual restaurant operators. Competition in the restaurant industry lies in price/value, menu variety, relevance and brand image, as well as locations and operating personnel. The company's restaurant segment sales are not a significant factor in the overall restaurant business in the company's market areas.

Labor and Fringe Benefit Expense

Labor and fringe benefit expense in the restaurant segment accounted for 40.9 percent of sales in fiscal 2005 as compared to 39.6 percent in fiscal 2004. The increase in 2005 was attributable mainly to an increased focus on customer service initiatives and higher health insurance costs. Also contributing to the increase was the fact that wages were not as well leveraged due to lower-than-expected same-store sales.

Sources and Availability of Raw Materials

Menu mix in the restaurant segment is varied enough that raw materials historically have been readily available. However, some food products may be in short supply during certain seasons and raw material prices often fluctuate according to availability. Cost of sales accounted for approximately 25.9 percent of restaurant segment sales during fiscal 2005, in comparison with 24.4 percent during fiscal 2004, primarily due to the inclusion of Mimi's Cafe restaurants and

generally higher commodity costs in fiscal 2005. Food cost at Mimi's Cafe restaurants tends to be higher due to a greater portion of sales derived from lunch and dinner items, which carry higher food costs, as well as a different positioning strategy than Bob Evans Restaurants. Restaurant segment food costs were also impacted by higher commodity prices and the impact of initiatives to enhance customers' value perceptions at Bob Evans Restaurants. The company anticipates that food costs may be near fiscal 2005 levels during fiscal 2006.

Marketing

The company spent approximately \$38 million marketing the restaurant segment during its 2005 fiscal year. Approximately 76 percent of the marketing dollars were spent on television, radio, print and outdoor advertising to build and maintain Bob Evans Restaurant brand awareness. The remaining 24 percent was spent primarily on in-store merchandising/menus, kids' marketing programs and local-store marketing for Bob Evans Restaurants. Value initiatives, including coupons and price promotion, were used during fiscal 2005 to increase trial and frequency in light of lower same-store sales. The company expects marketing expense as a percent of sales for fiscal 2006 to be slightly lower than fiscal 2005 levels. Mimi's Cafe relies more heavily on word-of-mouth and local store marketing rather than other advertising mediums and plans to continue this practice in fiscal 2006.

Research and Development

The company is continuously testing new food items in its search for new and improved menu offerings to appeal to its customer base and to satisfy changing eating trends. Product development for Bob Evans Restaurants has been concentrated on unique homestyle options, as well as quality enhancements to some of the company's best-selling items to keep the menu fresh and relevant.

At the beginning of fiscal 2006, slow-roasted pork and turkey entrees were introduced in all Bob Evans Restaurants. Cooked for hours in-store, these comfort food entrees are the initial offerings planned for this category, which will be first supported with television advertising in late fall of 2006. Additionally, new, kid-friendly menu items and educational activities are updated monthly to keep the children's program fresh. Mimi's Cafe also continues to add new menu items to keep its menu fresh and exciting. Research and development expenses, to date, have not been material.

Trademarks, Service Marks and Licenses

The company maintains various trademarks and service marks in connection with its restaurant operations, such as Bob Evans Restaurants, Mimi's Cafe, Breakfast Savors and Lunch Savors. These trademarks and service marks are renewed periodically and the company believes that they adequately protect the various products and services to which they relate. The operations of the restaurant segment of the company are not dependent upon any patents, franchises or concessions.

FOOD PRODUCTS SEGMENT OPERATIONS

Principal Products and Procurement Methods

The company's traditional business in its food products segment is the production, distribution and sale of approximately 40 varieties of fresh, smoked and fully cooked pork sausage and ham products under the brand names of Bob Evans, Owens Country Sausage and Country Creek Farm. In addition to the company's well-known meat offerings, the company also sells a number of other complementary food items in the frozen and refrigerated areas of grocery stores. During fiscal 2005, the company expanded its Bob Evans food products offerings by introducing refrigerated Bob Evans Special Recipe Macaroni & Cheese; Large Sausage Cheeseburger Snackwiches; Bacon, Egg and Cheese Burrito Snackwiches; and frozen Sausage Gravy and Biscuits. Several items in the Bob Evans and Owens product lines, including Snackwiches, are microwavable convenience items for meals and snacks. New offerings, such as refrigerated potato and macaroni and cheese side items, as well as reformulated Express fully cooked sausage links, have been well-received and continue to grow as a percentage of the company's food products volume.

The company continues to devote time and effort on both new product development and sales of its retail products to institutional and foodservice purchasers. Specialty items for the company's institutional and foodservice customers are made to their specifications and include sausage links and patties, sausage gravy and biscuit sandwiches. Although foodservice sales do not generate margins as high as sales of branded items, they provide the company with incremental volume in its production plants. During fiscal 2005, foodservice sales accounted for approximately 9 percent of the company's food products pounds sold compared to 10 percent in fiscal 2004. Foodservice sales are expected to remain relatively constant in fiscal 2006.

The following table depicts the percentage of the company's food products segment revenues generated through sales of its Bob Evans and Owens Country Sausage products during the last three fiscal years.

Percentage of Food Products Segment Revenues

	FISCAL YEAR ENDED		
	APRIL 29, 2005	APRIL 30, 2004	APRIL 25, 2003
Sales of Bob Evans Products	78%	79%	78%
Sales of Owens Country Sausage Products	22%	21%	22%

The company's retail pork sausage products are produced in the company's seven processing plants located in Galva, Ill.; Hillsdale, Mich.; Bidwell, Springfield and Xenia, Ohio; and Sulphur Springs and Richardson, Texas. The Bidwell, Springfield, Hillsdale and Richardson plants also

manufacture the products sold to foodservice customers. The company operates a distribution center in Springfield, Ohio, which serves as a hub for the company's direct store distribution system.

The company procures live hogs at prevailing market prices from terminals, local auctions, country markets and corporate and family farms in Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Carolina, Ohio, Oklahoma, Pennsylvania, South Dakota, West Virginia, Wisconsin, Texas and Canada. Live hogs procured in these markets are purchased by an employee of the company and are then transported overnight directly from the various markets and farms from which they were purchased to one of the company's processing plants where they are slaughtered and processed into various pork sausage products. These products, in turn, are shipped daily from the processing plants for distribution to the company's customers. The company generally has not experienced difficulty in procuring live hogs for its sausage products. The company has not traditionally contracted in advance for the purchase of live hogs, although it has done so with limited quantities in fiscal 2005 and will continue to do so with limited quantities in fiscal 2006.

Distribution Methods

Products distributed under the Bob Evans brand name are distributed to retail customers in two ways:

(1) Primarily, the direct store delivery system is used for the retail distribution of the sausage and other refrigerated products bearing the Bob Evans brand name. Ninety driver-salesmen, driving company-owned refrigerated trucks, deliver the company's products directly to more than 5,500 grocery stores.

(2) On a smaller scale, the company uses alternate distribution methods for its refrigerated and frozen food products through warehouses and distributors, which makes the products available to approximately 4,600 additional grocery stores. An eight-person sales team works directly for the company and is supported by outside brokers and distributors.

The marketing territory for Bob Evans brand products includes Delaware, the District of Columbia, Illinois, Indiana, Maryland, Michigan and Ohio as well as portions of Alabama, Georgia, Kansas, Kentucky, Iowa, Missouri, New Jersey, New York, North Carolina, Pennsylvania, South Carolina, Tennessee, Virginia, West Virginia and Wisconsin.

Owens Country Sausage products are distributed to more than 5,500 retail customers in two ways:

(1) Company-owned transport trucks deliver directly to most major supermarket chain warehouse distribution centers in the Owens' market areas. Thereafter, the products are shipped to individual grocery stores.

(2) Nineteen driver-salesmen, driving company-owned refrigerated trucks and various broker networks deliver products to grocery stores.

Country Creek Farm brand products are distributed to many of the same retailers through the above-mentioned Owens distribution methods.

The marketing territory for Owens brand products includes Arizona, Arkansas, Colorado, Louisiana, New Mexico, Oklahoma and Texas, and portions of Kansas, Mississippi, Missouri, Nevada, Oregon and Utah.

Distribution to the company's foodservice customers is accomplished through food brokers and distributors.

Inventory Levels

Most of the company's food products are highly perishable and require proper refrigeration. Shelf life of the products ranges from 18 to 49 days for refrigerated products. Due to the highly perishable nature and short shelf life of the company's food products, the company's processing plants normally process only enough product to fill existing orders. Therefore, the company maintains minimal inventory levels because such products are generally manufactured only to meet existing demand and are delivered to retail outlets within three days after processing.

Trademarks and Service Marks

The company maintains various trademarks and service marks in connection with its food products operations, such as Snackwiches, Brunch Bowls and Border Breakfasts, that identify various Bob Evans and Owens Country Sausage products. These trademarks and service marks are renewed periodically and the company believes that they adequately protect the brand names of the company. The operations of the food products segment of the company are not dependent upon any patents, licenses, franchises or concessions.

Competition

The sausage business is highly competitive. The company competes primarily on the basis of the price and quality of its sausage products. The company uses high-quality ingredients to manufacture products that reflect the company's homestyle image and heritage. The company is in direct competition with a large number and variety of producers and wholesalers of similar products, including local and national companies. Although many such competitors have substantially greater financial resources and higher sales volumes, the company believes that sales of its products constitute a significant portion of sales of sausage of comparable price and quality in the majority of its core market areas.

Seasonality

More pounds of fresh sausage are typically sold during the colder months from October through April. The company continues to promote products for outdoor grilling in an attempt to create more volume during the summer months.

Marketing

During the 2005 fiscal year, the company spent approximately \$9 million marketing its food products under the Bob Evans and Owens brand names. Approximately 65 percent of this amount was spent on broadcast media programs to build and maintain brand awareness and the remaining 35 percent was spent on other promotional activities.

Dependence on a Single Customer

Bob Evans and Owens products are available to more than 50 percent of the population of the continental United States through more than 15,600 retail grocery stores. The company's food products segment is not dependent upon a single customer or group of affiliated customers.

Sales on Credit; Aged Product

The company typically allows seven- to 30-day terms on the sales of its food products. The company has not experienced any significant bad debt problems, nor has the return of aged product had a significant effect on the company.

Sources and Availability of Raw Materials

The company is dependent upon the availability of live hogs to produce its pork sausage and ham products. Historically, the company has not experienced shortages in the number of hogs available at prevailing market prices. The live hog market is highly cyclical in terms of the number of hogs available and the current market price. The live hog market is also dependent upon supply and demand for pork products and corn production, since corn is the major food supply for hogs. The company experienced 33.2 percent and 43.6 percent increase in hog costs in fiscal 2005 and 2004, respectively.

Expansion of Distribution Area

The company is currently evaluating additional markets for possible expansion, which could occur during fiscal 2006 or later.

Profit Margins Related to Sausage Production

Profit margins relating to sausage production are normally more favorable during periods of lower live hog costs. During fiscal 2005, hog prices averaged \$50.60 per hundredweight as compared to \$37.99 per hundredweight during fiscal 2004. The company believes live hog costs will be at higher-than-historical levels in fiscal 2006.

GENERAL

Employees

The company employed 51,349 persons in the restaurant segment and 1,209 persons in the food products segment as of April 29, 2005.

Compliance with Environmental Protection Requirements

The company does not anticipate that compliance with federal, state and local provisions which have been enacted or adopted to regulate the discharge of materials into the environment, or which otherwise relate to the protection of the environment, will have a material effect upon the capital expenditures, earnings or the competitive position of the company.

Sales, Operating Profit and Identifiable Assets

The following table sets forth information regarding revenues, operating profit and identifiable assets of the company's restaurant segment and food products segment for each of the last three fiscal years.

	FISCAL YEAR ENDED		
	(Dollars in thousands)		
	April 29, 2005	April 30, 2004	April 25, 2003
	-----	-----	-----
Sales:			
Restaurant Operations:	\$1,230,301	\$984,896	\$902,345
Intersegment Sales of Food Products:	\$ 40,009	\$ 35,272	\$ 30,828
Food Products (excluding intersegment sales):	\$ 229,894	\$213,101	\$188,992
Operating Income:			
Restaurant Operations:	\$ 57,710	\$ 95,878	\$ 92,896
Food Products:	\$ 9,196	\$ 17,423	\$ 24,237
Identifiable Assets:			
Restaurant Operations:	\$1,041,386	\$749,599	\$680,843
Food Products:	\$ 79,608	\$ 76,933	\$ 65,472

Safe Harbor Statement Under the Private Securities Litigation Reform Act of 1995

Statements in this report that are not historical facts are forward-looking statements and are based on current expectations. Forward-looking statements involve various important assumptions, risks and uncertainties. Actual results may differ materially from those predicted by the forward-looking statements because of various factors and possible events, including, without limitation:

- Changing business and/or economic conditions, including energy costs
- Competition in the restaurant and food products industries
- Ability to control restaurant operating costs, which are impacted by market changes in the cost or availability of labor and food, minimum wage and other employment laws, fuel and utility costs and general inflation
- Changes in the cost or availability of acceptable new restaurant sites
- Adverse weather conditions in locations where the company operates its restaurants
- Consumer acceptance of changes in menu, price, atmosphere and/or service procedures
- Consumer acceptance of the company's restaurant concepts in new geographic areas
- Changes in hog and other commodity costs

There is also the risk that the company may incorrectly analyze these risks or that the strategies developed by the company to address them will be unsuccessful.

Additional discussion of these factors is included in the company's periodic filings with the SEC. Forward-looking statements speak only as of the date on which they are made, and the company undertakes no obligation to update any forward-looking statement to reflect circumstances or events that occur after the date on which the statement is made to reflect unanticipated events. All subsequent written and oral forward-looking statements attributable to the company or any person acting on behalf of the company are qualified by the cautionary statements in this section.

ITEM 2. PROPERTIES.

The following provides a brief summary of the location and general character of the company's principal plants and other physical properties as of April 29, 2005.

The company owns its principal executive offices located at 3776 S. High St., Columbus, Ohio. The company also owns a 937-acre farm located in Rio Grande, Ohio, and a 30-acre farm located in Richardson, Texas. The two farm locations support the company's heritage and image through educational and recreational tourist activities. The properties for Mimi's Cafe corporate office in Tustin, Calif., and the Fullerton, Calif., prep kitchen are leased.

Restaurant Segment

Of the 591 Bob Evans Restaurants operated by the company, 516 properties are owned by the company and 75 are leased from unaffiliated persons. All of the properties for Mimi's Cafe restaurants are leased from unaffiliated persons. Ten additional lease agreements have been signed for Bob Evans Restaurants and six additional lease agreements have been signed for

Mimi's Cafe restaurants to be built during fiscal 2006. All lease agreements contain either multiple renewal options or options to purchase.

Food Products Segment

The food products segment has seven sausage-manufacturing plants located in Galva, Ill.; Hillsdale, Mich.; Bidwell, Springfield, and Xenia, Ohio; and Sulphur Springs and Richardson, Texas; and a distribution center in Springfield, Ohio. All of these properties are owned by the company. The company believes that its manufacturing facilities have adequate capacity to serve their intended purpose at this time and in the foreseeable future.

The company owns regional sales offices in Westland, Mich., and Tyler, Texas. In addition, the company leases various other locations throughout its marketing territory which serve as regional and divisional sales offices.

ITEM 3. LEGAL PROCEEDINGS.

There are no pending legal proceedings to which the company or any of its subsidiaries is a party or to which any of their respective properties are subject, except routine legal proceedings to which they are parties incident to their respective businesses. None of such proceedings are considered by the company to be material.

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS.

Not applicable.

EXECUTIVE OFFICERS OF BOB EVANS FARMS, INC.

The following table sets forth the executive officers of Bob Evans Farms, Inc. and certain information with respect to each executive officer as of July 13, 2005. The executive officers are appointed by and serve at the pleasure of the board of directors.

Name ----	Age ---	Principal Occupations for Past Five Years and Other Information -----
Russell W. Bendel (1)	51	President, Chief Executive Officer and director of SWH Corporation (d/b/a Mimi's Cafe) since April 2004; President and director of SWH Corporation from June 2001 to April 2004; President of Roy's Restaurants, a joint venture of Outback Steakhouse, Inc. and restaurateur Roy Yamaguchi, from July 1999 to May 2001; officer of Bob Evans Farms, Inc. since the acquisition of SWH Corporation on July 7, 2004.
Scott D. Colwell	47	Senior Vice President of Marketing of Bob Evans Farms, Inc. since 2000; 4 years as an officer of Bob Evans Farms, Inc.
Mary L. Cusick	49	Senior Vice President of Investor Relations and Corporate Communications since 2000; 14 years as an officer of Bob Evans Farms, Inc.
Joe L. Gillen	54	Senior Vice President of Restaurant Operations since 1993; 16 years as an officer of Bob Evans Farms, Inc.
Randall L. Hicks	45	Executive Vice President of Restaurant Operations since 2004; Senior Vice President of Restaurant Operations 2003 to 2004; Vice President of Restaurant Operations from 1994 to 2003; 10 years as an officer of Bob Evans Farms, Inc.
Stewart K. Owens	50	Chairman of the Board, Chief Executive Officer, President and Chief Operating Officer since 2001; Chief Executive Officer, President and Chief Operating Officer from 2000 to 2001; 14 years as an officer of Bob Evans Farms, Inc.
Donald J. Radkoski	50	Chief Financial Officer, Treasurer and Secretary since 2000; 16 years as an officer of Bob Evans Farms, Inc.
Tod P. Spornhauer	39	Senior Vice President of Finance, Controller, Assistant Treasurer and Assistant Secretary since 2003; Vice President of Finance and Controller from 1998 to 2003; 6 years as an officer of Bob Evans Farms, Inc.
Roger D. Williams	54	Executive Vice President of Food Products Division since 1997; 24 years as an officer of Bob Evans Farms, Inc.

