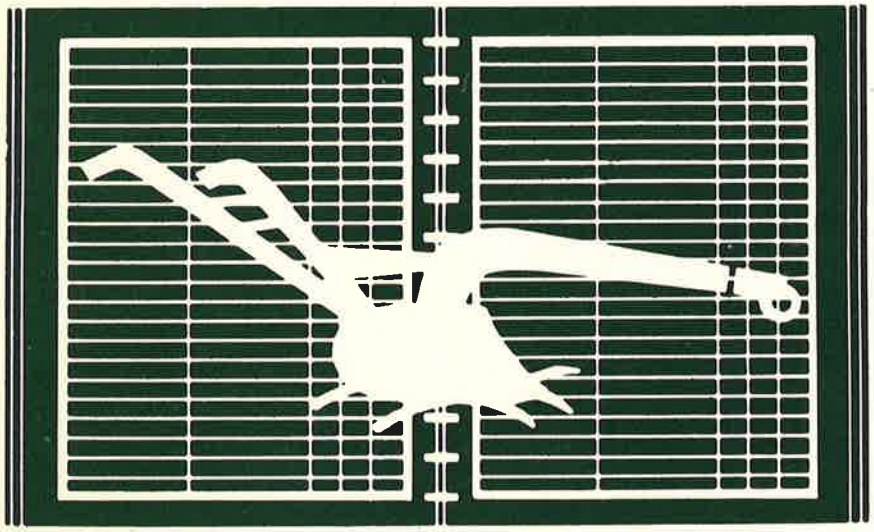
farm business management



Documentation For The
Farm Management Business
Summary And Analysis

Dr. Edgar Persons
Agricultural Education Division
University Of Minnesota

November 1974 Edition

an adult educational program

DOCUMENTATION FOR FARM BUSINESS RECORD ANALYSIS

Third Edition

By

Edgar Persons

Division of Agricultural Education
University of Minnesota

November 1974

First Edition Published in 1967
With Subsequent Revision in 1968 and 1970
and Addenda in 1971, 1972 and 1973

AN INTRODUCTION TO USING THE DOCUMENTATION

The DOCUMENTATION FOR FARM BUSINESS RECORD ANALYSIS was written to serve as a guide for instructors in farm management education. It can be utilized to determine the precise method that was used to arrive at each of the values printed in the individual farm business record analysis printout. Without knowledge of the way in which each item was calculated, the values shown on a business record analysis could not be interpreted with any degree of confidence. While many of the items are self-explanatory or match exactly with an item category recorded in an account book, many others are more complex. Some are derived by adding or subtracting several account book values. Still others result from multiplying or dividing one or more account book values by a constant. Some include the application of complex formulas to arrive at the allocation of account book values to appropriate categories.

To aid in the interpretation of the farm business record and in the use of the DOCUMENTATION for that purpose, it is important to know how to read the DOCUMENTATION.

Each table reported in the farm business record summary has an accompanying table of instruction in the DOCUMENTATION. Since the farm business record summary is computed from information supplied to the computer center (Agricultural Records Cooperative, Madison, Wisconsin) on input forms, the instructions in the DOCUMENTATION are based upon the four input forms used rather than on references to the account book. Using this system, any record keeping system that can collect the same kind of data as required to complete the four data sheets can be used as a basis for a business analysis.

The four data sheets are included as Exhibit I. They have been reduced from their normal size of 11 x 17 inches to fit into this publication. The reader will notice that each line is designated by a number. The last digit of

the number (1 or 2) simply signifies the first or last half of the line. The last digit is not used in the same parts of the body of the DOCUMENTATION. The columns are also designated by numeric characters. While these characters are important in the specific identification of data items in communication with the computer center, they are sometimes not used in identification within the body of the DOCUMENTATION.

Each page of the DOCUMENTATION uses the following format:

Carry to Table	P-O Line	Form	Form Line	Description

"Carry to Table" signifies that the result of the calculation is used on another table as well as for the table for which the calculation is explained. "P-O Line" designates the specific print-out line for which the instructions apply. For example, in the documentation for Table 3, P-O Line 29 indicates that the calculation which follows is for Line 29 of Table 3, "Net Decreases, Land." "Form" designates which of the four computer input forms contains the base data. For P O Line 29 in the above example, base data is drawn from both Form 1 and Form 2. Sometimes this column includes a table designation rather than a form identification. When data has previously been calculated in another table, the resulting information is simply brought forward rather than calculated again. Table numbers in this column are always identified by the prefix "T." The "Form Line" column specifies the line number from which the information is drawn and refers again to the four input sheets shown in Exhibit I. When the information has been drawn from a preceding table, the line number of the table from which the data has been carried forward is designated by the prefix "L."

The description column provides the mathematical formula for deriving the print-out line. The reader must be careful to observe the brackets, parentheses and mathematical signs.

Some description items say "Print Only." These designators are used to provide captions, sub-headings or descriptions within the body of a table. The

reader must check an actual print-out to determine what each "Print Only" instruction designates.

Some description items will designate "Memory Only--Do Not Print." This indicates that the result of the calculation is to be stored in the memory of the computer for later use, usually in the second part of the same print-out line.

In the enterprise tables for crops and livestock, there is widespread use of the letters "A" and "B" both within ((A), (B)) and without parentheses (A, B). In these instances, the "(A)" designates the calculation for the total enterprise, and the "(B)" designates the calculation on a per unit basis (head, cwt., acre, etc.). The reader should not confuse the "(A)" and "(B)" with the other letters used to designate tables or print-out lines. For example, in Table 17A Laying Flock--Chickens, Print-Out Line 14(A) designates the whole flock calculation for Line 14 while Print-Out Line 14A is the designation for a different line. Line 14B follows but has calculations for both the whole flock (14B(A)) and for the unit (per hen, 14B(B)).

Using the DOCUMENTATION as a guide, an instructor should be able to verify any item that is printed on an individual farm business record summary. When differences do occur, they may almost always be traced to the difference in procedure that was used in "rounding" numbers. In a complex calculation, "rounding" the numbers at a different point in the calculation can result in a slightly different answer when two calculation methods are compared.

Teachers, coordinators and others will find the DOCUMENTATION a useful tool in becoming more familiar with the farm business record analysis for individuals and in helping their clientele interpret the meaning of their farm business summary.

Farm business record analysis summaries are published for a specific geographic area. They are a compilation of individual farm business analysis reports. The procedures for calculating the averages reported in the summaries are similar to those for individuals. In all cases where indices or rates of

production or any other per unit values are calculated, raw data rather than individual farm computed indices or rates are used. For example, in calculating the average pounds of milk produced per cow for Table 12 of the averages, the total milk produced by all cows is determined and divided by the total number of cows for all farms. This method is in contrast to summing the pounds of milk produced per cow for all individual farms and dividing by the number of farms, the latter method being less accurate than the method employed in the business analysis summary.

Summaries are calculated after certain farms or portions of farms have been deleted. Some deletions are due to specific criteria previously established for enterprise size and record accuracy while some farms or portions thereof are deleted by the Agricultural Coordinator of the analysis area. Instructors should check with their area coordinator to determine the criteria used in developing the farm business record analysis summaries for his area. The instructions for averaging are included in Appendix B. The reader should note the scheme used for dividing records into "high" and "low" groups.

On the sample table formats given throughout the text the reader will note three kinds of left marginal notations: *, **, and #. These symbols are clues to the reader that changes have been made in the 1974 edition of the DOCUMENTATION. The single asterisk (*) indicates that the table line description has been altered. A double asterisk (**) is a clue that the documentation for the item has been changed in the 1974 edition. The symbol # denotes a line that appears for the first time in the 1974 edition.

These marginal symbols will not appear on the printout tables generated by the computer center.

Mode Acct (Pg 1)
COMPUTER DATA SHEET
FORM 1
REVISED SEPT. 1974

MINNESOTA VO-AG FARM BUSINESS
MANAGEMENT EDUCATION PROGRAM

INVENTORY DATA

CODE _____ NAME _____
AREA CENTER _____ SCHOOL _____
DATE _____ CITY _____ STATE _____

LINE	(Pg 2) DESCRIPTION	PAGE	BEGINNING INVENTORY 1 QUANT.	2 WHOLE FARM	3 OPER. SHARE	3 L.L. SHARE	ENDING INVENTORY 4 QUANT.	5 WHOLE FARM	6 OPER. SHARE	6 L.L. SHARE	TRANSFERS IN 7 QUANT.	8 WHOLE FARM	TRANSFERS OUT 9 QUANT.	10 WHOLE FARM	LINE	BUTCHERED 1 QUANT.	2 WHOLE FARM	3 L.L. SHARE	SALES 4 QUANT.	5 WHOLE FARM	6 L.L. SHARE	PURCHASES 7 QUANT.	8 WHOLE FARM	9 L.L. SHARE
11	DAIRY&DUAL PURPOSE COWS	4-7													12										
21	OTHER DAIRY CATTLE	8-9													22										
31	BEEF-BREEDING CATTLE	10-11													32										
41	BEEF-FEEDER CATTLE	12-15													42										
51	HOGS-COMPLETE	16-17													52										
61	HOGS-FINISHING	12-15													62										
71	HOGS-WEANING PIGS	16-17													72										
81	SHEEP-FARM FLOCK	18-19													82										
91	SHEEP-FEEDER LAMBS	12-15													92										
101	CHICKENS-LAYING HENS	20-21													102										
111	CHICKENS-BROILERS	12-15													112										
121	TURKEYS-LAYING FLOCK	20-21													122				*						
131	TURKEYS-POULTS	12-15													132				*						
141	OTHER PRODUCTIVE LVSTK.	23													142										
151	CROP SEEDS&FEED	30-31																							
161	AUTO&TRUCK-FARMSHARE	D																							
171	POWER,CROP,GEN.MACH.	D																							
181	LIVESTOCK EQUIPMENT	D																							
191	BARE LAND	D																							
201	BLDGS.,FENCES & TILING	D																							
211	TOTAL NON-FARM ASSETS	55																							
221	DWELLING																								
231	REAL ESTATE MORTGAGES	54																							
241	CHATTEL AND CROP LOANS	54																							
251	NOTES	54																							
261	ACCOUNTS PAYABLE	54																							
001	IRRIGATION EQUIPMENT	D,L,S																							

*REPORT TO NEAREST 10LBS.

LINE	DESCRIPTION	1 QUANT.	2 VALUE WHOLE FARM	OPER. SHARE	3 L.L. SHARE
271	WHOLE MILK USED IN HOUSE	QTS.			
281	SKIM MILK USED IN HOUSE	QTS.			
291	CREAM USED IN HOUSE	QTS.			
301	CREAM SOLD	BF			
311	WHOLE MILK SOLD	LBS.			
321	BUTTERFAT IN MILK SOLD	LBS.			
331	SHEEP-FMFL NO. SHEARED	NO.			
341	SHEEP-FMFL WOOL SOLD	LBS.			
351	SHEEP-FMFL INCENT. PYT.				
312	SHEEP-FDLAMB NO. SHEARED	NO.			
342	SHEEP-FDLAMB WOOL SOLD	LBS.			
352	SHEEP-FDLAMB INCENT. PYT				
361	CHICKENS EGGS SOLD	DOZ.			
371	TURKEY EGGS SOLD	DOZ.			
381	EGGS USED IN HOUSE	DOZ.			
391	CROPS USED IN HOUSE				

AREA SCHOOL CODE ASSIGNMENTS

1 Austin
2 Winona
3 Mankato
4 Thief River Falls
5 Staples
6 St. Cloud
7 Willmar
8 Jackson
9 Not used
0 Not used

STATE CODE ASSIGNMENTS

01 Minnesota EFR Mail-In
72 Connecticut
73 Alaska
74 South Dakota
75 North Dakota
76 Nebraska
77 Iowa
78 Kansas
79 Wisconsin
80 Minnesota Analysis
81 Washington
82 Idaho
83 Oregon
84 Texas
85 Arizona

LINE	DESCRIPTION	1 NUMBER BEG. INVENT.	2 NUMBER PURCH.	3 NUMBER TRANS. IN	4 NUMBER BORN	5 NUMBER SOLD	6 NUMBER YOUNG DIED	7 NUMBER OLD DIED	8 NUMBER TRANS. OUT	9 NUMBER BUTCH.	10 NUMBER ENDING INVENT.	LINE	1 FEMALES BEARING YOUNG	2 AVERAGE NUMBER ADULTS	3 AVERAGE NUMBER OTHER	4 MISCELL. LVSTK. EXPENSE	5 VETER. EXPENSE	6 CUSTOM WORK HIRED	7 NO.SOLD OR TRANSFER	8 WEIGHT SOLD OR TRANSFER	9 VALUE	10 SPEC. HIRED LABOR
401	DAIRY& DUAL PURPOSE COWS											402		*									
411	OTHER DAIRY CATTLE											412		*									
421	BEEF BREEDING CATTLE											422		*									
431	BEEF-FEEDER CATTLE											432											
441	HOGS-COMPLETE											442		*									
451	HOGS-FINISHING											452											
461	HOGS-WEANING PIGS											462		*									
471	SHEEP-FARM FLOCK											472		*									
481	SHEEP-FEEDER LAMBS											482											
491	CHICKENS-LAYING HENS											492		*									
501	CHICKENS-BROILERS											502		*									
511	TURKEYS-LAYING FLOCK											512		*									
521	TURKEYS-POULTS											522											
531	OTHER PRODUCTIVE LVSTK.											532		*									

*REPORT AVERAGE NO. TO NEAREST 1/10

COMPUTER DATA SHEET
FORM 2
REVISED SEPT. 1974

MINNESOTA VO-AG FARM BUSINESS
MANAGEMENT EDUCATION PROGRAM

INCOME AND EXPENSE DATA

CODE _____ NAME _____
AREA CENTER _____ SCHOOL _____
DATE _____ CITY _____ STATE _____

LINE	(Pg 3-4)	PAGE	1 WHOLE FARM	2 OPERATOR'S SHARE	LANDLORD'S SHARE	3 HOUSEHOLD & PERS. EXP.
11	VETERINARY EXPENSE	24-25				
21	MISCELLANEOUS LIVESTOCK EXPENSE	24-25				
31	FEED BOUGHT	32-36				
41	FERTILIZERS	38				
51	CROP CHEMICALS	38				
61	OTHER CROP EXPENSES (EXCL. IRRIG. OPERATING COSTS)	39				
71	CUSTOM WORK HIRED:					
81	FOR TRUCK SHARE	40				
91	FOR POWER AND CROP MACHINERY	40				
101	FOR LIVESTOCK EQUIPMENT SHARE	40				
111	LABOR SHARE	40				
121	REPAIR OF LIVESTOCK EQUIPMENT	41				
131	REPAIR OF REAL ESTATE	41				
141	TRUCK AND AUTO BOUGHT	42-43				
151	POWER AND CROP MACHINERY BOUGHT	42-43				
161	LIVESTOCK EQUIPMENT BOUGHT	42-43				
171	BUILDINGS AND FENCES BOUGHT	42-43				
181	LAND BOUGHT	42-43				
191	DWELLING BOUGHT	42-43				
201	TRUCK AND AUTO SOLD	43				
211	POWER AND CROP MACHINERY SOLD	43				
221	LIVESTOCK EQUIPMENT SOLD	43				
231	BUILDINGS AND FENCES SOLD	43				
241	LAND SOLD	43				
251	DWELLING SOLD	43				
261	GAS TAX REFUND	44				
271	GAS, OIL, GREASE BOUGHT: TOTAL	44-45				
281	FOR TRACTOR AND CROP MACHINERY	44-45				
291	FOR TRUCK	44-45				
301	FOR AUTO	44-45				
311	REPAIR&OPERATION OF POWER & MACH. : TOTAL	46-47				
321	FOR TRACTOR & CROP MACHINERY	46-47				
331	FOR TRUCK	46-47				
341	FOR AUTO	46-47				
351	WAGES FOR HIRED LABOR	48-49				
361	PROPERTY TAXES	49				
371	CASH RENT EXPENSE	49				
381	GENERAL FARM EXPENSE	50				
391	TELEPHONE EXPENSE	50				
401	ELECTRICITY EXPENSE	50				
411	INCOME FROM WORK OFF THE FARM:					
421	FOR TRUCK	51				
431	FOR POWER & CROP MACHINERY	51				
441	FOR LIVESTOCK EQUIPMENT	51				
451	LABOR SHARE	51				
461	CO-OP PATRONAGE REFUNDS	51				
471	MISCELLANEOUS FARM INCOME	51				

LINE		PAGE	4 RECORD TOTALS
481	MONEY BORROWED	52	
491	PAID ON DEBTS-PRINCIPAL	52	
501	-INTEREST	53	
511	INVESTMENTS MADE	53	
521	INCOME FROM INVESTMENTS	53	
531	OTHER NON-FARM INCOME	54	
541	INCOME AND SELF-EMPLOYMENT TAXES	54	
551	INCOME TAX REFUNDS	54	
561	CONTRIBUTIONS TO CHURCH AND WELFARE	55	
571	MEDICAL EXPENSES	55	
581	FOOD AND MEALS BOUGHT	56-57	
591	OPERATING EXPENSES AND SUPPLIES	57	
601	FURNISHINGS AND EQUIPMENT	57	
611	CLOTHING	58	
621	PERSONAL CARE AND SPENDING	58	
631	EDUCATION	59	
641	RECREATION	59	
651	GIFTS AND SPECIAL EVENTS	59	
661	NUMBER OF PERSONS IN FAMILY		
671	ADULT EQUIVALENT IN FAMILY (TO NEAREST 1/10)		.
681	DAYS OF DAY LABOR HIRED		
691	MONTHS OF MONTHLY LABOR HIRED (TO NEAREST 1/10)		.
701	HIRED LABOR BOARDED -OPERATOR		$
711	-PARTNERS		$
721	DAYS OF UNPAID FAMILY LABOR		
731	VALUE OF UNPAID FAMILY LABOR		$
741	NUMBER OF OPERATORS ON THE FARM		
751	MONTHS WORKED BY OPERATOR (TO NEAREST 1/10)		.
761	MONTHS WORKED BY PARTNERS (TO NEAREST 1/10)		.
771	VALUE OF PARTNER'S LABOR		$
781	OWNER 1; RENTER 2; PARTNER 3 (CHECK)		1 2 3
791	NET WORTH STATEMENT (CHECK YES OR NO)		YES NO

LINE	DESCRIPTION	PAGE	4 WHOLE FARM	5 LANDLORD'S SHARE	6 H.H. & PER EXP.
861	OPERATING COSTS - IRRIGATION	39			
871	REPAIR OF IRRIGATION EQUIP.	46-47			
881	IRRIGATION EQUIPMENT BOUGHT	42-43			
891	IRRIGATION EQUIPMENT SOLD	43			

LINE	MEMBERS OF THE FAMILY	PER PERSON	NO. OF PERSONS	ADULT EQULV.
801	CHILD UNDER 7 YEARS	.4		
811	CHILD FROM 7 TO 12 YEARS	.6		
821	WOMEN 13 YEARS AND OLDER	.8		
831	BOYS FROM 7 TO 12 YEARS	.9		
841	MEN 19 YEARS AND OLDER	1.0		
851	TOTAL			

NOTES

CROP DATA

CODE _____ NAME _____

AREA CENTER _____ SCHOOL _____

DATE _____ CITY _____ STATE _____

COMPUTER DATA SHEET
FORM 3 - REVISED SEPT. 1974

MINNESOTA VO-AG FARM BUSINESS
MANAGEMENT EDUCATION PROGRAM

(Pg 5)						1	2	3	4	5	6	7	8	9		10	(Pg 7) 1	2	3	4	5	6	7	8	9	10
	CROP CODE NO.*				LINE	CROP DESCRIPTION	CROP RANK	✓ IF IRRG.	VALUE PER UNIT	OWNED LAND ACRES TO 1/10	OWNED LAND TOTAL PRODUCTION	RENTED LAND ACRES TO 1/10	RENTED LAND TOTAL PRODUCTION	CROP SALES WHOLE FARM	CROP SALES OPERATORS SHARE	CROP SALES LANDLORDS SHARE	OTHER CROP INCOME	LINE	ALLOCATED FERTILIZER	ALLOCATED CHEMICALS	ALLOCATED SEED AND OTHER	ALLOCATED SPECIAL HIRED LABOR	CROP EXPENSES CUSTOM WORK HIRED	CROP EXPENSES IRRIGAT. OPERAT. COSTS	CROP EXPENSES POWER & MACH. CST. ALLOC. FACTOR	LAND COST /ACRE	IRRIG. OWNERSHIP	MISC. COSTS
1					1				.	.		.						2							.			
2					1				.	.		.						2							.			
3					1				.	.		.						2							.			
4					1				.	.		.						2							.			
5					1				.	.		.						2							.			
6					1				.	.		.						2							.			
7					1				.	.		.						2							.			
8					1				.	.		.						2							.			
9					1				.	.		.						2							.			
10					1				.	.		.						2							.			
11					1				.	.		.						2							.			
12					1				.	.		.						2							.			
13					1				.	.		.						2							.			
14					1				.	.		.						2							.			
15					1				.	.		.						2							.			
16					1				.	.		.						2							.			
17					1				.	.		.						2							.			
18					1				.	.		.						2							.			
19					1				.	.		.						2							.			
20					1				.	.		.						2							.			
21					1				.	.		.						2							.			
22					1				.	.		.						2							.			
23					1				.	.		.						2							.			
24					1				.	.		.						2							.			
25					1				.	.		.						2							.			
26					1				.	.		.						2							.			
	9	9	8	5	1	Wild Hay Not Harv Non-Tillable	(Pg 6)			.		.						2										
	9	9	8	6	1	Past. Not Harv.	(Pg 6)			.		.						2										
	9	9	8	7	1	Timber Not Harv.	(Pg 6)			.		.						2										
	9	9	8	8	1	Roads and Waste	(Pg 6)			.		.						2										
	9	9	8	9	1	Farmstead	(Pg 6)			.		.						2										

*Caution: Do not use duplicate crop codes!

FEED DATA

CODE _____ NAME _____

AREA CENTER _____ SCHOOL _____

DATE _____ CITY _____ STATE _____

COMPUTER DATA SHEET
FORM 4
REVISED SEPT. 1974

MINNESOTA VO-AG FARM BUSINESS
MANAGEMENT EDUCATION PROGRAM

LINE	(Pg 8)	1 CORN-56# BUSHELS	2 CORN-56# VALUE	3 OATS-32# BUSHELS	4 OATS-32# VALUE	5 BARLEY, MILLET BUCKWHEAT-48# BUSHELS	6 BARLEY, MILLET BUCKWHEAT-48# VALUE	7 RYE, FLAX-56# BUSHELS	8 RYE, FLAX-56# VALUE
11	DAIRY OR DUAL PURPOSE COWS								
21	OTHER DAIRY CATTLE								
31	BEEF BREEDING CATTLE								
41	BEEF FEEDER CATTLE								
51	HOGS-COMPLETE ENTERPRISE								
61	HOGS-FINISHING								
71	HOGS-PRODUCING WEANING PIGS								
81	SHEEP FARM FLOCK								
91	SHEEP FEEDERS								
101	CHICKENS-LAYING HENS								
111	CHICKENS-BROILERS								
121	TURKEYS-LAYING FLOCK								
131	TURKEYS-POULTS								
141	OTHER PRODUCTIVE LIVESTOCK								

LINE	1 WHEAT, SOYBEANS DRY PEAS-60# BUSHELS	2 WHEAT, SOYBEANS DRY PEAS-60# VALUE	3 PROTEIN, SALT MINERAL CWT.	4 PROTEIN, SALT MINERAL VALUE	5 COMPLETE RATIONS TONS	6 COMPLETE RATIONS VALUE	7 LEGUME HAY TONS	8 LEGUME HAY VALUE
12			.		.		.	
22			.		.		.	
32			.		.		.	
42			.		.		.	
52			.		.		.	
62			.		.		.	
72			.		.		.	
82			.		.		.	
92			.		.		.	
102			.		.		ECAF	ECAF
112			.		.		ECAF	ECAF
122			.		.		ECAF	ECAF
132			.		.		ECAF	ECAF
142			.		.		(LEGUME HAY) .	

LINE	1 OTHER HAY TONS	2 OTHER HAY VALUE	3 CORN SILAGE TONS	4 CORN SILAGE VALUE	5 GRASS SILAGE TONS	6 GRASS SILAGE VALUE	7 FODDER AND STOVER TONS	8 FODDER AND STOVER VALUE
151	DAIRY OR DUAL PURPOSE COWS .		.		.		.	
161	OTHER DAIRY CATTLE .		.		.		.	
171	BEEF BREEDING CATTLE .		.		.		.	
181	BEEF FEEDER CATTLE .		.		.		.	
191	HOGS-COMPLETE ENTERPRISE .		.		.			
201	HOGS-FINISHING .		.		.			
211	HOGS-PRODUCING WEANING PIGS .		.		.			
221	SHEEP FARM FLOCK .		.		.		.	
231	SHEEP FEEDERS .		.		.		.	
241	OTHER PRODUCTIVE LIVESTOCK .		.		.		.	
251	CROPS							

LINE	1 PASTURE DAYS	2 PASTURE VALUE	3 WHOLE MILK FED LBS.	4 WHOLE MILK FED VALUE	5 FARM PRODUCED SKIM MILK FED LBS.	6 FARM PRODUCED SKIM MILK FED VALUE	7 BCAF	8 ECAF
152								
162								
172								
182								
192								
202								
212								
222								
232								
242								
252								

TABLE 1 - FARM INVENTORIES - 1974

1	SIZE OF FARM-TOTAL ACRES			
2	-TILLABLE ACRES			
3	WORK UNITS-CROPS			
4	-LIVESTOCK			
5	-OTHER			
6	TOTAL SIZE OF BUSINESS IN WORK UNITS			
7	NUMBER OF WORKERS			
7A	FARM CAPITAL INVESTMENT PER WORKER			
			JAN. 1	DEC. 31
8	PRODUCTIVE LIVESTOCK			
9	DAIRY COWS			
10	OTHER DAIRY CATTLE			
11	BEEF BREEDING CATTLE			
12	BEEF FEEDER CATTLE			
13	HOGS			
14	SHEEP (INCL. FEEDERS)			
15	POULTRY (INCL. TURKEYS)			
16	OTHER PRODUCTIVE LIVESTOCK			
17	TOTAL PRODUCTIVE LIVESTOCK	$		
18	CROP, SEED AND FEED			
19	POWER, MACHINERY AND EQUIPMENT			
20	AUTO AND TRUCK (FARM SHARE)			
21	POWER AND MACHINERY			
21A	IRRIGATION EQUIPMENT			
22	LIVESTOCK EQUIPMENT			
23	TOTAL POWER, MACHINERY AND EQUIPMENT	$		
24	LAND			
25	BUILDINGS-FENCES-ETC.			
26	TOTAL FARM CAPITAL	$		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 1. FARM INVENTORIES
	1	T9	Q	Size of farm--total acres T9 LQ
	2	T9	L	Tillable acres T9 LL
T8L28 T10L17	3	3	0001-9999	The Master Crop List for dryland and irrigated crops details the work units assigned to each individual crop. Work units on crops is determined by: Sum of [(acres owned + acres rented) crop 0001 x w. units assigned] + [(acres owned + acres rented) crop 0002 x w. u. assigned + ... [(acres owned + acres rented) crop 1969 x w. u. assigned] + [(production owned + production rented) crop 1970 through 1989 x work units assigned crop 1970 through 1989] + [(acres owned + acres rented) crop 1990 through 1999 x w. u./ acres assigned crop 1990 through 1999] + [(ditto procedure for crops numbered 3001 through 4999)] Note that for crops numbered 1970 through 1989, the production of the crop determines the work units assigned rather than the acres. The same procedure is used to include crops listed in the 3,000 through 4,999 series as defined for the 0001 through 1999 series.
T8L29	4	1	1-14 40-53	Sum of sum (Measure of enterprise size x work units per measurement unit) Livestock are assigned the following work unit measures. Note that in all cases, the cwt. of the product produced is found by adding [Sum of quantities (Ending Inventory + Transferred Out + Butchered + Sales) minus (Beginning Inventory + Transferred In + Purchases)] ÷ 100

	Animal	Unit	Value/Unit
40	Dairy Cows	Ave. No. Head--Adults	7.00
41	Other Dairy Cattle	Ave. No. Head--Others	1.20
42	Beef Breeding Cows	Ave. No. Head--Adults	1.50
4	Beef Feeders	Cwt.	.12
5	Hogs--Complete	Cwt.	.12
6	Hogs--Finishing	Cwt.	.06
46	Hogs--Weaning Pigs	Litter--Females Bearing	1.40
47	Sheep, Farm Flock	Ave. No. Head--Adults	.60
9	Lambs, Feeders	Cwt.	.30
49	Chickens, Laying Flock	Ave. No. Chickens ÷ 100 (Adults and Others)	5.00
11	Broilers	Cwt.	.20
51	Turkeys, Laying Flock	Ave. No. Turkeys ÷ 100 (Adults and Others)	25.00
13	Turkey Poults	Cwt.	.12

T8L30	5	2	45	(Income from work off the farm--Labor share ÷ 20) = Work Units
T8L7-8	6	--	--	Sum of items 3 + 4 + 5 = 6 (Numbers refer to print-out lines.)
T8L8 T8L10	7	2	75, 76 72, 68 69, 11	[Sum of (Months Worked by Operator L75) + (Months Worked by Other Partners L76) + (Days Unpaid Family Labor L72 ÷ 25) + (Days of Day Labor Hired L68 ÷ 25) + (Months of Monthly Labor Hired L69) + [(Custom Work Hired--Labor Share L11 ÷ 20)÷ 25]] ÷ 12 = Man Years Labor

