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**Documentation For The
Farm Business Analysis
1988 Edition
PB II**

**DIVISION OF AGRICULTURAL EDUCATION
320 Vo Tech Building
University of Minnesota
St. Paul, MN 55108**

Revised December 1988

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**AN ADULT
EDUCATION
PROGRAM**

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University
of Minnesota
memo

Date _____
To George Copt
From E. Peterson
Subject Project

November, 1988

The farm business analysis that is detailed by this documentation was used to analyze the farm records of 4710 farms from Minnesota, N. Dakota, S. Dakota and Nebraska in 1989. In addition there were approximately 100 farms from Utah and 50 farms from Washington that used the procedure. Each analysis requires about 1.1 farm partners; about 5346 farmers had access to information about their business using this system.

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FOREWORD

The 1988 version of the "Documentation for the farm business analysis" is the culmination of a major revision of the farm business analysis begun in 1986. About 40 farm management instructors and coordinators from Minnesota, North Dakota, South Dakota, Nebraska, and Washington gathered at the Sunwood Inn, St. Paul, for a working conference titled "Paul Bunyan II". The purpose of the conference was to devise a management analysis system that would provide farmers in the 1990's with the kind of management and financial data necessary to be successful business managers. The conference drew its name from its predecessor conference that established the basic format of the analysis used for the past 20 years.

A major addition was the expansion of financial information to more closely align the statements of financial positions with those used in the credit industry. A farm balance sheet and a net worth statement were expanded and aligned with current accounting practices.

To provide summary data for those with whom farmers frequently share analysis information a summary table - Table 500 - was added. It provides a birdseye view of the profitability and productivity of the business and its component parts.

In this edition of the farm business analysis, the goal of "no unallocated overhead costs" has been achieved. formulas for the allocation of interest, general farm expense, general hired labor, and farm utilities were devised based on logical arguments for the allocation of each expense.

It is assumed that the documentation is without error, but in spite of the assumption, the reader may still detect some mistakes. If an error is found, the reader should record the error giving table and line number and report the error to

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As the title page indicates, many people have made major contributions to the current analysis revision. Without countless hours of testing and revision, the new analysis procedure would still not be a reality. Thank you to all who contributed to making the farm business analysis fit the needs of farmers in the decade ahead.

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AN INTRODUCTION TO USING THE DOCUMENTATION

The DOCUMENTATION FOR FARM BUSINESS RECORD ANALYSIS is the "recipe book" by which the raw data from a farm business is transformed into a farm business analysis and summary. It can be utilized by instructors to determine the precise method that was used to arrive at each of the values printed in the individual farm business record analysis printout. With knowledge of the way in which each item was calculated, the values shown on a business record analysis can be interpreted with greater confidence. While many of the items are self-explanatory or match exactly with an item category recorded in the farm accounting system, many others are more complex. Some are derived by adding or subtracting several totals derived from the accounting system. Still others result from multiplying or dividing one or more accounting totals by a constant. Some include the application of complex formulas to arrive at the allocation of actual expenses to appropriate categories for livestock and crop enterprises.

To aid in the use of the documentation for interpretation of the farm business record, it is important to know how it is organized and how it can most easily be read as a reference.

Each table reported in the farm record summary has an accompanying table of instruction in the DOCUMENTATION. The farm business record summary is computed from information supplied to the computer center (Specialized Data Systems, Madison, Wisconsin) on input forms or electronically through Anakey II. The instructions in the DOCUMENTATION are based upon the four input forms used to categorize and report farm data rather than on references to an account book or chart of accounts. 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 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 columns are also designated by alphabetic characters. These characters are important in the specific identification of data items in communication with the computer center, and are 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
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Occasionally an item will be recorded under the heading "carry to table". This notation is a reminder that the item is also found

in a calculation reported in another table. While many items could be designated under "carry to table", only a few have been recorded where it seemed important to highlight the relationships of one table to another. "P-Q Line" designates the specific print-out line for which the instructions apply. For example, in the documentation for Table 3, P-Q Line 35 indicates that the calculation which follows is for Line 35 of Table 3, "Expenses and Net Decreases, Livestock Equipment". "Form" designates which of the four computer input forms contains the base data. For P-Q Line 35 in the above example, base data is drawn from both Form 1 and Form 3. 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 1. 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". In the case of Form 4, data cells are designated by a "C" for column since the form is organized on a different format than the other three data forms.

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 many tables, but especially in the enterprise tables for crops and livestock, there is widespread use of the letters A, B, C, D both within ((A), (B)) and without parentheses (A, B). In these instances, the "(A)" designates the calculation for the first column in the table, the "(B)" designates the calculation for the second column, etc. The reader should not confuse the letters within parenthesis ((A), (B)...) with the other letters used to designate tables. For example, in Table 17A Laying Flock—Chickens, Print-Out Line 12 (A) designates the quantity of feed fed per hen on a whole flock basis for Line 14.