(1) Pursuant to the terms of the acquisition of SWH Corporation on July 7, 2004, Mr. Bendel and SWH Corporation entered into an employment agreement pursuant to which Mr. Bendel maintained his position as the President and Chief Executive Officer of SWH Corporation.

PART II

ITEM 5. MARKET FOR REGISTRANT'S COMMON EQUITY, RELATED STOCKHOLDER MATTERS AND ISSUER REPURCHASES OF EQUITY SECURITIES.

In accordance with General Instruction G(2), the information called for in Item 201(a) through (c) of Regulation S-K is incorporated herein by reference to Note I, Quarterly Financial Data (Unaudited), to the company's consolidated financial statements located on page 25 of the Bob Evans Farms, Inc. Annual Report to Stockholders for the fiscal year ended April 29, 2005 ("the 2005 Annual Report to Stockholders").

Bob Evans Farms, Inc. did not purchase any of its common stock during the three fiscal months ended April 29, 2005. In May 2004, the board of directors of Bob Evans Farms, Inc. authorized a share repurchase program for fiscal 2005. The program authorized Bob Evans Farms, Inc. to repurchase, through April 29, 2005, up to 2 million shares of its outstanding common stock. During fiscal 2005, Bob Evans Farms, Inc. did not repurchase any shares under this program. The share repurchase program for fiscal 2005 expired on April 29, 2005. In May 2005, the board of directors authorized a share repurchase program for fiscal 2006. The program authorizes Bob Evans Farms, Inc. to repurchase, through April 28, 2006, up to 2 million shares of its outstanding common stock.

ITEM 6. SELECTED FINANCIAL DATA.

In accordance with General Instruction G(2), the financial information for fiscal years 2001 through 2005 contained under the sub caption Consolidated Financial Review, located on page 13 of the 2005 Annual Report to Stockholders, is incorporated herein by reference.

ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATION.

In accordance with General Instruction G(2), the information contained under the caption Management's Discussion and Analysis of Selected Financial Information and Management's Discussion of Risk Factors, located on pages 30 through 36 of the 2005 Annual Report to Stockholders, is incorporated herein by reference.

ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

As noted in Note A, Summary of Significant Accounting Policies, to the company's consolidated financial statements, located on pages 18 through 20 of the 2005 Annual Report to Stockholders, Bob Evans Farms, Inc. does not use derivative financial instruments for speculative purposes.

Bob Evans Farms, Inc. maintains its cash and cash equivalents in financial instruments with maturities of three months or less when purchased.

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA.

The company's consolidated financial statements and the independent registered public accounting firm's report thereon included on pages 14 through 29 of the 2005 Annual Report to Stockholders are incorporated herein by reference.

The Quarterly Financial Data (Unaudited) included in Note I to the company's consolidated financial statements, located on page 25 of the 2005 Annual Report to Stockholders, is also incorporated herein by reference.

ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE.

No response required.

ITEM 9A. CONTROLS AND PROCEDURES.

Evaluation of Disclosure Controls and Procedures

With the participation of Bob Evans Farms, Inc.'s management, including its principal executive officer and principal financial officer, Bob Evans Farms, Inc. has evaluated the effectiveness of its disclosure controls and procedures (as defined in Rule 13a-15(e) under the Securities Exchange Act of 1934 (the "Exchange Act")) as of the end of the period covered by this Annual Report on Form 10-K. Based upon that evaluation, Bob Evans Farms, Inc.'s principal executive officer and principal financial officer have concluded that:

- information required to be disclosed by Bob Evans Farms, Inc. in this Annual Report on Form 10-K would be accumulated and communicated to Bob Evans Farms, Inc.'s management, including its principal executive officer and principal financial officer, as appropriate to allow timely decisions regarding required disclosure;
- information required to be disclosed by Bob Evans Farms, Inc. in this Annual Report on Form 10-K would be recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms; and
- Bob Evans Farms, Inc.'s disclosure controls and procedures are effective as of the end of the period covered by this Annual Report on Form 10-K to ensure that material information relating to Bob Evans Farms, Inc. and its consolidated subsidiaries is made known to them, particularly during the period for which the periodic reports of Bob Evans Farms, Inc., including this Annual Report on Form 10-K, are being prepared.

Management's Annual Report on Internal Control Over Financial Reporting

"Management's Report on Internal Control Over Financial Reporting" located on page 27 of the 2005 Annual Report to Stockholders is incorporated herein by reference.

Attestation Report of the Registered Public Accounting Firm

The "Report of Ernst & Young LLP, Independent Registered Public Accounting Firm" on page 28 of the 2005 Annual Report to Stockholders is incorporated herein by reference.

Changes in Internal Control Over Financial Reporting

There were no significant changes during the period covered by this Annual Report on Form 10-K in Bob Evans Farms, Inc.'s internal control over financial reporting (as defined in Rule 13a-15(f) under the Exchange Act) that have materially affected, or are reasonably likely to materially affect, its internal control over financial reporting.

ITEM 9B. OTHER INFORMATION.

No disclosure required.

PART III

ITEM 10. DIRECTORS AND EXECUTIVE OFFICERS OF THE REGISTRANT.

In accordance with General Instruction G(3), the information contained under the captions "PROPOSAL 1: ELECTION OF DIRECTORS," "SECTION 16(a) BENEFICIAL OWNERSHIP REPORTING COMPLIANCE" and "THE BOARD AND COMMITTEES OF THE BOARD" under the subcaption "Directors Serving on Boards of Other Public Companies" in Bob Evans Farms, Inc.'s definitive proxy statement relating to the annual meeting of stockholders to be held on Sept. 12, 2005 (the "2005 Proxy Statement"), is incorporated herein by reference. The information regarding executive officers required by Item 401 of Regulation S-K is included in Part I hereof under the caption "Executive Officers of Bob Evans Farms, Inc." Also, information concerning Bob Evans Farms, Inc.'s audit committee and the determination by Bob Evans Farms, Inc.'s board of directors that at least one member of the audit committee qualifies as an "audit committee financial expert" is incorporated herein by reference to the 2005 Proxy Statement, under "THE BOARD AND COMMITTEES OF THE BOARD" under the subcaptions "Independence of Directors" and "Committee Membership."

The board of directors of Bob Evans Farms, Inc. has adopted a Code of Conduct, that applies to all directors, officers and employees, including its principal executive officer, principal financial officer and controller. The Code of Conduct is available at www.bobevans.com in the "Investors" section under "Corporate Governance". To receive a copy of the Code of Conduct at no cost, contact the human resources department at (800) 272-7675. Also, any amendments to certain provisions of the Code of Conduct or waivers of such provisions granted to executive officers and directors will be disclosed on the Web site within five business days following the date of such amendment or waiver.

ITEM 11. EXECUTIVE COMPENSATION.

In accordance with General Instruction G(3), the information contained under the captions "COMPENSATION OF EXECUTIVE OFFICERS AND DIRECTORS" (including the information appearing under the sub captions "SUMMARY COMPENSATION TABLE," "Grants of Options," "OPTION GRANTS IN FISCAL 2005," "Option Exercises and Holdings,"

"AGGREGATE OPTION EXERCISES IN FISCAL 2005 AND FISCAL YEAR-END OPTION VALUES,"

"Change in Control and Severance Arrangements," "Employment Agreement," "Supplemental Executive Retirement Plan," "401(k) Plan and Executive Deferral Program," "Other Benefits and Compensation" and "Compensation of Directors") in the 2005 Proxy Statement is incorporated herein by reference. Neither the report of the compensation committee of the Bob Evans Farms, Inc. board of directors on executive compensation nor the performance graph included in the 2005 Proxy Statement shall be deemed to be incorporated herein by reference.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS.

In accordance with General Instruction G(3), the information called for in this Item 12 regarding the security ownership of certain beneficial owners and management is incorporated herein by reference to the information under the caption "STOCK OWNERSHIP" in the 2005 Proxy Statement.

The information called for in this Item 12 regarding securities authorized for issuance under equity compensation plans is included in the following section.

EQUITY COMPENSATION PLAN INFORMATION

Bob Evans Farms, Inc. has three compensation plans under which it may issue equity securities to its directors, officers and employees in exchange for goods or services:

- the Bob Evans Farms, Inc. First Amended and Restated 1992 Nonqualified Stock Option Plan ("the 1992 Stock Option Plan");
- the Bob Evans Farms, Inc. First Amended and Restated 1993 Long Term Incentive Plan for Managers (the "1993 LTIP") and
- the Bob Evans Farms, Inc. First Amended and Restated 1998 Stock Option and Incentive Plan (the "1998 Stock Option Plan").

At April 29, 2005, there were outstanding stock options issued under the 1992 Stock Option Plan and the 1998 Stock Option Plan as well as under the Bob Evans Farms, Inc. 1991 Incentive Stock Option Plan (the "1991 Stock Option Plan") and the 1994 Long Term Incentive Plan (the "1994 LTIP"). Bob Evans Farms, Inc. can no longer grant awards under the 1991 Stock Option Plan or the 1994 LTIP. Each of the previously mentioned plans was approved by Bob Evans Farms, Inc.'s stockholders.

The following table shows, as of April 29, 2005, the number of common shares issuable upon exercise of outstanding stock options, the weighted average exercise price of those stock options and the number of common shares remaining for future issuance under the plans, excluding shares issuable upon exercise of outstanding stock options.

Plan Category -----	(a) Number of securities to be issued upon exercise of outstanding options, warrants and rights -----	(b) Weighted-average exercise price of outstanding options, warrants and rights -----	(c) Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a)) -----
Equity compensation plans approved by security holders	3,337,737(1)	\$24.29	978,294(2)
Equity compensation plans not approved by security holders	N/A -----	N/A -----	N/A -----
Total	3,337,737(1) -----	\$24.29 -----	978,294(2) -----

(1) Includes:

- 853 common shares issuable upon exercise of options granted under the 1991 Stock Option Plan,
- 196,503 common shares issuable upon exercise of options granted under the 1992 Stock Option Plan,
- 155,051 common shares issuable upon exercise of options granted under the 1994 LTIP and
- 2,985,330 common shares issuable upon exercise of options granted under the 1998 Stock Option Plan

(2) Includes:

- 168,116 common shares remaining available for issuance under the 1992 Stock Option Plan,
- 111,340 common shares remaining available for issuance under the 1993 LTIP and
- 698,838 common shares remaining available for issuance under the 1998 Stock Option Plan

The 1993 LTIP authorizes the grant of performance awards if Bob Evans Farms, Inc.'s actual performance level (i.e., the amount by which its consolidated net income for the fiscal year exceeds its consolidated net income for the immediately preceding fiscal year) exceeds a threshold performance level established by the compensation committee for that fiscal year. Each performance award is equal to a percentage of the participant's compensation, not in excess of 8 percent, determined through a formula described in the 1993 LTIP. The dollar amount of each participant's performance award is converted into a number of common shares based on the fair market value of a common share as of the close of business on the last day of the applicable fiscal year. If the participant has not satisfied the vesting requirements described in the 1993 LTIP, the common shares issued will be restricted and subject to forfeiture.

The 1994 LTIP authorized the award of performance share awards in addition to stock options. Performance share awards were to be paid in cash, common shares or a combination of cash and common shares if Bob Evans Farms, Inc.'s performance (or the performance of any subsidiary selected by the compensation committee) met certain goals established by the compensation committee. In addition to establishing performance goals, the compensation committee determined the length of a performance period, the maximum value of a performance share

award and the minimum performance required before a payment would be made. The 1994 LTIP did not allocate a specific portion of the common shares available for issuance under the plan to the award of stock options or performance share awards. As of April 14, 2004, the last date by which awards could be granted under the 1994 LTIP, no performance share awards had been issued.

The 1998 Stock Option Plan authorizes the award of performance share awards and restricted stock in addition to stock options. The performance share awards authorized under the 1998 Stock Option Plan have the same terms as the performance share awards described above with respect to the 1994 LTIP. Awards of restricted stock consist of awards of common shares that may be subject to forfeiture, restrictions on transfer and other specified conditions as determined by the compensation committee. Participants are not required to pay for the common shares covered by the restricted stock award, except as otherwise provided by applicable law.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS.

No response required.

PART IV

ITEM 14. PRINCIPAL ACCOUNTANT FEES AND SERVICES.

In accordance with General Instruction G(3), the information contained under "PROPOSAL 2: RATIFICATION OF SELECTION OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM" under the subcaptions "Pre-Approval of Services Performed by the Independent Registered Public Accounting Firm" and "Fees of the Independent Registered Public Accounting Firm" in the 2005 Proxy Statement is incorporated herein by reference.

ITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES AND REPORTS ON FORM 8-K.

(a)(1) Financial Statements

For a list of all financial statements included with this Annual Report on Form 10-K, see the "Index to Financial Statements" at page 26.

(a)(2) Financial Statement Schedules

All schedules for which provision is made in the applicable accounting regulations of the SEC are not required under the related instructions or are inapplicable and, therefore, have been omitted.

(a)(3) Exhibits

Exhibits filed with this Annual Report on Form 10-K are attached hereto. For a list of such exhibits, see the "Index to Exhibits" at page 27. Management contracts or compensatory plans or arrangements required to be filed as exhibits to this Annual Report on Form 10-K are denoted in the Index to Exhibits.

(b) Exhibits

Exhibits filed with this Annual Report on Form 10-K are attached hereto. For a list of such exhibits, see the "Index to Exhibits" at page 27.

(c) Financial Statement Schedules

None.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) the Securities Exchange Act of 1934, Bob Evans Farms, Inc. has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Bob Evans Farms, Inc.

July 13, 2005

By: /s/ Donald J. Radkoski

Donald J. Radkoski
Chief Financial Officer, Treasurer
and Secretary (Principal Financial and
Accounting Officer)

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the company and in the capacities and on the dates indicated.

Signature	Title	Date
----- /s/ Stewart K. Owens ----- Stewart K. Owens	----- Chairman of the Board (Principal Executive Officer)	----- July 13, 2005
* ----- Larry C. Corbin	Director	July 13, 2005
* ----- Daniel E. Evans	Director	July 13, 2005
* ----- Daniel A. Fronk	Director	July 13, 2005

*		
-----	Director	July 13, 2005
Michael J. Gasser		
*		
-----	Director	July 13, 2005
E.W. (Bill) Ingram III		
*		
-----	Director	July 13, 2005
Cheryl L. Krueger		
*		
-----	Director	July 13, 2005
G. Robert Lucas		
*		
-----	Director	July 13, 2005
Robert E.H. Rabold		
/s/ Donald J. Radkoski	Chief Financial Officer,	
-----	Treasurer and Secretary	July 13, 2005
Donald J. Radkoski	(Principal Financial and Accounting Officer)	

* By Donald J. Radkoski pursuant to Powers of Attorney executed by the directors and executive officers listed above, which Powers of Attorney have been filed with the Securities and Exchange Commission.