Carry to Tbl	P-O Line	Form	Form Line	TABLE 1. FARM INVENTORIES	
	7A	T1	26,7	[Σ Total Farm Capital, January 1, December 31 T1 L26 ÷ 2] ÷ Number of Workers T1 L7	
	8	--	--	PRINT ONLY	
				All values are whole farm share unless specified otherwise. All summations of line numbers refer to print-out lines.	
				January 1	December 31
	9	1	1	Beginning Inventory	Ending Inventory
	10	1	2	Beginning Inventory	Ending Inventory
	11	1	3	Beginning Inventory	Ending Inventory
	12	1	4	Beginning Inventory	Ending Inventory
	13	1	5,6,7	Hogs = Beginning Inv. of Hogs --Complete + Hogs--Finishing + Hogs--Weaning Pigs	Hogs = Ending Inv. of Hogs--Complete + Hogs--Finishing + Hogs--Weaning Pigs
	14	1	8, 9	Sheep = Beginning Inv., Sheep Farm Flock + Sheep Feeders	Sheep = Ending Inv. of Sheep Farm Flock + Sheep Feeders
	15	1	10-13	Poultry = Beginning Inv. of Chickens--Laying Hens + Chickens--Broilers + Turkeys-Laying Flock + Turkeys--Poults	Poultry = Ending Inv. of Chickens --Laying Hens + Chickens--Broilers + Turkeys--Laying Flock + Turkeys--Poults
	16	1	14	Beginning Inventory	Ending Inventory
	17	-	--	Sum of items 9 + 10 + 11 + 12 + 13 + 14 + 15 + 16 = 17	Sum of items 9 + 10 + 11 + 12 + 13 + 14 + 15 + 16 = 17
	18	1	15	Beginning Inventory	Ending Inventory
	19	-	--	PRINT ONLY	
	20	1	16	Beginning Inventory	Ending Inventory
	21	1	17	Beginning Inventory	Ending Inventory
	21A	1	--	Beginning Inventory F1L001	Ending Inventory F1L001
	22	1	18	Beginning Inventory	Ending Inventory
	23	-	--	Sum of items 20 + 21 + 22 = 23	Sum of items 20 + 21 + 22 = 23
	24	1	19	Beginning Inventory	Ending Inventory
	25	1	20	Beginning Inventory	Ending Inventory
2A,2B	26	-	--	Sum of items 17 + 18 + 23 + 24 + 25 = 26	Sum of items 17 + 18 + 23 + 24 + 25 = 26

TABLE 2A - WHOLE FARM SUMMARY OF CASH RECEIPTS - 1974

1	SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS		
2	DAIRY COWS	$	
3	DAIRY PRODUCTS		
4	OTHER DAIRY CATTLE		
5	BEEF BREEDING CATTLE		
6	BEEF FEEDER CATTLE		
7A	HOGS COMPLETE		
7B	HOGS FINISHING		
7C	HOGS PRODUCING WEANING PIGS		
8A	SHEEP AND WOOL, FARM FLOCK		
8B	SHEEP AND WOOL, FEEDER LAMBS		
9	CHICKENS (INCL. HENS AND BROILERS)		
10	TURKEYS		
11	EGGS		
12	OTHER PRODUCTIVE LIVESTOCK		
12A	TOTAL SALES OF PRODUCTIVE LIVESTOCK	$	
13	SALE OF CROPS		
13A	WHEAT		
13B	OTHER SMALL GRAINS		
13C	CORN		
13D	SOYBEANS		
13E	OTHER ROW CROPS		
13F	LEGUMES AND OTHER FORAGE		
13G	GRASS SEED		
13H	FRUITS AND NUTS		
13I	VEG. ROADSIDE MARKET AND SPECIALTY		
13J	NURSERY, TIMBER AND OTHER		
13K	SET ASIDE ACRES-GOVERNMENT PAYMENTS		
19A	TOTAL SALES FROM CROPS	$	
20	CAPITAL ASSETS SOLD		
21	GAS TAX REFUND		
22	INCOME FROM WORK OFF THE FARM		
23	PATRONAGE REFUNDS		
24	MISCELLANEOUS FARM INCOME		
25	TOTAL FARM SALES	$	
26	INCREASE IN FARM CAPITAL		
27	FAMILY LIVING FROM THE FARM		
28	TOTAL FARM RECEIPTS (25)+(26)+(27)	$	

Carry to Tbl	P-O Line	Form	Form Line	TABLE 2A. WHOLE FARM SUMMARY OF CASH RECEIPTS
				All values are whole farm share unless specified otherwise. All summations of line numbers refer to print-out line numbers.
	1	--	--	PRINT ONLY
	2	1	1	Dairy Cows Sales
	3	1	30-31	Cream Sold + Whole Milk Sold
	4	1	2	Other Dairy Cattle Sales
	5	1	3	Beef Breeding Cattle Sales
	6	1	4	Beef Feeding Cattle Sales
	7A	1	5	Hogs--Complete Sales F1 L5
	7B	1	6	Hogs--Finishing Sales F1 L6
	7C	1	7	Hogs--Weaning Pigs Sales F1 L7
	8A	1	8, 341, 351	Sum of Sheep--Farm Flock Sales F1 L8 + Farm Flock, Wool Sold F1 L341 + Farm Flock, Incentive Payment F1 L351
	8B	1	9, 342 352	Sum of Sheep--Feeder Lamb Sales F1 L9 + Feeder Lambs, Wool Sold F1 L342 + Feeder Lambs, Incentive Payment F1 L352
	9	1	10-11	Sum of (Chickens--Laying Hens Sales + Chickens--Broilers Sales)
	10	1	12-13	Sum of (Turkeys--Laying Flock Sales + Turkeys--Poults Sales)
	11	1	36-37	Sum of (Chicken Eggs Sold + Turkey Eggs Sold)
	12	1	14	Other Productive Livestock Sales
	12A	--	--	Sum of items 2 through 12
	13	--	--	PRINT ONLY
	13A	F3	0110-0139 3110-3139	Wheat Sales = (F3 L0110-1-8 - L0189-1-8) + (F3 L3110-1-8 - L3189-1-8)
	13B	F3	0001-0109 0140-0199 3001-3109 3140-3199	Other Small Grain Sales = the Sum of (F3 L0001-1-8 - L0109-1-8) + (F3 L0190-1-8 - L0199-1-8) + (F3 L3001-1-8 - L3109-1-8) + (F3 L3190-1-8 - L3199-1-8)
	13C	F3	0220-0229 3220-3229	Corn Sales = the Sum of (F3 L0220-1-8 - L0229-1-8) + (F3 L3220-1- - L3229-1-8)
	13D	F3	0290-0299 3290-3299	Soybean Sales = the Sum of (F3 L0290-1-8 - F3 L0299-1-8) + (F3 L3290-1-8 - L3299-1-8)
	13E	F3	0200-0219 0230-0289 0300-0399 3200-3219 3230-3289 3300-3399	Other Row Crops = the Sum of (F3 L0200-1-8 - L0219-1-8) + (F3 L0230-1-8 - L0289-1-8) + (F3 L0300-1-8 - L0399-1-8) + (F3 L3200-1-8 - L3219-1-8) + (F3 L3230-1-8 - L3289-1-8) + (F3 L3300-1-8 - L3399-1-8)
	13F	F3	0400-0899 3400-3899	Legumes (Including Seed) and Other Forage = the Sum of (F3 L0400-1-8 - L0899-1-8) + (F3 L3400-1-8 - L3899-1-8)
	13G	F3	0900-1099 3900-4099	Grass Seed = the Sum of (F3 L0900-1-8 - L1099-1-8) + (F3 L3900-1- - L4099-1-8)
	13H	F3	1100-1499 4100-4499	Fruits and nuts = the Sum of (F3 L1100-1-8 - L1499-1-8) + (F3 L4100-1-8 - L4499-1-8)
	13I	F3	1500-1949 4500-4949	Vegetables, Roadside Market and Specialty = the Sum of (F3 L1500-1-8 - L1949-1-8) + (F3 L4500-1-8 - L4949-1-8)
	13J	F3	1950-1992 4950-4992	Nursery, Timber and Other Crop Income = the Sum of (F3 L1950-1-8 - L1992-1-8) + (F3 L4950-1-8 - L4992-1-8)
	13K	F3	1993-1994 4993-4994	Set Aside Acres = the Sum of (F3 L1993-1-8 - L1994-1-8) + (F3 L4993-1-8 - L4994-1-8)

Carry to Tbl	P-O Line	Form	Form Line	TABLE 2A. WHOLE FARM SUMMARY OF CASH RECEIPTS
	19A	--	--	Sum of items 13A through 13K
	20	2	20-25 89	Capital Assets Sold = Sum of (Sales of Auto and Truck (WF minus HH&P Share) F2 L20) + (Sales Power and Crop Machine F2 L21) + (Sales Livestock Equipment F2 L22) + (Sales Buildings and Fences F2 L23) + (Sales Land F2 L24) + (Dwelling Sold (WF minus HH&P Share) F2 L25) + (Irrigation Equipment Sold F2 L89)
	21	2	26	Gas Tax Refund
	22	2	42-45	Sum of (Income From Work Off the Farm for Truck + for Power and Crop Machinery + for Livestock Equipment + Labor Share)
	23	2	46	Patronage Refunds
	24	2	47	Miscellaneous Farm Income
	25	--	--	Sum of items 2 through 24 (except 12A and 19A) = 25
	26	T1	26	Total Capital at the End of the Year minus Total Capital at the Beginning of the Year. If positive, PRINT; if negative, carry to T2B L31, Decrease in Farm Capital
	27	F1	1-14 27-29 38-39	Sum of (All fourteen classes of livestock--Butchered + Whole Milk Used in House + Skim Milk Used in House + Cream Used in House + Eggs Used in House + Crops Used in House)
2B	28	--	--	Sum of items 25 + 26 + 27 = 28

TABLE 2B - WHOLE FARM SUMMARY OF CASH EXPENSES - 1974

1	PURCHASE OF LIVESTOCK		
2	DAIRY COWS	$	
3	OTHER DAIRY CATTLE		
4	BEEF BREEDING CATTLE		
5	BEEF FEEDER CATTLE		
6A	HOGS COMPLETE		
6B	HOGS FINISHING		
6C	HOGS PRODUCING WEANING PIGS		
7A	SHEEP, FARM FLOCK		
7B	SHEEP, FEEDER LAMBS		
8	CHICKENS (INCL. HENS AND BROILERS)		
9	TURKEYS		
10	OTHER PRODUCTIVE LIVESTOCK		
11	MISCELLANEOUS LIVESTOCK EXPENSE		
12	FEED BOUGHT		
13	FERTILIZER		
14	CHEMICALS		
15	OTHER CROP EXPENSE		
15A	IRRIGATION OPERATION COSTS		
16	CUSTOM WORK HIRED		
17	REPAIR + UPKEEP OF LIVESTOCK EQUIP.		
18	REPAIR + UPKEEP OF FARM REAL ESTATE		
19	GAS, OIL, GREASE BOUGHT (FARM SHARE)		
20	REPAIR + UPKEEP OF FARM REAL ESTATE		
20A	REPAIR + UPKEEP OF IRRIGATION EQUIPMENT		
21	WAGES OF HIRED LABOR		
22	PERSONAL PROPERTY + REAL ESTATE TAXES		
23	GENERAL FARM EXPENSE		
24	TELEPHONE EXPENSE (FARM SHARE)		
25	ELECTRICITY EXPENSE (FARM SHARE)		
26	TOTAL CASH OPERATING EXPENSE	$	
27	POWER, CROP AND GENERAL MACH. BOUGHT (FARM SHARE)		
27A	IRRIGATION EQUIPMENT BOUGHT		
28	LIVESTOCK EQUIPMENT BOUGHT		
29	NEW REAL ESTATE + IMPROVEMENT		
30	TOTAL FARM PURCHASES (26) THRU (29)	$	
31	DECREASE IN FARM CAPITAL		
32	INTEREST ON FARM CAPITAL		
33	UNPAID FAMILY LABOR		
34	LABOR CHARGE FOR PARTNERS + OTHER OPERATORS		
35	BOARD FURNISHED HIRED LABOR		
36	TOTAL FARM EXPENSE (30) THRU (35)	$	
37	LABOR EARNINGS (WHOLE FARM) (2A/28)-(36)	$	
38	NUMBER OF OPERATORS		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 2B. WHOLE FARM SUMMARY OF CASH EXPENSES
				All values are whole farm share unless specified otherwise. All summations of line numbers refer to print-out line numbers.
	1	--	--	PRINT ONLY
	2	1	1	Dairy Cows Purchases
	3	1	2	Other Dairy Cattle Purchases
	4	1	3	Beef Breeding Cattle Purchases
	5	1	4	Beef Feeder Cattle Purchases
	6A	1	5	Hogs Complete, Purchases F1L5
	6B	1	6	Hogs Finishing, Purchases F1L6
	6C	1	7	Hogs Weaning Pigs, Purchases F1L7
	7A	1	8	Sheep--Farm Flock, Purchases F1L8
	7B	1	9	Sheep--Feeder Lambs, Purchases F1L9
	8	1	10-11	Sum of Purchases of (Chickens--Laying Hens + Chickens--Broilers)
	9	1	12-13	Sum of Purchases of (Turkeys--Laying Flock + Turkeys--Poults)
	10	1	14	Other Productive Livestock Purchases
	11	2	1-2	Sum of Expenses of (Veterinary + Miscellaneous Livestock)
	12	2	3	Feed Bought
	13	2	4	Fertilizers Bought
	14	2	5	Crop Chemicals Bought
	15	2	6	Other Crop Expense
	15A	2	86	Operating CostsF2 L861-1 Whole Farm
	16	2	8-11	Sum of Custom Work Hired for (Truck + Power and Crop Machinery + Livestock Equipment + Labor Share)
	17	2	12	Repair of Livestock Equipment
	18	2	13	Repair of Real Estate, WF minus HH&P Share
	19	2	27	Gas, Oil, Grease Bought, WF minus HH&P Share
	20	2	31	Repair and Operation of Total Power and Machinery, WF minus HH&P Share
	20A	2	87	Repair of Irrigation Equipment F2 L871-1 Whole Farm
	21	2	35	Wages of Hired Labor
	22	2	36	Property Taxes, WF minus HH&P Share
	23	2	38	General Farm Expense, WF minus HH&P Share
	24	2	39	Telephone, WF minus HH&P Share
	25	2	40	Electricity, WF minus HH&P Share
2A	26	--	--	Sum of items (2 through 25) = 26
	27	2	14-15	Sum of Purchases of (Auto and Truck, WF minus HH&P Share + Power and Crop Machinery
	27A	2	88	Irrigation Equipment Bought F2 L881-1 Whole Farm
	28	2	16	Livestock Equipment Bought
	29	2	17-19	Sum of Purchases of (Buildings and Fences + Land + Dwelling, WF minus HH&P Share)
	30	--	--	Sum of items 27 + 27A + 28 + 29 = 30
	31	T2A	L26	If calculation for Table 2A L26 is negative, PRINT results here.
T3L35	32	T1	L26	[(Total Capital at the Beginning of Year + Total Capital at the End of Year) + 2] x .06
	33	F2	73	Value of Unpaid Family Labor
	34	2	77	Value of Partner's Labor
	35	2	70-71	Sum of (Hired Labor Boarded--Operator + Hired Labor Boarded--Partners)
	36	--	--	Sum of items (30 + 31 + 32 + 33 + 34 + 35) = 36
	37	T2A	L28	Sum of items (Table 2A L28 minus Table 2B L36)
	38	F2	74	Number of Operators on the Farm

TABLE 3 - ENTERPRISE STAT. - 1974

1	RETURNS AND NET INCREASES		
2	PRODUCTIVE LIVESTOCK		
3	DAIRY CATTLE	$	
4	OTHER DAIRY CATTLE		
5	BEEF BREEDING CATTLE		
6	FEEDER CATTLE		
7	COMPLETE HOG ENTERPRISE		
8	HOG FINISHING ENTERPRISE		
9	PRODUCING WEANING PIGS		
10	FARM FLOCK OF SHEEP		
11	FEEDER LAMBS		
12	CHICKENS (INCL. HENS AND BROILERS)		
13	TURKEYS		
14	OTHER PRODUCTIVE LIVESTOCK		
15	ALL PRODUCTIVE LIVESTOCK	$	
16	VALUE OF FEED FED TO LIVESTOCK		
17	RETURN OVER FEED FROM LIVESTOCK		
18	CROP, SEED AND FEED		
20	COOPERATIVE PATRONAGE REFUNDS		
21	MISCELLANEOUS FARM INCOME		
22	TOTAL RETURNS AND NET INCREASES	$	
23	EXPENSES AND NET DECREASES		
24	TRUCK AND AUTO (FARM SHARE)	$	
25	TRACTORS AND CROP MACHINERY		
25A	IRRIGATION EQUIPMENT		
26	ELECTRICITY		
27	LIVESTOCK EQUIPMENT		
28	BUILDINGS, FENCES AND TILING		
29	BARE LAND		
30	MISC. LIVESTOCK EXPENSE		
31	LABOR		
32	LABOR CHARGE FOR OTHER OPERATOR(S)		
33	PROPERTY TAX		
34	GENERAL FARM EXPENSE AND TELEPHONE		
35	INTEREST ON FARM CAPITAL		
36	TOTAL EXPENSES AND NET DECREASES	$	
37	LABOR EARNINGS	$	
38	NUMBER OF FARM OPERATORS		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 3. ENTERPRISE STATEMENT
				All values are whole farm share unless specified otherwise. All summations of line numbers refer to print-out line numbers.
	1	--	--	PRINT ONLY
	2	--	--	PRINT ONLY
	3	1	1 27-31	Dairy Cattle = the Sum of (Ending Inv. + Transferred Out + Butchered + Sales + Whole Milk Used in House + Skim Milk
		4	15-24	Used in House + Cream Used in House + Cream Sold + Whole Milk
		1	1	Sold + Sum of Whole Milk Fed L15 - L24 + Sum of Skim Milk Fed L15 - L24) minus (Beginning Inv. + Transferred In + Purchases)
	4	1	2	Other Dairy Cattle = Sum of (Ending Inv. + Transferred Out + Butchered + Sales) minus (Beginning Inv. + Transferred In + Purchases)
	5	1	3	Beef Breeding Cattle = Sum of (Ending Inv. + Transferred Out + Butchered + Sales) minus (Beginning Inv. + Transferred In + Purchases)
	6	1	4	Feeder Cattle = Sum of (Ending Inv. + Transferred Out + Butchered + Sales) minus (Beginning Inv. + Transferred In + Purchases)
	7	1	5	Hogs--Complete = Sum of (Ending Inv. + Transferred Out + Butchered + Sales) minus (Beginning Inv. + Transferred In + Purchases)
	8	1	6	Hogs--Finishing = Sum of (Ending Inv. + Transferred Out + Butchered + Sales) minus (Beginning Inv. + Transferred In + Purchases)
	9	1	7	Hogs--Producing Weaning Pigs = Sum of (Ending Inv. + Transferred Out + Butchered + Sales) minus (Beginning Inv. + Transferred In + Purchases)
	10	1	8 34-35 8	Sheep--Farm Flock = Sum of (Ending Inv. + Transferred Out + Butchered + Sales + Farm Flock, Wool Sold + Farm Flock, Incentive Payment) minus (Beginning Inv. + Transferred In + Purchases)
	11	1	9 34-35	Feeder Lambs = Sum of (Ending Inv. + Transferred Out + Butchered + Sales + Feeder Lambs, Wool Sold + Feeder Lambs, Incentive Payment) minus (Beginning Inv. + Transferred In + Purchases)
	12	1	10-11	Chickens = Sum of [Chickens--Laying Hens, Sum of (Ending Inv. + Butchered + Sales + Eggs Used in House* + Eggs Sold) minus (Beginning Inv. + Transferred In + Purchases)] + [Chickens--Broilers, Sum of (Ending Inv. + Butchered + Sales + Transferred Out) minus (Beginning Inv. + Purchases)]
	13	1	12-13	Turkeys = Sum of [Turkeys--Laying Flock, Sum of (Ending Inv. + Butchered + Sales + Eggs Used in House** + Eggs Sold) minus (Beginning Inv. + Transferred In + Purchases)] + [Turkeys--Poults, Sum of (Ending Inv. + Transferred Out + Butchered + Sales) minus (Beginning Inv. + Purchases)]
	14	1	14	Other Productive Livestock = Sum of (Ending Inv. + Butchered + Sales) minus (Beginning Inv. + Purchases)
	15	--	--	Sum of items 3 through 14 = 15
	16	4	1-24	Sum of (Sum of Values for all feed fed to all classes of livestock)
				* If record reports only chickens or chickens and turkeys
				** If record reports turkeys, laying flock, only

Carry to Tbl	P-O Line	Form	Form Line	TABLE 3. ENTERPRISE STATEMENT
	17	--	--	Sum of items (15 minus 16) = 17
	18	1	15, 39	Sum of [Crop, Seed and Feed, Ending Inv. F1 L15 + Crop, Seed
		T2A	19A	& Feed Sales T2A L19A + Crops Used in House F1 L39 + Value
		T3	16	of Crops Fed T3 L16] minus [Feed Bought F2 L3 + Fertilizer
		F2	3-6	Bought F2 L4 + Crop Chemicals Bought F2 L5 + Other Crop
		F2	86	Expense F2 L6 + Irrigation Operation Costs F2 L86 + Sum of
		4	15-24	Value of Whole Milk Fed F2 L15-24 + Value of Skim Milk Fed F4
		1	15	L15-24 + Crop, Seed and Feed, Beginning Inv. F1 L15]
	19	--	--	Omit line
	20	2	46	Co-op Patronage Refunds
	21	2	47	Miscellaneous Farm Income
	22	--	--	Sum of items 17 + 18 + 19 + 20 + 21 = 22
	23	--	--	PRINT ONLY
10	24	1	16	Sum of [Truck and Auto, Beginning Inv. F1 L16 + Auto and Truck
		2	14, 8	Bought, WF minus HH&P Share F2 L14 + Custom Work Hired--Truck
			29-30	Share F2 L8 + Gas, Oil, Grease--Truck and Auto, WF minus HH&P
			33-34	Share F2 L29, 30 + Repair and Operation of Truck and Auto, WF
		1	16	minus HH&P Share F2 L33-34] minus [Ending Inv. of Truck and
		2	20, 42	Auto F1 L16 + Truck and Auto Sold, WF minus HH&P Share F2 L20 + Income From Work Off the Farm--Truck Share F2 L42]
10	25	1	17	Sum of [Tractors and Crop Machinery--Beginning Inv. F1 L17 +
		2	9, 15	Custom Work Hired--Power and Machinery F2 L9 + Power and Crop
			28	Machinery Bought F2 L15 + Gas, Oil, Grease Bought for Tractor
			32	and Crop Machinery F2 L28 + Repair and Operation of Tractor &
		1	17	Crop Machinery F2 L32] minus [Power, Crop & General Machinery--
		2	21, 26	Ending Inv. F1 L17 + Power and Crop Machinery Sold F2 L21 +
			43	Income From Work Off the Farm--for Power and Crop Machinery F2 L43 + Gas Tax Refund F2 L26]
	25A	F1	00B	Irrigation Equipment = Sum of [Irrigation Equipment, Beg. Inv.
			00E	F1 L00-2 + Irrigation Equipment Bought F2 L88-1 + Repair of
		F2	87A, 88A	Irrigation Equipment F2 L87-1) minus (Irrigation Equipment,
			89A	Ending Inv. F1 L00-5 + Irrigation Equipment Sold F2 L89-1)
	26	2	40	Electricity Expense, WF minus HH&P Share
	27	1	18	Sum of (Livestock Equipment--Beginning Inv. F1 L18 + Custom
		2	10, 12	Work Hired for Livestock Equipment Share F2 L10 + Repair of
		2	16	Livestock Equipment F2 L12 + Lvstk Eq. Bought F2 L16) minus
		1	18	(Livestock Equipment--Ending Inv. F1 L18 + Income
		2	44, 22	From Work Off the Farm for Livestock Equipment F2 L44 + Livestock Equipment Sold F2 L22)
	28	1	20	Sum of (Beginning Inv.--Buildings, Fencing, Tile F1 L20 + Repair
		2	13, 17	of Real Estate, WF minus HH&P Share F2 L13 + Buildings, Fences
			19	Bought F2 L17 + Dwelling Bought, WF minus HH&P Share F2 L19)
		1	20	minus (Ending Inv.--Buildings, Fencing, Tile F1 L20 + Buildings
		2	23, 25	and Fences Sold F2 L23 + Dwelling Sold, WF minus HH&P Share F2 L25)
	29	1	19	Sum of (Land--Beginning Inv. F1 L19 + Land Bought F2 L18) minus
		2	18-19,24	(Land--Ending Inv. F1 L19 + Land Sold F2 L24)
	30	2	1-2	Sum of (Veterinary Expense L1 + Miscellaneous Expense L2)
	31	2		Sum of [(Wages of Hired Labor F2 L35 + Value of Unpaid Family

Carry to Tbl	P-O Line	Form	Form Line	TABLE 3. ENTERPRISE STATEMENT
				Labor F2 L73 + Custom Work Hired--Labor Share F2 L11 + Hired Labor Boarded--Operator F2 L70 + Hired Labor Boarded--Partners F2 L71) minus (Income From Work Off the Farm--Labor Share)]
	32	2	77	Value of Partner's Labor
	33	2	36	Property Tax, WF minus HH&P Share
	34	2	38-39	Sum of (General Farm Expense, WF minus HH&P Share L38 + Telephone, WF minus HH&P Share L39)
	35	T2B	32	From Table 2B L32 or from Table 1 L26 / [(Beginning Capital + Ending Capital) ÷ 2] x .06
	36	--	--	Sum of items 24 through 35 = 36
	37	--	--	Sum of items (22 minus 36) = 37
	38	2	74	Number of operators on the farm

TABLE 4 - HOUSEHOLD EXPENSE - 1974

1	NUMBER OF PERSONS - FAMILY		
2	NUMBER OF ADULT EQUIVALENT - FAMILY		
3	CHURCH AND WELFARE	$	
4	MEDICAL CARE AND HEALTH INSURANCE		
5	FOOD AND MEALS BOUGHT		
6	OPERATING EXPENSE AND SUPPLIES		
7	FURNISHINGS AND EQUIPMENT		
8	CLOTHING AND CLOTHING MATERIALS		
9	PERSONAL CARE, PERSONAL SPENDING		
10	EDUCATION		
11	RECREATION		
12	GIFTS AND SPECIAL EVENTS		
13	PERSONAL SHARE TRUCK AND AUTO EXP.		
14	OPER. SHARE UPKEEP ON DWELLING		
15	PERSONAL SHARE TEL. AND ELECT. EXP.		
16	TOTAL CASH LIVING EXPENSES	$	
17	PERS. SHARE NEW TRUCK AND AUTO		
18	NEW DWELLING BOUGHT		
19	TAXES AND OTHER DEDUCTIONS		
20	LIFE INSURANCE AND OTHER SAVINGS AND INVESTMENTS		
21	TOTAL HOUSEHOLD AND PERSONAL (16) - (20)	$	
22	TOTAL FAMILY LIVING FROM THE FARM (33)		
23	TOTAL CASH AND NON-CASH EXPENSES (21)+(22)	$	
24	FAMILY LIVING FROM THE FARM		
25			OPR. SHARE
26	MILK AND CREAM		
27	BEEF		
28	PORK		
29	LAMB		
30	POULTRY		
31	EGGS		
32	VEG., FRUIT, SPUDS, AND FUEL-ALSO OTHER PRODUCE		
33	TOTAL FAMILY LIVING FROM THE FARM	$	

Carry to Tbl	P-O Line	Form	Form Line	TABLE 4. HOUSEHOLD EXPENSE	
				All values are household and personal share unless otherwise indicated. All summations of line numbers refer to print-out line numbers.	
	1	2	66	Number of Persons--Total	
	2	2	67	Number of Adult Equivalents	
	3	2	56	Contributions to Church and Welfare	
	4	2	57	Medical Expense	
	5	2	58	Food and Meals Bought	
	6	2	59	Operating Expense and Supplies	
	7	2	60	Furnishings and Equipment	
	8	2	61	Clothing	
	9	2	62	Personal Care and Spending	
	10	2	63	Education	
	11	2	64	Recreation	
	12	2	65	Gifts and Special Events	
	13	2	29, 30 33-34	Sum of (Gas, Oil, Grease for Truck L29 + Auto L30 + Repair and Operation of Truck L33 + Auto L34)	
	14	2	13	Repair of Real Estate	
	15	2	39-40	Sum of (Telephone Expense + Electricity Expense)	
	16	--	--	Sum of items (3 through 15) = 16	
	17	2	14	Truck and Auto Bought	
	18	2	19	Dwelling Bought	
	19	2	36,54	Sum of (Property Taxes L36 + Income and Self-Employment Taxes L54)	
	20	2	51	Investments Made	
T5L26	21	--	--	Sum of items 16 + 17 + 18 + 19 + 20 = 21	
	22	T4	33	Total Family Living From the Farm T4 L33	
	23	--	--	Sum of items 21 + 22 = 23	
	24	--	--	PRINT ONLY	
				Note: All values are equal to (Whole Farm Share minus Landlord's Share)	
	25	--	--	PRINT ONLY: AMOUNT	$ OPERATOR SHARE
	26	1	27-29	Sum of the Quantity in quarts of (Whole Milk + Skim Milk + Cream)	Sum of the Value of (Whole Milk + Skim Milk + Cream)
	27	1	1-4	Sum of quantity in pounds of (Dairy Cows Butchered + Other Dairy Butchered + Beef Breeding Cattle Butchered + Beef Feeder Cattle Butchered)	Sum of the Value of (Dairy Cows Butchered + Other Dairy Butchered + Beef Breeding Cattle Butchered + Beef Feeders Butchered)
	28	1	5-7	Sum of Quantity Butchered in pounds of (Hogs--Complete + Hogs --Finishing + Hogs--Producing Weaning Pigs)	Sum of Value Butchered of Hogs--Complete + Hogs--Finishing + Hogs--Producing Weaning Pigs)
	29	1	8-9	Sum of quantity butchered in pounds of (Sheep Farm Flock + Sheep Feeders)	Sum of value butchered of (Sheep Farm Flock + Sheep Feeders)
	30	1	10-13	Sum of quantity butchered in pounds of (Chickens--Laying Hens + Chickens--Broilers + Turkeys--Laying Flock + Turkeys--Poults)	Sum of value butchered of (Chickens--Laying Hens + Chickens--Broilers + Turkeys --Laying Flock + Turkeys--Poults)
	31	1	38	Quantity in dozens of Eggs Used	Value per dozen of Eggs Used in

Carry to Tbl	P-O Line	Form	Form Line	TABLE 4. HOUSEHOLD EXPENSE	
				in House	House
	32	1	39, 14	No Quantity	Sum of Value of (Crops Used in House + Other Productive Livestock--Butchered)
T4L22	33	--	--	Sum of the values of items 26 through 32 = 33	

TABLE 5 - NET WORTH STATEMENT--OPERATOR - 1974

			JAN 1	DEC 31
1	TOTAL PRODUCTIVE LIVESTOCK	$		
2	CROP, SEED AND FEED			
3	TOTAL POWER, MACHINERY AND EQUIPMENT			
4	LAND			
5	BUILDINGS, FENCES, ETC.			
6	TOTAL FARM CAPITAL			
7	NON-FARM ASSETS			
8	DWELLING			
9	TOTAL ASSETS	$		
10	REAL ESTATE MORTGAGES			
11	CHATTEL MORTGAGES			
12	NOTES			
13	ACCOUNTS PAYABLE			
14	TOTAL LIABILITIES	$		
15	FARMERS NET WORTH	$		
16	GAIN (OR LOSS) IN NET WORTH			$

* * *

17	SUPPLEMENTARY MANAGEMENT INFORMATION			
18	OPERATORS LABOR EARNINGS (6B/39)	$		
19	RETURN TO CAPITAL AND FAMILY LABOR (6B/40)			
20	NON-FARM INCOME			
21	OUTSIDE INVESTMENT INCOME			
22	OTHER PERSONAL INCOME & INCOME TAX REFUND			
23	TOTAL NON-FARM INCOME	$		
23 A	Total Family farm & non-farm income			
24	TOTAL MONEY BORROWED			
25	TOTAL PAID ON DEBT (PRINCIPAL)			
26	TOTAL HOUSEHOLD + PERSONAL CASH EXPENSE (4/23)			
27	RATIO TOTAL FARM EXPENSES TO TOTAL FARM REC.			
28	RATIO TOTAL ASSETS TO TOTAL LIABILITIES		JAN.	DEC.
29	RATIO NON-REAL EST. ASSETS-NON-REAL EST. LIAB.			
30	RATIO REAL EST. ASSETS TO REAL EST. LIAB.			
31	RATIO NET WORTH TO TOTAL LIABILITIES			
32*	RATIO CASH OPER. EXP. TO ADJ. TOTAL FARM SALES			
33	RATIO TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL (W.F.)			
34	RATIO TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL (O.S.)			