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 agricultural 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 A. The reader should note the scheme used for dividing records into "high" and "low" groups.

The master crop and livestock list which forms the basis for the options available for crop and livestock enterprises, is published as a separate document. Users should pay special attention to the unit designations in the master crop and livestock list, since the per unit designators are used as the basis for the per unit calculations wherever they appear in the enterprise tables.

The master crop and livestock list is available in a separate publication. Because of its length, it has not been incorporated in the DOCUMENTATION.

TABLE 1 RESOURCES USED IN THE BUSINESS

1	MEASURES OF FARM SIZE		
2	ACRES-TOTAL		
3	-TILLABLE		
4	WORK UNITS-CROPS		
5	-LIVESTOCK		
6	-OTHER		
7	-TOTAL		
8	WORKERS-OPERATOR(S) YEAR EQUIVALENTS		
9	-HIRED		
10	-CUSTOM		
11	-UNPAID FAMILY		
12	-TOTAL		
13	CAPITAL INVESTED-PER WORKER		
14	-PER WORK UNIT		
20	WHOLE FARM INVENTORIES		
21		JAN 1	DEC 31
22	FEEDER CATTLE		
23	MARKET HOGS		
24	FEEDER LAMBS		
25	POULTRY-ALL TYPES		
26	OTHER LIVESTOCK-INCL. OTHER DAIRY		
27	CROPS HELD FOR SALE & LIVESTOCK FEED		
28	SUPPLIES/PREPAIDS, FUEL & LUBRICANTS		
29	ACCOUNTS RECEIVABLES & HEDGING ACCT. EQUITY		
30	DAIRY COWS		
31	OTHER DAIRY		
32	BEEF BREEDING		
33	SWINE BREEDING		
34	SHEEP BREEDING		
35	OTHER BREEDING LIVESTOCK		
36	AUTO & TRUCK (FARM SHARE)		
37	POWER & MACHINERY		
38	LIVESTOCK EQUIPMENT		
39	CUSTOM EQUIPMENT		
40	IRRIGATION EQUIPMENT		
50	BARE LAND		
51	LAND IMPROVEMENTS & TILE		
52	BUILDINGS-FENCES-ETC.		
60	TOTAL FARM CAPITAL		
70	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		

TABLE 1 - Resources Used In The Business

1			PRINT ONLY: MEASURES OF FARM SIZE
2A			ACRES TOTAL; total land in farm or ranch F4 L9997, Acres owned Col1C + acres rented Col1D
3A			ACRES - TILLABLE; total tillable land F4 L9996, Acres owned Col1C + acres rented Col1D
4A	4	xxxxd	<p>WORK UNITS - CROPS; The master crop list for dryland and irrigated crops detail the work units assigned to each individual crop. Work unit on crops is determined by:</p> <p>Sum of [(acres owned L1C + acres rented L1D) crop 0001 x w.u. assigned] + [(acres owned + acres rented) crop 0002 x w.u. assigned] + ... + [(acres owned + acres rented) crop 1969 x w.u. assigned] + [(production L1E crop 1970 through 1989 x work units assigned crop 1970 through 1989] + [(acres owned + acres rented) crop 1990 through 1999 x w.u. per [(acres owned + acres rented) crop 1990 through 1999 x w.u. per acre assigned crop 1990 through 1999] + (ditto procedure for crops numbered 3001 through 4999)] all data are taken from Form 4, crop data.</p> <p>*Note that for crops numbered 1970 through 1986, the <u>production</u> of the crop determines the work units assigned rather than the acres.</p> <p>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.</p>
5A			<p>WORK UNITS - LIVESTOCK; The master livestock list details the work units assigned to each livestock enterprise except the category other productive livestock. The general format for computing the total work units assigned to livestock is as follows:</p> <p>Sum of (measure of enterprise size x work units/measure of size)</p> <p>In all cases where the work unit is based upon the product weight, the unit of production is hundred weight. The cwt of production is calculated as follows:</p>
	2	6 9,10 11 4,8 13	<p>Cwt produced = sum of [(ending inventory total F2 L6A + transfers out F2 L9A + butchered F2 L10A + sales total F2 L11A) minus (beginning inventory total F2 L4A + transfers in F2 L8A + purchases total F2 L13A)]/100</p>

For other productive livestock enterprises (codes 6600-6609) the work unit designation must be derived from F2 L58A.
 2 58 All other work unit designators are in the master livestock list.