/s/ Donald J. Radkoski

Donald J. Radkoski
Chief Financial Officer,
Treasurer and Secretary

BOB EVANS FARMS, INC.
ANNUAL REPORT ON FORM 10-K
FOR FISCAL YEAR ENDED APRIL 29, 2005

INDEX TO FINANCIAL STATEMENTS

Description -----	Page(s) in 2005 Annual Report to Stockholders -----
Consolidated Balance Sheets at April 29, 2005, and April 30, 2004.....	14
Consolidated Statements of Income for the fiscal years ended April 29, 2005; April 30, 2004; and April 25, 2003.....	15
Consolidated Statements of Stockholders' Equity for the fiscal years ended April 29, 2005; April 30, 2004; and April 25, 2003.....	16
Consolidated Statements of Cash Flows for the fiscal years ended April 29, 2005; April 30, 2004; and April 25, 2003.....	17
Notes to Consolidated Financial Statements.....	18 - 26
Management's Report on Internal Control Over Financial Reporting.....	27
Reports of Ernst & Young LLP, Independent Registered Public Accounting Firm.....	28 - 29

BOB EVANS FARMS, INC.
ANNUAL REPORT ON FORM 10-K
FOR FISCAL YEAR ENDED APRIL 29, 2005

INDEX TO EXHIBITS

Exhibit Number -----	Description -----	Location -----
2	Stock Purchase Agreement, dated as of June 11, 2004, among SWH Corporation, the Equity Holders of SWH Corporation, Saunders Karp & Megrue, LLC, as representative for the sellers, and Bob Evans Farms, Inc.	Incorporated herein by reference to Exhibit 2 to Bob Evans Farms, Inc.'s Current Report on Form 8-K dated July 12, 2004. (File No. 0-1667)
3(a)	Certificate of Incorporation of the company (filed with the Delaware Secretary of State on Nov. 4, 1985)	Incorporated herein by reference to Exhibit 3(a) to Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 24, 1987. (File No. 0-1667)
3(b)	Certificate of Amendment of Certificate of Incorporation of the company dated Aug. 26, 1987 (filed with the Delaware Secretary of State on Sept. 4, 1987)	Incorporated herein by reference to Exhibit 3(b) to Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 28, 1989. (File No. 0-1667)
3(c)	Certificate of Adoption of Amendment to Certificate of Incorporation of the company dated Aug. 9, 1993 (filed with the Delaware Secretary of State on Aug. 10, 1993)	Incorporated herein by reference to Exhibit 3(c) to Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 29, 1994. (File No. 0-1667)
3(d)	Restated Certificate of Incorporation of company reflecting amendments through Aug. 10, 1993. Note: filed for purposes of SEC reporting compliance only - this document has not been filed with the Delaware Secretary of State	Incorporated herein by reference to Exhibit 3(d) to Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 29, 1994. (File No. 0-1667)
3(e)	Amended and Restated By-Laws of the company	Incorporated herein by reference to Exhibit 3(e) to Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 28, 2000. (File No. 0-1667)
4(a)	Agreement to furnish instruments defining rights of holders of long-term debt	Attached hereto.

Exhibit Number -----	Description -----	Location -----
4(b)	Note Purchase Agreement, dated as of July 28, 2004, by and among Bob Evans Farms, Inc., BEF Holding Co., Inc. and the purchasers of the notes set forth on the signature pages thereto	Incorporated herein by reference to Exhibit 4(a) to Bob Evans Farms, Inc.'s Current Report on Form 8-K dated July 29, 2004. (File No. 0-1667)
4(c)	Subsidiary Guaranty, dated as of July 28, 2004, by Mimi's Cafe, LLC	Incorporated herein by reference to Exhibit 4(b) to Bob Evans Farms, Inc.'s Current Report on Form 8-K dated July 29, 2004. (File No. 0-1667)
*10(a)	Change in Control Agreement, effective May 1, 2002, between Stewart K. Owens and Bob Evans Farms, Inc.	Incorporated herein by reference to Exhibit 10(a) of Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 26, 2002. (File No. 0-1667)
*10(b)	Change in Control Agreement, effective May 1, 2002, between Donald J. Radkoski and Bob Evans Farms, Inc.	Incorporated herein by reference to Exhibit 10(b) of Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 26, 2002. (File No. 0-1667)
*10(c)	Schedule A to Exhibit 10(b) identifying other substantially identical agreements between Bob Evans Farms, Inc. and certain executive officers of Bob Evans Farms, Inc.	Incorporated by reference to Exhibit 10(c) of Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 25, 2003. (File No. 0-1667)
*10(d)	Bob Evans Farms, Inc. 1991 Incentive Stock Option Plan	Incorporated herein by reference to Exhibit 4(d) to Bob Evans Farms, Inc.'s Registration Statement on Form S-8, filed Sept. 13, 1991. (Registration No. 33-42778)
*10(e)	Bob Evans Farms, Inc. 1992 Nonqualified Stock Option Plan (effective for options granted prior to May 1, 2002)	Incorporated herein by reference to Exhibit 10(j) to Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 24, 1992. (File No. 0-1667)
*10(f)	Bob Evans Farms, Inc. Long Term Incentive Plan for Managers (effective for performance awards granted prior to May 1, 2002)	Incorporated herein by reference to Exhibit 10(k) to Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 30, 1993. (File No. 0-1667)

Exhibit Number -----	Description -----	Location -----
*10(g)	Bob Evans Farms, Inc. 1994 Long Term Incentive Plan (effective for options and other awards granted prior to May 1, 2002)	Incorporated herein by reference to Exhibit 10(n) to Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 29, 1994. (File No. 0-1667)
*10(h)	Bob Evans Farms, Inc. 1998 Supplemental Executive Retirement Plan (effective for awards granted prior to May 1, 2002)	Incorporated herein by reference to Exhibit 10(l) to Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 24, 1998. (File No. 0-1667)
*10(i)	Bob Evans Farms, Inc. 1998 Directors Compensation Plan (effective May 1, 1998, through May 6, 2002)	Incorporated herein by reference to Exhibit 10(m) to Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 24, 1998. (File No. 0-1667)
*10(j)	Bob Evans Farms, Inc. 1998 Stock Option and Incentive Plan (effective for options and other awards granted prior to May 1, 2002)	Incorporated herein by reference to Exhibit 4(f) to Bob Evans Farms, Inc.'s Registration Statement on Form S-8 filed March 22, 1999. (Registration No. 333-74829)
*10(k)	Bob Evans Farms, Inc. Dividend Reinvestment and Stock Purchase Plan	Incorporated herein by reference to Bob Evans Farms, Inc.'s Registration Statement on Form S-3 filed March 19, 1999. (Registration No. 333-74739)
*10(l)	Bob Evans Farms, Inc. and Affiliates Executive Deferral Program (effective, as amended, through April 30, 2002)	Incorporated herein by reference to Exhibit 10(k) to Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 27, 2001. (File No. 0-1667)
*10(m)	First Amendment to Bob Evans Farms, Inc. and Affiliates Executive Deferral Program	Incorporated herein by reference to Exhibit 10(l) to Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 27, 2001. (File No. 0-1667)
*10(n)	Bob Evans Farms, Inc. First Amended and Restated 1992 Nonqualified Stock Option Plan (effective for options granted after May 1, 2002)	Incorporated herein by reference to Exhibit 10(o) of Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 26, 2002. (File No. 0-1667)
*10(o)	Bob Evans Farms, Inc. First Amended and Restated 1993 Long Term Incentive Plan for Managers (effective for performance awards granted after May 1, 2002)	Incorporated herein by reference to Exhibit 10(p) of Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 26, 2002. (File No. 0-1667)

Exhibit Number -----	Description -----	Location -----
*10(p)	Bob Evans Farms, Inc. First Amended and Restated 1994 Long Term Incentive Plan (effective for options and other awards granted after May 1, 2002)	Incorporated herein by reference to Exhibit 10(q) of Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 26, 2002. (File No. 0-1667)
*10(q)	Bob Evans Farms, Inc. and Affiliates 2003 Second Amended and Restated Supplemental Executive Retirement Plan (effective for awards granted after May 1, 2002)	Incorporated herein by reference to Exhibit 10(r) of Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 26, 2002. (File No. 0-1667)
*10(r)	Bob Evans Farms, Inc. First Amended and Restated 1998 Stock Option and Incentive Plan (effective for options and other awards granted after May 1, 2002)	Incorporated herein by reference to Exhibit 10(s) of Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 26, 2002. (File No. 0-1667)
*10(s)	Bob Evans Farms, Inc. and Affiliates Second Amended and Restated Executive Deferral Program (effective May 1, 2002)	Incorporated herein by reference to Exhibit 10(t) of Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 26, 2002. (File No. 0-1667)
*10(t)	Bob Evans Farms, Inc. Compensation Program for Directors (effective May 7, 2002, through May 4, 2003)	Incorporated herein by reference to Exhibit 10(u) of Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 26, 2002. (File No. 0-1667)
*10(u)	Bob Evans Farms, Inc. Compensation Program for Directors (effective May 5, 2003 through May 10, 2004)	Incorporated herein by reference to Exhibit 10(v) of Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 25, 2003. (File No. 0-1667)
*10(v)	Bob Evans Farms, Inc. Compensation Program for Directors (effective May 11, 2004 through May 8, 2005)	Incorporated herein by reference to Exhibit 10(w) of Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 30, 2004. (File No. 0-1667)
*10(w)	Bob Evans Farms, Inc. Compensation Program for Directors (effective May 9, 2005)	Incorporated herein by reference to Exhibit 10.1 of Bob Evans Farms, Inc.'s current Report on Form 8-K filed May 13, 2005, and amended July 12, 2005. (File No. 0-1667)
*10(x)	Bob Evans Farms, Inc. 2002 Incentive Growth Plan (effective Sept. 9, 2002)	Incorporated herein by reference to Exhibit 10(w) of Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 25, 2003. (File No. 0-1667)

Exhibit Number -----	Description -----	Location -----
*10(y)	Employment Agreement, dated as of July 7, 2004, by and between SWH Corporation and Russell W. Bendel	Incorporated herein by reference to Exhibit 10(y) of Bob Evans Farms, Inc.'s Annual Report on Form 10-K for its fiscal year ended April 30, 2004. (File No. 0-1667)
10(z)	Escrow Agreement, dated as of July 7, 2004, among Saunders Karp & Megrue LLC, Bob Evans Farms, Inc., Mimi's Cafe, LLC and U.S. Bank National Association, as Escrow Agent	Incorporated herein by reference to Exhibit 10 to Bob Evans Farms, Inc.'s Current Report on Form 8-K dated July 12, 2004.(File No. 0-1667)
*10(aa)	Summary of Bob Evans Farms, Inc. Performance Incentive Plan for the Fiscal Year Beginning April 30, 2005	Incorporated herein by reference to Exhibit 10.2 to Bob Evans Farms, Inc.'s Current Report on Form 8-K/A dated May 13, 2005, as amended July 12, 2005. (File No. 0-1667)
*10(bb)	Form of Incentive Stock Option Notice and Agreement for the Bob Evans Farms, Inc. First Amended and Restated 1998 Stock Option and Incentive Plan	Incorporated herein by reference to Exhibit 10.1 to Bob Evans Farms, Inc.'s Quarterly Report on Form 10-Q for the quarterly period ended October 29, 2004. (File No. 0-1667)
*10(cc)	Form of Nonqualified Stock Option Notice and Agreement for the Bob Evans Farms, Inc. First Amended and Restated 1998 Stock Option and Incentive Plan	Incorporated herein by reference to Exhibit 10.2 to Bob Evans Farms, Inc.'s Quarterly Report on Form 10-Q for the quarterly period ended October 29, 2004. (File No. 0-1667)
*10(dd)	Form of Restricted Stock Award Notice and Agreement for the Bob Evans Farms, Inc. First Amended and Restated 1998 Stock Option and Incentive Plan	Incorporated herein by reference to Exhibit 10.1 to Bob Evans Farms, Inc.'s Current Report on Form 8-K dated June 20, 2005. (File No. 0-1667)
13	Company's Annual Report to Stockholders for the fiscal year ended April 29, 2005 (Not deemed filed except for portions thereof which are specifically incorporated by reference into this Annual Report on Form 10-K)	Attached hereto.
21	Subsidiaries of Bob Evans Farms, Inc.	Attached hereto.
23	Consent of Ernst & Young, LLP	Attached hereto.
24	Powers of Attorney of Directors and Executive Officers	Attached hereto.
31(a)	Rule 13a-14(a)/15d-14(a) Certification (Principal Executive Officer)	Attached hereto.
31(b)	Rule 13a-14(a)/15d-14(a) Certification (Principal Financial Officer)	Attached hereto.
32(a)	Section 1350 Certification (Principal Executive Officer)	Attached hereto.
32(b)	Section 1350 Certification (Principal Financial Officer)	Attached hereto.

*Denotes management contract or compensatory plan or agreement.

EXHIBIT 4(a)

Bob Evans Farms, Inc.
3776 South High Street
Columbus, Ohio 43207
(614) 491-2225

July 13, 2005

Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Bob Evans Farms, Inc. - Form 10-K for the Fiscal Year Ended April 29, 2005

Ladies and Gentlemen:

Bob Evans Farms, Inc., a Delaware corporation ("Registrant"), is today filing its Annual Report on Form 10-K for the fiscal year ended April 29, 2005 (the "Form 10-K").

Pursuant to the instructions relating to the Exhibits in Item 601(b) of Regulation S-K, Registrant hereby agrees to furnish to the Commission, upon request, copies of instruments and agreements defining the rights of holders of Registrant's long-term debt and of the long-term debt of Registrant's consolidated subsidiaries, which are not being filed as exhibits to the Form 10-K. Such long-term debt does not exceed 10% of the total assets of Registrant and its subsidiaries on a consolidated basis.

Very truly yours,

BOB EVANS FARMS, INC.

/s/ Donald J. Radkoski

*Donald J. Radkoski
Chief Financial Officer,
Treasurer and Secretary*

.

.

EXHIBIT 13

CONSOLIDATED FINANCIAL REVIEW

Bob Evans Farms, Inc. and Subsidiaries

Dollars and shares in thousands, except per share amounts

	2005(a)	2004(b)	2003	2002(c)	2001
Operating Results					
Net sales	\$ 1,460,195	\$ 1,197,997	\$ 1,091,337	\$ 1,061,846	\$ 1,007,508
Operating income	66,906	113,301	117,133	103,863	83,466
Income before income taxes	57,672	111,990	115,503	100,836	78,714
Income taxes	20,704	39,955	40,426	33,154	27,943
Net income	36,968	72,035	75,077	67,682	50,771
Earnings per share of common stock:					
Basic	\$ 1.05	\$ 2.07	\$ 2.13	\$ 1.94	\$ 1.45
Diluted	\$ 1.04	\$ 2.03	\$ 2.10	\$ 1.91	\$ 1.44
Financial Position					
Working capital	\$ (131,389)	\$ (98,375)	\$ (93,607)	\$ (85,794)	\$ (114,449)
Property, plant and equipment - net	956,946	783,397	704,442	648,179	603,063
Total assets	1,183,986	868,233	784,591	721,973	678,715
Debt:					
Short-term	47,000	38,620	36,255	31,750	69,965
Long-term	210,333	24,333	28,333	32,333	36,000
Stockholders' equity	652,831	630,163	560,919	521,365	457,095
Supplemental Information for the Year					
Capital expenditures	\$ 139,587	\$ 141,037	\$ 106,268	\$ 97,006	\$ 99,807
Depreciation and amortization	\$ 66,835	\$ 50,106	\$ 44,150	\$ 41,974	\$ 39,792
Weighted-average shares outstanding:					
Basic	35,315	34,878	35,203	34,868	35,005
Diluted	35,644	35,513	35,813	35,490	35,284
Cash dividends declared per share	\$ 0.48	\$ 0.48	\$ 0.44	\$ 0.39	\$ 0.36
Common stock market closing prices:					
High	\$ 31.28	\$ 34.08	\$ 32.87	\$ 31.18	\$ 21.38
Low	\$ 20.31	\$ 23.26	\$ 21.22	\$ 15.69	\$ 12.56
Supplemental Information at Year-End					
Employees	52,558	42,035	40,446	39,990	38,542
Stockholders	33,871	35,044	36,977	36,595	39,466
Market price per share at closing	\$ 20.40	\$ 30.73	\$ 24.91	\$ 29.59	\$ 18.85
Book value per share	\$ 18.44	\$ 17.88	\$ 16.26	\$ 14.77	\$ 13.13

(a) On July 7, 2004, the company acquired SWH Corporation (d/b/a Mimi's Cafe), whose results of operations are included from the date of acquisition.

(b) Fiscal 2004 was comprised of 53 weeks of activity versus 52 weeks of activity in each of the other periods presented.

(c) Fiscal 2002 amounts include the impact of a net one-time gain on a divestiture and disposal of assets: \$1,842 before taxes, \$2,349 after taxes and \$0.07 per share (both basic and diluted).