*ADJUSTED TOTAL FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS

Carry to Tbl	P-O Line	Form	Form Line	TABLE 5. NET WORTH STATEMENT	
				All values on this page are (Whole Farm Share) minus (Landlord's Share) = Operator's Share All summations of line numbers refer to print-out line numbers.	
				JANUARY 1	DECEMBER 31
	1	1	1-14	Sum of lines 1 through 14 Beginning Inventory of all livestock	Sum of lines 1 through 14, Ending Inventory of all livestock
	2	1	15	Beginning Inventory	Ending Inventory
	3	1	16-18 00	Sum of Beginning Inv. of (Auto and Truck F1 L16 + Power and Crop and General Machinery F1 L17 + Livestock Equipment F1 L18 + Irrigation Equipment F1 L00)	Sum of Ending Inv. of (Auto and Truck F1 L16 + Power, Crop and General Machinery F1 L17 + Livestock Equipment F1 L18 + Irrigation Equipment F1 L00)
	4	1	19	Beginning Inventory	Ending Inventory
	5	1	20	Beginning Inventory	Ending Inventory
	6	--	--	Sum of Beginning Inv. of items 1 + 2 + 3 + 4 + 5 = 6	Sum of Ending Inv. of items 1 + 2 + 3 + 4 + 5 = 6
	7	1	21	Beginning Inventory	Ending Inventory
	8	1	22	Beginning Inventory	Ending Inventory
	9	--	--	Sum of Beginning Inv. of items (6 + 7 + 8) = 9	Sum of Ending Inv. of items (6 + 7 + 8) = 9
	10	1	23	Beginning Inventory	Ending Inventory
	11	1	24	Beginning Inventory	Ending Inventory
	12	1	25	Beginning Inventory	Ending Inventory
	13	1	26	Beginning Inventory	Ending Inventory
	14	--	--	Sum of Beginning Inv. of items 10 + 11 + 12 + 13 = 14	Sum of Ending Inv. of items 10 + 11 + 12 + 13 = 14
	15	--	--	Sum of items (9 minus 14)=15	Sum of items (9 minus 14) = 15
	16	--	--	Sum of items [(Ending Inv.L15) minus (Beginning Inv. L15)]	
	17	--	--	PRINT ONLY	
	18	T6B	39	Carry from T6B L39, Operator's Labor Earnings	
	19	T6B	40	Carry from T6B L40, Return to Capital and Family Labor	
	20	--	--	PRINT ONLY	
	21	2	52	Income From Investments	
	22	2	53,55	Sum of (Other Non-Farm Investments L53 + Income Tax Refund L55)	
	23	--	--	Sum of items (21 + 22) = 23	
	24	2	48	Money Borrowed	
	25	2	49	Paid on Debt--Principal	
	26	T4	23	Carry from T4 L23, Total Cash and Non-Cash Expenses	
	27	T6B T6A	38 28	Ratio = $\frac{\text{Total Farm Expense T6B L38}}{\text{Total Farm Receipts T6A L28}}$	
				JANUARY 1	DECEMBER 31
	28	--	--	Total Assets, item 9 ÷ Total Liabilities, item 14	Total Assets, item 9 ÷ Total Liabilities, item 14
	29	T5	--	$\frac{\text{Sum of items 1 + 2 + 3 + 7}}{\text{Sum of items 11 + 12 + 13}}$	$\frac{\text{Sum of items 1 + 2 + 3 + 7}}{\text{Sum of items 11 + 12 + 13}}$
	30	T5	--	$\frac{\text{Sum of items 4 + 5 + 8}}{\text{Item 10}}$	$\frac{\text{Sum of items 4 + 5 + 8}}{\text{Item 10}}$
	31	T5	--	Item 15 ÷ Item 14	Item 15 ÷ Item 14
	32	T6A T6B	20, 25 28	(Cash Operating Expense T6B L28) ÷ (Total Farm Sales T6A L25 minus Capital Assets Sold T6A L20)	

Carry to Tbl	P-O Line	Form	Form Line	TABLE 5. NET WORTH STATEMENT
	33	T2A	28	Total Farm Receipts T2A L28 ÷ [(Total Farm Capital--Beginning
		T1	26	T1 L26 + Total Farm Capital--Ending T1 L26) ÷ 2]
	34	T6A	28	Total Farm Receipts T6A L28 ÷ [(Total Farm Capital--Beginning
		T5	6	T5 L6 + Total Farm Capital--Ending T5 L6) ÷ 2]

NOTE: For Lines 29-32, print to two decimals --.xx.

TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS - 1974

1	SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS		
2	DAIRY COWS	$	
3	DAIRY PRODUCTS		
4	OTHER DAIRY CATTLE		
5	BEEF BREEDING CATTLE		
6	BEEF FEEDER CATTLE		
7A	HOGS COMPLETE		
7B	HOGS FINISHING		
7C	HOGS PRODUCING WEANING PIGS		
8A	SHEEP AND WOOL, FARM FLOCK		
8B	SHEEP AND WOOL, FEEDER LAMBS		
9	CHICKENS (INCL. HENS AND BROILERS)		
10	TURKEYS		
11	EGGS		
12	OTHER PRODUCTIVE LIVESTOCK		
12A	TOTAL SALES OF PRODUCTIVE LIVESTOCK	$	
13	SALE OF CROPS		
13A	WHEAT		
13B	OTHER SMALL GRAIN		
13C	CORN		
13D	SOYBEANS		
13E	OTHER ROW CROPS		
13F	LEGUMES & OTHER ROUGHAGE		
13G	GRASS SEED		
13H	FRUITS & NUTS		
13I	VEGETABLES, ROADSIDE MKT. & SPECIALTY		
13J	NURSERY, TIMBER & OTHER		
13K	SET ASIDE ACRES - GOVERNMENT PAYMENTS		
19A	TOTAL SALES FROM CROPS	$	
20	CAPITAL ASSETS SOLD		
21	GAS TAX REFUND		
22	INCOME FROM WORK OFF THE FARM		
23	PATRONAGE REFUNDS		
24	MISCELLANEOUS FARM INCOME		
25	TOTAL FARM SALES	$	
26	INCREASE IN FARM CAPITAL		
27	FAMILY LIVING FROM THE FARM		
28	TOTAL FARM RECEIPTS (25)+(26)+(27)	$	
29	ADJUSTED TOTAL FARM SALES (25)-(20)		
30	TOTAL CASH FARM OPERATING EXPENSE		
31	NET CASH OPERATING INCOME	$	

Carry to Tbl	P-O Line	Form	Form Line	TABLE 6A. OPERATOR'S SHARE OF CASH RECEIPTS
				All items are the sum of [Whole Farm Share minus (Landlord's Share + Household and Personal Share)] unless otherwise specified. All summations of line numbers refer to print-out line numbers.
	1	--	--	PRINT ONLY
	2	1	1	Dairy Cows Sales
	3	1	30-31	Sum of (Cream Sold L30 + Whole Milk Sold L31)
	4	1	2	Other Dairy Cattle Sales
	5	1	3	Beef Breeding Cattle Sales
	6	1	4	Beef Feeder Cattle Sales
	7A	1	5	Hogs Complete, Sales F1 L5
	7B	1	6	Hogs Finishing, Sales F1 L6
	7C	1	7	Hogs, Weaning Pigs, Sales F1 L7
	8A	1	8,341 351	Sum of Sheep Farm Flock Sales F1 L8 + Sheep Farm Flock Wool Sold F1 L341 + Sheep Farm Flock Incentive Payment F1 L351
	8B	1	9, 342 352	Sum of Sheep Feeder Lamb Sales F1 L9 + Sheep Feeder Lamb Wool Sold F1 L342 + Sheep Feeder Lamb Incentive Payment F1 L352
	9	1	10-11	Sum of Sales of (Chickens--Laying Hens + Chickens--Broilers)
	10	1	12-13	Sum of Sales of (Turkeys--Laying Flock + Turkeys--Poults)
	11	1	36-37	Sum of Sales of (Chicken Eggs + Turkey Eggs)
	12	1	14	Other Productive Livestock Sales
	12A	--	--	Sum of items 2 through 12
	13	--	--	PRINT ONLY All items are equal to Whole Farm minus (Landlord's Share + Household and Personal Share)
	13A	F3	0110- 0139 3110- 3139	Wheat Sales = (F3 L0110-1H - L0189-1H) + (F3 L3110-1H - L3189-1H)
	13B	F3	0001- 0109 0140- 0199 3001- 3109 3140- 3199	Other Small Grain Sales = Sum of (F3 L0001-1H - L0109-1H) + (F3 L0190-1H - F3 L0199-1H) + (F3 L3001-1H - F3 L3109-1H) + (F3 L3190-1H - F3 L3199-1H)
	13C	F3	0220- 0229 3220- 3229	Corn Sales = Sum of (F3 L0220-1H - L0229-1H) + (F3 L3220-1H - L3229-1H)
	13D	F3	0290- 0299 3290- 3299	Soybean Sales = Sum of (F3 L0290-1H - F3 L0299-1H) + (F3 L3290-1H - F3 L3299-1H)
	13E	F3	0200- 0219 0230- 0289 0300- 0399 3200- 3219	Other Row Crops = Sum of (F3 L0200-1H - L0219-1H) + (F3 L0230-1H - L0289-1H) + (F3 L0300-1H - L0399-1H)+ (F3 L3200-1H - L3219-1H) + (F3 L3230-1H - L3289-1H) + (F3 L3300-1H - L3399-1H)

Carry to Tbl	P-O Line	Form	Form Line	TABLE 6A. OPERATOR'S SHARE OF CASH RECEIPTS
			3230-3289 3300-3399	
	13F	F3	0400-0899 3400-3899	Legumes (Including Seed) and Other Forage = Sum of (F3 L0400-1H - L0899-1H) + (F3 L3400-1H - L3899-1H)
	13G	F3	0900-1099 3900-4099	Grass Seed = Sum of (F3 L0900-1H - L1099-1H) + (F3 L3900-1H - L4099-1H)
	13H	F3	1100-1499 4100-4499	Fuits and Nuts = Sum of (F3 L1100-1H - L1499-1H) + (F3 L4100-1H - L4499-1H)
	13I	F3	1500-1949 4500-4949	Vegetables, Roadside Market and Specialty = Sum of (F3 L1500-1H - L1949-1H) + (F3 L4500-1H - L4949-1H)
	13J	F3	1950-1992 4950-4992	Nursery, Timber and Other Crop Income = Sum of (F3 L1950-1H - L1992-1H) + (F3 L4950-1H - L4992-1H)
	13K	F3	1993-1994 4993-4994	Set A side Acres = Sum of (F3 L1993-1H - L1994-1H) + (F3 L4993-1H - L4994-1H)
	19A			Sum of items 13A through 13K
	20	F2	20-25 89	Sum of [(Sales of Auto and Truck (WF minus HH&P Share) F2 L20 + Sales Poser and Crop Machinery F2 L21 + Livestock Equipment Sold F2 L22 + Buildings and Fences Sold F2 L23 + Land Sold F2 L24 + Dwelling Sold (WF minus HH&P Share) F2 L25 + Irrigation Equipment Sold F2 L89]
	21	2	26	Gas Tax Refund
	22	2	42-45	Sum of Income From Work Off the Farm for (Truck + Power and Crop Machinery + Livestock Equipment + Labor Share)
	23	2	46	Patronage Refunds
	24	2	47	Miscellaneous Farm Income
	25	--	--	Sum of items 2 through 24 except 12A and 19A
T6BL33	26	T5	6	Sum of (Total Farm Capital--Ending Inv. minus Total Farm Capital--Beginning Inv.) = Item 26. If positive, PRINT. If negative, carry to Table 6B L33
	27	T4	33	Total Family Living From the Farm
	28	--	--	Sum of items 25 + 26 + 27 = 28
	29	--	--	Sum of items (25 minus 20) = 29
	30	T6B	28	Total Cash Operating Expense
	31	--	--	Sum of items (29 minus 30) = 31

TABLE 6B - OPERATORS SHARE OF CASH EXPENSES - 1974

1	PURCHASE OF LIVESTOCK		
2	DAIRY COWS	$	
3	OTHER DAIRY CATTLE		
4	BEEF BREEDING CATTLE		
5	BEEF FEEDER CATTLE		
6A	HOGS COMPLETE		
6B	HOGS FINISHING		
6C	HOGS PRODUCING WEANING PIGS		
7A	SHEEP, FARM FLOCK		
7B	SHEEP, FEEDER LAMBS		
8	CHICKENS		
9	TURKEYS		
10	OTHER PRODUCTIVE LIVESTOCK		
11	MISCELLANEOUS LIVESTOCK EXPENSE		
12	FEED BOUGHT		
13	FERTILIZER		
14	CHEMICALS		
15	OTHER CROP EXPENSE		
15A	IRRIGATION OPERATION COST		
16	CUSTOM WORK HIRED		
17	REPAIR + UPKEEP OF LIVESTOCK EQUIPMENT		
18	REPAIR + UPKEEP OF FARM REAL ESTATE		
19	GAS, OIL, GREASE BOUGHT (FARM SHARE)		
20	REPAIR & OPER. OF MACH., TRACTOR, TRUCK, AUTO (F.S.)		
20A	REPAIR & UPKEEP OF IRRIGATION EQUIPMENT		
21	WAGES OF HIRED LABOR		
22	PERSONAL PROPERTY + REAL ESTATE TAXES		
23	CASH RENT		
24	GENERAL FARM EXPENSES		
25	TELEPHONE EXPENSE (FARM SHARE)		
26	ELECTRICITY EXPENSE (FARM SHARE)		
27	INTEREST EXPENSE		
28	TOTAL CASH OPERATING EXPENSE	$	
29	POWER, CROP & GENERAL MACH. BOUGHT (FARM SHARE)		
29A	IRRIGATION EQUIPMENT BOUGHT		
30	LIVESTOCK EQUIPMENT BOUGHT		
31	NEW REAL ESTATE + IMPROVEMENTS		
32	TOTAL FARM PURCHASES (28) THRU (31)	$	
33	DECREASE IN FARM CAPITAL		
34	INTEREST ON FARM CAPITAL		
35	UNPAID FAMILY LABOR		
37	BOARD FURNISHED HIRED LABOR		
38	TOTAL FARM EXPENSE (32) THRU (37)	$	
39	LABOR EARNINGS (OPERATORS SHARE) (6A/28)-(38)	$	
40	RETURN TO CAPITAL AND FAMILY LABOR (34)+(35)+(39)	$	

Carry to Tbl	P-O Line	Form	Form Line	TABLE 6B. OPERATOR'S SHARE OF CASH EXPENSES
				All items are equal to the sum of [Whole Farm Share minus (Landlord's Share + Household and Personal Share)] unless specified otherwise. All summations of line numbers refer to print-out line numbers.
	1	--	--	PRINT ONLY
	2	1	1	Dairy Cows Purchases
	3	1	2	Other Dairy Cattle Purchases
	4	1	3	Beef Breeding Cattle Purchases
	5	1	4	Beef Feeder Cattle Purchases
	6A	1	5	Hogs Complete, Purchases
	6B	1	6	Hogs Finishing, Purchases
	6C	1	7	Hogs Weaning Pigs, Purchases
	7A	1	8	Sheep Farm Flock, Purchases
	7B	1	9	Sheep Feeder Lambs, Purchases
	8	1	10-11	Sum of Purchases of (Chickens--Laying Hens + Chickens--Broilers)
	9	1	12-13	Sum of Purchases of (Turkeys--Laying Flock + Turkeys--Poults)
	10	1	14	Other Productive Livestock Purchases
	11	2	1-2	Sum of Expenses of (Veterinary + Miscellaneous Livestock)
	12	2	3	Feed Bought
	13	2	4	Fertilizers Bought
	14	2	5	Crop Chemicals Bought
	15	2	6	Other Crop Expense
	15A	2	861	Operating Cost--Irrigation Equipment F2 L861
	16	2	8-11	Sum of Custom Work Hired for (Truck + Power and Crop Machinery + Livestock Equipment + Labor Share)
	17	2	12	Repair of Livestock Equipment
	18	2	13	Repair of Real Estate
	19	2	27	Total Gas, Oil and Grease Bought
	20	2	31	Repair of Power and Machinery--Total
	20A	2	871	Repair of Irrigation Equipment F2 L871
	21	2	35	Wages of Hired Labor
	22	2	36	Property Taxes
	23	2	37	Cash Rent Expense
	24	2	38	General Farm Expense
	25	2	39	Telephone Expense
	26	2	40	Electricity Expense
	27	2	50	Paid on Debts--Interest
	28	--	--	Sum of items (2 through 27) = 28
	29	2	14-15	Sum of Purchases of (Auto and Truck + Power and Crop Machinery)
	29A	2	881	Irrigation Equipment Bought F2 L881
	30	2	16	Livestock Equipment Bought
	31	2	17-19	Sum of Purchases of (Buildings and Fences + Land + Dwelling)
	32	--	--	Sum of items 29 + 29A + 30 + 31
	33	T6A	26	If negative answer to computation for T6A L26, PRINT here.
	34	F1	1-20	[(Sum of (Total Farm Capital--Ending Inv. + Total Farm Capital--Beginning Inv.) ÷ 2) x .06] minus (Paid on Debts--Interest F2 L50)
	35	2	73	Unpaid Family Labor
	*			
	37	2	70	Hired Labor Boarded--Operator
	38	--	--	Sum of items (32 through 37) = 38
	39	T6A	28	Sum of items (T6A L28 minus T6B L38) = Item 39

Carry to Tbl	P-O Line	Form	Form Line	TABLE 6B. OPERATOR'S SHARE OF CASH EXPENSES
	40	--	--	Sum of (T6B L39 + Interest on Capital L34 + Unpaid Family Labor L35)

* Line 36 deleted in 1968 revision.

TABLE 8 - MEASURES OF FARM ORGANIZATION - 1974

1	LABOR EARNINGS	$	_____
2	CROP YIELDS - INDEX		_____
3	PERCENT TILL. LAND IN H.R. CROPS		_____
4	GROSS RETURN PER TILL. ACRE (EXCL. PASTURE)	$	_____
5	RETURN FOR $100 TO PROD. LIVESTOCK - INDEX		_____
6	LIVESTOCK UNITS PER 100 ACRES*		_____
7	SIZE OF BUSINESS - WORK UNITS		_____
8	WORK UNITS PER WORKER		_____
9	POWER MACH., EQUIP., BLDG. EXP. PER WORK UNIT	$	_____
10	FARM CAPITAL INVESTMENT PER WORKER	$	_____
11	INDEX OF RETURN FOR $100 FEED FROM		
12	COMPLETE HOG ENTERPRISE		_____
13	HOG FINISHING ENTERPRISE		_____
14	PRODUCING WEANING PIGS		_____
15	DAIRY CATTLE		_____
16	OTHER DAIRY		_____
17	ALL DAIRY AND DUAL PURPOSE CATTLE		_____
18	BEEF BREEDING CATTLE		_____
19	BEEF FEEDER CATTLE		_____
20	SHEEP FARM FLOCK		_____
21	FEEDER LAMBS		_____
22	CHICKENS - LAYING FLOCK		_____
23	CHICKENS - BROILERS		_____
24	TURKEYS - LAYING FLOCK		_____
25	TURKEY - POULTS		_____
26	OTHER PRODUCTIVE LIVESTOCK		_____
27	NUMBER OF ANIMAL UNITS		_____
28	WORK UNITS		
29	CROPS		_____
30	PRODUCTIVE LIVESTOCK		_____
31	OTHER PRODUCTIVE WORK UNITS		_____
32	EXPENSES PER WORK UNIT		
33	TRACTOR AND CROP MACHINERY EXPENSE	$	_____
34	FARM SHARE OF AUTO AND TRUCK EXPENSE	$	_____
35	FARM SHARE OF ELECTRICITY EXPENSE	$	_____
36	LIVESTOCK EQUIPMENT EXPENSE	$	_____
37	BUILDING, FENCING AND TILING EXPENSE	$	_____
38	TRACTOR & CROP MACH. EXPENSE PER CROP ACRE**	$	_____
39	FARM POWER & MACH. COST ALLOCATED TO LIVESTOCK	$	_____
**40	BUILDING, FENCING & TILING COST ALLOC. TO CROPS	$	_____
41	* ACRES INCLUDE ALL TILLABLE LAND, NON-TILLABLE HAY & PASTURE Does not include category "other productive Livestock"		
42	**ACRES INCLUDE ALL TILLABLE LAND PLUS ACRES IN WILD HAY		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 8. MEASURES OF FARM ORGANIZATION
	1	T2B	37	Labor Earnings from T2B L37, Whole Farm Share
	2	F3	1-25, 29	Computation of Index of Crop Yields requires that four quantities be calculated 1. Acres of each crop grown = Sum of (Acres Owned + Acres rented) F3 L1-25, 29 by crop. Note: Sum over all crops for calculation of Step 5. 2. Total Production of each crop = Sum of (Production Owned + Production Rented) F3 by crop 3. Average Yield by crop = Sum of (All Production Owned + Production Rented) ÷ Sum of (All Acres Owned + Acres Rented) by crop 4. Acres needed with average yield = Total production of each crop Step 2 ÷ Average Yield of each crop Step 3 Note: Sum over all crops for calculation of Step 5. 5. Index of Crop Production = (Sum of Acres Required with Average Yields ÷ Sum of Acres Actually Grown) x 100 Steps 1-4 should be followed for crops from Form 3 L 1-25, 29. Example: Index of Crop Yields

	Acres Grown	Actual Production	Average Yield	Adjusted Acres
Flax	10	100	20	5
Oats	15	900	45	20
Corn	40	4000	80	50
Alfal.	15	60	3	20
	80 = Sum			Sum = 95

(95 ÷ 80) x 100 = 118.7 = Index of Crop Yields

3	T9	44	Percent Tillable Land in High Return Crops
4	F3	1-25,29	Gross Return per Tillable Acre Excluding Pasture = Σ [Value Per Unit x Sum of (Production Owned + Production Rented)] ÷ Sum of (Tillable Acres minus Pasture)

Example:

	Acres	Value/Unit		Production (Owned+Rented)		Gross Crop Value
1	Flax	Value	x	Bushels	=	Gross
2	Barley	Value	x	Bushels	=	Gross
3	Wheat	Value	x	Bushels	=	Gross
.	.	.		.		.
.	.	.		.		.
25	Grass Seed	Value	x	Pounds	=	Gross
29	Diverted Acres	Value	x	Dollars	=	Gross
	Sum of Acres					Sum of Gross

Sum of Gross ÷ Sum of Acres = Gross Return/Tillable Acres Excluding Pasture

5		Computation of this item requires reference to each of the livestock tables.

Carry to Tbl	P-O Line	Form	Form Line	TABLE 8. MEASURES OF FARM ORGANIZATION

Step 1 To	Form	Form Line	Step 1: Ret/$100 Feed Fed		Step 1: Ave Ret/$100 Feed Fed	Step 2: Total Feed Cost		Adj. Ret
T8L12	T11A	22,13(A)	(T11A L22	÷	T11A L22 Ave.)	x T11A L13(A)	=	∝
T8L13	T11B	23,14(A)	(T11B L23	÷	T11B L23 Ave.)	x T11B L14(A)	=	∝
T8L14	T11C	22,13(A)	(T11C L22	÷	T11C L22 Ave.)	x T11C L13(A)	=	∝
T8L15	T12	32,23(A)	(T12 L32	÷	T12 L32 Ave.)	x T12 L23(A)	=	∝
T8L16	T13	22,13(A)	(T13 L22	÷	T13 L22 Ave.)	x T13 L13(A)	=	∝
T8L17	T14	23,14(A)	(T14 L23	÷	T14 L23 Ave.)	x T14 L14(A)	=	∝
T8L18	T15A	24,15(A)	(T15A L24	÷	T15A L24 Ave.)	x T15A L15(A)	=	∝
T8L19	T15B	23,14(A)	(T15B L23	÷	T15B L23 Ave.)	x T15B L14(A)	=	∝
T8L20	T16A	27,18(A)	(T16A L27	÷	T16A L27 Ave.)	x T16A L18(A)	=	∝
T8L21	T16B	23,14(A)	(T16B L23	÷	T16B L23 Ave.)	x T16B L14(A)	=	∝
T8L22	T17A	16,11(A)	(T17A L16	÷	T17A L16 Ave.)	x T17A L11(A)	=	∝
T8L23	T17B	13, 8(A)	(T17B L13	÷	T17B L13 Ave.)	x T17B L8(A)	=	∝
T8L24	T18A	13, 8(A)	(T18A L13	÷	T18A L13 Ave.)	x T18A L8(A)	=	∝
T8L25	T18B	13, 8(A)	(T18B L13)	÷	T18B L13 Ave.)	x T18B L8(A)	=	∝

used for Line 17 only. - Do not use in Line 5.

F1 14

[[(Sum of Value [Ending Inv. + Butchered + Sales] minus Sum of Value [Beginning Inv. + Purchases]) ÷ (Sum of Value [Corn + Oats + Barley + Rye + Wheat + Protein + Complete Feed + Legume Hay + Other Hay + Corn Silage + Grass Silage + Fodder & Stover + Pasture + Whole Milk + Skim Milk])] x 100] ÷ Ave. Values for Return/$100 Feed Fed to Other Productive Livestock

F4 14, 24

x Sum of Values Feed Fed F4 L14, 24 = ∝

Sum Total Feed Cost	Sum Adj. Ret.