2 56
 57 Total work units:livestock = Sum of [(beef breeding-enterprises 6010-6049; average number adults F2 L56A + avg no other F2 L57A) x work units] + [(beef breeding replacements Ent. 6050-6089: Average number adults F2 L56A + average number others F2 L57A) x work units] + (beef breeding whole herd, Ent. 6090-6129; average number adults F2 L56A x work units) + (beef feeder Ent. 6130-6159: cwt produced x work units) + [(bees-all 6180-6209: average number adults F2 L56A + average number other F2 L57A) x work units] + (buffalo, Ent. 6220-6229: average number adults F2 L56A x work units) + [(chickens Ent. 6240-6259: average number adults F2 L56A / 100) x work units] + [(chickens, pullets: average number adults, F2 L56A + average number other F2 L57A/100 x work units] + (chickens, broilers, Ent. 6260-6269: cwt. produced x work units) + (dairy cows, Ent. 6290-6309, average number adults F2 L56A x work units) + [(other dairy cattle Ent. 6310-6329: average number adults F2 L56A + average number other F2 L57A) x work units] + (dogs, Ent. 6340-6349: average number adults F2 L56A x work units) + (ducks Ent. 6360-6361: cwt. produced x work units) + [(ducks Ent. 6362-6369: average number adults F2 L56A + average number other F2 L57A) x work units] + (fish Ent. 6380-6389: cwt produced x work units) + (fur bearing animals Ent. 6400-6409: average number adults F2 L56A x work units) + (geese Ent. 6420, 6421: cwt produced x work units) + [(geese Ent. 6422-6429: average number adults F2 L56A + average number other F2 L57A) x work units] + [(guinea fowl, Ent. 6430-6439: average number adults F2 L56A + average number other F2 L57A) x work units] + (dairy goats, Ent. 6450-6455, average number adults F2 L56A x work units) + [(other dairy goats, Ent. 6456-6459, average number adults, F2 L56A + average number other F2 L57A) x work units] + (hogs, farrow, finish Ent. 6470-6499: cwt produced x work units) + (hogs, weaning pig prod. Ent. 6510-6519: females bearing young, F2 L54A x work units) + (hogs, mixed systems, Ent. 6530-6539: cwt produced x work units) + [(horses, Ent. 6550-6559, average number adults F2 L56A + average number other F2 L57A) x work units] + (lamb feeders, Ent. 6570-6579, cwt produced x work units) + (muskox, Ent. 6590-6599,

average number adults F2 L56A x work units) + (other productive livestock, Ent. 6600-6609, average number adults, F2 L56A x work units on productive livestock F2 L58A) + (rabbits, Ent. 6620-6629: cwt produced x work units) + (reindeer, Ent. 6640-6649: average number adults, F2 L56A x work units) + (sheep, Ent. 6660-6679: average number adults, F2 L56A x work units) + (turkey laying flock Ent. 6690-6699: average number adults F2 L56A x work units) + (turkey poults, Ent. 6700-6709: cwt produced x work units) + (wild fowl, Ent. 6720-6729: number produced **x work units) + (worms, Ent. 6740-6749: average number adults F2 L56A x work units) + (all custom and contract enterprises, Ent. 7001-8999 x work units assigned F2 L58A)

	2	53, 52,51 46,42 43,44	**Number produced = [(ending inventory F2 L53A + butchered F2 L52A + transferred out F2 L51A + sold F2 L46A) minus (beginning inventory F2 L42A + purchased F2 L43A + Transferred In F2 L44A)]
6A	3 1	69 10,30	WORK UNITS - OTHER; sum of [(income work off farm: labor share F3 L69D / 80) +(custom work days worked operator F1 L10&30G + labor hired : days F1 L11&31G)]
7A			WORK UNITS - total; sum of (L4A + L5A + L6A)
8A	3	115, 116	WORKERS - OPERATOR(S); sum of [(months worked-operator F3 L115F + months worked partner F3 L116F) / 12] Note: Report to .xx
9A	3	112	WORKERS - HIRED; sum of [(days of days labor hired F3 L112F / 25) + (months of monthly labor hired F3 L113F) / 12] Note: Report to .xx
10A	3 1	15 11,31	WORKERS - CUSTOM; sum of [(custom work hired: labor share F3 L15A / 80) / 25] + [(number days labor hired: custom work enterprise F1 L11&31G/ 25)1 / 12] Note: Report to .xx
11A	3	60	WORKERS - UNPAID FAMILY; sum of [(days of unpaid family labor F3 L60D /25) /12] Note: Report to .xx
12A			WORKERS - TOTAL; sum of (L8A + L9A + L10A + L11A)