CONSOLIDATED BALANCE SHEETS

Bob Evans Farms, Inc. and Subsidiaries
Dollars in thousands

	APRIL 29, 2005	APRIL 30, 2004
	-----	-----
Assets		
Current Assets		
Cash and equivalents	\$ 5,267	\$ 3,986
Accounts receivable	14,707	13,413
Inventories	24,416	19,540
Deferred income taxes	10,623	8,869
Prepaid expenses	2,226	1,664
	-----	-----
Total Current Assets	57,239	47,472
Property, Plant and Equipment		
Land	252,843	247,695
Buildings and improvements	746,597	615,347
Machinery and equipment	358,557	276,373
Construction in progress	13,898	13,046
	-----	-----
	1,371,895	1,152,461
Less accumulated depreciation	414,949	369,064
	-----	-----
Net Property, Plant and Equipment	956,946	783,397
Other Assets		
Deposits and other	2,698	3,075
Long-term investments	19,278	17,791
Deferred income taxes	33,044	14,931
Goodwill	57,364	1,567
Other intangible assets	57,417	0
	-----	-----
Total Other Assets	169,801	37,364
	-----	-----
	\$ 1,183,986	\$ 868,233
	-----	-----
Liabilities and Stockholders' Equity		
Current Liabilities		
Line of credit	\$ 43,000	\$ 34,620
Current maturities of long-term debt	4,000	4,000
Accounts payable	24,422	12,390
Dividends payable	4,249	4,229
Federal and state income taxes	21,763	11,375
Accrued wages and related liabilities	23,767	20,887
Self insurance	16,340	17,441
Other accrued expenses	51,087	40,905
	-----	-----
Total Current Liabilities	188,628	145,847
Long-Term Liabilities		
Deferred compensation	17,046	13,519
Deferred income taxes	99,126	54,371
Deferred rent	16,022	0
Long-term debt	210,333	24,333
	-----	-----
Total Long-Term Liabilities	342,527	92,223
Stockholders' Equity		
Common stock, \$.01 par value; authorized 100,000,000 shares; issued 42,638,118 shares in 2005 and 2004	426	426
Preferred stock, \$500 par value; authorized 1,200 shares; issued 120 shares in 2005 and 2004	60	60
Capital in excess of par value	149,593	149,967
Retained earnings	633,372	613,371
Treasury stock, 7,234,365 shares in 2005 and 7,397,219 shares in 2004, at cost	(130,620)	(133,661)
	-----	-----
Total Stockholders' Equity	652,831	630,163
	-----	-----
	\$ 1,183,986	\$ 868,233
	-----	-----

See Notes to Consolidated Financial Statements

CONSOLIDATED STATEMENTS OF INCOME

Bob Evans Farms, Inc. and Subsidiaries

Dollars in thousands, except per share amounts

Years Ended April 29, 2005; April 30, 2004; and April 25, 2003	2005	2004	2003
Net Sales	\$ 1,460,195	\$ 1,197,997	\$ 1,091,337
Cost of sales	443,226	340,840	286,977
Operating wage and fringe benefit expenses	530,995	418,029	379,875
Other operating expenses	236,811	174,932	164,916
Selling, general and administrative expenses	115,422	100,789	98,286
Depreciation and amortization expense	66,835	50,106	44,150
Operating Income	66,906	113,301	117,133
Net interest expense	9,234	1,311	1,630
Income Before Income Taxes	57,672	111,990	115,503
Provisions For Income Taxes	20,704	39,955	40,426
Net Income	\$ 36,968	\$ 72,035	\$ 75,077
Earnings Per Share - Basic	\$ 1.05	\$ 2.07	\$ 2.13
Earnings Per Share - Diluted	\$ 1.04	\$ 2.03	\$ 2.10

See Notes to Consolidated Financial Statements

CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY

Bob Evans Farms, Inc. and Subsidiaries
Dollars in thousands

	Common Stock	Preferred Stock	Capital in Excess of Par Value	Retained Earnings	Treasury Stock	Total
Stockholders' Equity at 4/26/02	\$ 426	\$ 60	\$ 151,264	\$ 498,522	\$ (128,907)	\$ 521,365
Net income				75,077		75,077
Dividends declared				(15,452)		(15,452)
Treasury stock repurchased					(30,024)	(30,024)
Treasury stock reissued under employee plans			(3,084)		10,964	7,880
Stock options granted under employee plans			229			229
Tax reductions - employee plans			1,844			1,844
Stockholders' Equity at 4/25/03	426	60	150,253	558,147	(147,967)	560,919
Net income				72,035		72,035
Dividends declared				(16,811)		(16,811)
Treasury stock repurchased					(3,171)	(3,171)
Treasury stock reissued under employee plans			(4,058)		17,477	13,419
Tax reductions - employee plans			3,772			3,772
Stockholders' Equity at 4/30/04	426	60	149,967	613,371	(133,661)	630,163
Net income				36,968		36,968
Dividends declared				(16,967)		(16,967)
Treasury stock reissued under employee plans			(718)		3,041	2,323
Tax reductions - employee plans			344			344
Stockholders' Equity at 4/29/05	\$ 426	\$ 60	\$ 149,593	\$ 633,372	\$ (130,620)	\$ 652,831

See Notes to Consolidated Financial Statements

CONSOLIDATED STATEMENTS OF CASH FLOWS

Bob Evans Farms, Inc. and Subsidiaries
Dollars in thousands

Years ended April 29, 2005; April 30, 2004; and April 25, 2003	2005	2004	2003
Operating Activities			
Net income	\$ 36,968	\$ 72,035	\$ 75,077
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation and amortization	66,835	50,106	44,150
Deferred compensation	1,920	4,965	2,372
Deferred income taxes	3,006	7,471	12,666
Loss on disposal of assets	3,167	1,269	1,349
(Gain) loss on long-term investments	(247)	(1,871)	1,738
Compensation expense attributable to stock plans	295	681	1,488
Deferred rent	5,468	0	0
Cash provided by (used for) current assets and current liabilities:			
Accounts receivable	9	(2,298)	514
Inventories	(1,489)	(2,668)	(1,620)
Prepaid expenses	487	311	(959)
Accounts payable	3,430	2,016	(367)
Federal and state income taxes	10,732	4,427	3,235
Accrued wages and related liabilities	(967)	2,053	(970)
Self insurance	(1,281)	(1,800)	1,519
Other accrued expenses	1,718	(138)	4,710
Net cash provided by operating activities	130,051	136,559	144,902
Investing Activities			
Purchase of property, plant and equipment	(139,587)	(141,037)	(106,268)
Acquisition of business, net of cash acquired	(183,168)	0	0
Purchase of long-term investments	(1,674)	(2,048)	(4,282)
Proceeds from sale of property, plant and equipment	14,747	9,853	4,940
Other	1,451	37	(75)
Net cash used in investing activities	(308,231)	(133,195)	(105,685)
Financing Activities			
Cash dividends paid	(16,947)	(16,376)	(15,187)
Purchase of treasury stock	0	(3,171)	(30,024)
Line of credit	8,380	2,365	4,505
Proceeds from debt issuance	372,775	0	0
Principal payments on long-term debt	(186,775)	(4,000)	(4,000)
Proceeds from issuance of treasury stock	2,028	12,738	6,621
Net cash provided by (used in) financing activities	179,461	(8,444)	(38,085)
Increase (decrease) in cash and equivalents	1,281	(5,080)	1,132
Cash and equivalents at the beginning of the year	3,986	9,066	7,934
Cash and equivalents at the end of the year	\$ 5,267	\$ 3,986	\$ 9,066

See Notes to Consolidated Financial Statements

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Bob Evans Farms, Inc. and Subsidiaries - April 29, 2005 Dollars in thousands unless otherwise noted, except per share amounts

Note A - Summary of Significant Accounting Policies

DESCRIPTION OF BUSINESS: Bob Evans Farms, Inc. (the "company") owns and operates 591 full-service, family restaurants in 21 states. Bob Evans Restaurants are primarily located in the Midwest, mid-Atlantic and Southeast regions of the United States, while Owens Restaurants operate in Texas. In addition, the company owns and operates 92 Mimi's Cafe casual restaurants located in 13 states, primarily in California and other western states. The company is also a leading producer and distributor of pork sausage and a variety of complementary homestyle convenience food items under the Bob Evans and Owens brand names. These food products are distributed primarily to grocery stores in the East North Central, mid-Atlantic, Southern and Southwestern United States. The company acquired SWH Corporation (d/b/a Mimi's Cafe) ("Mimi's") in the first quarter of fiscal 2005 (see Note G).

PRINCIPLES OF CONSOLIDATION: The consolidated financial statements include the accounts of the company and its subsidiaries. Intercompany accounts and transactions have been eliminated.

FISCAL YEAR: The company's fiscal year ends on the last Friday in April. References herein to 2005, 2004 and 2003 refer to fiscal years ended April 29, 2005; April 30, 2004; and April 25, 2003, respectively. Fiscal year 2004 was comprised of 53 weeks. All other years presented were comprised of 52 weeks.

REVENUE RECOGNITION: Revenue is recognized in the restaurant segment at the point of sale, other than revenue from the sale of gift cards and gift certificates, which is deferred and recognized upon redemption. Revenue in the food products segment is generally recognized when products are delivered to the retailer.

CASH EQUIVALENTS: The company considers all highly liquid instruments with a maturity of three months or less when purchased to be cash equivalents.

INVENTORIES: The company values inventories at the lower of first-in, first-out cost or market. Inventory includes raw materials and supplies (\$19,167 in 2005 and \$14,181 in 2004) and finished goods (\$5,249 in 2005 and \$5,359 in 2004).

PROPERTY, PLANT AND EQUIPMENT: The company states property, plant and equipment at cost less accumulated depreciation. The straight-line depreciation method is used for nearly all capitalized assets, although some assets purchased prior to 1995 continue to be depreciated using accelerated methods. Depreciation is calculated at rates adequate to amortize costs over the estimated useful lives of buildings and improvements (15 to 25 years) and machinery and equipment (3 to 10 years). Improvements to leased properties are amortized over the shorter of their useful lives or the lease terms, as defined by Statement of Financial Accounting Standards (SFAS) No.13, Accounting for Leases.

LONG-TERM INVESTMENTS: Long-term investments include assets held under certain deferred compensation arrangements and investments in income tax credit limited partnerships. Assets held under certain deferred compensation arrangements represent the cash surrender value of company-owned life insurance policies. An offsetting liability for the amount of the cash surrender value is included in the deferred compensation liability on the balance sheet. Investments in income tax credit limited partnerships are recorded at amortized cost. The company amortizes the investments to the expected residual value of the partnerships once the income tax credits are fully utilized. The amortization period of the investments matches the respective income tax credit period.

GOODWILL: Goodwill, which represents the cost in excess of fair market value of net assets acquired, was \$57,364 and \$1,567 at the end of 2005 and 2004, respectively. Beginning in 2003, the company ceased amortization of goodwill in accordance with SFAS No. 142, Goodwill and Other Intangible Assets. Goodwill is tested for impairment at the beginning of the fourth quarter each year (see Note H).

OTHER INTANGIBLE ASSETS: Other intangible assets consist of a business trade name and restaurant concept, and represent allocations of the purchase price of the company's acquisition of Mimi's based on an independent valuation (see Notes G and H). The trade name intangible asset is deemed to have an indefinite economic life and is not amortized. It will be tested for impairment at the beginning of the fourth quarter each year. The restaurant concept intangible is amortized on a straight-line basis over its estimated economic life of 15 years.

FINANCIAL INSTRUMENTS: The fair values of the company's financial instruments approximate their carrying values at April 29, 2005, and April 30, 2004. The company does not use derivative financial instruments for speculative purposes.

SELF-INSURANCE: The company is self-insured for most workers' compensation, general liability and automotive liability losses (collectively "casualty losses"), as well as employee health care claims. The company maintains stop-loss coverage with third party insurers to limit its total exposure. The recorded liability associated with these programs is based on an estimate of the ultimate costs to be incurred to settle known claims and claims incurred but not reported as of the balance sheet date. The estimated liability is not discounted and is based on a number of assumptions and factors, including historical trends, actuarial assumptions and economic conditions.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Bob Evans Farms, Inc. and Subsidiaries - April 29, 2005 Dollars in thousands unless otherwise noted, except per share amounts

PRE-OPENING EXPENSES: Expenditures related to the opening of new restaurants, other than those for capital assets, are charged to expense when incurred.

ADVERTISING COSTS: The company expenses advertising costs as incurred. Advertising expense was \$46,690; \$42,295; and \$43,602 in 2005, 2004 and 2003, respectively.

COST OF SALES: Cost of sales represents food cost in the restaurant segment and cost of materials in the food products segment. Cash rebates that the company receives from suppliers are recorded as a reduction of cost of sales in the periods in which they are earned. The amount of each rebate is directly related to the quantity of product purchased from the supplier.

PROMOTIONAL SPENDING: In its food products segment, the company engages in promotional (sales incentive) programs in the form of "off-invoice" deductions, cooperative advertising programs and coupons. Costs associated with these programs are classified as a reduction of net sales in the period in which the sale occurs.

COMPREHENSIVE INCOME: Comprehensive income is the same as reported net income.

EARNINGS PER SHARE: Basic earnings-per-share computations are based on the weighted-average number of shares of common stock outstanding during the period presented. Diluted earnings-per-share calculations reflect the assumed exercise and conversion of outstanding stock options.

The numerator in calculating both basic and diluted earnings per share for each year is reported net income. The denominator is based on the following weighted-average number of common shares outstanding (in thousands):

	2005	2004	2003
	-----	-----	-----
Basic	35,315	34,878	35,203
Dilutive stock options	329	635	610
	-----	-----	-----
Diluted	35,644	35,513	35,813
	=====	=====	=====

Options to purchase 2,126,186; 696,387; and 653,571 shares of common stock in 2005, 2004 and 2003, respectively, were excluded from the diluted earnings-per-share calculations since they were anti-dilutive.

USE OF ESTIMATES: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingent assets and liabilities. Actual results could differ from the estimates and assumptions used.

STOCK-BASED EMPLOYEE COMPENSATION: At April 29, 2005, the company had various stock-based employee compensation plans that are described more fully in Note D. The company accounts for those plans under the recognition and measurement principles of Accounting Principles Board ("APB") Opinion No. 25, Accounting for Stock Issued to Employees, and related interpretations. Accordingly, no compensation expense has been recognized for stock options when the exercise price of the options is equal to or greater than the fair market value of the stock at the grant date. Compensation expense recorded for stock options granted at less than fair market value was \$0 in both 2005 and 2004 and \$229 in 2003.

The following table illustrates the effect on net income and earnings per share if the company had applied the fair value recognition provisions of SFAS No. 123, Accounting for Stock-Based Compensation, to stock-based employee compensation:

	2005	2004	2003
	-----	-----	-----
Net Income, as reported	\$ 36,968	\$ 72,035	\$ 75,077
Add: Stock-based employee compensation cost, net of related tax effects, included in reported net income	190	438	967
Deduct: Stock-based employee compensation cost, net of related tax effects, determined under the fair value method			

for all awards	(5,568)	(4,562)	(4,980)
	-----	-----	-----
Net Income, Pro forma	\$ 31,590	\$ 67,911	\$ 71,064
	-----	-----	-----
Earnings Per Share			
- Basic			
As reported	\$ 1.05	\$ 2.07	\$ 2.13
Pro forma	\$ 0.89	\$ 1.95	\$ 2.02
Earnings Per Share			
- Diluted			
As reported	\$ 1.04	\$ 2.03	\$ 2.10
Pro forma	\$ 0.89	\$ 1.91	\$ 1.99

Note: The financial effects of applying SFAS No. 123 for the years reported may not be representative of the effects on reported net income and earnings per share in future years.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Bob Evans Farms, Inc. and Subsidiaries - April 29, 2005 Dollars in thousands unless otherwise noted, except per share amounts

Reflected in these pro forma amounts are weighted-average fair values of options of \$7.96, \$7.88 and \$10.16 in 2005, 2004 and 2003, respectively. The fair value of each option granted was estimated on the date of grant using the Black-Scholes options-pricing model and the following weighted-average assumptions:

	2005	2004	2003
	-----	-----	-----
Dividend yield	1.85%	1.85%	1.72%
Expected volatility	37.66%	40.29%	41.25%
Risk-free interest rate	3.66%	1.73%	3.96%
Expected life (in years)	4.1	3.8	4.1

LEASES: Rent expense for the company's operating leases, which generally have escalating rentals over the term of the lease, is recorded on a straight-line basis over the lease term, as defined in SFAS No.13. The lease term begins when the company has the right to control the use of the leased property, which is typically before rent payments are due under the terms of the lease. The difference between the straight-line rent calculation and rent paid is recorded as deferred rent in the consolidated balance sheets. Straight-line rent recorded during the build-out period for new restaurants is capitalized as a cost of constructing the related leasehold improvements. Straight-line rent from the date the premises are ready for their intended use through the restaurant opening date (generally a one-month period) is expensed. Contingent rents are generally amounts due as a result of sales in excess of amounts stipulated in certain restaurant leases and are included in rent expense as they accrue.

In some instances the company has received contributions from landlords to help fund the construction of new restaurants. In accordance with SFAS No. 13 and Financial Accounting Standards Board ("FASB") Technical Bulletin No. 88-1, Issues Relating to Accounting for Leases, the company has accounted for such landlord contributions as lease incentive obligations that are amortized as a reduction to lease expense over the applicable lease term. The lease incentive obligations are included in the consolidated balance sheets as deferred rent.

NEW ACCOUNTING PRONOUNCEMENTS: In December 2002, the FASB issued SFAS No. 123 (R), Share-Based Payment, which replaces SFAS No. 123, Accounting for Stock Based Compensation, and supersedes APB Opinion No. 25, Accounting for Stock Issued to Employees. SFAS No. 123 (R) requires compensation costs related to share-based payment transactions to be recognized in the financial statements. With limited exceptions, the amount of compensation cost will be measured based on the fair value on the grant date of the equity or liability instruments issued. Compensation cost will be recognized over the period that an employee provides service for that award. This new standard will be effective for the company in the first quarter of fiscal 2007. The company has not yet determined the method of adoption nor the effect of adopting this standard.