Sum of Adjusted Return (∝) ÷ Sum Total Feed Costs = Index of Return/$100 Feed Fed

6 1

Sum of (Dairy Cows, Ave. No. Adults F1 L40 x 1) + ([Other Dairy Cattle, Ave. No. Adults F1 L41 x 1] + [Other Dairy, Ave. No. Other x .5]) + ([Beef Breeding, Ave. No. Adults F1 L42 x .80] + [Beef Breeding, Ave. No. Other x .30]) + ([Beef Feeders, Ave. No. Adults F1 L43 x 1] + [Beef Feeders, Ave. No. Other x 1]) + ([Hogs--Complete, Ave. No. Adults F1 L44 x .4] + ([Hogs--Complete, Ave. No. Other x .2]) + ([Hogs--Finishing, Ave. No. Adults F1 L45 x .4] + [Hogs--Finishing, Ave. No. Other x .2]) + ([Hogs--Weaning Pigs, Ave. No. Adults F1 L46 x .4] + [Hogs--Weaning Pigs, Ave. No. Other x .2]) + ([SheepFarm Flock, Ave. No. Adults F1 L47 x .143] + [Sheep Farm Flock, Ave. No. Other x .071]) + ([Sheep Feeders, Ave. No. Adults F1 L47 x .143] + [Sheep Feeders, Ave. No. Other x .071]) + ([Chickens--Laying Flock, Ave. No. Adults F1 L48 x .02] + [Chickens--Laying Flock, Ave. No. Other x .02]) + ([Chickens--Broilers F1 L11 Sum of Quantity (Ending Inv. + Transferred Out + Butchered + Sales) minus Sum of Quantity (Beginning Inv. + Purchases)] ÷ 1100) +

Carry to Tbl	P-O Line	Form	Form Line	TABLE 8. MEASURES OF FARM ORGANIZATION
				([Turkeys--Laying Flock, Ave. No. Adults F1 L51 x .04] + [Turkeys--Laying Flock, Ave. No. Others x .04]) + ([Turkey Poults F1 L13 Sum of Quantity (Ending Inv. + Transferred Out + Butchered + Sales) minus Sum of Quantity (Beginning Inv. + Purchases)] ÷ 1100) + ([Other Productive Livestock F1 L14 Sum of Value (Beginning Inv. + Ending Inv.) ÷ 2)] ÷ 300)
			1-33	Divide the above sum by Sum of Sum (Acres Owned + Acres Rented) F3 L1-33
	7	T1	6	Total Size of Business--Work Units T1 L6
	8	T1	6, 7	Total Size of Business--Work Units T1 L7 ÷ Number of Workers T1 L7
	9	T3	24-28	[Sum of Net Decreases (Truck and Auto T3 L24 + Tractors and Crop Machinery T3 L25 + Electricity T3 L26 + Livestock Equipment T3 L27 + Buildings T3 L28)] ÷ Total Size of Business--Work Units T8 L7
	10	T1	26	[Sum of Total Farm Capital (Beginning Inv. + Ending Inv) ÷ 2] ÷ Number of Workers T1 L7
	11	--	--	PRINT ONLY: Index of Return for $100 Feed From
	12	--	--	Complete Hog Enterprise from T8 L5 Step 1
	13	--	--	Hog Finishing Enterprise T8 L5 Step 1
	14	--	--	Producing Weaning Pigs T8 L5 Step 1
	15	--	--	Dairy Cattle T8 L5 Step 1
	16	--	--	Other Dairy T8 L5 Step 1
	17	--	--	All Dairy & Dual Purpose Cattle T8 L5 Step 1
	18	--	--	Beef Breeding Cattle T8 L5 Step 1
	19	--	--	Beef Feeder Cattle T8 L5 Step 1
	20	--	--	Sheep Farm Flock T8 L5 Step 1
	21	--	--	Feeder Lambs T8 L5 Step 1
	22	--	--	Chickens--Laying Flock T8 L5 Step 1
	23	--	--	Chickens--Broilers T8 L5 Step 1
	24	--	--	Turkeys--Laying Flock T8 L5 Step 1
	25	--	--	Turkey Poults T8 L5 Step 1
	26	--	--	Other Productive Livestock T8 L5 Step 1
	27	--	--	Sum of Animal Units for all Productive Livestock from T8 L6 Step 1
	28	--	--	PRINT ONLY: Work Units
	29	T1	3	Work Units--Crops from T1 L3
	30	T1	4	Work Units--Livestock from T1 L4
	31	T1	5	Work Units--Other from T1 L5
	32	--	--	PRINT ONLY: Expenses Per Work Unit
	33	T3	25	(Tractor and Crop Machinery Expense T3 L25) ÷ (Total Work Units T8 L7)
	34	T3	24	(Truck and Auto Expense T3 L24) ÷ (Total Work Units T8 L7)
	35	T3	26	(Farm Share Electricity T3 L26) ÷ (Total Work Units T8 L7)
	36	T3	27	(Livestock Equipment Expense T3 L27) ÷ (Total Work Units T8 L7)
	37	T3	28	(Buildings, Fences and Tiling T3 L28) ÷ (Total Work Units T8 L7)
	38	T3	25	(Tractor and Crop Machinery Expense T3 L25) ÷ (Sum of Sum [Acres Owned + Acres Rented F3 L1-32])
	39	T3 F2 T1	24, 25 8, 9 4, 3	Total Farm Power and Machinery Cost Allocated to Livestock [Sum [Net decreased, (Truck & Auto T3 L24) + (Tractor & Crop Machinery T3 L25)] minus [Custom Work Hired, Truck & Auto F2 L8) + (Custom Work Hired, Tractor & Crop Machinery F2 L9)] x

Carry to Tbl	P-O Line	Form	Form Line	TABLE 8. MEASURES OF FARM ORGANIZATION
				[(Work Units on Livestock ÷ 10 if T1 L4 < 400 or ÷ 12 if T1 L4 ≥ 400)] ÷ [(Work Units on Livestock ÷ 10 if T1 L4 < 400 or ÷ 12 if T1 L4 ≥ 400) + (Work Units on Crops T1 L3)]
	40			Net decrease, Building, Fencing & Tiling T3 L28 x [(Work Units on Crops T1 L3 x BCAF F4 L252 Col 7) ÷ [[(Dairy Cows, Average Number Adults F1 L402 Col 2 x 7.00) x BCAF F4 L152 Col 7] + [((Other Dairy Cattle, Average Number Adults F1 L412 Col 2 + Average Number Other F1 L412 Col 3) x 1.20) x BCAF F4 L162 Col 7] + [(Beef Breeding Cattle, Average Number Adults F1 L422 Col 2 x 1.50) x BCAF F4 L172 Col 7] + [((Beef Feeders, Cwt. Produced T15B L2 ÷ 100) x .12) x BCAF F4 L182 Col 7] + [((Hogs--Complete, Cwt. Produced T11A L1 ÷ 100) x .12) x BCAF F4 L192 Col 7] + [((Hogs--Finishing, Cwt. Produced T11B L2 ÷ 100) x .06) x BCAF F4 L202 Col 7] + [(Hogs--Weaning Pigs, Females Bearing Young F1 L462 Col 1 x 1.40) x BCAF F4 L212 Col 7] + [(Sheep--Farm Flock, Average Number Adults F1 L472 Col 2 x .60) x BCAF F4 L222 Col 7] + [((Feeder Lambs, Cwt. Produced T16B L2 ÷ 100) x .30) x BCAF F4 L232 Col 7] + [(((Chickens--Laying Flock, Average Number Adults F1 L492 Col 2 + Average Number Other F1 L492 Col 3) ÷ 100) x 5.00) x BCAF F4 L102 Col 7] + [((Chicken Broilers, Cwt. Produced T17B L1 ÷ 100) x .20) x BCAF F4 L112 Col 7] + [(((Turkeys--Laying Flock, Average Number Adults F1 L512 Col 2 + Average Number Other F1 L512 Col 3) ÷ 100) x 25.00) x BCAF F4 L122 Col 7] + [((Turkeys--Poults, Cwt. Produced T18B L1 ÷ 100) x .12) x BCAF F4 L132 Col 7]] + [Work Units on Crops T1 L3 x BCAF F4 L252 Col 7]]] = Building, Fences and Tiling Cost Allocated to Crops
	41	--	--	PRINT ONLY
	42	--	--	PRINT ONLY

TABLE 9 - CROP ACRES AND YIELDS

CODE	CROP	CROP RANK	ACRES	YIELD
0007	BARLEY	C		
0072	OATS, FEED (1)	C		
A	TOTAL SMALL GRAIN AND CANNING PEAS			
0222	CORN, GRAIN (1)	A		
0291	SOYBEANS (1)	A		
B	TOTAL ROW CROP			
3401	ALFALFA HAY (1) IRRIGATED	A		
0450	MEDIUM RED CLOVER SEED	C		
C	TOTAL LEGUMES, INCLUDING SEED			
0540	PRAIRIE HAY, UPLAND - TILLABLE	C		
D	TOTAL OTHER HAY			
0720	CORN SILAGE (1)	B		
0721	CORN SILAGE (2)	B		
E	TOTAL SILAGE AND FODDER			
0840	PRAIRIES PASTURE - TILLABLE (1)	D		
F	TOTAL TILLABLE PASTURE			
0902	BLUE GRASS ESTABLISHMENT	D		
0950	BLUE GRASS SEED (1)	C		
1081	SOD (1)	B		
G	TOTAL GRASS CROPS			
1101	APPLES, DELICIOUS (1)	A		
1121	CHERRIES, BING (1)	A		
H	TOTAL COMMERCIAL FRUITS AND NUTS			
1530	BROCCOLI (1)	A		
1540	CABBAGE (1)	A		
I	TOTAL COMMERCIAL VEGETABLES			
1835	RADISH SEED	A		
1870	HERBS	A		
J	TOTAL ROADSIDE MARKET/SPECIALTY CROPS			
1993	SET ASIDE ACRES - IDLE	B		
K	TOTAL FOLLOW AND IDLE LAND			
L	TOTAL TILLABLE LAND			
0542	PRAIRIE HAY, UPLAND - NON-TILLABLE			
0600	WILD HAY - NON-TILLABLE			
M	TOTAL NON-TILLABLE HAY/PASTURE			
1962	CHRISTMAS TREES, ESTABLISHMENT - NON-TILLABLE			
1966	CHRISTMAS TREES, MARKET - NON-TILLABLE (1)			
N	TOTAL NON-TILLABLE FOREST CROPS			
9987	TIMBER NOT HARVESTED			
9988	ROADS AND WASTE			
9989	FARMSTEAD			
O	TOTAL LAND NOT HARVESTED			
P	TOTAL NON-TILLABLE LAND			
Q	TOTAL LAND IN FARM OR RANCH			
9992	SUPPLEMENTARY MANAGEMENT INFORMATION			
9993	PERCENT LAND TILLABLE			
9994	PERCENT LAND ON HIGH RETURN CROPS			
9995	*FERTILIZER COST PER ACRE		$	
9996	*CROP CHEMICALS PER ACRE			
9997	*SEED AND OTHER COSTS PER ACRE			
9998	*GAS, OIL AND GREASE BOUGHT PER ACRE			
9999	*TILLABLE LAND MINUS TILLABLE PASTURE AND FALLOW AND IDLE LAND			

Carry to Tbl	P-O Line	Form	Form Line	TABLE 9. CROP PRODUCTION
				Acres = Acres Owned + Acres Rented Yield = (Production Owned + Production Rented) ÷ (Acres Owned + Acres Rented)
	A		0001-0199 3001-3199 0340-0349 3340-3349	Total Small Grain and Canning Peas = Sum of (Acres Owned + Acres Rented) from(L0001 - 0199)+(3001 - 3199)+(0340 - 0349)+(3340 - 3349)
	B		0200-0339 3200-3339 0350-0399 3350-3399	Total Row Crops = Sum of (Acres Owned + Acres Rented) from (L0200 - 0339)+(0350 - 0399)+ (3200 - 3339) + (3350 - 3399)
	C		0400-0499 3400-3499	Total Legume Including Seed = Sum of (Acres Owned + Acres Rented) from (L0400 - 0499) + (3400 - 3499)
	D		0500-0541 0550-0599 0610-0699 3500-3541 3550-3599 3610-3699	Total Other Hay = Sum of (Acres Owned + Acres Rented) from (L0500 - 0541) + (0550 - 0599) + (0610 - 0699) + (3500 - 3541) + (3550 - 3599) + (3610 - 3699)
	E		0700-0799 3700-3799	Total Silage and Fodder = Sum of (Acres Owned + Acres Rented) from (L0700 - 0799) + (3700 - 3799)
	F		0800-0859 0870-0889 3800-3859 3870-3889	Total Tillable Pasture = Sum of (Acres Owned + Acres Rented) from (L0800 - 0859) + (0870 - 0889) + (3800 - 3859) + (3870 - 3889)
	G		0900-1099 3900-4099	Total Grass Crops = Sum of (Acres Owned + Acres Rented) from (0900 - 1099) + (3900 - 4099)
	H		1100-1499 4100-4499	Total Commercial Fruits and Nuts = Sum of (Acres Owned + Acres Rented) from (L1100 - 1499) + (4100 - 4499)
	I		1500-1699 4500-4699	Total Commercial Vegetables = Sum of (Acres Owned + Acres Rented) from (1500 - 1699) + (4500 - 4699)
	J		1700-1961 1963-1965 4700-4961 4963-4965	Total Roadside Market and Specialty Crops = Sum of (Acres Owned + Acres Rented) from (L1700 - 1961) + (1963 - 1965) + (4700 - 4961) + (4963 - 4965)
	K		1990-1999 4990-4999	Total Fallow and Idle Land = Sum of (Acres Owned + Acres Rented) from (L1990 - 1999) + (4990 - 4999)
	L			Total Tillable Land = Sum of A + B + C + D + E + F + G + H + I + J + K
	M		0542-0549 0600-0609 0860-0869 3542-3549 3600-3609 3860-3869	Total Harvested Non-Tillable Hay and Pasture = Sum of (Acres Owned + Acres Rented) from (L0542 - 0549) + (0600 - 0609) + (0860 - 08 9) + (3542 - 3549) + (3600 - 3609) + (3860 - 3869)
	N		1962 1966-1969 1970-1989 4962 4966-4969 4970-4989	Total Non-Tillable Forest Crops = Sum of (Acres Owned + Acres Rented) from (L1962) + (1966 - 1969) + (1970 - 1989) + (L4962) + (4966 - 4969) + (4970 - 4989)

Carry to Tbl	P-O Line	Form	Form Line	TABLE 9. CROP PRODUCTION
	O		9995-9999	Total Land Not Harvested = Sum of (Acres Owned + Acres Rented) from (L9995 + 9996 + 9997 + 9998 + 9999)
	P			Total Non-Tillable Land = Sum of (M + N + O)
	Q			Total Land in Farm or Ranch = Sum of (L + P)
	9992			Supplementary Management Information
	9993	T9	L, Q	Percent Land Tillable = Line L ÷ Line Q
	9994	3	0001-9999	Percent in High Return Crops = Actual Number of Acres, Crop Rank A x 1.00 = Adjusted Acres, Crop Rank A Actual Number of Acres, Crop Rank B x .50 = Adjusted Acres, Crop Rank B Actual Number of Acres, Crop Rank C x .25 = Adjusted Acres, Crop Rank C Actual Number of Acres, Crop Rank D x .00 = Adjusted Acres, Crop Rank D = 0 Sum of Actual Acres of Crop Rank (A + B + C + D) = Total Actual Acres Sum of Adjusted Acres of Crop Rank (A + B + C + D) = Total Adjusted Acres (Total Adjusted Acres ÷ Total Actual Acres) x 100) = Percent Land in High Return Crops
	9995	3		[Sum of Allocated Fertilizer Cost F3 Col 2A (0001-0541) + (0550-0599) + (0610-0699) + (0700-0799) + (0900-1099) + (1100-1499) + (1500-1699) + (1700-1961) + (1963-1965) + (3001-3541) + (3550-3599) + (3610-3699) + (3700-3799) + (3900-4099) + (4100-4499) + (4500-4699) + (4700-4961) + (4963-4965)] ÷ (Sum of T9 Line A + B + C + D + E + G + H + I + J) = Total Allocated Cost Per Tillable Acre Not Including Pasture
	9996	3		Sum of Allocated Chemical Cost Form 3 Col 2B for lines reported in L9995 above. Use same divisor.
	9997	3		Sum of Allocated Seed and Other Costs F3 Col 2C for lines reported in L9995 above. Use same divisor.
	9998	2 T9	26, 28 L, K, F	[(Gas, Oil, Grease Bought, WF, Tractor and Crop Machinery F2 L28) minus (Gas Tax Refund, WF F2 L26)] ÷ [(Total Tillable Land Line L) minus (Line F + Line K)]
	9999			Tillable Land minus Tillable Pasture and Fallow and Idle Land
				Table 9 averages based only on acres; yields will not be reported. For each farm, sum the acres reported for each line identified by Alpha characters. Thus, Table 9 averages will report only the headings as identified in the speciman copy attached (Lines A - Q, Lines 9992 - 9999).

Farm No. 80 - xxxxx

TABLE 9. CROP ACRES AND YIELDS--NUMBERS IN USE

0001
0199
0200
0339
0340
0349
0350
0399
0400
0499
0500
0541
0542
0549
0550
0599
0600
0609
0610
0699

0700
0799
0800
0859
0860
0869
0870
0889

NOT ASSIGNED

0900
1099
1100
1499
1500
1699

1700
1961
1962
1963
1965
1966
1969
1970
1989
1990
1999

TABLE 10-0001 - CROP DATA FOR BARLEY, SEED - 1974

		TOTAL	PER ACRE
1	ACRES	_____	
2	YIELD	_____	_____
3	VALUE PER PRODUCTION UNIT		_____
4	CROP PRODUCT RETURN	$ _____	$ _____
5	OTHER CROP INCOME	_____	_____
6	TOTAL CROP RETURN	$ _____	$ _____
7	SUPPLEMENTAL COSTS		
8	FERTILIZER		$ _____
9	CHEMICALS		_____
10	SEED AND OTHER		_____
11	SPECIAL HIRED LABOR		_____
12	CUSTOM WORK HIRED		_____
13	IRRIGATION OPERATION		_____
14	TOTAL SUPPLEMENTAL COSTS	$ _____	$ _____
15	RETURN OVER SUPPLEMENTAL COSTS	$ _____	$ _____
16	ALLOCATED COSTS		
17	FARM POWER AND MACHINERY - OWNERSHIP		$ _____
18	FARM POWER AND MACHINERY - OPERATION		_____
19	IRRIGATION EQUIPMENT - OWNERSHIP		_____
20	LAND COSTS		_____
21	MISCELLANEOUS COSTS		_____
22	*INTEREST ON MACH. + EQUIP. INVESTMENT		_____
23	TOTAL ALLOCATED COSTS	$ _____	$ _____
24	RETURN OVER ALL LISTED COSTS	$ _____	$ _____
25	SUPPLEMENTARY MANAGEMENT INFORMATION		
26	WORK UNITS ASSIGNED PER ACRE	_____	
27	POWER COSTS ALLOCATION FACTOR	_____	
*28	TOTAL LISTED COST PER UNIT OF PRODUCTION	_____	
29	RETURN OVER LISTED COSTS PER UNIT	_____	
30	TOTAL LISTED COSTS PER ACRE	_____	
30A	Breakeven yield	_____	
31	*DOES NOT INCLUDE INTEREST ON INVESTMENT IN IRRIGATION EQUIPMENT OR LAND		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 10. CROP DATA
				All summations of line numbers refer to print-out line numbers.
				Total Acres = Acres Owned + Acres Rented
				Print table only if total acres are greater than zero.
				Print crop code number and crop name in table heading.
				This documentation illustration is based on Crop No. 0009, Barley (3) Prior Crop Wheat. The procedure is repeated for each crop shown on Data Form 3 except for Crop Nos. 9986, 9987, 9988 and 9989. Note that for some crops, work units are based on production rather than acres.
				Averages for these tables follow the same format except crops have been grouped to facilitate averaging.
				In all cases, print-out lines designated as: (A) indicates crop total; (B) indicates per acre quantities.
	1(A)	3	0009-1	Acres = Sum of (Acres Owned F3 L0009-1-4 + Acres Rented F3 L0009-1-6)
	2(A)	3	0009-1	Yield = Sum of (Production Owned F3 L0009-1-5 + Production Rented F3 L0009-1-7)
	2(B)			Yield Per Acre = L2(A) ÷ L1(A)
	3(B)	3	0009-1	Value Per Production Unit = Value F3 L0009-1-3
	4(A)	3	0009-1	Crop Product Return = (L2(A) Total Production x Value Per Production Unit L3(B))
	4(B)			Crop Product Return Per Acre = L4(A) ÷ L1(A)
	5(A)	3	0009-1	Other Crop Income = Other Crop Income F3 L0009-1-10
	5(B)			Other Crop Income Per Acre = L5(A) ÷ L1(A)
	6(A)			Total Crop Return = Sum of (L4(A) + L5(A))
	6(B)			Total Return Per Acre = Sum of (L4(B) + L5(B))
	7			PRINT ONLY: Supplemental Costs
	8(A)	3	0009-2	Fertilizer F3 L0009-2-1 (Memory only--do not print)
	8(B)			Fertilizer Per Acre = L8(A) ÷ L1(A)
	9(A)	3	0009-2	Chemicals F3 L0009-2-2 (Memory only--do not print)
	9(B)			Chemicals Per Acre = L9(A) ÷ L1(A)
	10(A)	3	0009-2	Seed and Other F3 L0009-2-3 (Memory only--do not print)
	10(B)			Seed and Other Per Acre = L10(A) ÷ L1(A)
	11(A)	3	0009-2	Custom Work Hired F3 L0009-2-5 (Memory only--do not print)
	11(B)			L11(A) ÷ L1(A)
	12(A)	3	0009-2	Special Hired Labor F3 L0009-2-4 (Memory only--do not print)
	12(B)			Special Hired Labor Per Acre = L11(A) ÷ L1(A)
	13(A)	3	0009-2	Irrigation Operation = F3 L0009-2-6 (Memory only--do not print)
	13(B)			Irrigation Operation Per Acre = L12(A) ÷ L1(A)
	14(A)			Total Supplemental Costs = Sum (L8(A) + 9(A) + 10(A) + 11(A) + 12(A) + 13(A))
	14(B)			Total Supplemental Costs Per Acre = Sum of (L8(B) + 9(B) + 10(B) + 11(B) + 12(B) + 13(B))
	15(A)			Return Over Supplemental Costs = L6(A) minus L13(A)
	15(B)			Return Over Supplemental Costs Per Acre = L6(B) minus L13(B)
	16			PRINT ONLY: Allocated Costs
	17(A)			Farm Power and Machinery--Ownership <u>Step 1:</u>
		T1	3-4	(Work Units on Crops T1 L3) ÷ [Work Units on Crops T1 L3) + (Work Units on Livestock T1 L4 ÷ 10 if T1 L4 is less than 400 or ÷ 12 if T1 L4 are greater than or equal to 400)] = Proportion of Total Power and Machine Cost Assigned to Crops referred to as <u>Beta</u> (β , expressed as a decimal to 3 places .xxx) Assign to memory for use with all crops.

Carry to Tbl	P-O Line	Form	Form Line	TABLE 10. CROP DATA
				Step 2. Whole Farm minus Household and Personal Share
		F1	161, 171	[(Beginning Inv. Auto and Truck F1 L161 + Beginning Inv.
		F2	141, 151	Power and Crop Machinery F1 L171 + Auto and Truck Bought
			201, 211	F2 L141 + Power and Crop Machinery Bought F2 L151) minus (Ending
			261, 271	Inventory Auto and Truck F1 L161 + Ending Inv. Power and Crop Machinery F1 L171 + Auto and Truck Sold F2 L201 + Power and Crop Machinery Sold F2 L211)] + [(Beginning Inv. Auto and Truck F1 L161 + Beginning Inv. Power and Crop Machinery F1 L171 + Auto and Truck Bought F2 L141 + Power and Crop Machinery Bought F2 L151 + Gas, Oil and Grease Bought F2 L271 + Repair and Operation of Power and Machinery F2 L311) minus (Ending Inv. Auto and Truck F1 L161 + Ending Inv. Power and Crop Machinery F1 L171 + Auto and Truck Sold F2 L201 + Power and Crop Machinery Sold F2 L211 + Gas Tax Refund F2 L261)] = Proportion of Total Power and Machine Expense Assigned to Ownership (Express as .xxx 3 decimals, hereafter referred to as Epsilon. Assign to memory for use with all crops.
				Step 3. Crop Ownership Costs (WF minus HH&P Share) = Sum of
		1	161, 171	[[((Auto and Truck Beginning Inv. F1 L161 + Power and Crop Mach-
			141	inery Beginning Inv. F1 L171 +
		2	151, 201	Auto and Truck Bought F2 L141 + Power and Crop Machinery
			211, 421	F2 L151) minus (Sum of Ending Inv. Auto and Truck F1 L161 +
			431	Ending Inv. Power and Crop Machinery F1 L171 + Auto and Truck Sold F2 L201 + Power and Crop Machinery Sold F2 L211)] + [(Income from Work Off the Farm, Truck Share F2 L421 + Income From Work Off the Farm, Power and Crop Machinery F2 L431) x Step 2, Epsilon)] x Step 1 Beta] = Power and Crop Machinery Ownership Costs Assigned to Crops. Assign to memory for use with all crops.
				Step 4. Work Unit Allocation Pool = Sum of [Work Units L0001
		3	xxxx-1	from memory) x (Sum of Acres Owned + Acres Rented F3 L0001) x (Power and Machine Cost Allocation Factor L0001-2-7)] + ---[Work Units L1969 from memory)x (Sum Acres Owned+Rented F3L1969) x Power Cost Alloc.Factor F3 L1969-2-7] + [(Work Units L3001 from memory) x (Sum of Acres Owned + Acres Rented F3 L3001) x (Power Cost Allocation Factor F3 L3001-2-7] + --- [(Work Units L4969 from memory) x (Sum of Acres Owned + Acres Rented) x (Power Cost Allocation Factor F3 L4969-2-7) + [(Work Units Assigned L1970 from memory) x (Production Owned + Production Rented) x (Power Cost Allocation Factor L1970-2-7] --- L1989-2-7)] + --- L4970-2-7)] --- L4989)] + [Work Units L1990 from memory) x (Sum of Acres Owned + Acres Rented) x (Power Cost Allocation Factor L1990-2-7] + ---L1999-2-7] + ---L4990-2-7] ---L4999-2-7] = Work Unit Allocation Pool referred to hereafter as Chi.
				Step 5:
		3	xxxx-2	[Work Units on Barley L0009 from memory x (Sum of Acres Owned + Acres Rented) x Power and Machinery Cost Allocation Factor L0009-2G] + Chi = Proportion of Power and Machine Costs Assigned to Barley. (Always less than 1.0000 and expressed as .xxxx decimals; hereafter referred to as Delta.

Carry to Tbl	P-O Line	Form	Form Line	TABLE 10. CROP DATA
				Step 6.
	17(A)			Delta (Step 5) x Step 3 (Power and Machinery Ownership Costs Assigned to Crops) = Power and Machine Ownership Cost for Barley (Memory only--do not print)
	17(B)			L16(A) ÷ L1(A) = Power and Machinery Ownership Cost Per Acre
	18(A)	2	311, 271 261, 421 431	Sum of [Repair and Operation Power and Machinery Total (WF minus HH&P Share) F2 L311 + Gas, Oil and Grease Bought Total (WF minus HH&P Share) F2 L271] minus [(Gas Tax Refund F2 L261) + [(Income From Work Off the Farm, Truck Share F2 L421 + Income From Work Off the Farm, Power and Machinery Share F2 L431) x 1 minus Epsilon (Step 2) x [Beta, Step 1] x [Delta, Step 5] = Farm Power and Machinery--Operation (Memory only)
	18(B)			Farm Power and Machinery Operation Per Acre = L17(A) ÷ 1(A)
	19(A)	3	xxxx-2	Irrigation Equipment--Ownership = F2 L0009-2-9 (Memory only)
	19(B)			Irrigation Equipment Ownership Per Acre = L18(A) ÷ L1(A)
	20(A)			Land Cost = Land Cost F2 L0009-2-8 x L1(A) (Memory only--do not print)
	20(B)			Land Cost = Land Cost F2 L0009-2-8
	21(A)			Miscellaneous Costs = F3 L0009-2-10 (Memory only--do not print)
	21(B)			Miscellaneous Costs Per Acre = L20(A) ÷ L1(A)
	22(A)	1	161, 171	Interest on Investment, Farm Power and Machinery*= Sum of [(Beginning Inv., Auto and Truck F1 L161 + Ending Inv. Auto and Truck F1 L161 + Beginning Inv. Power and Crop Machinery F1 L171 + Ending Inventory Power and Crop Machinery F1 L171) x .03] x Delta L17, Step 5 (Memory only--do not print)
	22(B)			Interest on Investment Per Acre = L21(A) ÷ L1(A)
	23(A)			Total Allocated Costs = Sum of L16(A) + 17(A) + 18(A) + 19(A) + 20(A) + 21(A) (From memory)
	23(B)			Total Allocated Costs Per Acre = Sum of L16(B) + 17(B) + 18(B) + 19(B) + 20(B) + 21(B)
	24(A)			Return Over All Listed Costs = L14(A) minus L22(A)
	24(B)			Return Over All Listed Costs Per Acre = L14(B) minus L22(B)
	25			PRINT ONLY: Supplementary Management Information
	26(A)			Work Units Assigned Per Acre = L0009 (From memory)
	27(A)			Power Cost Allocation Factor= Barley L0009-2-7
	28(A)			Total Cost Per Unit of Production = Sum of (Total Supplemental Costs L13(A) + Total Allocated Costs L22(A) ÷ Total Production L2(A)
	29(A)			Return Over Listed Costs Per Unit =(Return Over All Listed Costs L23(A) ÷ Yield L2(A))
	30(A)			Total Listed Costs Per Acre = Sum of (Supplementary Costs L13(B) + Allocated Costs L22(B)
	31			PRINT ONLY

*Does not include interest on investment in irrigation equipment or land.