13A			CAPITAL INVESTED - PER WORKER; sum of {[total farm capital, beginning T1 L60A + total farm capital, ending T1 L60B) / 2] / workers : total T1 L12A}
14A			CAPITAL INVESTED - PER WORK UNIT; sum of {[total farm capital, beginning T1 L60A + total farm capital, ending T1 L60B) / 2] / work units - total L7A}
			(A) = beginning of year inventory value; (B) = end of year inventory value
20			PRINT ONLY: WHOLE FARM INVENTORIES: (FARMSHARE EQUAL TOTAL MINUS H & PER SHARE)
21			PRINT ONLY: JANUARY 1 DECEMBER 31
			All values are farm share only which equals total sh minus HH & P share, unless otherwise specified.
2	4,6 5,7		Beginning Inventories Ending Inventories F2 L4B F2 L6B For following Ent. For following Ent. Some enterprise will Some enterprises will include only F2 L4B include only F2 L6B minus F2 L5B. minus F2 L7B.
22A			FEEDER CATTLE (including stockers) 6130-6169 For Ent. 6010-6129. F2 L4B minus F2 L5B; F2 L6B minus F2 L7B
23A			MARKET HOGS 6470-6479; 6510-6539, F2 L4B minus F2 L5B; F2 L6B minus F2 L7B For Ent. 6490-6499, F2 L4B; F2 L6B
24A			FEEDER LAMBS 6450-6459, 6660-6679; F2 L4B minus F2 L5B; F2 L6B minus F2 L7B For Ent. 6570-6579; F2 L4B; F2 L6B
25A			POULTRY - ALL 6240-6269, 6360-6369, 6420-6439, 6690-6709, 6720-6729
26A			OTHER MARKET LIVESTOCK, includig other dairy 6180- 6209, 6220-6229, 6340-6349, 6380-6389, 6400-6409, 6550-6559, 6590-6609, 6620-6629, 6640-6649, 6740- 6749, 6310-6329 (L4 minus L5) (L6 minus L7) for all enterprises
27A	1 4 5,6	1	BEGINNING OF YEAR. Crops for sale, seed & feed, = sum of (crop, seed, feed & supply, F1 L1A minus (supp & other prepaids, F1 L4A + Hedging Acc't equity, F1 L5A + Fuel & Lubricants F1 L6A))

27B	1	1,4 5 6	END OF YEAR - = Sum of (crop seed, feed & supply F1 L1D) minus (sup & other prepaids F1 L4D + Hedging Acc't equity F1 L5D + Fuel & Lubricants F1L6D))
28A	1	4,6	SUPPLIES/PREPAIDS, Jan; supplies & other prepaids F1 L4A + field & lubricants F1 L6A)
28B	1	4,6	SUPPLIES/PREPAIDS, Dec; suppl. & other prepaids F1 L4D + fuels & lubricants F1 L6D)
29A	1	17,5	ACCOUNTS RECEIVABLE, Jan; sum of notes & accounts receivable F1 L17A + hedging acct equity F1 L5A)
29B	1	17,5	ACCOUNTS RECEIVABLE, Dec; Sum of (notes & accounts receivable F1 L17D + hedging acct equity F1 L5D)
	2	4,6	Beginning Inventories Ending Inventories F2 L5B F2 L7B For following Ent. For following Ent.
30A			DAIRY COWS 6290-6309
31			OTHER DAIRY 6310-6329
32			BEEF BREEDING 6010-6129
33			SWINE BREEDING 6470-6479; 6510-6539
34			SHEEP BREEDING 6450-6459, 6660-6679
35			OTHER BREEDING LIVESTOCK 6180-6209, 6220-6229, 6340-6349, 6380-6389, 6400-6409, 6550-6559, 6590-6609, 6620-6629, 6640-6649, 6740-6749
36A	1	7	AUTO & TRUCK, Jan; autos & trucks F1 L7A
36B	1	7	AUTO & TRUCK, Dec; autos & trucks F1 L7D
37A	1	8	POWER & MACHINERY, Jan; power & gen machinery F1 L8A
37B	1	8	POWER & MACHINERY, Dec; power & gen machinery F1 L8D
38A	1	11	LIVESTOCK EQUIPMENT, Jan; livestock equipment F1 L11A
38B	1	11	LIVESTOCK EQUIPMENT, Dec; livestock equipment F1 L11D
39A	1	14,34	CUSTOM EQUIPMENT, Jan; custom work equipment F1 L14 & 34G