Note B - Long-Term Debt and Credit Arrangements

Long-term debt is comprised of the following:

	APRIL 29, 2005	APRIL 30, 2004
	-----	-----
Unsecured senior notes issued July 28, 2004:		
Series A, due July 2007, 3.74%	\$ 30,000	\$ 0
Series B, due July 2010, 4.61%	40,000	0
Series C, due July 2014, 5.12%	95,000	0
Series D, due July 2016, 5.67%	25,000	0
Unsecured note issued April 2001, due May 2008, 7.35%	24,333	28,333
Total long-term debt	214,333	28,333
Less: current portion of long-term debt	4,000	4,000
Long-term debt less current portion	\$ 210,333	\$ 24,333
	=====	=====

On July 7, 2004, the company established a \$183,000 short-term committed credit facility with a bank to finance the acquisition of Mimi's. This credit facility was paid in full on July 28, 2004, with the proceeds of a private placement of \$190,000 in unsecured senior notes. The senior notes mature over a period from July 2007 to July 2016, with a weighted average interest rate of 4.9% paid quarterly.

In April 2001, the company issued a \$40,000 unsecured note to a bank, which bears interest at a fixed rate of 7.35% and matures in May 2008. Required payments are \$4,000 per year of principal plus interest, with a balloon payment of \$12,300 at maturity.

Both of these long-term credit facilities are subject to various customary covenants and restrictions that, among other things, require certain net worth and fixed charge coverage ratios and place limitations on indebtedness. As of April 29, 2005, the company was in compliance with the covenants contained in these credit agreements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Bob Evans Farms, Inc. and Subsidiaries - April 29, 2005 Dollars in thousands unless otherwise noted, except per share amounts

Maturities of long-term debt are as follows:

2006	\$ 4,000
2007	4,000
2008	34,000
2009	39,237
2010	26,904
Thereafter	106,192

Total	\$ 214,333
	=====

The company also has arrangements with certain banks from which it may borrow up to \$100,000 on a short-term basis. The arrangements are reviewed annually for renewal. At April 29, 2005, \$43,000 was outstanding under these arrangements, and unused bank lines of credit available were \$57,000. During 2005 and 2004, respectively, the maximum amounts outstanding under these unsecured lines of credit were \$47,620 and \$45,540, and the average amounts outstanding were \$39,481 and \$36,826 with weighted-average interest rates of 2.50% and 1.70%. All interest paid on these arrangements is at floating rates.

Interest costs of \$1,170; \$1,474; and \$1,335 incurred in 2005, 2004 and 2003, respectively, were capitalized in connection with the company's construction activities.

Note C - Income Taxes

Deferred income taxes reflect the net tax effect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. Significant components of the company's deferred tax liabilities and assets as of April 29, 2005, and April 30, 2004, were as follows:

	APRIL 29, 2005	APRIL 30, 2004
	-----	-----
Deferred tax assets:		
Loss on impaired assets	\$ 7,546	\$ 7,546
Self-insurance	7,861	6,453
Vacation pay	1,755	1,381
Stock and deferred compensation plans	8,740	7,385
Accrued bonus	210	440
Tax credits	10,525	0
Deferred rent	6,233	0
Inventory and other	797	595
	-----	-----
Total deferred tax assets	43,667	23,800
Deferred tax liabilities:		
Accelerated depreciation/asset disposals	75,607	52,992
Intangible assets	22,392	0
Other	1,127	1,379
	-----	-----
Total deferred tax liabilities	99,126	54,371
	-----	-----
Net deferred tax liabilities	\$ 55,459	\$ 30,571
	-----	-----

Significant components of the provisions for income taxes are as follows:

	2005	2004	2003
	-----	-----	-----
Current:			
Federal	\$ 14,779	\$ 29,590	\$ 25,080
State	2,919	2,894	2,680
	-----	-----	-----
Total current	17,698	32,484	27,760
Deferred, primarily federal	3,006	7,471	12,666
	-----	-----	-----
Total tax provisions	\$ 20,704	\$ 39,955	\$ 40,426
	-----	-----	-----

The company's provisions for income taxes differ from the amounts computed by applying the federal statutory rate due to the following:

	2005	2004	2003
	-----	-----	-----
Tax at statutory rate	\$ 20,185	\$ 39,196	\$ 40,426
State income tax (net)	1,897	1,881	1,743
Limited partnership tax credits	(1,147)	(1,151)	(1,163)
Other	(231)	29	(580)
	-----	-----	-----
Provisions for income taxes	\$ 20,704	\$ 39,955	\$ 40,426
	-----	-----	-----

Taxes paid during 2005, 2004 and 2003 were \$6,932; \$25,901; and \$22,383, respectively.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Bob Evans Farms, Inc. and Subsidiaries - April 29, 2005 Dollars in thousands unless otherwise noted, except per share amounts

The company's effective tax rate is based on income, statutory tax rates and tax planning opportunities available to the company in the various jurisdictions in which the company operates. Significant judgment is required in determining the company's effective tax rate and in evaluating its tax positions. The company establishes reserves when, despite its belief that its tax return positions are fully supportable, it believes that certain positions are likely to be challenged and that it may not succeed. The company adjusts these reserves in light of changing facts and circumstances, such as the progress of a tax audit. The company's effective tax rate includes the impact of reserve provisions and changes to reserves that it considers appropriate, as well as related interest.

A number of years may elapse before a particular matter, for which the company has established a reserve, is audited and finally resolved. The number of years with open tax audits varies depending on the tax jurisdiction. While it is often difficult to predict the final outcome or the timing of resolution of any particular tax matter, the company believes that its reserves reflect the probable outcome of known tax contingencies. Unfavorable settlement of any particular issue would require use of the company's cash. Favorable resolution would be recognized as a reduction to the company's effective tax rate in the period of resolution.

Note D - Stock-Based Compensation Plans

The company has equity compensation plans adopted in 1991, 1994 and 1998 and a nonqualified stock option plan adopted in 1992, in conjunction with a supplemental executive retirement plan. The 1992 plan provides that the option price shall not be less than 50% of the fair market value of the stock at the date of grant. The 1998 plan provides that the option price for: 1) incentive stock options may not be less than the fair market value of the stock at the grant date and 2) nonqualified stock options shall be determined by the compensation committee of the board of directors. All other plans prohibit option prices less than the fair market value of the stock at the grant date.

The company's supplemental executive retirement plan ("SERP") provides retirement benefits to certain key management employees of the company and its subsidiaries. The purpose of the 1992 nonqualified stock option plan discussed earlier is to fund and settle benefit contributions of the company that may arise under the SERP. To the extent that benefits under the SERP are satisfied by grants of nonqualified stock options, it operates as an incentive plan that produces both risk and reward to participants based on future growth in the market value of the company's common stock. The last grant of stock options under the 1992 plan was in 2003; the company does not intend to grant additional stock options under this plan.

Options granted under the 1992 plan expire five years after the earlier of the date the recipient attains age 65 or dies. All other options may be granted for a period of up to 10 years.

The following table summarizes option-related activity for the last three years:

	SHARES	PRICE RANGE		
Outstanding, April 26, 2002	2,463,567	\$ 6.56	to	\$ 21.38
Granted	744,715	14.91	to	31.16
Exercised	(381,482)	8.69	to	31.16
Canceled or expired	(41,419)	14.44	to	31.16
Outstanding, April 25, 2003	2,785,381	6.56	to	31.16
Granted	766,893	27.84	to	27.84
Exercised	(795,305)	6.78	to	31.16
Canceled or expired	(43,963)	6.56	to	31.16
Outstanding, April 30, 2004	2,713,006	6.56	to	31.16
Granted	898,207	24.53	to	26.68
Exercised	(164,676)	6.78	to	21.38
Canceled or expired	(108,800)	6.78	to	31.16
Outstanding, April 29, 2005	3,337,737	\$ 6.56	to	\$ 31.16

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Bob Evans Farms, Inc. and Subsidiaries - April 29, 2005 Dollars in thousands unless otherwise noted, except per share amounts

In addition to the shares subject to outstanding options, 866,954 shares were available for grant under the company's equity compensation plans at April 29, 2005.

The following table summarizes information regarding stock options outstanding at April 29, 2005:

Range of Exercise Prices	Options Outstanding			Options Exercisable	
	Number Outstanding at 4/29/05	Weighted-Avg. Remaining Contractual Life	Weighted-Avg. Exercise Price	Number Exercisable at 4/29/05	Weighted-Avg. Exercise Price
\$ 6.56 to \$ 16.99	366,621	8.4	\$ 11.97	235,930	\$ 13.24
17.00 to 18.99	451,980	5.8	17.46	432,920	17.46
19.00 to 21.99	295,923	3.9	19.80	295,923	19.80
22.00 to 26.99	859,291	9.1	26.56	75,192	26.68
27.00 to 30.99	720,299	8.1	27.84	302,815	27.84
31.00 to 31.16	643,623	6.5	31.16	447,834	31.16
\$ 6.56 to \$ 31.16	3,337,737	7.4	\$ 24.29	1,790,614	\$ 22.86

The company's long-term incentive plan ("LTIP") for managers, an unfunded plan, provides for the award of shares of the company's common stock to mid-level managers as incentive compensation to attain growth in the net income of the company, as well as to help attract and retain management personnel. Shares awarded are restricted until certain vesting requirements are met; at which time all restricted shares are converted to unrestricted shares. LTIP participants are entitled to cash dividends and to vote their respective shares. Restrictions generally limit the sale, pledge or transfer of the shares during a restricted period, not to exceed 12 years. In 2005 and 2004, 14,976 and 71,926 shares, respectively were awarded as part of the LTIP. Compensation expense attributable to the LTIP was \$383 in 2005, \$681 in 2004 and \$1,259 in 2003.

Note E - Other Compensation Plans

The company has a defined contribution plan that covers substantially all employees who have at least 1,000 hours of service. The annual contribution to the plan is at the discretion of the company's board of directors. The company's expenses related to contributions to the plan in 2005, 2004 and 2003 were \$4,300; \$3,974; and \$3,833, respectively.

In 1999, the company implemented the Bob Evans Executive Deferral Plan ("BEEDP"). The BEEDP is a nonqualified plan that provides certain executives the opportunity to defer a portion of their current income to future years.

The company's SERP previously provided executives with an option to accept all or a portion of individual awards in the form of nonqualified deferred compensation rather than nonqualified stock options. Since 2003, all awards have been in the form of nonqualified deferred compensation. The company's expense related to contributions to the SERP deferred compensation plan was \$388; \$379; and \$2,398 in 2005, 2004 and 2003, respectively.

Note F - Commitments and Contingencies

The company leases certain restaurant facilities under operating leases having initial terms that primarily expire approximately 20 years from inception. The leases typically contain renewal clauses of five to 30 years exercisable at the option of the company. Certain of these leases require the payment of contingent rentals based on a percentage of gross revenues, as defined by the terms of the applicable lease agreement. Most of the leases also contain either fixed or inflation-adjusted escalation clauses. Future minimum rental payments on operating leases are as follows:

2006	\$ 17,784
2007	17,679
2008	17,179
2009	16,903
2010	16,645
Thereafter	192,058
Total	\$ 278,248

At April 29, 2005, the company also had contractual commitments of approximately \$35,517 for restaurant construction, plant equipment additions and purchases of land and inventory.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Bob Evans Farms, Inc. and Subsidiaries - April 29, 2005 Dollars in thousands unless otherwise noted, except per share amounts

The company is self-insured for most casualty losses and employee health care claims up to certain stop-loss limits. The company has accounted for its liabilities for casualty losses, including both reported and incurred but not reported claims, based on information provided by independent actuaries. The company has accounted for its employee health care claims liability through a review of incurred and paid claims history.

Management believes that it has recorded reserves for casualty losses and employee health care claims at a level that has substantially mitigated the potential negative impact of adverse developments and/or volatility. Management believes that its calculation of casualty losses and employee health care claims liabilities would not change materially under different conditions and/or different methods. However, due to the inherent volatility of actuarially determined casualty losses and employee health care claims, it is reasonably possible that the company could experience changes in estimated losses, which could be material to both quarterly and annual net income.

In 2005, the company received an assessment from the State of Ohio related to corporate franchise tax for fiscal years 1998-2003. The company has petitioned the State of Ohio for a reassessment, as the company believes its positions on tax returns filed are correct. However, in the event that the company does not ultimately prevail, management believes that recorded reserves are adequate to meet any future tax-related payments to the State of Ohio.

The company is from time to time involved in a number of claims and litigation considered normal in the course of business. Various lawsuits and assessments, among them employment discrimination, product liability, workers' compensation claims and tax assessments, are in litigation or administrative hearings. While it is not feasible to predict the outcome, in the opinion of the company, these actions should not ultimately have a material adverse effect on the financial position or results of operations of the company.

Note G - Acquisition

On July 7, 2004, the company acquired all of the stock of Mimi's (based in Tustin, Calif.) for approximately \$106 million in cash, plus the assumption of approximately \$79 million in outstanding indebtedness, which was paid in full at the closing of the acquisition.

The acquisition was financed through a committed credit facility of approximately \$183 million; the proceeds of which were used to purchase all of the outstanding stock of Mimi's, repay existing indebtedness of Mimi's and pay certain transaction expenses. The credit facility was refinanced on July 28, 2004, through a private placement of \$190 million in unsecured senior notes (see Note B).

On July 7, 2004, Mimi's operated 81 company-owned Mimi's Cafe restaurants in 10 states, with most locations in California and other western states. The restaurants are open for breakfast, lunch and dinner, and offer a wide variety of freshly prepared food in an atmosphere reminiscent of a New Orleans cafe or European bistro. The transaction was accounted for using the purchase method of accounting as required by SFAS No. 141, Business Combinations, and accordingly, the results of operations of Mimi's have been included in the company's consolidated financial statements from the date of acquisition.

The primary reason for the acquisition was to add a complementary growth vehicle in the casual segment of the restaurant industry. The company attributes the goodwill associated with the transaction to the long-term historical financial performance and the anticipated future performance of Mimi's.

The purchase price allocation to the acquired net assets is as follows:

Current assets	\$ 7,430
Property and equipment, net	117,860
Other assets	356
Goodwill	55,797
Intangible asset - trade name	45,800
Intangible asset - restaurant concept	12,300
Current liabilities	(20,641)
Deferred compensation	(1,607)
Net deferred tax liability	(21,882)
Deferred rent	(10,554)

Cash paid	184,859
Less: cash acquired	(1,691)

Net cash paid for acquisition	\$ 183,168

The intangible asset related to the trade name is deemed to have an indefinite economic life and is not subject to amortization. It will be tested for impairment at the beginning of the fourth quarter each year. The intangible asset related to the restaurant concept is subject to amortization and will be amortized on a straight-line basis over its estimated economic useful life of 15 years. None of the goodwill balance is expected to be deductible for tax purposes.

Deferred rent represents fair value adjustments.

High	\$	31.84	\$	29.07	\$	28.54	\$	29.60	\$	26.45	\$	33.25	\$	24.59	\$	34.37
Low		24.45		23.00		22.49		24.79		23.60		28.07		19.91		30.44
Cash dividends declared	\$	0.12	\$	0.12	\$	0.12	\$	0.12	\$	0.12	\$	0.12	\$	0.12	\$	0.12

- Gross profit represents operating income.
- Each fiscal quarter is comprised of a 13-week period, with the exception of a 14-week period in the fourth quarter in fiscal 2004.
- Total quarterly earnings per share may not equal the annual amount because earnings per share are calculated independently for each quarter.
- Stock prices are high and low bid prices for the Nasdaq National Market (trading symbol-BOBE), which is the principal market for the company's common stock.
- The number of stockholders of the company's common stock at June 20, 2005, was 33,824.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Bob Evans Farms, Inc. and Subsidiaries - April 29, 2005 Dollars in thousands unless otherwise noted, except per share amounts

Note J - Industry Segments

The company's operations include restaurant operations and the processing and sale of food products. The revenues from these segments include both sales to unaffiliated customers and intersegment sales, which are accounted for on a basis consistent with sales to unaffiliated customers. Intersegment sales and other intersegment transactions have been eliminated in the consolidated financial statements.

Operating income represents earnings before interest and income taxes. Identifiable assets by segment are those assets that are used in the company's operations in each segment. General corporate assets consist of cash equivalents, long-term investments and income taxes.