TABLE 11A - COSTS AND RETURNS FROM COMPLETE HOG ENTERPRISE - 1974

		HERD TOTAL	PER CWT.
1	POUNDS OF HOGS PRODUCED		
2	TOTAL VALUE PRODUCED		
3	POUNDS OF FEED FED		
4	CORN		
5	SMALL GRAIN		
6	PROTEIN, SALT AND MINERAL		
7	COMPLETE RATION		
8	TOTAL CONCENTRATES		
9	FORAGES		
10	FEED COST		
11	CONCENTRATES AND FORAGES		
12	PASTURE		
13	TOTAL FEED COSTS		
14	RETURN OVER FEED COST		
15	SUPPLEMENTAL COSTS		
16	MISCELLANEOUS LIVESTOCK EXPENSE		
17	VETERINARY EXPENSE		
18	CUSTOM WORK		
#18A	SPECIAL HIRED LABOR		
**19	TOTAL SUPPLEMENTAL COSTS		
20	RETURN OVER FEED AND SUPPLEMENTAL COSTS		
20A	ALLOCATED COSTS		
20B	POWER AND MACHINERY COSTS		
**20C	LIVESTOCK EQUIPMENT COSTS		
**20D	BUILDING AND FENCES		
20E	TOTAL ALLOCATED COSTS		
20F	RETURN OVER ALL LISTED COSTS		
21	SUPPLEMENTARY MANAGEMENT INFORMATION		
22	RETURN FOR $100 FEED FED		
23	PRICE RECEIVED PER CWT. ALL ANIMALS		
23A	PRICE RECEIVED PER CWT. SOLD MKT. ONLY		
24	NUMBER OF LITTERS FARROWED		
25	NUMBER OF PIGS BORN PER LITTER		
26	NUMBER OF PIGS WEANED PER LITTER		
27	PERCENT DEATH LOSS		
28	AVERAGE WEIGHT OF ALL HOGS SOLD		
28A	AVERAGE WEIGHT OF MKT. HOGS SOLD		
29	PRICE PER CWT. CONCENTRATE FED		
#29A	PRICE PER CWT. PROT., SALT & MIN.		
30	POUNDS OF PORK PURCHASED		
31	Total Listed costs/cwt Pork produced		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 11A. COSTS AND RETURNS FROM COMPLETE HOG ENTERPRISE
				All values are equal to the Whole Farm Share unless indicated otherwise. All summations of line numbers refer to print-out line numbers.
				(A) = Herd Total Column; (B) = Per Cwt. Pork Produced Column
	1(A)	1	5	Sum of Quantity (Ending Inv. + Butchered + Transferred Out + Sales) minus Sum of Quantity (Beginning Inv. + Transferred In + Purchases) Computation for Cwt*: Line 1(A) ÷ 100 = Cwt* Pork Produced
	2(A)	1	5	Sum of Value (Ending Inv. + Butchered + Transferred Out + Sales) minus Sum of Value (Beginning Inv. + Transferred In + Purchases)
	2(B)	--	--	2 (A) ÷ Cwt*
	3	--	--	PRINT ONLY
	4(B)	4	5	$\frac{\text{Bushels of Corn x 56}}{\text{Cwt*}}$
	5(B)	4	5	$\frac{\text{Sum of Bushels [(Oats x 32) + (Barley x 48) + (Rye x 56) + (Wheat x 60)]}}{\text{Cwt*}}$
	6(B)	4	5, 19	Sum of [(Cwt. Protein, Salt and Mineral x 100) + (Pounds Whole Milk ÷ 10) + (Pounds Skim Milk ÷ 10)] ÷ Cwt*
	7(B)	4	5	(Tons Complete Ration x 2000) ÷ Cwt*
	8(B)	--	--	Sum of items (4(B) + 5(B) + 6(B) + 7(B)) = 8(B)
	9(B)	4	5, 19	[Sum of Tons (Legume Hay + Other Hay + Corn Silage + Grass Silage) x 2000] ÷ Cwt*
	10	--	--	PRINT ONLY
	11(B)	4	5, 19	Sum of Value (Corn + Oats + Barley + Rye + Wheat + Protein, Salt & Mineral+Complete Ration + Legume Hay + Other Hay + Corn Silage + Grass Silage + Whole Milk Fed + Skim Milk Fed) ÷ Cwt*
	12(B)	4	19	Value Pasture ÷ Cwt*
	13(B)	--	--	Sum of items (11(B) + 12(B))
	13(A)	--	--	13(B) x Cwt*
	14(A)	--	--	Sum of items (2(A) minus 13(A))
	14(B)	--	--	Sum of items (2(B) minus 13(B))
	15	--	--	PRINT ONLY
	16(B)	1	44	Miscellaneous Livestock Expense ÷ Cwt*
	17(B)	1	44	Veterinary Expense ÷ Cwt*
	18(B)	1	44	Custom Work ÷ Cwt*
	18A(B)	--	--	Special Hired Labor = Special Hired Labor F1 L442 Col 10
	19(B)	--	--	Sum of items 16(B) + 17(B) + 18(B) + 18A(B)
	19(A)	--	--	19(B) x Cwt*
	20(A)	--	--	Sum of items (14(A) minus 19(A))
	20(B)	--	--	Sum of items (14(B) minus 19(B))
	20A	--	--	PRINT ONLY: Allocated Costs
	20B(A)	T8 T11A T1	38A 1 4	Farm Power & Machinery Cost Allocation (Total Power & Machinery Cost T8 L38A) x [[(T11A L1 x .12) ÷ 100)] ÷ [(Total Work Units Livestock T1 L4)]] = Total Power & Machine Costs/Enterprise (Memory only--do not print)
	20B(B)		20B(A) 1	(Total Power & Machine Cost/Enterprise) ÷ (# Pork Produced T11A L1 ÷ 100)

Carry to Tbl	P-O Line	Form	Form Line	TABLE 11A. COSTS AND RETURNS FROM COMPLETE HOG ENTERPRISE
	20C			Livestock Equipment Costs The following process will be used to compute Livestock Equipment Cost Allocations for all classes of livestock, Tables 11A - 19. Step 1: Livestock Equipment Cost Allocation Pool = [[(Dairy Cows, Average Number Adults F1 L402 Col 2 x 7.00) x ECAF F4 L152 Col 8] + [((Other Dairy Cattle, Average Number Adults F1 L412 Col 2 + Average Number Other F1 L412 Col 3) x 1.20) x ECAF F4 L162 Col 8] + [(Beef Breeding Cattle, Average Number Adults F1 L422 Col 2 x 1.50) x ECAF F4 L172 Col 8] + [((Beef Feeders, Cwt. Produced T15B L2(A) ÷ 100) x .12) x ECAF F4 L182 Col 8] + [((Hogs--Complete, Cwt. Produced T11A L1(A) ÷ 100) x .12) x ECAF F4 L192 Col 8] + [((Hogs--Finishing, Cwt. Produced T11B L2(A) ÷ 100) x .06) x ECAF F4 L202 Col 8] + [(Hogs--Weaning Pigs, Females Bearing Young F1 L462 Col 1 x 1.40) x ECAF F4 L212 Col 8] + [(Sheep--Farm Flock, Average Number Adults F1 L472 Col 2 x .60) x ECAF F4 L222 Col 8] + [((Feeder Lambs, Cwt. Produced T16B L2(A) ÷ 100) x .30) x ECAF F4 L232 Col 8] + [(((Chickens--Laying Flock, Average Number Adults F1 L492 Col 2 + Average Number Other F1 L492 Col 3) ÷ 100) x 5.00) x ECAF F4 L102 Col 8] + [((Chickens--Broilers, Cwt. Produced T17B L1(A) ÷ 100) x .20) x ECAF F4 L112 Col 8] + [(((Turkeys--Laying Flock, Average Number Adults F1 L512 Col 2 + Average Number Other F1 L512 Col 3) ÷ 100) x 25.00) x ECAF F4 L122 Col 8] + [((Turkeys--Poults, Cwt. Produced T18B L1(A) ÷ 100) x .12) x ECAF F4 L132 Col 8]] ← insert. Livestock Equipment Cost Allocation Pool is referred to as Alpha (∝). Carry to all livestock tables.
	20C(A)			Step 2: [Net decreases, Livestock Equipment T3 L27** [[((Hogs--Complete, Cwt. Produced T11A L1(A) ÷ 100) x .12) x ECAF F4 L192 Col 8]÷ ∝ (Step 1)] = Livestock Equipment Costs Allocated to Enterprise (Memory only--do not print)
	20C(B)			Step 3: Livestock Equipment/Cwt. Pork Produced = (L20C(A) (Step 2)) ÷ (L1(A) ÷ 100)
	20D			The following process will be used to compute the Building and Fences Costs Allocated to each livestock enterprise, Tables 11A - 19. Step 1: Building Costs [[(Dairy Cows, Average Number Adults F1 L402 Col 2 x 7.00) x BCAF F4 L152 Col 8] + [((Other Dairy Cattle, Average Number Adults F1 L412 Col 2 + Average Number Other F1 L412 Col 3) x 1.20) x BCAF F4 L162 Col 7] + [(Beef Breeding Cattle, Average Number Adults F1 L422 Col 2 x 1.50) x BCAF F4 L172 Col 7] + [((Beef Feeders, Cwt. Produced T15B L2(A) ÷ 100) x .12) x BCAF F4 L182 Col 7] + [((Hogs--Complete, Cwt. Produced T11A L1(A) ÷ 100) x .12) x BCAF F4 L192 Col 7] + [((Hogs--Finishing, Cwt. Produced T11B L2(A) ÷ 100) x .06) x BCAF F4 L202 Col 7] + [(Hogs--Weaning Pigs, Females Bearing Young F1 L462 Col 1 x 1.40) x BCAF F4 L212 Col 7) + [(Sheep--Farm Flock, Average Number Adults F1 L472 Col 2 x .60) x BCAF F4 L222 Col 7] + **minus Livestock Equipment Share, Custom Work Hired F2 L101 Col 1] x

Carry to Tbl	P-O Line	Form	Form Line	TABLE 11A. COSTS AND RETURNS FROM COMPLETE HOG ENTERPRISE
				[((Feeder Lambs, Cwt. Produced T16B L2(A) ÷ 100) x .30) x BCAF F4 L232 Col 7] + [(((Chickens--Laying Flock, Average Number Adults F1 L492 Col 2 + Average Number Other F1 L492 Col 3) ÷ 100) x 5.00) x BCAF F4 L102 Col 7] + [((Chickens--Broilers, Cwt. Produced T17B L1(A) ÷ 100) x .20) x BCAF F4 L112 Col 7] + [(((Turkeys--Laying Flock, Average Number Adults F1 L512 Col 2 + Average Number Other F1 L512 Col 3) ÷ 100) x 25.00) x BCAF F4 L122 Col 7] + [((Turkeys--Poults, Cwt. Produced T18B L1(A) ÷ 100) x .12) x BCAF F4 L132 Col 7]] = Building and Fences Cost Allocation Pool = α (Alpha) Carry to all livestock tables.
				Step 2: Net decreases, Building, Fencing and Tiling T3 L28 x [(α) ÷ [(α) + (Work Units on Crops T1 L3 x BCAF F4 L252 Col 7)]] = Building, Fencing and Tiling Cost Allocated to Livestock = β (Beta) Carry to all livestock tables.
	20D(A)			Step 3: Building, Fencing and Tiling Cost Allocation to Enterprise = β (Beta) x [[((Hogs--Complete, Cwt. Produced T11A L1(A) ÷ 100) x .12) x BCAF F4 L192 Col 7] ÷ α] (Memory only--do not print)
	20D(B)			Step 4: Building, Fencing and Tiling Cost/Cwt. = L20D(A) ÷ (L1(A) ÷ 100)
	20E(A)	T11A	20B(A) 20C(A) 20D(A)	Total Allocated Costs = Sum of 20B(A) + 20C(A) + 20D(A)
	20E(B)	T11A	20B(B) 20C(B) 20D(B)	Total Allocated Costs/Cwt. = Sum of (L20B(B) + L20C(B) + L20D(B)) = Return Over All Listed Costs
	20F(A)	T11A	20(A) 20E(A)	Return Over All Listed Costs = Sum (L20(A) minus L20E(A))
	20F(B)	T11A	20(B) 20E(B)	Return/Cwt. = Sum (L20(B) minus L20E(B))
	21	--	--	PRINT ONLY
	22	--	--	(L2(A) ÷ L13(A)) x 100
	23	1	5	(Value Sales ÷ Pounds Sold) x 100
	23A	1	442	Price Received/Cwt. Sold = (Value F1 L442-9 ÷ (Weight Sold or Transferred F1 L442-8 ÷ 100))
	24	1	44	Females Bearing
	25	1	44	Number Born ÷ Females Bearing T11A L24
	26	1	44	Sum of (Number Born minus Number Young Died) ÷ Females Bearing T11A L24
	27	1	44	[Sum of (Number Young Died + Number Old Died) ÷ Sum of (Number Beginning Inv. + Number Purchased + Number Transferred In + Number Born)] x 100
	28	1	5, 44	Quantity of Sales F1 L5 ÷ Number Sold F1 L44
	28A	1	442	Average Weight of Market Hogs Sold = (Weight Sold or Transferred F1 L442-8 ÷ Number Sold or Transferred F1 L442-7)
	29	4	5	([Sum of Values (Corn + Oats + Barley + Rye + Wheat + Protein, Salt and Mineral + Complete Ration + Whole Milk + Skim Milk)] ÷ [Sum of (Bushels of Corn x 56) + (Bushels of Oats x 32) + (Bushels of Barley x 48) + (Bushels of Rye x 56) + (Bushels of Wheat x 60) + (Bushels of Protein, Salt & Mineral x 100) + (Tons of Complete Ration x 2000) + (Pounds of Whole Milk ÷ 10)

Carry to Tbl	P-O Line	Form	Form Line	TABLE 11A. COSTS AND RETURNS FROM COMPLETE HOG ENTERPRISE
				+ (Pounds Skim Milk ÷ 10)]) x 100
	29A			Price/Cwt. Protein, Salt and Mineral = Value of Protein, Salt and Mineral F4 L52 Col 4 ÷ Cwt. F4 L52 Col 3
	30	1	5	Quantity Purchased in Pounds F1 L5

TABLE 11B - COSTS AND RETURNS FROM HOG FINISHING ENTERPRISE - 1974

		HERD TOTAL	PER CWT.
1	AVERAGE NUMBER OF PIGS ON HAND		
2	POUNDS OF HOGS PRODUCED		
3	TOTAL VALUE PRODUCED		
4	POUNDS OF FEED FED		
5	CORN		
6	SMALL GRAIN		
7	PROTEIN, SALT AND MINERAL		
8	COMPLETE RATION		
9	TOTAL CONCENTRATES		
10	FORAGES		
11	FEED COST		
12	CONCENTRATES AND FORAGES		
13	PASTURE		
14	TOTAL FEED COSTS		
15	RETURN OVER FEED COST		
16	SUPPLEMENTAL COSTS		
17	MISCELLANEOUS LIVESTOCK EXPENSE		
18	VETERINARY EXPENSE		
19	CUSTOM WORK		
#19A	SPECIAL HIRED LABOR		
**20	TOTAL SUPPLEMENTAL COSTS		
21	RETURN OVER FEED AND SUPPLEMENTAL COSTS		
21A	ALLOCATED COSTS		
21B	POWER AND MACHINERY COSTS		
**21C	LIVESTOCK EQUIPMENT COSTS		
**21D	BUILDING AND FENCES		
21E	TOTAL ALLOCATED COSTS		
21F	RETURN OVER ALL LISTED COSTS		
22	SUPPLEMENTARY MANAGEMENT INFORMATION		
23	RETURN FOR $100 FEED FED		
24	PRICE RECEIVED PER CWT.		
25	AVERAGE WEIGHT OF PIGS SOLD		
26	AVERAGE PRICE PAID PER PIG BOUGHT		
27	AVERAGE WEIGHT PER PIG BOUGHT		
28	NUMBER OF PIGS PURCHASED		
#28A	NO. PIGS TRANSFERRED IN		
#28B	AVG. WT. OF PIGS TRANSFERRED IN		
29	POUNDS OF PORK PURCHASED		
30	PERCENT DEATH LOSS		
31	PRICE PER CWT. CONCENTRATE FED		
#32	PRICE PER CWT. PROTEIN, SALT & MIN. FED		
#33	EFFECTIVE DAILY GAIN - POUNDS/DAY/PIG		

34 Total Listed cost/cwt Pork Produced

Carry to Tbl	P-O Line	Form	Form Line	TABLE 11B. COSTS AND RETURNS FROM HOG FINISHING ENTERPRISE
				All values are equal to the Whole Farm Share unless indicated otherwise.
				All summations of line numbers refer to print-out line numbers.
				(A) = Herd Total Column; (B) = Per Cwt. Pork Column
	1(A)	1	45	Sum of (Average Number of Adults + Average Number Other)
	2(A)	1	6	[Sum Quant. (Ending Inv. + Transferred Out + Butchered + Sales)] minus [Sum Quant. (Beginning Inv. + Transferred In + Purchases)] 2(A) ÷ 100 = Cwt* Pork Produced
	3(B)	1	6	[Sum of Value (Ending Inv. + Transferred Out + Butchered + Sales) minus Sum of Value (Beginning Inv. + Transferred In + Purchases)] ÷ Cwt*
	3(A)	--	--	L3(A) = L3(B) x Cwt*
	4	--	--	PRINT ONLY
	5(B)	4	6	(Bushels Corn x 56) ÷ Cwt*
	6(B)	4	6	[Sum of (Bushels Oats x 32) + (Bushels Barley x 48) + (Bushels Rye x 56) + (Bushels Wheat x 60)] ÷ Cwt*
	7(B)	4	6, 20	[Sum of (Cwt. Protein, Salt and Mineral x 100) + (Pounds Whole Milk ÷ 10) + (Pounds Skim Milk ÷ 10)] ÷ Cwt*
	8(B)	4	6	(Tons Complete Ration x 2000) ÷ Cwt*
	9(B)	--	--	Sum of items (5(B) + 6(B) + 7(B) + 8(B)) = 9(B)
	10(B)	4	6	[Sum of Tons (Legume Hay x 2000) + (Other Hay x 2000) + (Corn Silage x 2000) + (Grass Silage x 2000)] ÷ Cwt*
	11	--	--	PRINT ONLY
	12(B)	4	6, 20	[Sum of Values (Corn + Oats + Barley + Rye + Wheat + Protein, Salt and Mineral + Complete Ration + Legume Hay + Other Hay + Corn Silage + Grass Silage + Whole Milk Fed + Skim Milk Fed)] ÷ Cwt*
	13(B)	4	20	Value of Pasture ÷ Cwt*
	14(B)	--	--	Sum of items (12(B) + 13(B)) = 14(B)
T8 L5	14(A)	--	--	L14(B) x Cwt*
	15(A)	--	--	L3(A) minus L14(A)
	15(B)	--	--	L3(B) minus L14(B)
	16	--	--	PRINT ONLY
	17(B)	1	45	Miscellaneous Livestock Expense ÷ Cwt*
	18(B)	1	45	Veterinary Expense ÷ Cwt*
	19(B)	1	45	Custom Work ÷ Cwt*
	19A(B)			Special Hired Labor = Special Hired Labor F1 L452 Col 10÷L2(A)Cwt*
	20(B)			Sum of items 17(B) + 18(B) + 19(B) + 19A(B)
	20(A)			19(B) x Cwt*
	21(A)	--	--	15(A) minus 20(A)
	21(B)	--	--	15(B) minus 20(B)
	21A	--	--	PRINT ONLY: Allocated Costs
	21B(A)	T8	38A	Farm Power & Machine Cost Allocation (Total Power & Machine
		T11B	1	Costs T8 L38A) x [((T11B L1 x .06) ÷ 100) ÷ (Total Work Units
		T1	4	Livestock T1 L4)] = Total Farm Power & Machine Cost/Enterprise (Memory only--do not print)
	21B(B)	T11B	1	Cost Per Enterprise 21B(A) ÷ (Pork Produced T11B L1 ÷ 100) = Cost Per Cwt. Pork Produced
	21C(A)			Livestock Equipment Costs Allocated to Hog Finishing =[Net decreases, Livestock Equipment T3 L27** [[((Hog Finishing, Cwt.
				**minus Livestock Equipment Share, Custom Work Hired F2 L101 Col 1] x

Carry to Tbl	P-O Line	Form	Form Line	TABLE 11B. COSTS AND RETURNS FROM HOG FINISHING ENTERPRISE
				Produced L2(A) ÷ 100) x .06) x ECAF F4 L202 Col 8] ÷ Livestock Equipment Cost Allocation Pool α T11A L20C] (Memory only--do not print)
	21C(B)			Equipment Cost/Cwt. = L21C(A) ÷ L2(A) Cwt*
	21D(A)			Building and Fences Costs Allocated to Livestock β T11A L20D x [[((Hogs--Finishing, Cwt. Produced L2(A) ÷ 100) x .06) x BCAF F4 L202 Col 7] ÷ Building Cost Allocation Pool α T11A L20D] (Memory only--do not print)
	21D(B)			Building and Fences Costs/Cwt. = L21D(A) ÷ L2(A) Cwt*
	21E(A)	T11B	21B(A) 21C(A) 21D(A)	Total Allocated Costs = Sum L21B(A) + L21C(A) + L21D(A)
	21E(B)	T11B	21B(B) 21C(B) 21D(B)	Total Allocated Costs/Cwt. = Sum L21B(B) + L21C(B) + L21D(B)
	21F(A)	T11B	21(A) 21E(A)	Ret.Over All Listed Costs = Sum (L21(A) minus L21E(A)
	21F(B)	T11B	21(B) 21E(B)	Ret/Cwt. = Sum (L21(B) minus L21E(B))
	22	--	--	PRINT ONLY
T8 L5	23	--	--	(L3 (A) ÷ L14(A)) x 100
	24	1	6	(Value of Sales ÷ Pounds Sold) x 100
	25	1	6, 45	Pounds Sold ÷ Number Sold
	26	1	6, 45	Value Purchased ÷ Number Purchased
	27	1	6, 45	Pounds Purchased ÷ Number Purchased
	28	1	45	Number Purchased
	28A			Number of Pigs Transferred In F1 L451 Col 3
	28B			Average Weight of Pigs Transferred In = Quantity Transferred In F1 L61 Col 7 ÷ L28A
	29	1	6	Pounds Purchased
	30	1	6	[Sum of (Number Young Died + Number of Old Died) ÷ Sum of (Number Beginning Inv. + Number Purchased + Number Transferred In + Number Born) x 100
	31	4	6, 20	([Sum of Values (Corn + Oats + Barley + Rye + Wheat + Protein, Salt and Mineral + Complete Feed + Whole Milk + Skim Milk)] ÷ [Sum of (Bushels Corn x 56) + (Bushels Oats x 32) + (Bushels Barley x 48) + (Bushels Rye x 56) + (Bushels Wheat x 60) + (Cwt. Protein, Salt and Mineral x 100) + (Tons Complete Ration x 2000) + (Pounds Whole Milk ÷ 10) + (Pounds Skim Milk ÷ 10)]) x 100
	32			Price/Cwt.Protein, Salt and Mineral Fed = Value F4 L62 Col 4 ÷ Cwt. F4 L62 Col 3
	33			Effective Daily Gain = Pounds of Pork Produced L2 ÷ (Average Number of Pigs On Hand L1(A) x 365)

TABLE 11C - COSTS AND RETURNS FROM PRODUCING WEANING PIGS - 1973

		HERD TOTAL	PER LITTER
1	NUMBER OF LITTERS FARROWED	_____	
2	TOTAL VALUE PRODUCED	_____	_____
3	POUNDS OF FEED FED		
4	CORN		_____
5	SMALL GRAIN		_____
6	PROTEIN, SALT AND MINERAL		_____
7	COMPLETE RATION		_____
8	TOTAL CONCENTRATES		_____
9	FORAGES		_____
10	FEED COST		
11	CONCENTRATES AND FORAGES		_____
12	PASTURE		_____
13	TOTAL FEED COSTS	_____	_____
14	RETURN OVER FEED COST	_____	_____
15	SUPPLEMENTAL COSTS		
16	MISCELLANEOUS LIVESTOCK EXPENSE		_____
17	VETERINARY EXPENSE		_____
18	CUSTOM WORK		_____
#18A	SPECIAL HIRED LABOR		_____
**19	TOTAL SUPPLEMENTAL COSTS	_____	_____
20	RETURN OVER FEED AND SUPPLEMENTAL COSTS	_____	_____
20A	ALLOCATED COSTS		
20B	POWER AND MACHINERY COSTS		_____
**20C	LIVESTOCK EQUIPMENT COSTS		_____
**20D	BUILDING AND FENCES		_____
20E	TOTAL ALLOCATED COST	_____	_____
20F	RETURN OVER ALL LISTED COSTS	_____	_____
21	SUPPLEMENTARY MANAGEMENT INFORMATION		
22	RETURN FOR $100 FEED FED	_____	
*23	AVERAGE PRICE RECEIVED PER ANIMAL SOLD	_____	
#23A	AVG. PRICE/PIG SOLD OR TRANSFERRED	_____	
#23B	AVG. WT./PIG SOLD OR TRANSFERRED	_____	
24	NUMBER OF PIGS PRODUCED	_____	
25	NUMBER OF PIGS BORN PER LITTER	_____	
26	NUMBER OF PIGS WEANED PER LITTER	_____	
27	PERCENT DEATH LOSS	_____	
28	PRICE PER CWT. CONCENTRATE FED	_____	
#28A	PRICE PER CWT. PROT., SALT & MIN. FED	_____	
29	FEED AND SUPPL. COSTS PER PIG PRODUCED	_____	
30	Total listed costs per litter	_____	

Carry to Tbl	P-O Line	Form	Form Line	TABLE 11C. COSTS AND RETURNS FROM PRODUCING WEANING PIGS
				All values are equal to the Whole Farm Share unless indicated otherwise.
				All summations of line numbers refer to print-out line numbers.
				(A) = Herd Total Column; (B) = Per Litter Column
	1(A)	1	46	Females Bearing
	2(A)	1	7	[Sum of Values (Ending Inv. + Transferred Out + Butchered + Sales)] minus [Sum of Values (Beginning Inv. + Transferred In + Purchases)]
	2(B)	--	--	L2(A) ÷ L1(A)
	3	--	--	PRINT ONLY
	4(B)	4	7	(Bushels Corn x 56) ÷ L1(A)
	5(B)	4	7	[Sum of (Bushels Oats x 32) + (Bushels Barley x 48) + (Bushels Rye x 56) + (Bushels Wheat x 60)] ÷ L1(A)
	6(B)	4	7, 21	[Sum of (Cwt. Protein, Salt & Mineral x 100) + (Pounds Whole Milk ÷ 10) + (Pounds Skim Milk ÷ 10)] ÷ L1(A)
	7(B)	4	7	(Tons Complete Ration x 2000) ÷ L1(A)
	8(B)	--	--	Sum of items (4(B) + 5(B) + 6(B) + 7(B)) = 8(B)
	9(B)	4	7, 21	[Sum of Tons (Legume Hay x 2000) + (Other Hay x 2000) + (Corn Silage x 2000) + (Grass Silage x 2000)] ÷ L1(A)
	10	--	--	PRINT ONLY
	11(B)	4	7, 21	Sum of Values (Corn + Oats + Barley + Rye + Wheat + Protein, Salt and Mineral + Complete Feed + Legume Hay + Other Hay + Corn Silage + Grass Silage + Whole Milk Fed + Skim Milk Fed) ÷ L1(A)
	12(B)	4	21	Value of Pasture ÷ L1(A)
	13(B)	--	--	Sum of items (11(B) + 12(B))
T8 L5	13(A)	--	--	L13(B) x L1(A)
	14(A)	--	--	Sum of items (L2(A) minus L13(A))
	14(B)	--	--	Sum of items (L2(B) minus L13(B))
	15	--	--	PRINT ONLY
	16(B)	1	46	Miscellaneous Livestock Expense ÷ L1(A)
	17(B)	1	46	Veterinary Expense ÷ L1(A)
	18(B)	1	46	Custom Work ÷ L1(A)
	18A(B)			Special Hired Labor = Special Hired Labor F1 L462 Col 10 ÷ L1(A)
	19(B)			Sum of 16(B) + 17(B) + 18(B) + 18A(B)
	19(A)	:		19(B) x L1(A)
	20(A)	--	--	Sum of items (L14(A) minus L19(A))
	20(B)	--	--	Sum of items (L14(B) minus L19(B))
	20A	--	--	PRINT ONLY: Allocated Costs
	20B(A)	T8	38A	Farm Power and Machine Cost Allocation (Total Power & Machine
		T11C	1	Cost; Livestock T8 L38A) x [(Table 11C L1 x 1.4) ÷ (Total
		T11C	4	Work Units Livestock T1 L4)] = Total Power & Machine Cost/ Enterprise (Memory only--do not print)
	20B(B)	T11C	20B(A)	(Cost/Enterprise T11C L20B(A)) ÷ (Number Litters T11C L1) =
		T11C	1	Cost/Litter
	20C(A)			Livestock Equipment Costs Allocated to Hogs--Weaning Pigs = [Net decreases, Livestock Equipment T3 L27** [[(Hogs--Weaning Pigs, Females Bearing Young F1 L462 Col 1 x 1.40) x ECAF F4 L212 Col 8] ÷ Livestock Equipment Allocation Pool α T11A L20C]
	20C(B)			Livestock Equipment Cost/Litter = L20C ÷ L1(A)
	20D(A)			Buildings and Fences Costs Allocated to Livestock β T11A
				**minus Livestock Equipment Share, Custom Work Hired F2 L101 Col 1] x

Carry to Tbl	P-O Line	Form	Form Line	TABLE 11C. COSTS AND RETURNS FROM PRODUCING WEANING PIGS
				L20D x [[(Hogs--Weaning Pigs, Females Bearing Young F1 L462 Col 1 x 1.40) x BCAF F4 L212 Col 7] ÷ Building Cost Allocation Pool∝ T11A L20D] (Memory only--do not print)
	20D(B)			Building Cost/Litter = L20D(A) ÷ L1(A)
	20E(A)	T11C	20B(A) 20C(A) 20D(A)	Total Allocated Costs = Sum (L20B(A) + L20C(A) + L20D(A))
	20E(B)	T11C	20B(B) 20C(B) 20D(B)	Total Allocated Cost/Litter = Sum (L20B(B) + L20C(B) + L20D(B))
	20F(A)	T11C	20(A) 20E(A)	Return Over All Listed Costs = L20(A) minus L20E(A))
	20F(B)	T11C	20(B) 20E(B)	Return Over All Listed Costs Per Litter = L20(B) minus L20E(B))
	21	--	--	PRINT ONLY
T8 L5	22	--	--	(L2(A) ÷ L13(A)) x 100
	23			(Description change only) Average Price Received Per Animal Sold = Value of Sales ÷ Number Sold
	23A			Average Price Per Pig Sold or Transferred = Value F1 L462 Col 9 ÷ Quantity F1 L462 Col 7
	23B			Average Weight Per Pig Sold Or Transferred = Weight F1 L462 Col 8 ÷ Quantity F1 L462 Col 7
	24	1	46	Sum of Number (Ending Inv. + Transferred Out + Butchered + Sold) minus Sum of Number (Beginning Inv. + Transferred In + Purchased)
	25	1	46	Number Born ÷ Females Bearing L1 (A)
	26	1	46	Sum of (Number Born minus Number Young Died) ÷ Females Bearing L1(A)
	27	1	46	[Sum of (Number Young Died + Number Old Died) ÷ Sum of (Number Beginning Inv. + Number Transferred In + Number Purchased + Number Born)] x 100
	28	4	7, 21	[Sum of Value (Corn + Oats + Barley + Rye + Wheat + Protein, Salt and Mineral + Complete Feed + Whole Milk Fed + Skim Milk Fed) ÷ Sum of (Bushels Corn x 56) + (Bushels Oats x 32) + (Bushels Barley x 48) + (Bushels Rye x 56) + (Bushels Wheat x 60) + (Cwt. Protein, Salt and Mineral x 100) + (Tons Complete Feed x 2000) + (Pounds Whole Milk ÷ 10) + (Pounds Skim Milk ÷ 10)] x 100
	28A			Price/Cwt. Protein, Salt and Mineral Fed = Value F4 L72 Col 4 ÷ Cwt. F4 L72 Col 3
	29	--	--	[Sum of items (L13(A) + L19(A))] ÷ L24