39B	1	15,35	CUSTOM EQUIPMENT, Dec; custom work equipment F1L 15&35 G
40A	1	9	IRRIGATION EQUIPMENT, Jan; irrigation equipment F1 L9A
40B	1	9	IRRIGATION EQUIPMENT, Dec; irrigation equipment F1 L9D
50A	1	15	LAND, Jan; bare land F1 L15A
50B	1	15	LAND, Dec; bare land F1 L15D
51A	1	13	LAND IMPROVEMENTS & TILE, Jan; land improvements & tile F1 L13A
51B	1	13	LAND IMPROVEMENTS & TILE, Dec; land improvements & tile F1 L13D
52A	1	12	BUILDINGS - FENCES - ETC., Jan; buildings and fences F1 L12A + dwelling F1 L14A
52B	1	12	BUILDINGS - FENCES - ETC., Dec; buildigs & fences F1 L12D + dwelling F1 L14D
60A			TOTAL FARM CAPITAL, Jan; sum of (L22A + L23A + L24A + L25A + L26A + L27A + L28A + L29A + L30A + L31A + L32A + L33A + L34A + L35A + L36A + L37A + L38A +L39A + L40A + L50A + L51A + L52A)
60B			TOTAL FARM CAPITAL, Dec; sum of (L22B + L23B + L24B + L25B + L26B + L27B + L28B + L29B + L30B + L31B +L32B +L33B + L34B + L35B + L 36B + L37B + L38B + L39 B +L40B + L50B + L51B + L52B)
70B			INCREASE OR DECREASE IN TOTAL FARM CAPITAL; sum of (L60B minus L60A) Note: May be negative.

TABLE 2A WHOLE FARM SUMMARY OF CASH RECEIPTS

% OF L 57

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		
7	HOGS COMPLETE AND MIXED		
8	HOGS FINISHING		
9	HOGS PRODUCING FEEDER PIGS		
10	SHEEP, GOATS, WOOL, BREEDING		
11	SHEEP, GOATS, WOOL, FEEDING		
12	POULTRY, ALL FOWL		
13	EGGS		
14	CUSTOM/CONTRACT LIVESTOCK FEEDING		
15	OTHER PRODUCTIVE LIVESTOCK		
16	OTHER MISCELLANEOUS LIVESTOCK INCOME		
17	TOTAL SALES OF PRODUCTIVE LIVESTOCK		.
20	SALE OF CROPS		
21	WHEAT		
22	DURUM		
23	OTHER SMALL GRAIN		
24	CORN		
25	SOYBEANS		
26	SUNFLOWERS		
27	GRAIN SORGHUM & OTHER ROW CROPS		
28	LEGUMES & OTHER ROUGHAGE		
29	GRASS SEED		
30	FRUITS & NUTS		
31	VEGETABLES, ROADSIDE MARKET & SPECIALTY		
32	NURSERY, TIMBER & OTHER		
33	SALE OF CROPS & SUPPLIES PURCH FOR RESALE		
34	TOTAL SALES FROM CROPS AND SUPPLIES		.
40	GOVERNMENT PAYMENTS & SET ASIDE ACRES		
41	GAS TAX REFUND		
42	INCOME FROM WORK OFF THE FARM		
43	CUSTOM WORK ENTERPRISE INCOME		
44	PATRONAGE REFUNDS (CASH_____, EQUITY_____)		
45	MISCELLANEOUS FARM INCOME		
46	TOTAL OTHER FARM INCOME		.
47	TOTAL FARM OPERATING INCOME		100.00
50	AUTO, TRUCK, & MACHINERY SOLD		
51	IRRIGATION EQUIPMENT SOLD		
52	CUSTOM WORK EQUIPMENT SOLD		
53	LIVESTOCK EQUIPMENT SOLD		
54	BUILDINGS & FENCE SOLD		
55	LAND & LAND IMPROVEMENTS SOLD		
56	FARM CAPITAL LEASE INCOME		
57	TOTAL FARM CAPITAL SALES		
58	TOTAL FARM SALES		
60	INCREASE IN FARM CAPITAL		
61	FAMILY LIVING FROM THE FARM		
62	TOTAL FARM RECEIPTS		

TABLE 2A - WHOLE FARM SUMMARY OF CASH RECEIPTS

All values represent farm share which is equal to total minus H.H. & Pers Share

(A) = value; (B) = as % of total farm operating income

PRINT ONLY: % OF L47

1			PRINT ONLY: SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS
2A			DAIRY COWS, Ent 6290-6309; sum of sales total F2 L11B
3A	2	23, 24	DAIRY PRODUCTS, Ent 6290-6309; 6450-6455, sum of [sum of (cream sold F2 L23B + whole milk sold F2 L24B)]
4A	2	11	OTHER DAIRY CATTLE, Ent 6310-6329; sum of sales total F2 L11B
5A	2	11	BEEF BREEDING CATTLE, Ent 6010-6129; sum of sales total F2 L11B
6A	2	11	BEEF FEEDER CATTLE (INCLUDING STOCKERS), Ent 6130-6169; sum of sales total F2 L11B
7A	2	11	HOGS COMPLETE AND MIXED, Ent 6470-6479, 6530-6539; sum of sales total F2 L11B
8A	2	11	HOGS FINISHING, Ent 6490-6499; sum of sales total F2 L11B
9A	2	11	HOGS PRODUCING FEEDER PIGS, Ent 6510-6519; sum of sales total F2 L11B
10A	2	11, 27	SHEEP, GOATS, WOOL, BREEDING, Ent 6450-6459, 6660-6679; sum of [sum of (sales total F2 L11B + wool/hair sold & incentive F2 L27B) + (pelts & horns sold F2 L28B)]
11A	2	11, 27	SHEEP, GOATS, WOOL, FEEDING; Ent. 6570-6579 sum of [sum of (sales total F2 L11B + wool/hair sold & incentive F2 L27B + pelts & horns sold F2 L28B)]
12A	2	11	POULTRY, ALL FOWL, Ent 6240-6269, 6690-6709, 6360-6369, 6420-6439, 6720-6729; sum of sales total F2 L11B
13A	2	11	EGGS, Ent 6240-6259, 6360-6369, 6420-6429, 6430-6439, 6690-6699, 6720-6729; sum of eggs sold F2 L29B