Information on the company's industry segments is summarized as follows:

	2005	2004	2003
	-----	-----	-----
Sales			
Restaurant operations	\$ 1,230,301	\$ 984,896	\$ 902,345
Food products	269,903	248,373	219,820
	-----	-----	-----
Intersegment sales of food products	1,500,204 (40,009)	1,233,269 (35,272)	1,122,165 (30,828)
Total	\$ 1,460,195	\$ 1,197,997	\$ 1,091,337
	=====	=====	=====
Operating Income			
Restaurant operations	\$ 57,710	\$ 95,878	\$ 92,896
Food products	9,196	17,423	24,237
Total	\$ 66,906	\$ 113,301	\$ 117,133
	=====	=====	=====
Depreciation and Amortization Expense			
Restaurant operations	\$ 58,790	\$ 42,516	\$ 37,482
Food products	8,045	7,590	6,668
Total	\$ 66,835	\$ 50,106	\$ 44,150
	=====	=====	=====
Capital Expenditures			
Restaurant operations	\$ 132,683	\$ 121,366	\$ 97,113
Food products	6,904	19,671	9,155
Total	\$ 139,587	\$ 141,037	\$ 106,268
	=====	=====	=====
Identifiable Assets			
Restaurant operations	\$ 1,041,386	\$ 749,599	\$ 680,843
Food products	79,608	76,933	65,472
	-----	-----	-----
General corporate assets	1,120,994 62,992	826,532 41,701	746,315 38,276
Total	\$ 1,183,986	\$ 868,233	\$ 784,591
	=====	=====	=====

MANAGEMENT'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

To the Stockholders of Bob Evans Farms, Inc.:

Our management is responsible for establishing and maintaining adequate internal control over financial reporting to provide reasonable assurance regarding the reliability of our financial reporting and the preparation of financial statements for external purposes in accordance with accounting principles generally accepted in the United States. Internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. Accordingly, even an effective system of internal control over financial reporting will provide only reasonable assurance with respect to financial statement preparation.

With the supervision of our president and chief executive officer and our chief financial officer, management assessed our internal control over financial reporting as of April 29, 2005, the end of our fiscal year. Management based its assessment on criteria established in Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission. Management's assessment included evaluation of such elements as the design and operating effectiveness of key financial reporting controls, process documentation, accounting policies and our overall control environment. This assessment is supported by testing and monitoring performed by our internal audit function.

Based on our assessment, management has concluded that our internal control over financial reporting was effective as of the end of the fiscal year to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external reporting purposes in accordance with accounting principles generally accepted in the United States. This assessment excluded the internal control over financial reporting of SWH Corporation (d/b/a Mimi's Cafe), which Bob Evans Farms, Inc. acquired on July 7, 2004, and whose financial statements reflect total assets and net sales constituting 22% and 16%, respectively, of the related consolidated financial statements as of and for the year ended April 29, 2005.

We reviewed the results of management's assessment with the audit committee of our board of directors. Additionally, our independent registered public accounting firm, Ernst & Young LLP, audited management's assessment and independently assessed the effectiveness of the company's internal control over financial reporting. Ernst & Young has issued an attestation report concurring with management's assessment, which is included in this annual report.

/s/ Stewart K. Owens

Stewart K. Owens
President and Chief
Executive Officer

/s/ Donald J. Radkoski

Donald J. Radkoski
Chief Financial Officer

REPORT OF ERNST & YOUNG LLP, INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Stockholders and Board of Directors of Bob Evans Farms, Inc.:

We have audited management's assessment, included in the accompanying Management Report on Internal Control Over Financial Reporting, that Bob Evans Farms, Inc. maintained effective internal control over financial reporting as of April 29, 2005, based on criteria established in Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission ("the COSO criteria"). Bob Evans Farms, Inc.'s management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express an opinion on management's assessment and an opinion on the effectiveness of the company's internal control over financial reporting based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

As indicated in the accompanying Management's Report on Internal Control Over Financial Reporting, management's assessment of and conclusion on the effectiveness of internal control over financial reporting did not include the internal controls of SWH Corporation (d/b/a Mimi's Cafe), which the company acquired on July 7, 2004, and whose financial statements reflect total assets and net sales constituting 22% and 16%, respectively, of the related consolidated financial statements as of and for the year ended April 29, 2005. Our audit of internal control over financial reporting of the company also did not include an evaluation of the internal control over financial reporting of SWH Corporation.

In our opinion, management's assessment that Bob Evans Farms, Inc. maintained effective internal control over financial reporting as of April 29, 2005, is fairly stated, in all material respects, based on the COSO criteria. Also, in our opinion, Bob Evans Farms, Inc. maintained, in all material respects, effective internal control over financial reporting as of April 29, 2005, based on the COSO criteria.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the 2005 consolidated financial statements of Bob Evans Farms, Inc. and our report dated June 6, 2005, expressed an unqualified opinion thereon.

ERNST & YOUNG LLP

Columbus, Ohio
June 6, 2005

REPORT OF ERNST & YOUNG LLP, INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Stockholders and Board of Directors of Bob Evans Farms, Inc.:

We have audited the accompanying consolidated balance sheets of Bob Evans Farms, Inc. and subsidiaries as of April 29, 2005, and April 30, 2004, and the related consolidated statements of income, stockholders' equity and cash flows for each of the three years in the period ended April 29, 2005. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of Bob Evans Farms, Inc. and subsidiaries at April 29, 2005, and April 30, 2004, and the consolidated results of their operations and their cash flows for each of the three years in the period ended April 29, 2005, in conformity with accounting principles generally accepted in the United States.

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the effectiveness of Bob Evans Farms, Inc.'s internal control over financial reporting as of April 29, 2005, based on criteria established in Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated June 6, 2005, expressed an unqualified opinion.

ERNST & YOUNG LLP

Columbus, Ohio
June 6, 2005

MANAGEMENT'S DISCUSSION AND ANALYSIS OF SELECTED FINANCIAL INFORMATION

Bob Evans Farms, Inc. and Subsidiaries

Results of Operations

The company owns and operates 683 full-service restaurants, including 591 Bob Evans Restaurants in 21 states and 92 Mimi's Cafe restaurants in 13 states. Bob Evans Restaurants are primarily located in the Midwest, mid-Atlantic and Southeast regions of the United States, while Owens Restaurants operate in Texas. Mimi's Cafe restaurants are primarily located in California and other western states. Revenue in the restaurant segment is recognized at the point of sale.

The company also produces and distributes fresh and fully cooked pork products and a variety of complementary homestyle convenience food items under the Bob Evans and Owens brand names. These food products are distributed primarily to grocery stores in the East North Central, mid-Atlantic, Southern and Southwestern United States. Revenue in the food products segment is generally recognized when products are delivered to the retailer.

References herein to 2006, 2005, 2004 and 2003 refer to fiscal years. Fiscal 2004 is a 53-week year, whereas all other years presented are 52-week years. The company acquired SWH Corporation (d/b/a Mimi's Cafe) ("Mimi's") on July 7, 2004 (see Note G of the consolidated financial statements). The results of operations of Mimi's have only been included in the company's consolidated financial statements from the date of acquisition, which will impact comparisons to prior years.

General Overview

The following table reflects data for the company's fiscal year ended April 29, 2005, compared to the preceding two fiscal years. The consolidated information is derived from the accompanying consolidated statements of income. Also included is data for the company's two industry segments - restaurant operations and food products. The ratios presented reflect the underlying dollar values expressed as a percentage of the applicable net sales amount.

(Dollars in thousands)	CONSOLIDATED RESULTS			RESTAURANT SEGMENT			FOOD PRODUCTS SEGMENT		
	2005	2004	2003	2005	2004	2003	2005	2004	2003
Net sales	\$1,460,195	\$1,197,997	\$1,091,337	\$1,230,301	\$984,896	\$902,345	\$229,894	\$213,101	\$188,992
Operating income	\$ 66,906	\$ 113,301	\$ 117,133	\$ 57,710	\$ 95,878	\$ 92,896	\$ 9,196	\$ 17,423	\$ 24,237
Cost of sales	30.3%	28.4%	26.3%	25.9%	24.4%	23.6%	53.9%	47.3%	39.0%
Operating wages	36.4%	34.9%	34.8%	40.9%	39.6%	39.2%	12.2%	13.4%	14.0%
Other operating	16.2%	14.6%	15.1%	18.2%	16.6%	17.1%	5.5%	5.3%	5.5%
S.G.&A.	7.9%	8.4%	9.0%	5.5%	5.4%	5.6%	20.9%	22.2%	25.2%
Depreciation & amortization	4.6%	4.2%	4.1%	4.8%	4.3%	4.2%	3.5%	3.6%	3.5%
Operating income	4.6%	9.5%	10.7%	4.7%	9.7%	10.3%	4.0%	8.2%	12.8%

Restaurant Segment Overview

The ongoing economic and industry-wide factors relevant to the restaurant segment include: competition, same-store sales (defined in the sales section below), labor and fringe benefit expenses, commodity prices, energy prices, restaurant openings and closings, governmental initiatives, food safety and other risks such as the economy, weather and consumer acceptance. In 2005, the two factors that had the greatest impact on restaurant segment profitability were lower same-store sales at Bob Evans Restaurants and, to a lesser extent, the higher food cost at Bob Evans Restaurants and Mimi's.

Same-store sales in 2005 at Bob Evans Restaurants decreased 3.6% compared to 2004 (excluding the extra week in 2004). Management believes that economic pressures on core customers (who skew older) and a lagging economic recovery in the Midwest negatively impacted same-store sales.

The inclusion of Mimi's results had a significant impact on the cost of sales ratio in the restaurant segment. Mimi's restaurants traditionally have a higher food cost average than Bob Evans Restaurants due primarily to a higher concentration on lunch and dinner.

Initiatives to enhance customers' value perceptions and overall satisfaction levels at Bob Evans Restaurants increased costs in the second half of the fiscal year. This impact was reflected in cost of sales and operating wages.

These factors are discussed further in the detailed sections that follow. However, the end result is that restaurant operating income decreased \$38.2 million, or 39.8%, in 2005 compared to 2004. Furthermore, the segment's operating income margin fell to 4.7% from 9.7% during the same periods. Excluding the impact of the extra week in 2004, management estimates that restaurant operating income would have decreased

\$33.7 million, or 36.9%, in 2005 versus 2004.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF SELECTED FINANCIAL INFORMATION

Bob Evans Farms, Inc. and Subsidiaries

Food Products Segment Overview

The ongoing economic and industry-wide factors relevant to the food products segment include: hog costs, governmental initiatives, food safety and other risks such as the economy, weather and consumer acceptance. In 2005, the two factors that had the greatest impact on food products segment profitability were higher-than-expected sales growth and the dramatic increase in hog costs.

Food products segment net sales increased 7.9% in 2005 compared to 2004. Excluding the impact of the extra week in 2004, food products net sales increased 9.9% in 2005 compared to 2004. The higher net sales were driven by a combination of a 5.4% increase in pounds sold of comparable products (principally sausage and refrigerated potatoes), an approximate 5% price increase in manufactured products and less discounting (via promotional spending). The comparable pounds sold calculation excludes the extra week in 2004. Promotional spending represents sales incentives in the form of "off-invoice" deductions, cooperative advertising programs and coupons, which are all classified as a reduction of net sales. The decrease in promotional spending, which did not significantly lessen sales volume, resulted in a higher net sales price and better profit margins for the products sold.

Hog costs represent the majority of food products segment cost of sales, and the volatile nature of hog costs greatly impacts the profitability of the segment. Compared to a year ago, hog costs increased 33.2% in 2005 and caused cost of sales in the food products segment to increase from 47.3% to 53.9% of sales in 2005 compared to 2004. The significant increase in cost of sales more than offset the increase in net sales, which resulted in a decrease in operating income of \$8.2 million, or 47.2%, compared to 2004. Excluding the extra week in 2004, food products operating income decreased \$7.7 million or 45.5% in 2005 compared to 2004.

Sales

Consolidated net sales increased \$262.2 million, or 21.9%, in 2005 compared to 2004. The 2005 increase was the net result of a \$245.4 million increase in restaurant segment sales and a \$16.8 million increase in food products segment sales. Impacting the net sales comparison were \$238.0 million of sales at Mimi's in 2005 and \$22.3 million of sales in 2004 due to the extra week of operations.

Restaurant segment sales accounted for 84.3%, 82.2% and 82.7% of total sales in 2005, 2004 and 2003, respectively. The \$245.4 million additional restaurant sales in 2005 represented a 24.9% increase over 2004 sales, which were 9.1% higher than 2003 sales. Excluding the impact of the extra week in 2004, restaurant sales increased 27.4% in 2005 over 2004 and 7.1% in 2004 over 2003. The increase in restaurant sales in 2005 was mostly the result of the inclusion of Mimi's (\$238.0 million in sales for 2005) as well as more restaurants in operation, partially offset by a 3.6% decrease in same-store sales at Bob Evans Restaurants (excluding the impact of the extra week in 2004). Same-store sales at Bob Evans Restaurants increased 1.2% in 2004 (excluding the impact of the extra week in 2004) and decreased 1.4% in 2003. These same-store sales comparisons included average menu price increases of 1.5%, 2.3% and 2.8% in 2005, 2004 and 2003, respectively. Bob Evans Restaurant same-store sales computations for a given year are based on net sales of stores that are open for at least two years prior to the start of that year. Sales of stores to be rebuilt are excluded for all periods in the computation when construction commences on the replacement building. Sales of closed stores are excluded for all periods in the computation.

Additional restaurant sales growth in 2005 was provided by an increase in the number of operating locations: 683 restaurants in operation at the end of 2005 (591 Bob Evans Restaurants and 92 Mimi's restaurants) versus 558 Bob Evans Restaurants at the end of 2004. The 2005 Bob Evans Restaurant openings included further expansion into existing markets for the company, particularly in Ohio, but also with an emphasis on Florida and Pennsylvania. During 2005, four under-performing Bob Evans Restaurants were closed. Mimi's 2005 openings included two stores in each of California, Florida and Missouri, as well as the first stores in Nebraska and Ohio. The chart below summarizes the restaurant openings and closings during the last two years for Bob Evans Restaurants and three quarters for Mimi's:

BOB EVANS RESTAURANTS:

	BEGINNING	OPENED	CLOSED	ENDING
	-----	-----	-----	-----
Fiscal year 2005				
First quarter	558	11	2	567
Second quarter	567	12	1	578
Third quarter	578	10	1	587
Fourth quarter	587	4	0	591
Fiscal year 2004				
First quarter	523	3	2	524
Second quarter	524	11	0	535
Third quarter	535	12	0	547
Fourth quarter	547	11	0	558

MANAGEMENT'S DISCUSSION AND ANALYSIS OF SELECTED FINANCIAL INFORMATION

Bob Evans Farms, Inc. and Subsidiaries

MIMI'S RESTAURANTS:

	BEGINNING	OPENED	CLOSED	ENDING
	-----	-----	-----	-----
Fiscal year 2005				
First quarter	81	0	0	81
Second quarter	81	3	0	84
Third quarter	84	4	0	88
Fourth quarter	88	4	0	92

CONSOLIDATED RESTAURANTS:

	BEGINNING	OPENED	CLOSED	ENDING
	-----	-----	-----	-----
Fiscal year 2005				
First quarter	639	11	2	648
Second quarter	648	15	1	662
Third quarter	662	14	1	675
Fourth quarter	675	8	0	683

Carryout and retail sales also contributed to the Bob Evans Restaurant sales increase in 2005. Carryout sales represented 6.4% of Bob Evans Restaurant sales in 2005 compared to 6.3% and 5.8% in 2004 and 2003, respectively. Retail merchandise sales comprised 1.9% of Bob Evans Restaurant sales in 2005 compared to 1.7% in both 2004 and 2003. Sales at Mimi's benefited in 2005 from beer and wine sales, which represented 3.3% of its sales and also from carryout sales, which represented 3.4% of its sales.

Various promotional programs were employed throughout the last few years, including those involving gift cards, children's programs and seasonal menu offerings. The current-year strategy primarily focused on enhancing customers' value perceptions and overall satisfaction. The company has also updated the appearance of many of its Bob Evans Restaurants, of which 10 were rebuilt and approximately 50 remodeled in the past year. Management believes that the enhanced appearance of the restaurants, along with improved value perceptions and seasonal merchandising, will upgrade the Bob Evans concept. For fiscal 2006, the company plans to decrease the growth rate of Bob Evans Restaurants (approximately 20 new locations) and at the same time accelerate the remodeling and rebuilding programs for existing restaurants. In addition, the company expects to increase the number of Mimi's restaurant openings to approximately 15 in fiscal 2006.

Despite various efforts to improve sales at Bob Evans Restaurants, same-store sales comparisons were negative in all months in 2005 except February. Current trends indicate that negative same-store sales comparisons at Bob Evans Restaurants will continue at least through the first quarter of 2006.

Food products segment sales accounted for 15.7%, 17.8% and 17.3% of total sales in 2005, 2004 and 2003, respectively. Food products segment sales increased \$16.8 million, or 7.9%, in 2005 versus 2004. Excluding the impact of the extra week in 2004, food products segment sales increased \$20.6 million, or 9.9%, in 2005 versus 2004. The 2005 sales increase was reflective of a 5.4% increase in the volume of sausage products sold (calculated using the same products in both periods and excluding both newer products and the extra week in 2004) and an approximate 5% price increase in manufactured products. The increase in volume was reflective of the continued strength of the company's core sausage products and complementary homestyle convenience items (primarily refrigerated potatoes and macaroni and cheese). A \$4.9 million decrease in promotional spending, which is netted against sales, also contributed to the increase in sales.