TABLE 12 - DAIRY COWS - 1974

		HERD TOTAL	PER COW
1	AVERAGE NUMBER OF COWS		
2	POUNDS OF MILK		
3	POUNDS OF BUTTERFAT		
4	PERCENT OF BUTTERFAT IN MILK		
5	VALUE OF PRODUCE		
6	DAIRY PRODUCTS SOLD		
7	DAIRY PRODUCTS USED IN HOME		
8	MILK FED TO LIVESTOCK		
9	NET INCREASES IN VALUE OF COWS		
10	TOTAL VALUE PRODUCED		
11	POUNDS OF FEED FED		
12	CORN		
13	SMALL GRAIN		
#13A	COMPLETE RATION		
14	PROTEIN, SALT + MINERAL		
**15	TOTAL CONCENTRATES		
16	LEGUME HAY		
17	OTHER HAY AND DRY ROUGHAGE		
18	SILAGE		
19	FEED COSTS		
#20A	GRAINS		
#20B	COMPLETE RATION		
#20C	PROTEIN, SALT & MIN.		
#21A	LEGUME AND OTHER HAY		
#21B	SILAGE, FODDER AND STOVER		
22	PASTURE		
**23	TOTAL FEED COSTS		
24	RETURN OVER FEED COST		
25	SUPPLEMENTAL COSTS		
26	MISCELLANEOUS LIVESTOCK EXPENSE		
27	VETERINARY EXPENSE		
28	CUSTOM WORK		
#28A	SPECIAL HIRED LABOR		
**29	TOTAL SUPPLEMENTAL COSTS		
30	RETURN OVER FEED AND SUPPLEMENTAL COSTS		
30A	ALLOCATED COSTS		
30B	POWER AND MACHINERY COSTS		
**30C	LIVESTOCK EQUIPMENT COSTS		
**30D	BUILDING AND FENCES		
30E	TOTAL ALLOCATED COST		
30F	RETURN OVER ALL LISTED COSTS		
31	SUPPLEMENTARY MANAGEMENT INFORMATION		
32	RETURN FOR $100 FEED FED		
33	FEED COST PER CWT. MILK		
34	FEED COST PER POUNDS OF BUTTERFAT		
35	POUNDS OF MILK PER POUND OF CONCENTRATE		
36	AVERAGE PRICE PER CWT. MILK SOLD		
37	AVERAGE PRICE PER POUND OF BUTTERFAT		
38	Total listed costs per cow		
39	Total listed costs per 100 milk produced.		
40	Dairy cow Turnover Percentage		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 12. DAIRY COWS
				All values are equal to the Whole Farm Share unless indicated otherwise. All summations of line numbers refer to print-out line numbers. (A)= Herd Total Column; (B) = Per Cow Column
	1(A)	1	40	Average Number of Adults
	2(B)	1	27-31	[Sum of Quantity (Whole Milk Used in House, Quarts x 2.15) +
		4	15-24	(Skim Milk Used in House, Quarts x 2.15) + (Cream Used in House, Quarts x 2.1) + (Cream Sold, Lbs. B.F. x 4) + (Pounds Whole Milk Sold) + (Pounds Whole Milk Fed) + (Pounds Skim Milk Fed)] ÷ L1(A)
	3(B)	1	27, 29-30	Step 1: (Pounds of Butterfat in Milk Sold ÷ Pounds of Whole Milk Sold) = Percent Butterfat in Milk
T12L4(A)			32	
		4	15-24	Step 2: (Sum of Quantity [(Whole Milk Used in House x 2.15) x % B.F.] + [(Cream Used in House x 2.1) x .25* (*Estimated B.F. Test)] + (Pounds B.F. Sold in Cream) + (Pounds B.F. Sold in Milk) + (Whole Milk Fed x %B.F.)) ÷ L1(A) PRINT HERE
	4(A)	--	--	Carry from Step 1 L3(B)--Percent of Butterfat in Milk
	5	--	--	PRINT ONLY
	6(B)	1	30-31	Sum of Value (Cream Sold + Whole Milk Sold) ÷ L1(A)
	7(B)	1	27-29	Sum of Value (Whole Milk Used in House + Skim Milk Used in House + Cream Used in House) ÷ L1(A)
	8(B)	4	15-24	Sum of Sum (Value Whole Milk Fed to Livestock + Value Skim Milk Fed to Livestock) ÷ L1(A)
	9(B)	1	1	Sum of Value (Ending Inv. + Transferred Out + Butchered + Sales) minus Sum of Value (Beginning Inv. + Transferred In + Purchases)
	10(B)	--	--	Sum of items (6(B) + 7(B) + 8(B) + 9(B))
	10(A)	--	--	L10(B) x L1(A)
	11	--	--	PRINT ONLY
	12(B)	4	1	(Bushels Corn x 56) ÷ L1(A)
	13(B)	4	1	[Sum of (Bushels Oats x 32) + (Bushels Barley x 48) + (Bushels Rye x 56) + (Bushels Wheat x 60)] ÷ L1(A) = Small Grain/Cow
	13A(B)	4	1	[Tons Complete Ration x 2000] ÷ L1(A) = Complete Feeds/Cow
	14(B)	4	1	(Cwt. Protein, Salt & Mineral x 100) ÷ L1(A)
	15(B)	--	--	Sum of items 12(B) + 13(B) + 13A(B) + 14(B)
	16(B)	4	1	(Tons Legume Hay x 2000) ÷ L1(A)
	17(B)	4	15	[Sum of (Tons Other Hay x 2000) + (Tons Fod. & Stov. x 2000 ÷ L1(A)
	18(B)	4	15	[Sum of (Tons Corn Silage x 2000) + (Tons Grass Silage x 2000)] ÷ L1(A)
	19	--	--	PRINT ONLY
	20A(B)	4	1	[Sum of Value (Corn + Oats + Barley + Rye + Wheat)] ÷ L1(A) = Grains/Cow
	20B(B)	4	1	Complete Feeds Value ÷ L1(A) = Complete Feeds
	20C(B)	4	1	Protein, Salt and Mineral Value ÷ L1(A) = Protein, Salt and Mineral/Cow

Carry to Tbl	P-O Line	Form	Form Line	TABLE 12. DAIRY COWS
	21A(B)	4	1, 15	Sum of Value (Legume Hay + Other Hay) ÷ L1(A)
	21B(B)	4	15	Sum of Value (Corn Silage + Grass Silage + Fodder and Stover) ÷ L1(A)
	22(B)	4	15	Value of Pasture ÷ L1(A)
	23(B)			Sum of items 20A(B) + 20B(B) + 20C(B) + 21A(B) + 21B(B) + 22(B)
		--	--	
	23(A)	--	--	L23(B) x L1(A)
	24(B)	--	--	Sum of items (L10(B) minus L23(B))
	24(A)	--	--	Sum of items (L10(A) minus L23(A))
	25	--	--	PRINT ONLY
	26(B)	1	40	Miscellaneous Livestock Expense ÷ L1(A)
	27(B)	1	40	Veterinary Expense ÷ L1(A)
	28(B)	1	40	Custom Work ÷ L1(A)
	28A(B)			Special Hired Labor = Special Hired Labor F1 L102 Col 10 ÷ L1(A)
	29(B)			Sum of items 26(B) + 27(B) + 28(B) + 28A(B)
	29(A)			L29(B) x L1(A)
	30(A)	--	--	Sum of items (24(A) minus L29(A))
	30(B)	--	--	Sum of items (24(B) minus L29(B))
	30A	--	--	PRINT ONLY: Allocated Costs
	30B(A)	T8	38A	Farm Power and Machine Cost: (Farm Power & Machine Expense—
		T12	1	Livestock T8 L38A) x [(Average Number of Cows T12 L1 x 7.0)
		T1	4	÷ (Total Work Units on Livestock T1 L4)] = Farm Power and Machine Cost/Enterprise (Memory only--do not print)
	30B(B)	T12	30B(A)	(Cost Per Enterprise T12 L30B(A)) ÷ (No. Cows T12 L1) = Cost Per Cow
	30C(A)			Livestock Equipment Costs/Herd = Net decreases, Livestock Equipment T3 L27** [[(Dairy Cows, Average Number Adults F1 L402 Col 2 x 7.00) x ECAF F4 L152 Col 8] ÷ Livestock Equipment Cost Allocation Pool α T11A L20C] (Memory only--do not print)
	30C(B)			Livestock Equipment Cost/Head = L30C(A) ÷ L1(A)
	30D(A)			Building and Fences Cost/Herd = Building Costs Allocated to Livestock β T11A L20D x [[(Dairy Cows, Average Number Adults F1 L152 Col 2 x 7.00) x BCAF F4 L152 Col 7] ÷ Building Cost Allocation Pool α T11A L20D] (Memory only--do not print)
	30D(B)			Building and Fences Cost/Head = L30D(A) ÷ L1(A)
	30E(A)	T12	30B(A) 30C(A) 30D(A)	Total Allocated Cost = Sum (L30B(A) + L30C(A) + L30D(A))
	30E(B)	T12	30B(B) 30C(B) 30D(B)	Total Allocated Cost/Herd = Sum (L30B(B) + L30C(B) + L30D(B))
	30F(A)	T12	30(A) 30E(A)	Return Over Listed Costs = (L30(A) minus L30E(A))
	30F(B)	T12	30(B) 30E(B)	Return Over Listed Cost/Herd = (L30(B) minus L30E(B))
	31	--	--	PRINT ONLY
	32	--	--	(L10(A) ÷ L23(A)) x 100

**minus Livestock Equipment Share, Custom Work Hired F2 L101 Col 1] x

Carry to Tbl	P-O Line	Form	Form Line	TABLE 12. DAIRY COWS
	33	--	--	(L23(B) ÷ L2(B)) x 100
	34	--	--	(L23(B) ÷ L3(B))
	35	--	--	(L2(B) ÷ L15(B))
	36	1	31	(Value Whole Milk Sold ÷ Pounds Whole Milk Sold) x 100
	37	1	32, 31	Value Whole Milk Sold ÷ Pounds BF in Milk (Note: Cream Sales are ignored)

TABLE 13 - OTHER DAIRY CATTLE - 1974

		HERD TOTAL	PER HEAD
1	NUMBER OF HEAD	_____	
2	NET INC. IN VALUE	_____	_____
3	POUNDS OF FEED FED		
# 4X	CORN		_____
** 4A	SMALL GRAIN		_____
4B	PROTEIN, SALT + MINERAL		_____
4C	COMPLETE DAIRY RATION		_____
5	HAY AND ROUGHAGE		_____
6	SILAGE		_____
7	MILK		_____
8	FEED COST		
# 9A	GRAINS		_____
# 9B	PROTEIN, SALT & MINERALS		_____
# 9C	COMPLETE RATIONS		_____
#10A	LEGUME AND OTHER HAY		_____
#10B	SILAGE, FODDER AND STOVER		_____
11	MILK		_____
12	PASTURE		_____
**13	TOTAL FEED COSTS	_____	_____
14	RETURN OVER FEED COST	_____	_____
15	SUPPLEMENTAL COSTS		
16	MISCELLANEOUS LIVESTOCK EXPENSE		_____
17	VETERINARY EXPENSE		_____
18	CUSTOM WORK		_____
#18A	SPECIAL HIRED LABOR		_____
**19	TOTAL SUPPLEMENTAL COSTS	_____	_____
20	RETURN OVER FEED AND SUPPLEMENTAL COSTS	_____	_____
20A	ALLOCATED COSTS		
20B	POWER AND MACHINERY COSTS		_____
**20C	LIVESTOCK EQUIPMENT COSTS		_____
**20D	BUILDING AND FENCES		_____
20E	TOTAL ALLOCATED COST	_____	_____
20F	RETURN OVER ALL LISTED COSTS	_____	_____
21	SUPPLEMENTARY MANAGEMENT INFORMATION		
22	RETURN FOR $100 FEED FED	_____	
*23	PERCENT DEATH LOSS - TOTAL	_____	
#24	PERCENT CALF DEATH LOSS	_____	
25.	Total Listed costs per head.		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 13. OTHER DAIRY CATTLE
				All values are equal to the Whole Farm Share unless otherwise indicated. All summations of line numbers refer to print-out line numbers. (A) = Herd Total Column; (B) = Per Head Column
	1(A)	1	41	Average Number of Other Dairy Cattle
	2(B)	1	2	[Sum of Value (Ending Inv. + Transferred Out + Butchered + Sales) minus Sum of Value (Beginning Inv. + Transferred In + Purchases)] ÷ L1(A)
	2(A)	--	--	L2(B) x L1(A)
	3	--	--	PRINT ONLY: Pounds of Feed
	4X(B)			Sum of Quantity (Bushels Corn x 56) ÷ L1(A)
	4A(B)			Sum of Quantity [(Bushels Oats x 32) + (Bushels Barley x 48) + (Bushels Rye x 56) + (Bushels Wheat x 60)] ÷ L1(A)
	4B(B)	4	2	(Cwt. Protein, Salt & Mineral x 100) ÷ L1(A)
	4C(B)	4	--	(Tons Complete Ration x 2000) ÷ L1(A)
	5(B)	4	2, 16	[Sum (Tons Legume Hay x 2000) + (Tons Other Hay x 2000) + (Tons Fodder and Stover x 2000)] ÷ L1(A)
	6(B)	4	16	[Sum (Tons Corn Silage x 2000) + (Tons Grass Silage x 2000)] ÷ L1(A)
	7(B)	4	16	[Sum (Pounds Whole Milk + Pounds Skim Milk)] ÷ L1(A)
	8	--	--	PRINT ONLY
	9A(B)	4	2	Sum of Value (Corn + Oats + Barley + Rye + Wheat) ÷ L1(A)
	9B(B)	4	2	Sum of Value (Protein, Salt and Mineral) ÷ L1(A)
	9C(B)	4	2	Sum of Value (Complete Ration) ÷ L1(A)
	10A(B)			Sum of Value (Legume Hay and Other Hay) ÷ L1(A)
	10B(B)			Silage, Fodder and Stover = Sum of Value (Corn Silage + Grass Silage + Fodder and Stover) ÷ L1(A)
	11(B)	4	16	Sum of Value (Whole Milk Fed + Skim Milk Fed) ÷ L1(A)
	12(B)	4	16	Value of Pasture ÷ L1(A)
	13(B)			Sum of items 9A(B) + 9B(B) + 9C(B) + 10A(B) + 10B(B) + 11(B) + 12(B)
	13(A)	--	--	L13(B) x L1(A)
	14(A)	--	--	Sum of items (L2(A) minus L13(A))
	14(B)	--	--	Sum of items (L2(B) minus L13(B))
	15	--	--	PRINT ONLY
	16(B)	1	41	Miscellaneous Livestock Expense ÷ L1(A)
	17(B)	1	41	Veterinary Expense ÷ L1(A)
	18(B)	1	41	Custom Work ÷ L1(A)
	18A(B)			Special Hired Labor = Special Hired Labor F1 L412 Col 10 ÷ L1(A)
	19(B)			Sum of items (16(B) + 17(B) + 18(B) + 18A(B) ÷ L1(A)
	19(A)			19(B) x L1(A)
	20(A)	--	--	Sum of items (14(A) minus 19(A))
	20(B)	--	--	Sum of items (14(B) minus 19(B))
	20A	--	--	PRINT ONLY: Allocated Costs
	20B(A)	T8 T13 T1	38A 1 4	Farm Power & Machine Cost: (Farm Power & Machine Expense, Livestock T8 L38A) x [(Average No. Head T13 L1 x 1.2) ÷ (Total Work Units Livestock T1 L4)] = Total Farm Power & Machine Cost Per Enterprise (Memory only--do not print)

Carry to Tbl	P-O Line	Form	Form Line	TABLE 13. OTHER DAIRY CATTLE
	20B(B)	T13 T13	20B(A) 1	(Cost/Enterprise T13 L20B(A)) ÷ (Average No. Head T13 L1) = Cost/Head
	20C(A)			Livestock Equipment Costs =[Net decreases, Livestock Equipment T3 L27** [[((Other Dairy Cattle, Average Number Adults F1 L412 Col 2 + Average Number Other F1 L412 Col 3) x 1.20) x ECAF F4 L162 Col 8] ÷ Livestock Equipment Cost Allocation Pool α T11A L20C] (Memory only--do not print)
	20C(B)			Livestock Equipment Costs/Head = L20C(A) ÷ L1(A)
	20D(A)			Building and Fences Costs Allocated to Livestock β T11A L20D x [[((Other Dairy Cattle, Average Number Adults F1 L412 Col 2 + Average Number Other F1 L412 Col 3) x 1.20) x BCAF F4 L162 Col 7] ÷ Building Cost Allocation Pool α T11A L20D] (Memory only--do not print)
	20D(B)			Building and Fences Cost/Head = L20D(A) ÷ L1(A)
	20E(A)	T13	20B(A) 20C(A) 20D(A)	Total Allocated Cost = Sum (L20B(A) + L20C(A) + L20D(A))
	20E(B)	T13	20B(B) 20C(B) 20D(B)	Total Cost/Head = Sum (L20B(B) + L20C(B) + L20D(B))
	20F(A)	T13	20(A) 20E(A)	Return Over Listed Costs = Sum (L20(A) minus L20E(A))
	20F(B)	T13	20(B) 20E(B)	Return Over Listed Cost/Head = Sum (L20(B) minus L20E(B))
	21	--	--	PRINT ONLY
	22	--	--	(L2(A) ÷ L13(A)) x 100
	23	1	41	[Number of Young Died + Number of Old Died] ÷ [Sum of Number (Beginning Inv. + Purchases + Transferred In + Born)] x 100
	24			Percent Calf Death Loss = Number Young Died F1 L411 Col 6 ÷ Number Born F1 L411 Col 4

**minus Livestock Equipment Share, Custom Work Hired F2 L101 Col 1] x

TABLE 14 - ALL DAIRY AND DUAL PURPOSE CATTLE - 1974

		HERD TOTAL	PER COW
1	AVERAGE NUMBER OF COWS	_____	
2	VALUE OF DAIRY PRODUCTS	_____	_____
3	NET INC. IN VALUE	_____	_____
4	TOTAL VALUE PRODUCED	_____	_____
5	POUNDS OF FEED FED		
# 6A	GRAINS		_____
# 6B	COMPLETE RATIONS		_____
# 6C	PROT., SALT & MIN. INCL. MILK EQUIV.		_____
7	HAY AND DRY ROUGHAGE		_____
8	SILAGE		_____
9	FEED COST		_____
#10A	GRAINS		_____
#10B	COMPLETE RATIONS		_____
#10C	PROT., SALT & MIN. INCL. MILK		_____
#11A	LEGUME AND OTHER HAY		_____
#11B	SILAGE, FODDER AND STOVER		_____
12	PASTURE COSTS		_____
**13	TOTAL FEED COSTS	_____	_____
14	RETURN OVER FEED COST	_____	_____
15	SUPPLEMENTAL COSTS		
16	MISCELLANEOUS LIVESTOCK EXPENSE		_____
17	VETERINARY EXPENSE		_____
18	CUSTOM WORK		_____
#18A	SPECIAL HIRED LABOR		_____
**19	TOTAL SUPPLEMENTAL COSTS	_____	_____
20	RETURN OVER FEED AND SUPPLEMENTAL COSTS	_____	_____
20A	ALLOCATED COSTS		
20B	POWER AND MACHINERY COSTS		_____
**20C	LIVESTOCK EQUIPMENT COSTS		_____
**20D	BUILDING AND FENCES		_____
20E	TOTAL ALLOCATED COST	_____	_____
20F	RETURN OVER ALL LISTED COSTS	_____	_____
21	SUPPLEMENTARY MANAGEMENT INFORMATION		
22	RETURN FOR $100 FEED FED	_____	
23	Total listed costs per cow		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 14. ALL DAIRY AND DUAL PURPOSE CATTLE
				All values are equal to the Whole Farm Share unless indicated otherwise. All summations of line numbers refer to print-out line numbers. (A) = Herd Total Column; (B) = Per Cow Column
	1(A)	1	40	Average Number Adults T12 L1(A)
	2(A)	T12	6-8	Sum of Value (Dairy Products Sold + Dairy Products Used in House + Milk Fed to Livestock)
	2(B)	--	--	L2(A) ÷ L1(A)
	3(A)	T12 T13	9(B)1(A) 2(A)	[Sum of (Net Increase in Value of Cows T12 L9(B) x Number of Cows T12 L1(A) + Net Increase in Value of Other Dairy Cattle T13 L2(A))]
	3(B)	--	--	L3(A) ÷ L1(A)
	4(A)	--	--	Sum of items (2(A) + 3(A))
	4(B)	--	--	Sum of items (2(B) + 3(B))
	5	--	--	PRINT ONLY
	6A(B)	4	1-2 15-16	[Sum of (Dairy Cows + Other Dairy Cattle) for [(Bushels Corn x 56) + (Bushels Oats x 32) + (Bushels Barley x 48) + (Bushels Rye x 56) + (Bushels Wheat x 60)]] ÷ L1(A) = Pounds Grain
	6B(B)			[Sum of (Dairy Cows + Other Dairy Cattle) for (Complete Ration x 2000)] ÷ L1(A) = Pounds Complete Ration/Head
	6C(B)			[Sum of (Dairy Cows + Other Dairy Cattle) for [(Cwt. Protein, Salt and Mineral x 100) + (Pounds Whole Milk ÷ 10) + (Pounds Skim Milk ÷ 10)]] ÷ L1(A) = Pounds Protein, Salt and Mineral and Milk Equivalent/Head
	7(B)	4	1-2 15-16	[Sum of (Dairy Cows + Other Dairy) for [(Tons Legume Hay x 2000) + (Tons Other Hay x 2000) + (Tons Fodder and Stover x 2000)]] ÷ L1(A)
	8(B)	4	15-16	[Sum of (Dairy Cows + Other Dairy) for [(Tons Corn Silage x 2000) + (Tons Grass Silage x 2000)]] ÷ L1(A)
	9	--	--	PRINT ONLY
	10A(B)			[Sum of (Dairy Cows + Other Dairy Cattle) for Value of [(Corn + Oats + Barley + Rye + Wheat)] ÷ L1(A) = Value of Grain
T8 L5	10B(B)			[Sum of (Dairy Cows + Other Dairy Cattle) for Value of Complete Ration] ÷ L1(A) = Value of Complete Ration
	10C(B)			[Sum of (Dairy Cows + Other Dairy Cattle) for Value of (Protein, Salt and Mineral + Whole Milk + Skim Milk)] ÷ L1(A) = Value of Protein, Salt and Mineral, Including Milk
	11A(B)			[Sum of (Dairy Cows + Other Dairy Cattle) for Value of (Legume Hay + Other Hay)] ÷ L1(A) = Value of Hay
	11B(B)			[Sum of (Dairy Cows + Other Dairy Cattle) for Value of (Corn Silage + Grass Silage + Fodder and Stover)] ÷ L1(A) = Value of Silage and Stover

Carry to Tbl	P-O Line	Form	Form Line	TABLE 14. ALL DAIRY AND DUAL PURPOSE CATTLE
	12(B)	4	15-16	[Sum of (Dairy Cows + Other Dairy) for Value of Pasture] ÷ L1(A)
	13(B)			Sum of items 10A(B) + 10B(B) + 10C(B) + 11A(B) + 11B(B) + 12(B) = Total Feed Cost/Head
	13(A)			L13(B) x L1(A)
	14(A)	--	--	Sum of items (4(A) minus 13(A))
	14(B)	--	--	Sum of items (4(B) minus 13(B))
	15	--	--	PRINT ONLY
	16(B)	1	40-41	[Sum of Dairy Cows + Other Dairy) for Miscellaneous Livestock Expense] ÷ L1(A)
	17(B)	1	40-41	[Sum of (Dairy Cows + Other Dairy) for Veterinary Expense] ÷ L1(A)
	18(B)	1	40-41	[Sum of (Dairy Cows + Other Dairy) for Custom Work] ÷ L1(A)
	18A(B)			[Sum of (Dairy Cows + Other Dairy Cattle) for Special Hired Labor F1 L402 Col 10 + F1 L412 Col 10] ÷ L1(A)
	19(B)			Sum of items 16(B) + 17(B) + 18(B) + 18A(B)
	19(A)			L19(B) x L1(A)
	20(A)	--	--	Sum of items (14(A) minus 19(A))
	20(B)	--	--	Sum of items (14(B) minus 19(B))
	20A	--	--	PRINT ONLY: Allocated Costs
	20B(A)	T8	38A	Farm Power & Machine Cost: (Net Decreases Farm Power &
		T12	1	Machine, Livestock T8 L38A) x [[(Sum Average No. Head T12 L1
		T13	1	x 7.0) + (Average No. Head T13 L1 x 1.2)] ÷ Total Work Units,
		T1	4	Livestock T1 L4] = Cost/Dairy Enterprise (Memory only--do not print)
	20B(B)	T14	20B(A)	(Cost/Enterprise T14 L20B(A)) ÷ (Average No. Cows T14 L1) =
			1	Cost Per Head
	20C(A)	T12		Sum of (Dairy Cow Enterprise Cost for Livestock Equipment T12
		T13		L30C(A) + Other Dairy Cattle Enterprise Cost for Livestock Equipment T13 L20C(A)) = Total Dairy Herd Livestock Equipment Cost (Memory only--do not print)
	20C(B)			L20C(A) ÷ L1(A) = Livestock Equipment Cost/Head
	20D(A)			Sum of (Dairy Cow Enterprise Cost for Building and Fences T12 L30D(A) + Other Dairy Cattle Enterprise Cost for Building and Fences T13 L20D(A)) = Total Dairy Herd Building and Fences Cost (Memory only--do not print)
	20D(B)			L20D(A) ÷ L1(A) = Building and Fences Cost/Head
	20E(A)	T14	20B(A)	Total Allocated Costs = Sum (T14 L20B(A) + L20C(A) + L20D(A))
			20C(A)	
			20D(A)	
	20E(B)	T14	20B(B)	Total Allocated Cost/Head = (Sum T14 L20B(B) + L20C(B) + L20D(B))
			20C(B)	
			20D(B)	
	20F(A)	T14	20(A)	Return Over Listed Costs = (T14 L20(A) minus T14 L20E(A))
			20E(A)	
	20F(B)	T14	20(B)	Return/Head = (T14 L20(B) minus T14 L20E(B))
			20E(B)	
	21	--	--	PRINT ONLY
T8 L5	22	--	--	(L4 (A) ÷ L13(A)) x 100
				ALTERNATE METHOD
	6(B)	T12	15(A)	[Sum of (Total Concentrates T12 L15(A) + Concentrates T13 L4(A)
		T13	4(A) 7(A)+	[Milk T13 L7(A) ÷ 10])] ÷ L1(A)

Carry to Tbl	P-O Line	Form	Form Line	TABLE 14. ALL DAIRY AND DUAL PURPOSE CATTLE
	7(B)	T12	16(A)	[Sum of (Legume Hay T12 L16(A) + Other Hay and Roughage T12
			17(A)	L17(A) + Hay and Roughage T13 L10(A))] ÷ L1(A)
		T13	5(A)10(A)	
	8(B)	T12	18(A)	(Sum of Silage T12 L18(A) + Silage T13 L6(A)) ÷ L1(A)
		T13	6(A)	
	9	--	--	PRINT ONLY
	10(B)	--	--	Because of category discrepencies, there is no alternative method for feed costs, except for concentrates. To keep this calculation of costs uniform, the alternative for concentrates is not recommended.