14A			CUSTOM/CONTRACT LIVESTOCK FEEDING, Ent. 7001-8999;
	2	11,23 24,27 28,30 33,35	sum of sales, total F2 L11B + cream sold F2 L23B + wholemilk sold F2 L24B + wool hair, etc. sold F2 L27B + pelts & horns F2 L28B + eggs sold F2 L30B + wax sold F2 L33B + queens & packages sold F2 L35B
15A			OTHER PRODUCTIVE LIVESTOCK; sum of [bees,
	2	11, 33, 35, 28, 29, 27, 23,24	alkali Ent. 6180-6189; sum of sales total F2 L11B + bees, honey Ent. 6190-6199, sum of (sales total F2 L11B + wax sold, F2 L33B + queens & pkgs. sold F2 L35B) + bees, leaf cutter Ent. 6200-6209, sum of sales total F2 L11B + buffalo Ent. 6220-6229, sum of (sales total F2 L11B + pelts & horns sold F2 L28B) + dogs Ent. 6340-6349, sum of sales total F2 L11B + fish Ent. 6380-6389, sum of (sales total F2 L11B + eggs sold F2 L29B) + fur bearing animals Ent. 6400-6409, sum of (sales total F2 L11B + wool/hair sold F2 L27B + pelts sold F2 L28B) + horses Ent. 6550-6559, sum of sales total F2 L11B + muskox, Ent. 6590-6599, sum of (sales total F2 L11B + QIVIUT F2 L27B + pelts/horns sold F2 L28B) + other productive livestock, Ent. 6600- 6609, sum of (sales total F2 L11B + cream sold F2 L23B + whole milk sold F2 L24B + wool/hair sold F2 L27B + pelts/horns sold F2 L28B + eggs sold F2 L29B + wax sold F2 L33B + queens & packages sold F2 L35B) + rabbits Ent. 6620-6629, sum of (sales total F2 L11B + wool/hair sold F2 L27B + pelts sold F2 L28B) + reindeer Ent. 6640-6649, sum of (sales total F2 L11B + pelts/horns sold F2 L28B) + worms Ent. 6740-6749 sum of sales total F2 L11B]
16A			OTHER MISCELLANEOUS LIVESTOCK INCOME; sum of
	2	36	miscellaneous livestock income F2 L36B over all livestock enterprises 6001-8999
17A			TOTAL SALES OF PRODUCTIVE LIVESTOCK; sum of (L2A + L3A + L4A + L5A + L6A + L7A + L8A + L9A + L10A + L11A + L12A + L13A + L14A + L15A + L16A)
17B			TOTAL SALES OF PRODUCTIVE LIVESTOCK, as % of L47; sum of [(L17A / L47A) x 100]
20			PRINT ONLY: SALE OF CROPS
21A	4	1	WHEAT; sum over Ent. C0110-0189, & 03110-3189 [sum of (whole farm \$ F4 L1F)]
22A	4	1	DURUM; sum over C0040-0046, 3040-3046 [sum of (whole farm \$ F4 L1F)]
23A	4	1	OTHER SMALL GRAIN; sum over C0001-0039, 0047-0109, 0190-0199, 3001-3039, 3050-3109, 3190-3199 [sum of (whole farm \$ F4 L1F)]