Food products segment sales increased \$24.1 million, or 12.8%, in 2004 versus 2003. Excluding the impact of the extra week in 2004, food products segment sales increased \$20.3 million, or 10.7%, in 2004 versus 2003. The 2004 sales increase was reflective of a 7.6% increase in the volume of sausage products sold (calculated using the same products in both periods and excluding both newer products and the extra week in 2004). The increase in volume was reflective of the strength in the company's core sausage products, refrigerated potato products and the reformulated Bob Evans Express fully cooked sausage links. A \$2.0 million decrease in promotional spending, which is netted against sales, also contributed to the increase in sales.

Cost of Sales

Consolidated cost of sales (cost of materials) was 30.3%, 28.4% and 26.3% of sales in 2005, 2004 and 2003, respectively.

In the restaurant segment, cost of sales (predominantly food cost) was 25.9%, 24.4% and 23.6% of sales in 2005, 2004 and 2003, respectively. The increase was mostly due to the inclusion of Mimi's cost of sales and, to a lesser extent, a higher commodity price environment in the restaurant industry and the impact of initiatives to enhance customers' value perceptions at Bob Evans Restaurants. Mimi's cost of sales is traditionally higher than the cost of sales at Bob Evans Restaurants primarily as a result of a greater portion of sales that are derived from lunch and dinner items, which carry higher food costs, as well as a different positioning strategy (similar to casual theme restaurants) than Bob Evans Restaurants. The initiatives at Bob Evans Restaurants that impacted the cost of sales ratio included increased portion sizes as well as price

reductions on several popular menu items.

Food products segment cost of sales was 53.9%, 47.3% and 39.0% of sales in 2005, 2004 and 2003, respectively. These results were reflective of changing hog costs, which averaged \$50.60, \$37.99 and \$26.46 per hundredweight in

MANAGEMENT'S DISCUSSION AND ANALYSIS OF SELECTED FINANCIAL INFORMATION

Bob Evans Farms, Inc. and Subsidiaries

2005, 2004 and 2003, respectively. The 2005 average represented a 33.2% increase compared to 2004, and the 2004 average represented a 43.6% increase compared to 2003. The increase in cost of sales also reflects the additional sales of purchased products (e.g. mashed potatoes, frozen entrees, etc.), which tend to have higher cost of sales compared to the products produced internally.

Operating Wage and Fringe Benefit Expenses

Consolidated operating wage and fringe benefit expenses ("operating wages") were 36.4%, 34.9% and 34.8% of sales in 2005, 2004 and 2003, respectively. The operating wage ratio increased in the restaurant segment but decreased in the food products segment.

In the restaurant segment, operating wages were 40.9%, 39.6% and 39.2% of sales in 2005, 2004 and 2003, respectively. The higher wages in 2005 compared to 2004 were the result of an increased focus on customer service initiatives, higher health insurance costs and the fact that wages were not as well leveraged (due to lower-than-expected same-store sales). The increase in 2004 over 2003 was attributable mainly to higher hourly and management wages resulting from increased training costs associated with new store openings.

In the food products segment, operating wages were 12.2%, 13.4% and 14.0% of sales in 2005, 2004 and 2003, respectively. The 2005 decrease was due to better leveraging of costs as a result of increased sales volume, a price increase in manufactured products, and a decrease in promotional spending discussed in the "Sales" section above. The improvement in the operating wages ratio in 2004 was also primarily due to increased sales, which resulted in more leverage of wage expense in 2004 than in 2003.

Other Operating Expenses

Nearly 95% of other operating expenses ("operating expenses") occurred in the restaurant segment in 2005; the most significant components of which were advertising, utilities, restaurant supplies, repair and maintenance, taxes (other than federal and state income taxes), rent and credit card processing fees. Consolidated operating expenses were 16.2%, 14.6% and 15.1% of sales in 2005, 2004 and 2003, respectively. Restaurant segment operating expenses were 18.2%, 16.6% and 17.1% of sales in 2005, 2004 and 2003, respectively. The restaurant operating expense ratios were impacted by the lower-than-expected same-store sales at Bob Evans Restaurants, which resulted in a negative leveraging of operating expenses, as well as the increased rent expense associated with Mimi's, which leases nearly all of its locations. The decrease in 2004 was due to lower utility and advertising expense partially offset by higher costs associated with new restaurant openings.

Food products segment operating expenses as a percent of sales increased to 5.5% in 2005 from 5.3% in 2004. The increase in fiscal 2005 is due to the inclusion of a new production plant in Sulphur Springs, Texas.

Selling, General and Administrative Expenses

The most significant components of selling, general and administrative ("S,G&A") expenses were wages, fringe benefits and food products segment advertising expenses. Consolidated S,G&A expenses represented 7.9%, 8.4% and 9.0% of sales in 2005, 2004 and 2003, respectively. The decrease in fiscal 2005 was due to lower bonus accruals as well as the inclusion of Mimi's, which had an overall lower S,G&A ratio than Bob Evans Restaurants. The decrease as a percentage of sales in 2004 compared to 2003 was due mostly to significantly increased sales in the food products segment, which resulted in improved leverage of S,G&A expenses, as well as less food products segment advertising expenses.

Taxes

The effective federal and state income tax rates were 35.9%, 35.7% and 35.0% in 2005, 2004 and 2003, respectively.

Liquidity and Capital Resources

Cash generated from both the restaurant and food products segments was used as the main source of funds for working capital and capital expenditure requirements in 2005. Cash and equivalents totaled \$5.3 million at April 29, 2005. Cash dividends paid represented 45.8% of net income in 2005 and 22.7% of net income in 2004.

Bank lines of credit were used for liquidity needs, capital expansion and purchases of treasury shares during 2005 and 2004. At April 29, 2005, \$43 million was outstanding under such arrangements, and unused bank lines of credit available were \$57 million. The unsecured revolving lines of credit are renewed annually.

In 2001, the company issued a \$40 million unsecured note to a bank to replace an equivalent amount outstanding on its unsecured line of credit. The note bears interest at a fixed rate of 7.35% and matures in May 2008. Required payments are \$4.0 million per year of principal plus interest, with a balloon payment of \$12.3 million at maturity. At April 29, 2005, \$24.3 million was outstanding on this note.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF SELECTED FINANCIAL INFORMATION

Bob Evans Farms, Inc. and Subsidiaries

On July 7, 2004, the company established a \$183 million short-term committed credit facility with a bank to finance the acquisition of Mimi's. This credit facility was paid in full on July 28, 2004, with the proceeds of a private placement of \$190 million in unsecured senior notes. The senior notes mature over a period from July 2007 to July 2016, with a weighted-average interest rate of 4.9% paid quarterly.

Payments of the company's contractual obligations under outstanding indebtedness as of April 29, 2005, are as follows:

Contractual Obligations	PAYMENTS DUE BY PERIOD (IN THOUSANDS)				
	TOTAL	1 YEAR AND LESS	2-3 YEARS	4-5 YEARS	AFTER 5 YEARS
Operating leases	\$ 278,248	\$ 17,784	\$ 34,858	\$ 33,548	\$ 192,058
Long-term debt	\$ 214,333	\$ 4,000	\$ 38,000	\$ 66,141	\$ 106,192
Purchase obligations	\$ 35,517	\$ 35,517	\$ 0	\$ 0	\$ 0

The company believes that funds needed for capital expenditures, working capital and treasury share purchases during 2006 will be generated internally and from available bank lines of credit. Additional financing alternatives will continue to be evaluated by the company as warranted. At the end of 2005, the company also had \$11.8 million in standby letters of credit for self-insurance plans and land development agreements.

At April 29, 2005, the company had contractual commitments for restaurant construction, plant equipment additions and the purchases of land and inventory of approximately \$35.5 million. Total capital expenditures for 2006 are expected to approximate \$120 million and depreciation and amortization expenses are expected to approximate \$77 million. The company plans to open approximately 35 full-service restaurants, comprised of 20 Bob Evans Restaurants and 15 Mimi's restaurants, in fiscal 2006 as well as upgrade various property, plant and equipment in both segments.

The amounts of other contingent commercial commitments by expiration period as of April 29, 2005, are as follows:

Other Commercial Commitments	AMOUNT OF COMMITMENT EXPIRATION PER PERIOD (IN THOUSANDS)				
	TOTAL AMOUNTS COMMITTED	1 YEAR AND LESS	2-3 YEARS	4-5 YEARS	AFTER 5 YEARS
Lines of credit	\$ 43,000	\$ 43,000	\$ 0	\$ 0	\$ 0
Standby letters of credit	11,820	11,820	\$ 0	\$ 0	\$ 0
Total commercial commitments	\$ 54,820	\$ 54,820	\$ 0	\$ 0	\$ 0

In 2005, the company received an assessment from the State of Ohio related to corporate franchise tax for fiscal years 1998 through 2003. The company has petitioned the State of Ohio for a reassessment, as the company believes its positions on tax returns filed are correct. However, in the event that the company does not ultimately prevail, management believes that recorded reserves are adequate to meet any future tax-related payments to the State of Ohio.

Critical Accounting Policies

The company's accounting policies are more fully described in Note A of the consolidated financial statements. As discussed in Note A, the consolidated financial statements are prepared in accordance with accounting principles generally accepted in the United States, which require the company to make estimates and assumptions that affect the amounts reported. Actual results could differ materially from those estimates. The company believes that the following discussion addresses the company's most significant accounting policies, and the following significant accounting policies may involve a higher degree of judgment and complexity.

The company is self-insured for most casualty losses and employee health care claims up to certain stop-loss limits. The company records its best estimate of the remaining cost to settle incurred self-insured casualty losses and employee health care claims. The recorded liability includes estimated reserves for both reported claims and incurred but not reported claims. Casualty loss estimates are based on the results of independent actuarial studies and consider historical claim frequency and severity as well as changes in factors such as business environment,

benefit levels, medical costs and the regulatory environment that could impact

MANAGEMENT'S DISCUSSION AND ANALYSIS OF SELECTED FINANCIAL INFORMATION

Bob Evans Farms, Inc. and Subsidiaries

overall self-insurance costs. The employee health care claims reserve estimate is based on management's review of historical claims paid and the historical time lag between the company's incurred claims and when the claims are paid. The company reviews the time lag periodically throughout the fiscal year. Additionally, a risk margin to cover unforeseen events that may occur over the several years it takes for claims to settle is included in reserves, which increases management's confidence level that the recorded reserve is adequate. Since there are many estimates and assumptions involved in recording insurance liabilities, differences between actual future events and prior estimates and assumptions could result in adjustments to these liabilities. However, management believes that its calculation of insurance liabilities would not change materially under different conditions and/or different methods. Historically, the company has been adequately reserved for self-insured losses and the estimated reserves have proven to be sufficient for actual claims settled. See Note F for a further discussion of the company's insurance programs.

Property, plant and equipment comprise 81% of the company's assets. Depreciation is recognized using the straight-line and accelerated methods in amounts adequate to amortize costs over the estimated useful lives of depreciable assets (see Note A). The company estimates useful lives on buildings and equipment based on historical data and industry norms. Changes in estimated useful lives could have a significant impact on earnings. Additionally, testing for impairment of long-lived assets requires significant management judgment regarding future cash flows, asset lives and discount rates. Changes in estimates could result in future impairment charges.

The company has goodwill totaling \$57.4 million and other intangible assets of \$57.4 million primarily as a result of the Mimi's acquisition and records the balances in accordance with Statement of Financial Accounting Standards (SFAS) No. 142, Goodwill and Other Intangible Assets. At the beginning of the fourth quarter of 2005 and 2004, the company completed its annual impairment test required under the provisions of SFAS No. 142. The company determined that no impairment existed and as a result, no impairment losses were recorded in 2005 or 2004.

The company applies the recognition and measurement principles of Accounting Principles Board Opinion No. 25, Accounting for Stock Issued to Employees, in accounting for its stock-based compensation plans. Accordingly, no compensation expense has been recognized for stock options when the exercise price of the options is equal to or greater than the fair market value of the stock at the grant date. Net income in 2005, 2004 and 2003 would have been lower by \$5.4 million, \$4.1 million and \$4.0 million, respectively, if the company had applied the fair value recognition provisions of SFAS No. 123, Accounting for Stock-Based Compensation, to stock-based compensation plans.

The company estimates certain components of its provision for income taxes. These estimates include, among other items, effective rates for state and local income taxes, allowable tax credits for items such as taxes paid on reported tip income, estimates related to depreciation and amortization expense allowable for tax purposes and the tax deductibility of certain other items. The estimates are based on the best available information at the time that the company prepares the tax provision. The company generally files its annual income tax returns several months after its fiscal year-end. Income tax returns are subject to audit by federal, state and local governments, generally years after the returns are filed. These returns could be subject to material adjustments or differing interpretations of the tax laws.

From time to time in the normal course of business, the company is subject to proceedings, lawsuits and other claims. Management assesses the potential liabilities related to any lawsuits or claims brought against the company. While it is typically very difficult to determine the timing and ultimate outcome of these actions, management uses its best judgment to determine if it is probable that the company will incur an expense related to the settlement or final adjudication of such matters and whether a reasonable estimation of such probable loss, if any, can be made. Given the inherent uncertainty related to the eventual outcome of litigation, it is possible that all or some of these matters may be resolved for amounts materially different from any provisions that the company may have made with respect to their resolution.

MANAGEMENT'S DISCUSSION OF RISK FACTORS

Bob Evans Farms, Inc. and Subsidiaries

Management believes that the current reported financial information may not be indicative of future operating results. In addition, some level of business risk and uncertainty is present in any industry; the following documents some of the risks specific to both operating segments.

Restaurant segment business risks include: competition, concentration of Bob Evans Restaurants in the Midwest, same-store sales, labor and fringe benefit expenses, commodity prices, energy prices, restaurant closings, governmental initiatives and other risks such as the economy, weather and consumer acceptance.

The restaurant industry is an intensely competitive environment that will continue to challenge and influence the company's restaurant segment. Competition from restaurants in the quick service, casual dining and family-style categories is significant. Increased numbers of restaurants have provided more options for consumers and have tended to suppress the industry's same-store sales. The industry has seen several restaurant chains struggle to maintain market share and close substantial numbers of locations. The change in same-store sales for Bob Evans Restaurants are as follows: (3.6)%, 1.2% and (1.4)% in 2005, 2004 and 2003, respectively. The impact of same-store sales on overall sales and corresponding profit margins are significant. All restaurants continue to be evaluated by management in order to identify under-performing locations. In 2005, four restaurants were closed due to poor performance. At the beginning of 2006, the company closed an additional three locations due to poor performance. Depending on profitability and factors specific to a location, the company may close additional restaurants in 2006.

A significant portion of the company's Bob Evans Restaurants are concentrated in the Midwest, which has experienced a worse unemployment rate and general economic environment than the country as a whole. Management believes that economic pressures on Bob Evans Restaurants' core customers, who skew older, have impacted the frequency of their visits to Bob Evans Restaurants. These circumstances have impacted Bob Evans Restaurant same-store sales and reduced profitability, particularly compared to the company's more geographically diverse competitors.

Competition for qualified labor eased in 2005 due to overall economic conditions. Increases in federal or state minimum wage rates may have an impact on future wage costs as Congress and state legislatures consider increases to the rates currently in effect.

Food cost increased sequentially in both 2005 and 2004 due in large part to higher commodity prices. The increased food cost has had a negative impact on profitability. Management expects commodity prices to continue to remain relatively high in 2006.

Energy costs were moderate in 2004, but rose significantly in 2005. Management expects higher prices in 2006. The company will closely monitor energy costs and evaluate all options carefully.

Availability of sites and weather conditions generate uncertainty when evaluating future expansion. However, the company plans to open approximately 35 full-service restaurants, including 20 Bob Evans Restaurants and 15 Mimi's restaurants in fiscal 2006 in comparison to 37 Bob Evans Restaurants and 11 Mimi's restaurants in 2005 and 37 Bob Evans Restaurants in 2004. As noted above, the company plans to decrease the growth rate of Bob Evans Restaurants and at the same time accelerate the remodeling and rebuilding programs for existing restaurants in 2006.

Food products segment business risks include: hog costs, governmental initiatives and other risks such as the economy, weather and consumer acceptance. The prices to be paid in the live hog market have always been an uncertainty for the food products segment as was evidenced in the last three years. Hog costs averaged \$50.60, \$37.99 and \$26.46 per hundredweight in 2005, 2004 and 2003, respectively. Trends at the beginning of 2006 lead management to believe that hog costs will be at higher-than-historical levels in 2006, and operating margins will continue to be pressured.

Another uncertainty is the consumer acceptance of new items. Some of the planned introductions in 2006 for the food products segment include a brown sugar and honey sausage link; bacon, egg and cheese burrito; and a frozen large Snackwich twinpack.

The restaurant and food products segments share various risks and uncertainties. Food safety is an issue that has taken precedence: risk of food contamination is an issue focused on by the company at its restaurants as well as in the manufacturing and distribution of its food products. The company has continued its emphasis on quality control programs that limit the company's exposure, including compliance with all aspects of the Hazard Analysis of Critical Control Points program. Increased government initiatives at the local, state and federal levels tend to increase costs and present challenges to management in both segments of the business.