TABLE 15A - BEEF BREEDING CATTLE - 1974

		HERD TOTAL	PER COW
1	AVERAGE NUMBER OF BEEF COWS		
2	AVERAGE NUMBER OF OTHER BEEF ANIMALS AND BULLS		
3	POUNDS OF BEEF PRODUCED		
4	NET INCREASE IN VALUE		
5	POUNDS OF FEED FED		
6	GRAIN		
7	PROTEIN, SALT AND MINERAL		
8	LEGUME HAY		
9	OTHER HAY AND DRY ROUGHAGE		
10	SILAGE		
11	FEED COST		
12	CONCENTRATES		
13	ROUGHAGES		
14	PASTURE		
15	TOTAL FEED COSTS		
16	RETURN OVER FEED COST		
17	SUPPLEMENTAL COSTS		
18	MISCELLANEOUS LIVESTOCK EXPENSE		
19	VETERINARY EXPENSE		
20	CUSTOM WORK		
#20A	SPECIAL HIRED LABOR		
**21	TOTAL SUPPLEMENTAL COSTS		
22	RETURN OVER FEED AND SUPPLEMENTAL COSTS		
22A	ALLOCATED COSTS		
22B	POWER AND MACHINERY COSTS		
**22C	LIVESTOCK EQUIPMENT COSTS		
**22D	BUILDING AND FENCES		
22E	TOTAL ALLOCATED COST		
22F	RETURN OVER ALL LISTED COSTS		
23	SUPPLEMENTARY MANAGEMENT INFORMATION		
24	RETURN FOR $100 FEED FED		
25	PRICE PER CWT. SOLD		
25A	PRICE PER CWT. CALVES SOLD OR TRANSFERRED		
26	AVERAGE WEIGHT PER HEAD SOLD		
26A	AVERAGE WEIGHT PER CALF SOLD OR TRANSFERRED		
27	PERCENT DEATH LOSS		
28	PERCENT CALF CROP		
29.	Total Listed costs per cow		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 15A. BEEF BREEDING CATTLE
				All values are equal to the Whole Farm Share unless indicated otherwise. All summations of line numbers refer to print-out numbers. (A) = Herd Total Column; (B) = Per Cow Column
	1(A)	1	42	Average Number of Adults
	2(A)	1	42	Average Number of Other
	3(A)	1	3	Sum of Quantity (Ending Inventory + Transferred Out + Butchered + Sales) minus Sum of Quantity (Beginning Inv. + Transferred In + Purchases)
	4(B)	1	3	[Sum of Value (Ending Inv. + Transferred Out + Butchered + Sales) minus Sum of Value (Beginning Inv. + Transferred In + Purchases)] ÷ L1(A)
	4(A)	--	--	L4(B) x L1(A)
	5	--	--	PRINT ONLY
	6(B)	4	3	[Sum of (Bushels Corn x 56) + (Bushels Oats x 32) + (Bushels Barley x 48) + (Bushels Rye x 56) + (Bushels Wheat x 60) + (Tons Complete Feed x 2000)] ÷ L1(A)
	7(B)	4	3	[Sum of (Cwt. Protein, Salt and Mineral x 100) + (Pounds Whole Milk ÷ 10) + (Pounds Skim Milk ÷ 10)] ÷ L1(A)
	8(B)	4	3	(Tons Legume Hay x 2000) ÷ L1(A)
	9(B)	4	17	[Sum of (Tons Other Hay x 2000) + (Tons Fodder and Stover x 2000)] ÷ L1(A)
	10(B)	4	17	[Sum of (Tons Corn Silage x 2000) + (Tons Grass Silage x 2000)] ÷ L1(A)
	11	--	--	PRINT ONLY
	12(B)	4	3	Sum of Value (Corn + Oats + Barley + Rye + Wheat + Protein, Salt and Mineral + Complete Feed + Whole Milk Fed + Skim Milk Fed) ÷ LL(A)
	13(B)	4	3, 17	Sum of Value (Legume Hay + Other Hay + Fodder and Stover + Corn Silage + Grass Silage) ÷ L1(A)
	14(B)	4	17	Value of Pasture ÷ L1(A)
	15(B)	--	--	Sum of items (12(B) + 13(B) + 14(B))
	15(A)	--	--	L15(B) x L1(A)
	16(A)	--	--	Sum of items (4(A) minus 15(A))
	16(B)	--	--	Sum of items (4(B) minus 15(B))
	17	--	--	PRINT ONLY
	18(B)	1	42	Miscellaneous Livestock Expense ÷ L1(A)
	19(B)	1	42	Veterinary Expense ÷ L1(A)
	20(B)	1	42	Custom Work ÷ L1(A)
	20A(B)			Special Hired Labor = Special Hired Labor F1 L422 Col 10 ÷ L1(A)
	21(B)			Sum of items 18(B) + 19(B) + 20(B) + 20A(B)
	21(A)			L21(B) x L1(A)
	22(A)	--	--	Sum of items (16(A) minus 21(A))
	22(B)	--	--	Sum of items (16(B) minus 21(B))
	22A			PRINT ONLY: Allocated Costs
	22B(A)			Power and Machinery Costs/Beef Breeding Enterprise = (Net decreases, Farm Power and Machinery T8 L38A) x [(Sum of Beef Breeding Cattle, Average Number Adults F1 L422 Col 2 x 1.50) ÷ (Total Livestock Work Units T1 L4)] (Memory only--do not print)
	22B(B)			L22B(A) ÷ L1(A) = Cost/Head

Carry to Tble	P-O Line	Form	Form Line	TABLE 15A. BEEF BREEDING CATTLE
	22C(A)			Livestock Equipment Cost/Beef Breeding Enterprise = (Net decreases, Livestock Equipment T3 L27** [[(Beef Breeding, Average Number Adults F1 L432 Col 2 x 1.50) x ECAF F4 L172 Col 8] ÷ (Livestock Equipment Cost Allocation Pool $\propto$ T11A L20C)] (Memory only--do not print)
	22C(B)			L22C(A) ÷ L1(A) = Livestock Equipment Cost/Head
	22D(A)			Building and Fences Cost/Beef Breeding Enterprise = Building and Fences Costs Allocated to Livestock β T11A L20 x [[(Beef Breeding, Average Number Adults F1 L432 Col 2 x 1.50) x BCAF F4 L172 Col 7] ÷ (Building Cost Allocation Pool $\propto$ T11A L20D)] (Memory only--do not print)
	22D(B)			L20D(A) ÷ L1(A)
	22E(B)			Sum of items 20A(B) + 20B(B) + 20C(B) + 20D(B)
	22E(A)			Sum of items 20A(A) + 20B(A) + 20C(A) + 20D(A)
	22F(B)			Sum of items 22(B) minus 22E(B)
	22F(A)			Sum of items 22(A) minus 22E(A)
	23	--	--	PRINT ONLY
	24	--	--	(L4(A) ÷ L15(A)) x 100
	25	1	3	(Value Sales ÷ Quantity Sales) x 100
	25A		422	Price Per Cwt. Calves Sold or Transferred = ((Value F1 L422-9) ÷ (Weight Sold or Transferred F1 L422-8 ÷ 100))
	26	1	3, 42	[Quantity Sales ÷ Number Sales]
	26(A)			Average Weight Per Calf Sold or Transferred = (Weight Sold or Transferred F1 L422-8 ÷ No. Sold or Transferred F1 L422-7)
	27	1	42	[Sum of (Number Young Died + Number Old Died) ÷ Sum of Number (Beginning Inv. + Purchases + Transferred In + Born)] x 100
	28	1	42	(Number Born ÷ Females Bearing Young)*

*Females bearing young should include all females which should have borne calves during the calendar year.

**minus Livestock Equipment Share, Custom Work Hired F2 L101 Col 1) x

TABLE 15B - FEEDER CATTLE - 1973

		HERD TOTAL	PER CWT.
1	AVERAGE NUMBER OF BEEF FEEDERS		
2	POUNDS OF BEEF PRODUCED		
3	NET INCREASE IN VALUE OF ANIMALS		
4	POUNDS OF FEED FED		
5	GRAIN		
6	PROTEIN, SALT AND MINERAL		
7	LEGUME HAY		
8	OTHER HAY AND DRY ROUGHAGE		
9	SILAGE		
10	FEED COST		
11	CONCENTRATES		
12	ROUGHAGES		
13	PASTURE		
14	TOTAL FEED COSTS		
15	RETURN OVER FEED COST		
16	SUPPLEMENTAL COSTS		
17	MISCELLANEOUS LIVESTOCK EXPENSE		
18	VETERINARY EXPENSE		
19	CUSTOM WORK		
#19A	SPECIAL HIRED LABOR		
20	TOTAL SUPPLEMENTAL COSTS		
21	RETURN OVER FEED AND SUPPLEMENTAL COSTS		
21A	ALLOCATED COSTS		
21B	POWER AND MACHINERY COSTS		
**21C	LIVESTOCK EQUIPMENT COSTS		
**21D	BUILDING AND FENCES		
21E	TOTAL ALLOCATED COST		
21F	RETURN OVER ALL LISTED COSTS		
22	SUPPLEMENTARY MANAGEMENT INFORMATION		
23	RETURN FOR $100 FEED FED		
24	PRICE PER CWT. SOLD		
25	AVERAGE WEIGHT PER HEAD SOLD		
26	PRICE PER CWT. BOUGHT		
27	AVERAGE WEIGHT PER HEAD BOUGHT		
28	NUMBER OF HEAD BOUGHT		
29	PERCENT DEATH LOSS		
#30	EFFECTIVE DAILY GAIN - POUNDS/HEAD/DAY		
31	Total listed cost per cwt. produced.		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 15B. FEEDER CATTLE
				All values are equal to the Whole Farm Share. All summations of line numbers refer to print-out numbers. (A) = Herd Total Column; (B) = Per Cwt. Column; L2(A)÷100=Cwt*
	1(A)	1	43	Sum of (Average Number Adults + Average Number Other)
	2(A)	1	4	Sum of Quantities (Ending Inv. + Transferred Out + Butchered + Sales) minus Sum of Quantity (Beginning Inv. + Transferred In + Purchases)
	3(A)	1	4	Sum of Value (Ending Inv. + Transferred Out + Butchered + Sales) minus Sum of Value (Beginning Inv. + Transferred In + Purchases)
	3(B)	--	--	L3(A) ÷ Cwt*
	4	--	--	PRINT ONLY
	5(B)	4	4	[Sum of (Bushels Corn x 56) + (Bushels Oats x 32) + (Bushels (Barley x 48) + (Bushels Rye x 56) + (Bushels Wheat x 60) + (Tons Complete Ration x 2000)] ÷ Cwt*
	6(B)	4	4	[Sum of (Cwt. Protein, Salt & Mineral x 100) + (Pounds Whole Milk ÷ 10) + (Pounds Skim Milk ÷ 10)] ÷ Cwt*
	7(B)	4	4	(Tons Legume Hay x 2000) ÷ Cwt*
	8(B)	4	18	[Sum of (Tons Other Hay x 2000) + (Tons Fodder and Stover x 2000)] ÷ Cwt*
	9(B)	4	18	[Sum of (Tons Corn Silage x 2000) + (Tons Grass Silage x 2000)] ÷ Cwt*
	10	--	--	PRINT ONLY
	11(B)	4	4	Sum of Value (Corn + Oats + Barley + Rye + Wheat + Protein, Salt and Mineral + Complete Ration + Whole Milk Fed + Skim Milk Fed) ÷ Cwt*
	12(B)	4	4, 18	Sum of Value (Legume Hay + Other Hay + Corn Silage + Grass Silage + Fodder and Stover) ÷ Cwt*
	13(B)	4	18	Value of Pasture ÷ Cwt*
	14(B)	--	--	Sum of items (11(B) + 12(B) + 13(B))
	14(A)	--	--	L14(B) x Cwt*
	15(A)	--	--	Sum of items (3(A) minus 14(A))
	15(B)	--	--	Sum of items (3(B) minus 14(B))
	16	--	--	PRINT ONLY
	17(B)	1	43	Miscellaneous Livestock Expense ÷ Cwt*
	18(B)	1	43	Veterinary Expense ÷ Cwt*
	19(B)	1	43	Custom Work ÷ Cwt*
	19A(B)			Special Hired Labor = Special Hired Labor F1 L432 Col 10 ÷ L2(A) Cwt.*
	20(B)			Sum of items 17(B) + 18(B) + 19(B) + 19A(B)
	20(A)			L20(B) x L2(A) Cwt.*
	21(A)	--	--	Sum of items (15(A) minus 20(A))
	21(B)	--	--	Sum of items (15(B) minus 20(B))
	21A	--	--	PRINT ONLY: Allocated Cost
	21B(A)	T8	38(A)	Farm Power & Machine Cost Allocation (Total Power & Machine
		T15B	2	Cost T8 L38(A)) x [[(T15B L2 x .12) ÷ 100] ÷ (Total Work Units
		T1	4	Livestock T1 L4)] = Total Farm Power and Machine Cost/Enterprise (Memory only--do not print)
	21B(B)	T15B	2	Cost Per Enterprise 21B(B) ÷ (Total Pounds Beef T15B L2 ÷ 100) = Cost Per Cwt. Beef Produced

Carry to Tbl	P-O Line	Form	Form Line	TABLE 15B. FEEDER CATTLE
	21C(A)			Livestock Equipment Cost Allocated to Beef Feeders =[Net decreases, Livestock Equipment T3 L27** [[((Beef Feeders, Cwt. Produced L2(A) ÷ 100) x .12) x ECAF F4 L182 Col 8] ÷ Livestock Equipment Cost Allocation Pool α T11A L20C] (Memory only--do not print)
	21C(B)			L21C(A) ÷ L2(A) Cwt.* = Livestock Equipment Cost/Cwt.
	21D(A)			Building and Fences Cost for Beef Feeders = Buildings and Fences Costs Allocated to Livestock β T11A L20D x [[((Beef Feeder Cattle, Cwt. Produced T15B L2(A) ÷ 100) x .12) x BCAF F4 L182 Col 7] ÷ Building Cost Allocation Pool α T11A L20D]
	21D(B)	T15B	21D(A)	(Cost Per Enterprise T15B L21D(A)) ÷ (Pounds of Beef Produced T15B L2 ÷ 100) = Cost Per Cwt. Beef
	21E(A)	T15B	21B(A) 21C(A) 21D(A)	Total Allocated Cost = Sum (L21B(A) + L21C(A) + L21D(A))
	21E(B)	T15B	21B(B) 21C(B) 21D(B)	Total Allocated Cost/Cwt. = Sum (L21B(B) + L21C(B) + L21D(B))
	21F(A)	T15B	21(A) 21E(A)	Return Over All Listed Cost = Sum (L21(A) minus L21E(A))
	21F(B)	T15B	21(B) 21E(B)	Return/Cwt. = Sum (L21(B) minus L21E(B))
	22	--	--	PRINT ONLY
	23	--	--	(L3(A) ÷ L14(A)) x 100
	24	1	4	(Value Sales ÷ Quantity Sales) x 100
	25	1	4, 43	(Quantity Sales ÷ Number Sales)
	26	1	4	(Value Purchases ÷ Quantity Purchases) x 100
	27	1	4, 43	Quantity Purchases ÷ Number Bought
	28	1	43	Number Purchased
	29	1	43	[Sum (Number Old Died + Number Young Died) ÷ Sum (Number Beginning Inv. + No. Purchased + Number Transferred In + Number Born)] x 100
	30			Effective Daily Gain = Pounds Beef Produced L2(A) ÷ (Average Number of Head L1(A) x 365
				**minus Livestock Equipment Share, Custom Work Hired F2 L101 Col 1] x

TABLE 16A - SHEEP FLOCK - 1974

		FLOCK TOTAL	PER EWE
1	AVERAGE NUMBER OF EWES		
2	POUNDS OF LAMB AND MUTTON PRODUCED		
3	POUNDS OF WOOL PRODUCED		
4	VALUE OF PRODUCE		
5	WOOL		
6	NET INCREASE IN VALUE OF ANIMALS		
7	TOTAL VALUE PRODUCED		
8	POUNDS OF FEED FED		
9	GRAIN		
10	PROTEIN, SALT AND MINERAL		
11	LEGUME HAY		
12	OTHER HAY AND DRY ROUGHAGE		
13	SILAGE		
14	FEED COST		
15	CONCENTRATES		
16	ROUGHAGES		
17	PASTURE		
18	TOTAL FEED COSTS		
19	RETURN OVER FEED COST		
20	SUPPLEMENTAL COSTS		
21	MISCELLANEOUS LIVESTOCK EXPENSE		
22	VETERINARY EXPENSE		
23	CUSTOM WORK		
#23A	SPECIAL HIRED LABOR		
**24	TOTAL SUPPLEMENTAL COSTS		
25	RETURN OVER FEED AND SUPPLEMENTAL COSTS		
25A	ALLOCATED COSTS		
25B	POWER AND MACHINERY COSTS		
**25C	LIVESTOCK EQUIPMENT COSTS		
**25D	BUILDING AND FENCES		
25E	TOTAL ALLOCATED COST		
25F	RETURN OVER ALL LISTED COSTS		
26	SUPPLEMENTARY MANAGEMENT INFORMATION		
27	RETURN FOR $100 FEED FED		
28	PRICE PER CWT. LAMB AND MUTTON SOLD		
28A	PRICE PER CWT. LAMB SOLD OR TRANSFERRED		
28B	WEIGHT OF LAMBS SOLD OR TRANSFERRED		
29	POUNDS OF WOOL PER SHEEP SHEARED		
30	NUMBER OF EWES KEPT FOR LAMBING		
31	PERCENT LAMB CROP		
32	PERCENT DEATH LOSS		
33	Total listed costs per ewe.		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 16A. SHEEP FLOCK
				All values are equal to the Whole Farm Share. All summations of line numbers refer to print-out numbers. (A) = Flock Total Column; (B) = Per Ewe Column
	1(A)	1	47	Average Number Adults
	2(A)	1	8	Sum of Quanitity (Ending Inv. + Transferred Out + Butchered + Sales) minus Sum of Quantity (Beginning Inv. + Transferred In + Purchases)
	3(A)	1	34	Quantity Wool Sold, Farm Flock
	4	--	--	PRINT ONLY
	5(B)	1	34-35	Sum of Value (Wool Sold, Farm Flock + Incentive Payment, Farm Flock) ÷ L1(A)
	6(B)	1	8	[Sum of Value (Ending Inv. + Transferred Out + Butchered + Sales) minus Sum of Value (Beginning Inv. + Transferred In + Purchases)] ÷ L1(A)
	7(B)	--	--	Sum of items (5(B) + 6(B))
	7(A)	--	--	L7(B) x L1(A)
	8	--	--	PRINT ONLY
	9(B)	4	8	[Sum (Bushels Corn x 56) + (Bushels Oats x 32) + (Bushels Barley x 48) + (Bushels Rye x 56) + (Bushels Wheat x 60) + (Tons Complete Feed x 2000)] ÷ L1(A)
	10(B)	4	8	[Sum of (Cwt. Protein, Salt and Mineral x 100) + (Pounds Whole Milk ÷ 10) + (Pounds Skim Milk ÷ 10)] ÷ L1(A)
	11(B)	4	8	(Tons Legume Hay x 2000) ÷ L1(A)
	12(B)	4	22	[Sum of (Tons Other Hay x 2000) + (Tons Fodder and Stover x 2000)] ÷ L1(A)
	13(B)	4	22	[Sum of (Tons Corn Silage x 2000) + (Tons Grass Silage x 2000)] ÷ L1(A)
	14	--	--	PRINT ONLY
	15(B)	4	8	Sum of Value (Corn + Oats + Barley + Rye + Wheat + Protein, Salt and Mineral + Complete Ration + Whole Milk Fed + Skim Milk Fed) ÷ L1(A)
	16(B)	4	8, 22	Sum of Value (Legume Hay + Other Hay + Corn Silage + Grass Silage + Fodder and Stover) ÷ L1(A)
	17(B)	4	22	Value of Pasture ÷ L1(A)
	18(B)	--	--	Sum of items (15(B) + 16(B) + 17(B))
	18(A)	--	--	L18(B) x L1(A)
	19(A)	--	--	Sum of items (7(A) minus 18(A))
	19(B)	--	--	Sum of items (7(B) minus 18(B))
	20	--	--	PRINT ONLY
	21(B)	1	47	Miscellaneous Livestock Expense ÷ L1(A)
	22(B)	1	47	Veterinary Expense ÷ L1(A)
	23(B)	1	47	Custom Work Hired ÷ L1(A)
	23A(B)			Special Hired Labor = Special Hired Labor F1 L472 Col 10 ÷ L1(A)
	24(B)			Sum of items 21(B) + 22(B) + 23(B) + 23A(B)
	24(A)			L24(B) ÷ L1(A)
	25(A)	--	--	Sum of items (19(A) minus 24(A))
	25(B)	--	--	Sum of items (19(B) minus 24(B))
	25A	--	--	PRINT ONLY: Allocated Costs
	25B(A)	T8	38A	Farm Power & Machine Cost Allocation (Total Power & Machine Cost T8 L38A) x [(T16A L1 x .6) ÷ (Total Work Units Livestock T1 L4)] = Total Farm Power & Machine Cost/Enterprise (Memory only--do not print)
		T16A	1	
		T1	4	

Carry to Tbl	P-O Line	Form	Form Line	TABLE 16A. SHEEP FLOCK
	25B(B)	T16A	25B(A) 1	Cost Per Enterprise 25B(A) ÷ (Average Number Ewes T16A L1) = Cost Per Ewe
	25C(A)			Livestock Equipment Costs for Sheep--Farm Flock =[Net decreases, Livestock Equipment T3 L27** [[(Sheep--Farm Flock, Average Number Adults F1 L472 Col 2 x .60) x ECAF F4 L222 Col 8] ÷ (Livestock Equipment Cost Allocation Pool α T11A L20C)] (Memory only--do not print)
	25C(B)			Livestock Equipment Cost/Head = L25C(A) ÷ L1(A)
	25D(A)			Building and Fences Cost for Sheep--Farm Flock = [Building and Fences Cost Allocated to Livestock β T11A L20D] x [[(Sheep--Farm Flock, Average Number Adults F1 L472 Col 2 x .60) x BCAF F4 L222 Col 7] ÷ Building Cost Allocation Pool α T11A L20D] (Memory only--do not print)
	25D(B)			Building and Fences Cost/Head = L25D(A) ÷ L1(A)
	25E(A)	T16A	25B(A) 25C(A) 25D(A)	Total Allocated Cost = Sum(L25B(A) + L25C(A) + L25D(A))
	25E(B)	T16A	25B(B) 25C(B) 25D(B)	Total Allocated Cost/Head = Sum (L25B(B) + L25C(B) + L25D(B))
	25F(A)	T16A	25(A) 25E(A)	Return Over All Listed Cost = Sum (L25(A) minus L25E(A))
	25F(B)	T16A	25(B) 25E(B)	Return/Head = Sum (L25(B) minus L25E(B))
	26	--	--	PRINT ONLY
	27	--	--	(L7(A) ÷ L18(A)) x 100
	28	1	8	(Value Sales ÷ Quantity Sales) x 100
	28A	1	472	Price Per Cwt. Lamb Sold = [(Value F1 L472-9) ÷ (Weight Sold or Transferred F1 L472-8 ÷ 100)]
	28B	1	472	Weight of Lambs Sold or Transferred = (Weight Sold or Transferred F1 L472-8 ÷ No. Sold or Transferred F1 L472-7)
	29	1	33-34	Pounds Wool Sold--Farm Flock ÷ Number Sheared--Farm Flock
	30	1	47	Number of Females Bearing
	31	1	47	Number Born ÷ Females Bearing
	32	1	47	[Sum of (Number Young Died + Number Old Died) ÷ Sum of (Number at Beginning Inv. + Number Purchased + Number Transferred In + Number Born)] x 100

**minus Livestock Equipment Share, Custom Work Hired F2 L101 Col 1] x

TABLE 16B - FEEDER LAMBS - 1974

		FLOCK TOTAL	PER CWT.
1	AVERAGE NUMBER OF LAMBS		
2	POUNDS OF LAMB PRODUCED		
3	POUNDS OF WOOL PRODUCED		
4	VALUE OF PRODUCE		
5	WOOL		
6	NET INCREASE IN VALUE		
7	TOTAL VALUE PRODUCED		
8	POUNDS OF FEED FED		
9	GRAIN		
10	PROTEIN, SALT AND MINERAL		
11	LEGUME HAY		
12	OTHER HAY AND DRY ROUGHAGE		
13	SILAGE		
14	FEED COST		
15	CONCENTRATES		
16	ROUGHAGES		
17	PASTURE		
18	TOTAL FEED COSTS		
19	RETURN OVER FEED COST		
20	SUPPLEMENTAL COSTS		
21	MISCELLANEOUS LIVESTOCK EXPENSE		
22	VETERINARY EXPENSE		
23	CUSTOM WORK		
#23A	SPECIAL HIRED LABOR		
**24	TOTAL SUPPLEMENTAL COSTS		
25	RETURN OVER FEED AND SUPPLEMENTAL COSTS		
25A	ALLOCATED COSTS		
25B	POWER AND MACHINERY COSTS		
**25C	LIVESTOCK EQUIPMENT COSTS		
**25D	BUILDING AND FENCES		
25E	TOTAL ALLOCATED COST		
25F	RETURN OVER ALL LISTED COSTS		
26	SUPPLEMENTARY MANAGEMENT INFORMATION		
27	RETURN FOR $100 FEED FED		
28	PRICE PER CWT. SOLD		
29	POUNDS OF WOOL PER SHEEP SHEARED		
30	AVERAGE WEIGHT OF LAMBS SOLD		
31	PRICE PER CWT. BOUGHT		
32	AVG. WEIGHT OF LAMBS BOUGHT		
33	PERCENT DEATH LOSS		
#34	EFFECTIVE DAILY GAIN - POUNDS/HEAD/DAY		
35	Total listed costs per cwt. produced.		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 16B. FEEDER LAMBS
				All values are equal to the Whole Farm Share. All summations of line numbers refer to print-out numbers. (A) = Flock Total Column; (B) = Per Cwt. Column L2(A) ÷ 100 = Cwt*
	1(A)	1	48	Average Number Other
	2(A)	1	9	Sum of Quantity (Ending Inv. + Transferred Out + Butchered + Sales) minus Sum of Quantity (Beginning Inv. + Transferred In + Purchases)
	3(A)	1	34A	Feeder Lambs: Quantity of Wool Sold
	4	--	--	PRINT ONLY
	5(B)	1	34A-35A	Sum of Value (Wool Sold + Incentive Payment)
	6(B)	1	9	Sum of Value [(Ending Inventory + Transferred Out + Butchered + Sales) minus Sum of Value (Beginning Inventory + Transferred In + Purchases)] ÷ Cwt*
	7(B)	--	--	Sum of (5(B) + 6(B))
	7(A)	--	--	7(B) x Cwt*
	8	--	--	PRINT ONLY
	9(B)	4	9	[Sum of (Bushels Corn x 56) + (Bushels Oats x 32) + (Bushels Barley x 48) + (Bushels Rye x 56) + (Bushels Wheat x 60) + (Tons Complete Feed x 2000)] ÷ Cwt*
	10(B)	4	9, 23	[Sum of (Cwt. Protein, Salt & Mineral x 100) + (Pounds Whole Milk ÷ 10) + (Pounds Skim Milk ÷ 10)] ÷ Cwt*
	11(B)	4	9	(Tons Legume Hay x 2000) ÷ Cwt*
	12(B)	4	23	[Sum of (Tons Other Hay x 2000) + (Tons Fodder and Stover x 2000)] ÷ Cwt*
	13(B)	4	23	[Sum of (Tons Corn Silage x 2000) + (Tons Grass Silage x 2000)] ÷ Cwt*
	14	--	--	PRINT ONLY
	15(B)	4	9, 23	Sum of Value (Corn + Oats + Barley + Rye + Wheat + Protein, Salt & Mineral + Complete Feed + Whole Milk Fed + Skim Milk Fed) ÷ Cwt*
	16(B)	4	9, 23	Sum of Value (Legume Hay + Other Hay + Corn Silage + Grass Silage + Fodder and Stover) ÷ Cwt*
	17(B)	4	23	Value of Pasture ÷ Cwt*
	18(B)	--	--	Sum of items (15(B) + 16(B) + 17(B))
T8 L5	18(A)	--	--	L18(B) x Cwt*
	19(A)	--	--	(7(A) minus 18(A))
	19(B)	--	--	(7(B) minus 18(B))
	20	--	--	PRINT ONLY
	21(B)	1	48	Miscellaneous Livestock Expense ÷ Cwt*
	22(B)	1	48	Veterinary Expense ÷ Cwt*
	23(B)	1	48	Custom Work ÷ Cwt*
	23A(B)			Special Hired Labor = Special Hired Labor F1 L482 Col 10 ÷ L2(A) Cwt*
	24(B)			Sum of items 21(B) + 22(B) + 23(B) + 23A(B)
	24(A)			L24(B) x L2(A) Cwt*
	25(A)	--	--	(19(A) minus 24(A))
	25(B)	--	--	(19(B) minus 24(B))
	25A	--	--	PRINT ONLY: Allocated Cost

Carry to Tbl	P-O Line	Form	Form Line	TABLE 16B. FEEDER LAMBS
	25B(A)	T8 T16B T1	38(A) 2 4	Farm Power & Machine Cost Allocation (Total Power & Machine Cost T8 L38(A)) x [(T16B L2 x .30) ÷ (Total Work Units Livestock T1 L4)] = Total Farm Power & Machine Cost/Enterprise (Memory only--do not print)
	25B(B)	T16B	20B(A) 2	Cost Per Enterprise L20B(A) ÷ (Lbs. Lambs Produced T16B L2 ÷ 100) = Cost Per Cwt.
	25C(A)			Livestock Equipment Cost for Feeder Lambs =[Net decreases, Livestock Equipment T3 L27** [[((Feeder Lambs, Cwt. Produced L2(A) ÷ 100) x .30) x ECAF F4 L232 Col 8] ÷ Lvstk Equip. Cost Allocation Pool α T11A L20C]
	25C(B)			L25C(A) ÷ L2(A) Cwt* = Livestock Equipment Cost/Cwt.
	25D(A)			Building and Fences Cost/Feeder Lambs Enterprise = Building and Fences Costs Allocated to Livestock β T11A L20D x [[((Feeder Lambs, Cwt. Produced L2(A) ÷ 100) x .30) x BCAF F4 L232 Col 7] ÷ Building Cost Allocation Pool α T11A L20D]
	25D(B)			Building Cost/Cwt. = L25D(A) ÷ L2(A)
	25E(A)	T16B	20B(A) 20C(A) 20D(A)	Total Allocated Cost = Sum (L20B(A) + L20C(A) + L20D(A))
	25E(B)	T16B	20B(B) 20C(B) 20D(B)	Total Allocated Cost/Cwt. = Sum (L20B(B) + L20C(B) + L20D(B))
	25F(A)	T16B	20(A) 20E(A)	Return Over All Listed Cost = Sum (L20(A) minus L20E(A))
	25F(B)	T16B	20(B) 20E(B)	Return/Cwt. = Sum (L20(B) minus L20E(B))
	26	--	--	PRINT ONLY
T8 L5	27	--	--	(L7(A) ÷ L18(A)) x 100
	28	1	9	(Value Sales ÷ Quantity Sales) x 100
	29	1	33A-34A	Pounds of Wool Sold ÷ Number Sheared
	30	1	9, 48	Quantity Sales ÷ Number Sold
	31	1	9	(Value Purchases ÷ Quantity Purchased) x 100
	32	1	9, 48	Quantity Purchases ÷ Number Purchased
	33	1	48	[Number Other Died ÷ Sum of Number (Beginning Inv. + Purchases + Transferred In + Born)] x 100
	34			Effective Daily Gain = (L2(A) x 100) ÷ (Average Number Head L1(A) x 365)