24A	4	1	CORN; sum over C0220-0229, 3220-3229 [sum of (whole farm \$ F4 L1F)]
25A	4	1	SOYBEANS; sum over C0290-0299, 3290-3299 [sum of (whole farm \$ F4 L1F)]
26A	4	1	SUNFLOWERS; sum over C0310-0319, 3310-3319, 0370-0379, 3370-3379 [sum of (whole farm \$ F4 L1F)]
27A	4	1	GRAIN SORGHUM & OTHER ROW CROPS; sum over C0200-0219, 0230-0289, 0300-0309, 0320-0389, 3200-3219, 3230-3289, 3300-3309, 3320-3399 [sum of (whole farm \$ F4 L1F)]
28A	4	1	LEGUMES & OTHER ROUGHAGE; sum over C0400-0899, 3400-3899 [sum of (whole farm \$ F4 L1F)]
29A	4	1	GRASS SEED; sum over C0900-1099, 3900-4099 [sum of (whole farm \$ F4 L1F)]
30A	4	1	FRUITS & NUTS; sum over C1100-1499, 4100-4499 [sum of (whole farm \$ F4 L1F)]
31A	4	1	VEGETABLES,ROADSIDE MARKET AND SPECIALITY; sum over C1500-1949, 4500-4949 [sum of (whole farm \$ F4 L1F)]
32A	4	1	NURSERY, TIMBER, & OTHER; sum over C1950-1992, C1997-1998, 4950-4992, 4997-4998 [sum of (whole farm \$ F4 L1F)]
33A	3	5	SALE OF CROPS & SUPPLIES PURCHASED FOR RESALE; sale of crops & supplies purchased for resale F3 L5
34A			TOTAL SALES FROM CROPS & SUPPLIES; sum of (L21A + L22A + L23A + L24A + L25A + L26A + L27A + L28A + L29A + L30A + L31A + L32A + L33A)
34B			TOTAL SALES FROM CROPS & SUPPLIES, as % of L47; sum of [(L34A / L47A) x 100] Note: Calculate to .x
40A			GOVERNMENT PAYMENTS; & Set Aside Acres; government payments F3 L73D + Ent. 0390-0398, sales F4 L1F + Ent. 1993 + 4993 + Ent. 1994 + 4994, Sales F4 C1F
41A	3	80	GAS TAX REFUND; gas tax refunds F3 L80D
42A	3	66, 67, 68, 69	INCOME FROM WORK OFF THE FARM; sum of (income work off farm: truck share F3 L66D + income work off farm: power & machinery sh F3 L67D + income work off farm: livestock eq share F3 L68D + income work off farm: labor share F3 L69D)

43A	1	12,32	CUSTOM WORK ENTERPRISE INCOME; sum over C9001-9004 cash income F1 L12&32 G
44A	3	70, 71	PATRONAGE REFUNDS; co-op patronage refund: total F3 L70D; cash=F3 L71D Equity=(F3 L70D minus F1 L71D)
45A	3	72	MISCELLANEOUS FARM INCOME; miscellaneous farm income F3 L72D
46A			TOTAL OTHER FARM INCOME; sum of (L40A + L41A + L42A + L43A + L44A + L45A)
46B			TOTAL OTHER FARM INCOME, as % of L47; sum of [(L46A / L47A) x 100]
47A			TOTAL FARM OPERATING INCOME; sum of (L17A + L34A + L46A)
47B			PRINT ONLY: 100.00
50A	3	37 38	AUTO, TRUCK, & MACHINERY SOLD; sum of (auto & truck sold F3 L37A + power & machinery sold F3 L38A)
51A	3	40	IRRIGATION EQUIPMENT SOLD; irrigation equipment sold F3 L40A
52A	1	5,25	CUSTOM WORK EQUIPMENT SOLD; sum over all ent. equipment sold F1 L5 & 25 G
53A	3	39	LIVESTOCK EQUIPMENT SOLD; livestock equipment sold F3 L39A
54A	3	41	BUILDINGS & FENCES SOLD; buildings & fencing sold F3 L41A + dwelling sold F3 L42A
55A	3	44, 42,43,	LAND & LAND IMPROVEMENTS SOLD; sum of (land sold F3 L44A + land improvements sold F3 L43A)
56A	3	36, 31, 35, 32,33 34	FARM CAPITAL LEASE INCOME; sum of (land lease income F3 L36A + power & machinery lease income F3 L31A + building & structure lease income F3 L35A + livestock equipment lease income F3 L32A + livestock lease income F3 L33 & irrigation equipment lease income F3 L34A)
57A			TOTAL FARM CAPITAL SALES; sum of (L50A + L51A + L52A + L53A + L54A + L55A + L56A)
58A			TOTAL FARM SALES, sum of (L47A + L57A)
60A			PRINT ONLY IF POSITIVE: INCREASE IN FARM CAPITAL; increase in total farm capital T1A L70B

61A		FAMILY LIVING FROM THE FARM; sum over all
2	10	livestock enterprises [sum of (butchered F2 L10B +
	20,	whole milk used - house F2 L20B + skim milk used-
	21,22	house F2 L21B + cream used - house F2 L22B + eggs
	30,	used in house F2 L30B + crops used in house F2
	31,32	L31B + honey used in house F2 L32B)]
62A		TOTAL FARM RECEIPTS; sum of (L58A + L60A + L61A)