MANAGEMENT'S DISCUSSION OF RISK FACTORS

Bob Evans Farms, Inc. and Subsidiaries

SAFE HARBOR STATEMENT UNDER THE PRIVATE SECURITIES LITIGATION REFORM ACT OF 1995

Statements in this report that are not historical facts are forward-looking statements and are based on current expectations. Forward-looking statements involve various important assumptions, risks and uncertainties. Actual results may differ materially from those predicted by the forward-looking statements because of various factors and possible events, including, without limitation:

- Changing business and/or economic conditions, including energy costs
- Competition in the restaurant and food products industries
- Ability to control restaurant operating costs, which are impacted by market changes in the cost or availability of labor and food, minimum wage and other employment laws, fuel and utility costs and general inflation
- Changes in the cost or availability of acceptable new restaurant sites
- Adverse weather conditions in locations where the company operates its restaurants
- Consumer acceptance of changes in menu, price, atmosphere and/or service procedures
- Consumer acceptance of the company's restaurant concepts in new geographic areas
- Changes in hog and other commodity costs

There is also the risk that the company may incorrectly analyze these risks or that the strategies developed by the company to address them will be unsuccessful.

Additional discussion of these factors is included in the company's periodic filings with the Securities and Exchange Commission. Forward-looking statements speak only as of the date on which they are made, and the company undertakes no obligation to update any forward-looking statement to reflect circumstances or events that occur after the date on which the statement is made. All subsequent written and oral forward-looking statements attributable to the company or any person acting on behalf of the company are qualified by the cautionary statements in this section.

DIRECTORS AND SENIOR OFFICERS

Bob Evans Farms, Inc. and Subsidiaries

DIRECTORS

Larry C. Corbin
Retired Executive Vice President of
Restaurant Division,
Bob Evans Farms, Inc.

Daniel E. Evans
Retired Chairman,
Bob Evans Farms, Inc.

Daniel A. Fronk
Retired Senior Executive Vice President
and Board Member,
The Ohio Company

Michael J. Gasser
Chairman of the Board and
Chief Executive Officer,
Greif, Inc.

E.W. (Bill) Ingram III
President and Chief Executive Officer,
White Castle System, Inc.

Cheryl L. Krueger
President and Chief Executive Officer,
Cheryl & Co.

G. Robert Lucas
Trustee,
The Jeffrey Trusts

Stewart K. Owens
Chairman of the Board
and Chief Executive Officer,
Bob Evans Farms, Inc.

Robert E.H. Rabold
Retired Chairman,
The Motorists Insurance Group

EXECUTIVE OFFICERS

Russell W. Bendel
President of Mimi's Cafe

Scott D. Colwell
Senior Vice President of Marketing

Mary L. Cusick
Senior Vice President of
Investor Relations and
Corporate Communications

Joe L. Gillen
Senior Vice President of
Bob Evans Restaurant Operations

Randall L. Hicks
Executive Vice President of
Bob Evans Restaurant Operations

Stewart K. Owens
Chairman of the Board and
Chief Executive Officer

Donald J. Radkoski
Chief Financial Officer,
Treasurer and Secretary

Tod P. Spornhauer
Senior Vice President of Finance and
Controller

Roger D. Williams
Executive Vice President of Food
Products Division

OTHER SENIOR OFFICERS

Larry R. Beckwith
Senior Vice President of Information
Systems

L. Merl Beery
Senior Vice President of Restaurant
Purchasing and Technical Services

R. Earl Beery
Senior Vice President of Food
Products Operations

John F. Curry
Senior Vice President of
Restaurant Development

Anton G. (Skip) Larson
Senior Vice President of Sales,
Food Products Division

Jerry P. Owens
Chairman Emeritus,
Owens Country Sausage

J. Michael Townsley
President and
Chief Operating Officer,
Owens Country Sausage

Stephen A. Warehime
Senior Vice President,
Director of Real Estate

As of July 1, 2005

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EXHIBIT 21

DIRECT AND INDIRECT SUBSIDIARIES OF BOB EVANS FARMS, INC.

Name of Subsidiary -----	State or Other Jurisdiction of Incorporation or Organization -----
BEF Holding Co., Inc.	Delaware
Bob Evans Farms, Inc.	Ohio
Bob Evans Restaurants of Michigan, Inc.	Delaware
Bob Evans Restaurants, Inc.	Ohio
BEF RE Holding Co., Inc.	Delaware
BEF REIT, Inc.	Ohio
Bob Evans Transportation Company, LLC	Ohio
Owens Country Sausage, Inc.	Texas
Owens Foods, Inc.	Texas
Owens Country Foods, Inc.	Texas
BEF Aviation Co., Inc.	Ohio
Mimi's Cafe, LLC	Delaware
SWH Corporation	California
Mimi's Cafe Kansas, Inc.	Kansas
SWH Too, LLC	Delaware
SWH Texas, Inc.	Delaware
SWH Oklahoma, Inc.	Oklahoma
SWH Liquor Company	Texas

EXHIBIT 23

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Annual Report (Form 10-K) of Bob Evans Farms, Inc. of our reports dated June 6, 2005, with respect to the consolidated financial statements and of Bob Evans Farms, Inc., Bob Evans Farms, Inc.'s management's assessment of the effectiveness of internal control over financial reporting, and the effectiveness of internal control over financial reporting of Bob Evans Farms, Inc., included in the 2005 Annual Report to Stockholders of Bob Evans Farms, Inc.

We also consent to the incorporation by reference of our reports dated June 6, 2005, with respect to the consolidated financial statements and of Bob Evans Farms, Inc., Bob Evans Farms, Inc.'s management's assessment of the effectiveness of internal control over financial reporting, and the effectiveness of internal control over financial reporting of Bob Evans Farms, Inc., incorporated herein by reference in the following Registration Statements:

-	Form S-8	No. 33-30665	1989 Stock Option Plan for Nonemployee Directors
-	Form S-8	No. 33-34149	401(k) Retirement Plan
-	Form S-8	No. 33-42778	1991 Incentive Stock Option Plan
-	Form S-8	No. 33-53166	First Amended and Restated 1992 Nonqualified Stock Option Plan (formerly known as the Bob Evans Farms, Inc. Nonqualified Stock Option Plan)
-	Form S-8	No. 33-69022	First Amended and Restated 1993 Long Term Incentive Plan for Managers (formerly known as the Bob Evans Farms, Inc. Long Term Incentive Plan for Managers)
-	Form S-8	No. 33-55269	First Amended and Restated 1994 Long Term Incentive Plan (formerly known as the Bob Evans Farms, Inc. 1994 Long Term Incentive Plan)
-	Form S-8	No. 333-74829	First Amended and Restated 1998 Stock Option and Incentive Plan (formerly known as the Bob Evans Farms, Inc. 1998 Stock Option and Incentive Plan)
-	Form S-8	No. 333-74739	Dividend Reinvestment and Stock Purchase Plan
-	Form S-8	No. 333-106016	401(k) Retirement Plan

/s/ Ernst & Young, LLP

*Columbus, Ohio
July 12, 2005*

EXHIBIT 24

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and/or director of Bob Evans Farms, Inc., a Delaware corporation (the "Company"), which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Exchange Act of 1934, as amended, the Annual Report of the Company on Form 10-K for the fiscal year ended April 29, 2005, hereby constitutes and appoints Stewart K. Owens and Donald J. Radkoski as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign both the Annual Report on Form 10-K and any and all amendments and documents related thereto, and to file the same, and any and all exhibits, financial statements and schedules related thereto, and other documents in connection therewith, with the Securities and Exchange Commission and The Nasdaq Stock Market, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or either of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has hereunto set his or her hand this 11th day of July, 2005.

/s/ Stewart K. Owens

Stewart K. Owens

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and/or director of Bob Evans Farms, Inc., a Delaware corporation (the "Company"), which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Exchange Act of 1934, as amended, the Annual Report of the Company on Form 10-K for the fiscal year ended April 29, 2005, hereby constitutes and appoints Stewart K. Owens and Donald J. Radkoski as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign both the Annual Report on Form 10-K and any and all amendments and documents related thereto, and to file the same, and any and all exhibits, financial statements and schedules related thereto, and other documents in connection therewith, with the Securities and Exchange Commission and The Nasdaq Stock Market, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or either of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has hereunto set his or her hand this 6th day of July, 2005.

/s/ Larry C. Corbin

Larry C. Corbin

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and/or director of Bob Evans Farms, Inc., a Delaware corporation (the "Company"), which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Exchange Act of 1934, as amended, the Annual Report of the Company on Form 10-K for the fiscal year ended April 29, 2005, hereby constitutes and appoints Stewart K. Owens and Donald J. Radkoski as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign both the Annual Report on Form 10-K and any and all amendments and documents related thereto, and to file the same, and any and all exhibits, financial statements and schedules related thereto, and other documents in connection therewith, with the Securities and Exchange Commission and The Nasdaq Stock Market, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or either of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has hereunto set his or her hand this 6th day of July, 2005.

/s/ Daniel E. Evans

Daniel E. Evans

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and/or director of Bob Evans Farms, Inc., a Delaware corporation (the "Company"), which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Exchange Act of 1934, as amended, the Annual Report of the Company on Form 10-K for the fiscal year ended April 29, 2005, hereby constitutes and appoints Stewart K. Owens and Donald J. Radkoski as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign both the Annual Report on Form 10-K and any and all amendments and documents related thereto, and to file the same, and any and all exhibits, financial statements and schedules related thereto, and other documents in connection therewith, with the Securities and Exchange Commission and The Nasdaq Stock Market, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or either of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has hereunto set his or her hand this 6th day of July, 2005.

/s/ Daniel A. Fronk

Daniel A. Fronk

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and/or director of Bob Evans Farms, Inc., a Delaware corporation (the "Company"), which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Exchange Act of 1934, as amended, the Annual Report of the Company on Form 10-K for the fiscal year ended April 29, 2005, hereby constitutes and appoints Stewart K. Owens and Donald J. Radkoski as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign both the Annual Report on Form 10-K and any and all amendments and documents related thereto, and to file the same, and any and all exhibits, financial statements and schedules related thereto, and other documents in connection therewith, with the Securities and Exchange Commission and The Nasdaq Stock Market, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or either of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has hereunto set his or her hand this 6th day of July, 2005.

/s/ Michael J. Gasser

Michael J. Gasser

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and/or director of Bob Evans Farms, Inc., a Delaware corporation (the "Company"), which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Exchange Act of 1934, as amended, the Annual Report of the Company on Form 10-K for the fiscal year ended April 29, 2005, hereby constitutes and appoints Stewart K. Owens and Donald J. Radkoski as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign both the Annual Report on Form 10-K and any and all amendments and documents related thereto, and to file the same, and any and all exhibits, financial statements and schedules related thereto, and other documents in connection therewith, with the Securities and Exchange Commission and The Nasdaq Stock Market, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or either of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has hereunto set his or her hand this 6th day of July, 2005.

/s/ Edgar W. Ingram

E.W. (Bill) Ingram III

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and/or director of Bob Evans Farms, Inc., a Delaware corporation (the "Company"), which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Exchange Act of 1934, as amended, the Annual Report of the Company on Form 10-K for the fiscal year ended April 29, 2005, hereby constitutes and appoints Stewart K. Owens and Donald J. Radkoski as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign both the Annual Report on Form 10-K and any and all amendments and documents related thereto, and to file the same, and any and all exhibits, financial statements and schedules related thereto, and other documents in connection therewith, with the Securities and Exchange Commission and The Nasdaq Stock Market, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or either of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has hereunto set his or her hand this 6th day of July, 2005.

/s/ Cheryl L. Krueger

Cheryl L. Krueger

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and/or director of Bob Evans Farms, Inc., a Delaware corporation (the "Company"), which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Exchange Act of 1934, as amended, the Annual Report of the Company on Form 10-K for the fiscal year ended April 29, 2005, hereby constitutes and appoints Stewart K. Owens and Donald J. Radkoski as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign both the Annual Report on Form 10-K and any and all amendments and documents related thereto, and to file the same, and any and all exhibits, financial statements and schedules related thereto, and other documents in connection therewith, with the Securities and Exchange Commission and The Nasdaq Stock Market, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or either of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has hereunto set his or her hand this 7th day of July, 2005.

/s/ G. Robert Lucas

G. Robert Lucas II

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and/or director of Bob Evans Farms, Inc., a Delaware corporation (the "Company"), which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Exchange Act of 1934, as amended, the Annual Report of the Company on Form 10-K for the fiscal year ended April 29, 2005, hereby constitutes and appoints Stewart K. Owens and Donald J. Radkoski as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign both the Annual Report on Form 10-K and any and all amendments and documents related thereto, and to file the same, and any and all exhibits, financial statements and schedules related thereto, and other documents in connection therewith, with the Securities and Exchange Commission and The Nasdaq Stock Market, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or either of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has hereunto set his or her hand this 6th day of July, 2005.

/s/ Robert E. H. Rabold

Robert E. H. Rabold

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and/or director of Bob Evans Farms, Inc., a Delaware corporation (the "Company"), which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Exchange Act of 1934, as amended, the Annual Report of the Company on Form 10-K for the fiscal year ended April 29, 2005, hereby constitutes and appoints Stewart K. Owens and Donald J. Radkoski as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign both the Annual Report on Form 10-K and any and all amendments and documents related thereto, and to file the same, and any and all exhibits, financial statements and schedules related thereto, and other documents in connection therewith, with the Securities and Exchange Commission and The Nasdaq Stock Market, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or either of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has hereunto set his or her hand this 6th day of July, 2005.

/s/ Donald J. Radkoski

Donald J. Radkoski

EXHIBIT 31(a)

RULE 13a - 14(a)/15d - 14(a) CERTIFICATION
(PRINCIPAL EXECUTIVE OFFICER)

I, Stewart K. Owens, certify that:

1. I have reviewed this Annual Report on Form 10-K of Bob Evans Farms, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f) for the registrant and have:
 - a. designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b. designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's fourth fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors:

a. all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b. any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: July 13, 2005

By: /s/ Stewart K. Owens

*Stewart K. Owens
Chairman of the Board, Chief Executive
Officer, President and Chief Operating Officer*

EXHIBIT 31(b)

**SECTION 13a - 14(a)/15d - 14(a) CERTIFICATION
(PRINCIPAL FINANCIAL OFFICER)**

I, Donald J. Radkoski, certify that:

1. I have reviewed this Annual Report on Form 10-K of Bob Evans Farms, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f) for the registrant and have:
 - a. designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b. designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's fourth fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors:

a. all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b. any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: July 13, 2005

By: /s/ Donald J. Radkoski

Donald J. Radkoski
Chief Financial Officer, Treasurer and Secretary

Exhibit 32(a)

SECTION 1350 CERTIFICATION*

In connection with the Annual Report on Form 10-K of Bob Evans Farms, Inc. (the "Company") for the fiscal year ended April 29, 2005, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Stewart K. Owens, Chairman of the Board, Chief Executive Officer, President and Chief Operating Officer of the Company, certify, pursuant to Section 1350 of Chapter 63 of Title 18 of the United States Code, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

- (1) The Report fully complies with the requirements of section 13(a) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: July 13, 2005

By: /s/ Stewart K. Owens

*Stewart K. Owens
Chairman of the Board, Chief Executive
Officer, President and Chief Operating Officer*

* This certification is being furnished as required by Rule 13a-14(b) under the Securities and Exchange Act of 1934, as amended (the "Exchange Act"), and Section 1350 of Chapter 63 of Title 18 of the United States Code, and shall not be deemed "filed" for purposes of Section 18 of the Exchange Act or otherwise subject to the liability of that section. This certification shall not be deemed to be incorporated by reference into any filing under the Securities Act of 1933 or the Exchange Act, except as otherwise stated in such filing.

SECTION 1350 CERTIFICATION*

In connection with the Annual Report on Form 10-K of Bob Evans Farms, Inc. (the "Company") for the fiscal year ended April 29, 2005, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Donald J. Radkoski, Chief Financial Officer, Treasurer and Secretary of the Company, certify, pursuant to Section 1350 of Chapter 63 of Title 18 of the United States Code, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

(1) The Report fully complies with the requirements of section 13(a) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: July 13, 2005 By: /s/ Donald J. Radkoski

Donald J. Radkoski
Chief Financial Officer, Treasurer and Secretary

* This certification is being furnished as required by Rule 13a-14(b) under the Securities and Exchange Act of 1934, as amended (the "Exchange Act"), and Section 1350 of Chapter 63 of Title 18 of the United States Code, and shall not be deemed "filed" for purposes of Section 18 of the Exchange Act or otherwise subject to the liability of that section. This certification shall not be deemed to be incorporated by reference into any filing under the Securities Act of 1933 or the Exchange Act, except as otherwise stated in such filing.