**minus Livestock Equipment Share, Custom Work Hired F2 L101 Col 1] x

TABLE 17A - LAYING FLOCK--CHICKENS - 1974

		FLOCK TOTAL	PER HEN
1	AVERAGE NUMBER OF HENS	_____	
2	VALUE OF PRODUCE		
3	EGGS SOLD AND USED		_____
4	INC. IN VALUE OF FLOCK		_____
5	TOTAL VALUE PRODUCED	_____	_____
6	POUNDS OF FEED FED		
7	GRAIN		_____
8	PROTEIN, SALT AND MINERAL		_____
9	COMPLETE COMMERCIAL FEED		_____
10	TOTAL POUNDS OF FEED		_____
11	TOTAL FEED COST	_____	_____
12	RETURN OVER FEED COST	_____	_____
**13	SUPPLEMENTAL COSTS	_____	_____
14	RETURN OVER FEED AND SUPPLEMENTAL COSTS	_____	_____
14A	ALLOCATED COSTS		
14B	POWER AND MACHINERY COSTS		_____
**14C	LIVESTOCK EQUIPMENT COSTS		_____
**14D	BUILDING AND FENCES		_____
14E	TOTAL ALLOCATED COST	_____	_____
14F	RETURN OVER ALL LISTED COSTS	_____	_____
15	SUPPLEMENTARY MANAGEMENT INFORMATION		
16	RETURN FOR $100 FEED FED	_____	
17	EGGS LAID PER HEN	_____	
18	PRICE PER DOZEN EGGS SOLD - CENTS	_____	
19	FEED COST PER DOZEN EGGS - CENTS	_____	
20	RETURN OVER FEED COSTS PER DOZEN EGGS - CENTS	_____	
21	PERCENT DEATH LOSS	_____	
22.	Total listed costs per hen		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 17A. LAYING FLOCK--CHICKENS
				All values are equal to the Whole Farm Share. All summations of line numbers refer to print-out numbers. (A) = Flock Total Column; (B) = Per Hen Column
	1(A)	1	49	Average Number Adults
	2	--	--	PRINT ONLY
	3(B)	1	36, 38	Sum of Value (Chicken Eggs Sold + Eggs Used in House) ÷ L1(A)
	4(B)	1	10	[Sum of Value (Ending Inv. + Butchered + Sales) minus Sum of Value (Beginning Inv. + Transferred In + Purchases)] ÷ L1(A)
	5(B)	--	--	Sum of items (3(B) + 4(B))
	5(A)	--	--	L5(B) x L1(A)
	6	--	--	PRINT ONLY
	7(B)	4	10	[Sum of (Bushels Corn x 56) + (Bushels Oats x 32) + (Bushels Barley x 48) + (Bushels Rye x 56) + (Bushels Wheat x 60)] ÷ L1(A)
	8(B)	4	10	(Cwt. Protein, Salt & Mineral x 100) ÷ L1(A)
	9(B)	4	10	(Tons Complete Ration x 2000) ÷ L1(A)
	10(B)	--	--	Sum of items (7(B) + 8(B) + 9(B))
	11(B)	4	10	Sum of Value (Corn + Oats + Barley + Rye + Wheat + Protein, Salt and Mineral + Complete Feed) ÷ L1(A)
	11(A)	--	--	L11(B) x L1(A)
	12(A)	--	--	Sum of items (5(A) minus 11(A))
	12(B)	--	--	Sum of items (5(B) minus 11(B))
	13(B)			Sum of (Miscellaneous Livestock Expense + Veterinary Expense # Custom Work + Special Hired Labor F1 L492 Col 10)
	13(A)			L13(B) x L1(A)
	14(A)	--	--	Sum of items (12(A) minus 13(A))
	14(B)	--	--	Sum of items (12(B) minus 13(B))
	14A	--	--	PRINT ONLY: Allocated Costs
	14B(A)	T8 T17A T1	38A 1 4	Farm Power & Machine Cost Allocation (Total Power & Machine Cost T8 L38A) x [((T17A L1 x 5) ÷ 100) ÷ (Total Work Units Livestock T1 L4)] = Total Farm Power & Machine Cost/Enterprise (Memory only--do not print)
	14B(B)	T17A	1	Cost Per Enterprise L14B(A) ÷ (Average No. of Hens T17A L1) = Cost Per Hen
	14C(A)			Livestock Equipment Cost for Flock =[Net decreases, Livestock Equipment T3 L27** [[(((Chickens--Laying Hens, Average Number Adults F1 L492 Col 2 + Average Number Other F1 L492 Col 3) ÷ 100) x 5.00) x ECAF F4 L102 Col 8] ÷ Livestock Equipment Cost Allocation Pool ∝ T11A L20C]
	14C(B)			Livestock Equipment Cost/Hen = L14C(A) ÷ L1(A)
	14D(A)			Building and Fence Cost for Flock = Building Cost Allocated to Livestock β T11A L20D x [[(((Chickens, Average Number Adults F1 L492 Col 2 + Average Number Other F1 L492 Col 3) ÷ 100) x 5.00) x BCAF F4 L102 Col 7] ÷ Building Cost Allocation Pool ∝ T11A L20D]
	14D(B)			Building Cost/Hen = L14D(A) ÷ L1(A)
	14E(A)	T17A	14B(A) 14C(A) 14D(A)	Total Allocated Cost = Sum L14B(A) + L14C(A) + L14D(A)
	14E(B)	T17A	14B(B) 14C(B) 14D(B)	Total Allocated Cost/Chi cken = Sum L14B(B) + L14C(B) + L14D(B)
	14F(A)	T17A	14(A) 14E(A)	Return Over All Listed Cost = Sum (L14(A) minus L14E(A)) **minus Livestock Equipment Share, Custom Work Hired F2 L101 Col 1] x

Carry to Tbl	P-O Line	Form	Form Line	TABLE 17A. LAYING FLOCK--CHICKENS
	14F(B)	T17A	14(B) 14E(B)	Return/Hen = Sum (L14(B) minus L14E(B))
	15	--	--	PRINT ONLY
	16	--	--	(L5(A) ÷ L11(A)) x 100
	17	1	36, 38	[Sum of Quantity (Eggs Sold + Eggs Used in House) x 12] ÷ L1(A)
	18	1	36	Value Eggs Sold ÷ Quantity Eggs Sold
	19	1	36, 38	Feed Costs L11(A) ÷ Sum of Quantity (Eggs Sold + Eggs Used in House)
	20	--	--	[Total Value Produced L5(A) ÷ Sum of Quantity (Eggs Sold + Eggs Used in House)] minus (Feed Cost/Dozen Eggs)
	21	1	49	[Sum of (Number Young Died + Number Old Died) ÷ Sum of (Number Beginning Inv. + Number Purchased + Number Transferred In)] x 100

TABLE 17B - BROILERS - 1974

		FLOCK TOTAL	PER CWT.
1	CWT. OF BROILERS PRODUCED	_____	
2	NET INCREASE IN VALUE	_____	_____
3	POUNDS OF FEED FED		
4	GRAIN		_____
5	PROTEIN, SALT AND MINERAL		_____
6	COMPLETE COMMERCIAL FEED		_____
7	TOTAL POUNDS OF FEED		_____
8	TOTAL FEED COST	_____	_____
9	RETURN OVER FEED COST	_____	_____
**10	SUPPLEMENTAL COSTS	_____	_____
11	RETURN OVER FEED AND SUPPLEMENTAL COSTS	_____	_____
11A	ALLOCATED COSTS		
11B	POWER AND MACHINERY COSTS		_____
**11C	LIVESTOCK EQUIPMENT COSTS		_____
**11D	BUILDING AND FENCES		_____
11E	TOTAL ALLOCATED COST	_____	_____
11F	RETURN OVER ALL LISTED COSTS	_____	_____
12	SUPPLEMENTARY MANAGEMENT INFORMATION		
13	RETURN FOR $100 FEED FED	_____	
14	NUMBER OF BIRDS PURCHASED	_____	
15	PRICE PAID PER BIRD PURCHASED - CENTS	_____	
16	PERCENT DEATH LOSS	_____	
17	PRICE PER CWT. OF FEED	_____	
18	PRICE RECEIVED PER POUND OF BROILERS SOLD - CENTS	_____	
19	WEIGHT PER BIRD SOLD IN POUNDS	_____	
20	Total listed costs per cwt produced		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 17B. BROILERS
				All values are equal to the Whole Farm Share. All summations of line numbers refer to print-out numbers. (A) = Flock Total Column; (B) = Per Cwt. Column L1(A) ÷ 100 = Cwt*
	1(A)	1	11	Sum of Quantity (Ending Inv. + Transferred Out + Butchered + Sales) minus Sum of Quantity (Beginning Inv. + Purchases)
	2(B)	1	11	Sum of Value (Ending Inv. + Transferred Out + Butchered + Sales) minus Sum of Value (Beginning Inven. + Purchases) ÷ Cwt*
	2(A)	--	--	L2(B) x Cwt*
	3	--	--	PRINT ONLY
	4(B)	4	11	[Sum of Quantity (Bushels Corn x 56) + (Bushels Oats x 32) + (Bushels Barley x 48) + (Bushels Rye x 56) + (Bushels Wheat x 60)] ÷ Cwt*
	5(B)	4	11	(Cwt. Protein, Salt & Mineral x 100) ÷ Cwt*
	6(B)	4	11	(Tons Complete Feed x 2000) ÷ Cwt*
	7(B)	--	--	Sum of items (4(B) + 5(B) + 6(B))
	8(B)	4	11	Sum of Value (Corn + Oats + Barley + Rye + Wheat + Protein, Salt and Mineral + Complete Feed) ÷ Cwt*
	8(A)	--	--	L8(B) x Cwt*
	9(A)	--	--	Sum of items (2(A) minus 8(A))
	9(B)	--	--	Sum of items (2(B) minus 8(B))
	10(B)			Sum of (Miscellaneous Livestock Expense + Veterinary Expense + Custom Work Hired + Special Hired Labor F1 L502 Col 10)
	10(A)	--	--	L10(B) x Cwt*
	11(A)	--	--	Sum of items (9(A) minus 10(A))
	11(B)	--	--	Sum of items (9(B) minus 10(B))
	11A	--	--	PRINT ONLY: Allocated Cost
	11B(A)	T8	38A	Farm Power & Machine Cost Allocation (Total Power & Machine
		T17B	1	Cost T8 L38A) x [((T17B L1 x .20) ÷ 100) + (Total Work Units
		T1	4	Livestock T1 L4)] = Total Farm Power and Machine Cost/Enterprise (Memory only--do not print)
	11B(B)	T17B	11B(A)	Cost Per Enterprise L11B(A) ÷ (Pounds Produced ÷ 100) = Cost Per Cwt. Produced
	11C(A)			Livestock Equipment Cost/Flock =[Net decreases, Livestock Equipment T3 L27** [[((Chicken Broilers, Cwt. Produced L1(A) ÷ 100) x .20) x ECAF F4 L112 Col 8] ÷ Livestock Equipment Cost Allocation Pool α T11A L20C] (Memory only--do not print)
	11C(B)			Livestock Equipment Cost/Cwt. Produced = L11C(A) ÷ L1(A) Cwt*
	11D(A)			Building and Fences Cost for Flock = Building Cost Allocated to Livestock β T11A L20D x [[((Chicken Broilers, Cwt. Produced L1(A) ÷ 100) x .20) x BCAF F4 L112 Col 7] ÷ Building Cost Allocation Pool α T11A L20D] (Memory only--do not print)
	11D(B)			Building Cost/Cwt. = L11D(A) ÷ L1(A) Cwt*
	11E(A)	T17B	11B(A) 11C(A) 11D(A)	Total Allocated Cost = Sum L11B(A) + L11C(A) + L11D(A)
	11E(B)	T17B	11B(B) 11C(B) 11D(B)	Total Allocated Cost/Cwt. = Sum L11B(B) + L11C(B) + L11D(B)
				**minus Livestock Equipment Share, Custom Work Hired F2 L101 Col 1] x

Carry to Tbl	P-O Line	Form	Form Line	TABLE 17B. BROILERS
	11F(A)	T17B	11(A) 11E(A)	Return Over All Listed Cost = Sum (L11(A) minus L11E(A))
	11F(B)	T17B	11(B) 11E(B)	Return/Cwt. = Sum (L11(B) minus L11E(B))
	12	--	--	PRINT ONLY
	13	--	--	(L2(A) + L8(A)) x 100
	14	1	50	Number Purchased
	15	1	11, 50	Value Purchased + Number Purchased
	16	1	50	Number Young Died + Sum of (Number Beginning Inv. + Number Purchased)
	17	--	--	[Total Feed Costs L8(A) + (Total Pounds of Feed L7(B) x Cwt*)] x 100
	18	1	11	Value Sales + Quantity Sales
	19	1	11, 50	Quantity Sales + Number Sales

TABLE 18A - LAYING FLOCK--TURKEYS - 1974

		FLOCK TOTAL	PER HEN
1	AVERAGE NUMBE OF HENS	_____	
2	VALUE OF PRODUCE		
3	EGGS SOLD AND USED		_____
4	INC. IN VALUE OF FLOCK		_____
5	TOTAL VALUE PRODUCED	_____	_____
6	POUNDS OF FEED FED		
7	GRAIN		_____
8	PROTEIN, SALT AND MINERAL		_____
9	COMPLETE COMMERCIAL FEED		_____
10	TOTAL POUNDS OF FEED		_____
11	TOTAL FEED COST	_____	_____
12	RETURN OVER FEED COST	_____	_____
**13	SUPPLEMENTAL COSTS	_____	_____
14	RETURN OVER FEED AND SUPPLEMENTAL COSTS	_____	_____
14A	ALLOCATED COSTS		
14B	POWER AND MACHINERY COSTS		_____
**14C	LIVESTOCK EQUIPMENT COSTS		_____
**14D	BUILDING AND FENCES	_____	_____
14E	TOTAL ALLOCATED COST	_____	_____
14F	RETURN OVER ALL LISTED COSTS	_____	_____
15	SUPPLEMENTARY MANAGEMENT INFORMATION		
16	RETURN FOR $100 FEED FED	_____	
17	EGGS LAID PER HEN	_____	
18	PRICE PER EGG SOLD - CENTS	_____	
19	FEED COST PER EGG SOLD - CENTS	_____	
20	RETURN OVER FEED COSTS PER EGG - CENTS	_____	
21	PERCENT DEATH LOSS	_____	
zz	Total listed costs per hen		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 18A. TURKEYS--LAYING FLOCK
				All values are equal to the Whole Farm Share. All summations of line numbers refer to print-out numbers. (A) = Flock Total Column; (B) = Per Hen Column
	1(A)	1	51	Average Number Adults
	2	--	--	PRINT ONLY
	3(B)	1	37-38	Sum of Value (Turkey Eggs Sold + Eggs Used in House) ÷ L1(A)
	4(B)	1	12	[Sum of Value (EndingInv. + Butchered + Sales) minus Sum of Value (Beginning Inv. + Transferred In + Purchases)] ÷ L1(A)
	5(B)	--	--	Sum of items (3(B) + 4(B))
	5(A)	--	--	L5(B) x L1(A)
	6	--	--	PRINT ONLY
	7(B)	4	12	[Sum of (Bushels Corn x 56) + (Bushels Oats x 32) + (Bushels Barley x 48) + (Bushels Rye x 56) + (Bushels Wheat x 60)] ÷ L1(A)
	8(B)	4	12	(Cwt. Protein, Salt & Mineral x 100) ÷ L1(A)
	9(B)	4	12	(Tons Complete Ration x 2000) ÷ L1(A)
	10(B)	--	--	Sum of items (7(B) + 8(B) + 9(B))
	11(B)	4	12	Sum of Value (Corn + Oats + Barley + Rye + Wheat + Protein, Salt and Mineral + Complete Feed) ÷ L1(A)
	11(A)	--	--	L11(B) x L1(A)
	12(A)	--	--	Sum of items (5(A) minus 11(A))
	12(B)	--	--	Sum of items (5(B) minus 11(B))
	13(B)			Sum of (Miscellaneous Livestock Expense + Veterinary Cost + Custom Work + Special Hired Labor F1 L512 Col 10)
	13(A)	--	--	L13(B) x L1(A)
	14(A)	--	--	Sum of items (12(A) minus 13(A))
	14(B)	--	--	Sum of items (12(B) minus 13(B))
	14A	--	--	PRINT ONLY: Allocated Costs
	14B(A)	T8 T18A T1	38A 1 4	Farm Power & Machine Cost Allocation (Total Power & Machine Cost T8 L38A) x [((T18A L1 x 25) ÷ 100) ÷ (Total Work Units Livestock T1 L4)] = Total Farm Power & Machine Cost/Enterprise (Memory only--do not print)
	14B(B)	T18A	14B(A) 1	Cost Per Enterprise L14B(A) ÷ (Average Number Turkeys T18A L1) = Cost Per Adult
	14C(A)			Livestock Equipment Costs for Flock =[Net decreases, Livestock Equipment T3 L27** [[((Turkeys--Laying Flock, Average Number Adults F1 L512 Col 2 + Average Number Other F1 L512 Col 3) ÷ 100) x 25.00) x ECAF F4 L122 Col 8] ÷ Equipment Cost Allocation Pool α T11A L20C]
	14C(B)			Equipment Cost/Hen = L11C(B) ÷ L1(A)
	14D(A)			Building and Fences Cost for Flock = Building & Fences Cost Allocated to Livestock β T11A L20D x [[((Turkeys--Laying Flock, Average Number Adults F1 L512 Col 2 + Average Number Other F1 L512 Col 3) ÷ 100) x 25.00) x BCAF F4 L122 Col 7] ÷ Building Cost Allocation Pool α T11A L20D]
	14D(B)			Building and Fences Cost/Hen = L11D(A) ÷ L1(A)
	14E(A)	T18A	14B(A) 14C(A) 14D(A)	Total Allocated Cost = Sum (L14B(A) + 14C(A) + 14D(A))
	14E(B)	T18A	14B(B) 14C(B) 14D(B)	Total Allocated Cost/Adult = Sum (L14B(B) + L14C(B) + L14D(B))
				**minus Livestock Equipment Share, Custom Work Hired F2 L101 Col 1] x

Carry to Tbl	P-O Line	Form	Form Line	TABLE 18A. TURKEYS--LAYING FLOCK
	14F(A)	T18A	14(A) 14E(A)	Return Over All Listed Cost = Sum (L14(A) minus L14E(A))
	14F(B)	T18A	14(B) 14E(B)	Return Per Adult = Sum (L14(B) minus L14E(B))
	15	--	--	PRINT ONLY
	16	--	--	(L5(A) + L11(A)) x 100
	17	1	37-38	[Sum of Quantity (Eggs Sold + Eggs Used in House) x 12] + L1(A)
	18	1	37	Value Eggs Sold + Quantity Eggs Sold
	19	1	37-38	Feed Costs L11(A) + Sum of Quantity (Eggs Sold + Eggs Used in House)
	20	--	--	[Total Value Produced L (A) + Sum of Quantity (Eggs Sold + Eggs Used in House)] minus (Feed Cost/Dozen Eggs)
	21	1	51	[Sum of (Number Young Died + Number Old Died) + Sum of (Number Beginning Inv. + Number Purchased + Number Transferred In)] x 100

TABLE 18B - TURKEY POULTS - 1974

		FLOCK TOTAL	PER CWT.
1	CWT. OF TURKEYS PRODUCED	_____	
2	NET INCREASE IN VALUE	_____	_____
3	POUNDS OF FEED FED		
4	GRAIN		_____
5	PROTEIN, SALT AND MINERAL		_____
6	COMPLETE COMMERCIAL FEED		_____
7	TOTAL POUNDS OF FEED		_____
8	TOTAL FEED COSTS	_____	_____
9	RETURN OVER FEED COST	_____	_____
**10	SUPPLEMENTAL COSTS	_____	_____
11	RETURN OVER FEED AND SUPPLEMENTAL COSTS	_____	_____
11A	ALLOCATED COSTS		
11B	POWER AND MACHINERY COSTS		_____
**11C	LIVESTOCK EQUIPMENT COSTS		_____
**11D	BUILDING AND FENCES		_____
11E	TOTAL ALLOCATED COST	_____	_____
11F	RETURN OVER ALL LISTED COSTS	_____	_____
12	SUPPLEMENTARY MANAGEMENT INFORMATION		
13	RETURN FOR $100 FEED FED	_____	
14	NUMBER OF POULTS PURCHASED	_____	
15	PRICE PAID PER POULT PURCHASED	_____	
16	PERCENT DEATH LOSS	_____	
17	PRICE PER CWT. OF FEED	_____	
18	PRICE RECEIVED PER POUNDS OF TURKEYS SOLD	_____	
19	WEIGHT PER BIRD SOLD IN POUNDS	_____	
20	Total listed costs per cwt produced.		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 18B. TURKEY POULTS
				All values are equal to the Whole Farm Share. All summations of line numbers refer to print-out numbers. (A) = Flock Total Column; (B) = Per Cwt. Column L1(A) ÷ 100 = Cwt*
	1(A)	1	13	Sum of Quantity (Ending Inv. + Transferred Out + Butchered + Sales) minus Sum of Quantity (Beginning Inv. + Purchases)
	2(B)	1	13	Sum of Value (Ending Inv. + Transferred Out + Butchered + Sales) minus Sum of Value (Beginning Inv. + Purchases) ÷ Cwt*
	2(A)	--	--	L2(B) x Cwt*
	3	--	--	PRINT ONLY
	4(B)	4	13	[Sum of Quantities (Bushels Corn x 56) + (Bushels Oats x 32) + (Bushels Barley x 48) + (Bushels Rye x 56) + (Bushels Wheat x 60)] ÷ Cwt*
	5(B)	4	13	(Cwt. Protein, Salt and Mineral x 100) ÷ Cwt*
	6(B)	4	13	(Tons Complete Feed x 2000) ÷ Cwt*
	7(B)	--	--	Sum of items (4(B) + 5(B) + 6(B))
	8(B)	4	13	Sum of Value (Corn + Oats + Barley + Rye + Wheat + Protein, Salt and Mineral + Complete Feed) ÷ Cwt*
	8(A)	--	--	L8(B) x Cwt*
	9(A)	--	--	Sum of items (2(A) minus 8(A))
	9(B)	--	--	Sum of items (2(B) minus 8(B))
	10(B)	--	--	Sum of (Miscellaneous Livestock Expense + Veterinary Expense + Custom Work Hired + Special Hired Labor F1 L522 Col 10)
	10(A)	--	--	L10(B) x Cwt*
	11(A)	--	--	Sum of items (9(A) minus 10(A))
	11(B)	--	--	Sum of items (9(B) minus 10(B))
	11A	--	--	PRINT ONLY: Allocated Costs
	11B(A)	T8 T18B T1	38A 1 4	Farm Power & Machine Cost Allocation (Total Power & Machine Cost T8 L38A) x [((T18B L1 x .12) ÷ 100) ÷ (Total Work Units Livestock T1 L4)] = Total Farm Power & Machine Cost/Enterprise (Memory only--do not print)
	11B(B)	T18B	1	(Cost Per Enterprise 12B(A)) ÷ (Turkey Poults T18B L1 ÷ 100) = Cost Per Cwt. Turkey Produced
	11C(A)			Livestock Equipment Cost for Flock =[Net decreases, Livestock Equipment T3 L27** [[((Turkey Poults, Cwt. Produced L1(A) ÷ 100) x .12) x ECAF F4 L132 Col 8] ÷ Livestock Equipment Cost Allocation Pool α T11A L20C] (Memory only--do not print)
	11C(B)			Livestock Equipment Cost/Cwt. Produced = L11C(B) ÷ L1(A) Cwt*
	11D(A)			Building Cost Allocation for Flock = Building and Fences Cost Allocated to Livestock β T11A L20D x [[((Turkey Poults, Cwt. Produced, L1(A) ÷ 100) x .12) x BCAF F4 L132 Col 7] ÷ Building Cost Allocation Pool α T11A L20D]
	11D(B)			Building Cost/Cwt. = L11D(A) ÷ L1(A) Cwt*
	11E(A)	T18B	12B(A) 12C(A) 12D(A)	Total Allocated Cost = Sum (L12B(A) + L12C(A) + L12D(A))
	11E(B)	T18B	12B(B) 12C(B) 12D(B)	Total Allocated Cost/Cwt. = Sum (L12B(B) + L12C(B) + L12D(B))
	11F(A)	T18B	12(A) 12E(A)	Return Over All Listed Cost = Sum (L12(A) minus L12E(A))
				**minus Livestock Equipment Share, Custom Work Hired F2 L101 Col 1] x

Carry to Tbl	P-O Line	Form	Form Line	TABLE 18B. TURKEY POULTS
	11F(B)	T18B	12(B) 12E(B)	Return Per Cwt. = Sum (L12(B) minus L12E(B))
	12	--	--	PRINT ONLY: Supplementary Management Information
	13	--	--	(L2(A) + L8(A)) x 100
	14	1	52	Number Purchased
	15	1	13, 52	Value Purchased + Number Purchased
	16	1	52	Number Young Died + Sum of (Number Beginning Inv. + Number Purchased)
	17	--	--	[Total Feed Cost L8(A) + (Total Pounds Feed L7(B) x Cwt*)] x 100
	18	1	13	Value Sales + Quantity Sales
	19	1	13, 52	Quantity Sales + Number Sales

TABLE 19 - OTHER PRODUCTIVE LIVESTOCK - 1974

		TOTAL	PER ADULT
1	AVERAGE NUMBER OF ADULTS		
2	AVERAGE NUMBER OF OTHER		
3	NET INCREASE IN VALUE		
4	POUNDS OF FEED FED		
5	GRAIN		
6	PROTEIN, SALT AND MINERAL		
7	LEGUME HAY		
8	OTHER HAY AND DRY ROUGHAGE		
9	SILAGE		
10	FEED COSTS		
11	CONCENTRATES		
12	ROUGHAGE		
13	PASTURE		
14	TOTAL FEED COSTS		
15	RETURN OVER FEED COST		
16	SUPPLEMENTAL COSTS		
17	MISCELLANEOUS LIVESTOCK EXPENSE		
18	VETERINARY EXPENSE		
19	CUSTOM WORK		
20	TOTAL SUPPLEMENTAL COSTS		
21	RETURN OVER FEED AND SUPPLEMENTAL COSTS		
22	ALLOCATED COSTS		
23	POWER AND MACHINERY COSTS		
24	LIVESTOCK EQUIPMENT COSTS		
25	BUILDING AND FENCES		
26	TOTAL ALLOCATED COST		
27	RETURN OVER ALL LISTED COSTS		
28	SUPPLEMENTARY MANAGEMENT INFORMATION		
29	RETURN FOR $100 FEED FED		
30	PERCENT DEATH LOSS		
31	Total Listed costs per adult.		

Carry to Tbl	P-O Line	Form	Form Line	TABLE 19. OTHER PRODUCTIVE LIVESTOCK
				All values are equal to the Whole Farm Share unless otherwise indicated.
				All summations of line numbers refer to print-out line numbers.
				(A) = Herd Total Column; (B) = Per Head Column
	1(A)	1	532	Average Number Adults F1 L532-2
	2(A)	1	532	Average Number Other F1 L532-3
	3(A)	1	141	Net Increase in Value = (Ending Inv. F1 L141 + Sales F1 L142) minus (Beginning Inv. F1 L141 + Purchases F1 L142)
	3(B)	--	--	L3(A) ÷ L1(A)
	4	--	--	PRINT ONLY: Pounds of Feed Fed
	5(B)	4	141	Grain = [(Bushels Corn x 56) + (Bushels Oats x 32) + (Bushels Barley x 48) + (Bushels Rye x 56) + (Bushels Wheat x 60) + Tons Complete Ration x 2000)] ÷ L1(A)
	6(B)	4	141 241	Protein, Salt & Mineral = [(Cwt. Protein, Salt & Mineral x 100) + (Pounds Whole Milk Fed ÷ 10) + (Pounds Skim Milk Fed ÷ 10)] ÷ L1(A)
	7(B)	4	141	Legume Hay = (Tons Legume Hay x 2,000) ÷ L1(A)
	8(B)	4	241	Other Hay and Dry Roughage = [(Tons Other Hay x 2,000) + (Tons Fodder and Stover x 2,000)] ÷ L1(A)
	9(B)	4	241	Silage = [(Tons Corn Silage x 2000) + (Tons Grass Silage x 2000)] ÷ L1(A)
	10			PRINT ONLY: Feed Costs
	11(B)	4	141 241	Concentrates = Value of (Corn + Oats + Barley + Rye + Wheat + Protein, Salt and Mineral + Complete Ration + Whole Milk + Skim Milk) ÷ L1(A)
	12(B)	4	141 241	Roughage = Value of (Legume Hay + Other Hay + Corn Silage + Grass Silage + Fodder and Stover) ÷ L1(A)
	13(B)	4	241	Pasture = Value of Pasture ÷ L1(A)
	14(B)			Total Feed Costs = Sum of L11(B) + L12(B) + L13(B)
	14(A)			L14(B) x L1(A)
	15(A)			Return Over Feed Costs = (Net increases, L3(A)) minus (Total Feed Costs L14(A))
	15(B)			L3(B) minus L14(B)
	16			PRINT ONLY: Supplemental Costs
	17(B)	1	532	Miscellaneous Livestock Expense F1 L532 ÷ L1(A)
	18(B)	1	532	Veterinary Expense F1 L532 ÷ L1(A)
	19(B)	1	532	Custom Work F1 L532 ÷ L1(A)
	20(B)			Total Supplemental Cost = Sum (L17(B) + L18(B) + L19(B))
	20(A)			Total Supplemental Cost = L20(B) x L1(A)
	21(A)			Return Over Feed and Supplemental Costs = L15(A) minus L20(A)
	21(B)			Return Over Feed and Supplemental Costs = L15(B) minus L20(B)
	22			PRINT ONLY: Allocated Costs
	23			PRINT ONLY: Power and Machine Costs
	24			PRINT ONLY: Livestock Equipment Costs
	25			PRINT ONLY: Buildings and Fences
	26			PRINT ONLY: Total Allocated Costs
	27			PRINT ONLY: Return Over All Listed Costs
	28			PRINT ONLY: Supplementary Management Information
	29			Return Per 100 Feed Fed = Net increases L3(A) ÷ (Total Feed Cost L14(A) ÷ 100)
	30	1	531	Percent Death Loss = (Number Young Died F1 L531 + Number Old Died F1 L531) ÷ (Number Beginning Inv. F1 L531 + Number Purchased F1 L531 + Number Born F1 L531)