1 TABLE 2B WHOLE FARM SUMMARY OF CASH EXPENSES

% OF
L 40

4	PURCHASE OF LIVESTOCK		
5	DAIRY COWS		
6	OTHER DAIRY CATTLE		
7	BEEF BREEDING CATTLE		
8	BEEF FEEDER CATTLE		
9	HOGS COMPLETE AND MIXED		
10	HOGS FINISHING		
11	HOGS PRODUCING FEEDER PIGS		
12	SHEEP AND GOATS		
13	SHEEP, FEEDERS		
14	POULTRY, ALL FOWL		
15	CUSTOM/CONTRACT LIVESTOCK FEEDING		
16	OTHER PRODUCTIVE LIVESTOCK		
17	TOTAL LIVESTOCK PURCHASES		.
20	VET, BREEDING, & MISC. LIVESTOCK EXPENSE		.
21	PURCHASE OF CROPS/SUPPLIES FOR RESALE		.
22	FEED BOUGHT		.
23	FERTILIZER		.
24	CHEMICALS		.
25	OTHER CROP EXPENSE		.
26	IRRIGATION OPERATING EXPENSE		.
27	CUSTOM WORK OPERATION COSTS INCLUDING LABOR		.
28	CUSTOM WORK HIRED		.
29	GAS, DIESEL, LUBRICANTS (FARM SHARE)		.
30	REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT		
31	REPAIR & UPKEEP OF FARM REAL ESTATE		
32	REPAIR & OPER. OF MACH., TRACTOR, TRUCK, AUTO		
33	REPAIR & UPKEEP OF IRRIGATION EQUIPMENT		
34	REPAIR & UPKEEP OF CUSTOM WORK ENTERPRISE		
35	TOTAL ALL REPAIRS		.
36	WAGES OF HIRED LABOR		.
37	PERSONAL PROPERTY & REAL ESTATE TAXES		.
38	GENERAL FARM EXPENSES		.
39	UTILITIES		.
40	TOTAL CASH OPERATING EXPENSE		100.00
50	AUTO, TRUCK, & MACHINERY BOUGHT		
51	IRRIGATION EQUIPMENT BOUGHT		
52	CUSTOM WORK EQUIPMENT BOUGHT		
53	LIVESTOCK EQUIPMENT BOUGHT		
54	NEW REAL ESTATE-BUILDINGS & IMPROVEMENTS		
55	NEW REAL ESTATE-LAND & IMPROVEMENTS		
56	FARM CAPITAL LEASE PAYMENTS, EXCEPT LAND		
57	TOTAL CAPITAL PURCHASES		
58	TOTAL FARM PURCHASES		
60	DECREASE IN FARM CAPITAL		
61	INTEREST ON FARM CAPITAL (7% CHARGE)		
62	UNPAID FAMILY LABOR		
63	BOARD FURNISHED HIRED LABOR		
64	TOTAL FARM EXPENSE		
70	RETURN TO WHOLE FARM OPERATOR'S LABOR & MANAGEMENT		
71	NUMBER OF OPERATORS		
72	FULL TIME OPERATOR EQUIVALENTS		
73	RETURN TO OPER. LABOR & MGMT./FULL TIME OPER. EQUIV.		

Table 2B - Whole Farm Summary of Cash Expenses

All values are farm share which equals total minus HH & Pers. Share (A) = total farm cash expenses; (B) = total farm cash expenses as a % of total cash operating expenses.

2			PRINT ONLY: % OF
3			PRINT ONLY: L40
4			PRINT ONLY: PURCHASE OF LIVESTOCK
5A	2	13	DAIRY COWS, Ent. 6290-6309; sum of purchases total F2 L13B
6A	2	13	OTHER DAIRY CATTLE, Ent. 6310-6329; sum of purchases total F2 L13B
7A	2	13	BEEF BREEDING CATTLE, Ent. 6010-6129; sum of purchases total F2 L13B
8A	2	13	BEEF FEEDER CATTLE, Ent. 6130-6159, 6160-6169; sum of purchases total F2 L13B
9A	2	13	HOGS COMPLETE AND MIXED, Ent. 6470-6479, 6530-6539; sum of purchases total F2 L13B
10A	2	13	HOGS FINISHING, Ent. 6490-6499; sum of purchases total F2 L13B
11A	2	13	HOGS PROD FEEDER PIGS, Ent. 6510-6519; sum of purchases total F2 L13B
12A	2	13	SHEEP & GOATS, Ent. 6450-6459, 6660-6679; sum of purchases total F2 L13B
13A	2	13	SHEEP, FEEDERS, Ent. 6570-6579; sum of purchases total F2 L13B
14A	2	13	POULTRY, all fowl, Ent. 6240-6269, 6360-6369, 6420-6439, 6690-6709, 6720-6729; sum of purchases total F2 L13B
15A	2	13	CUSTOM/CONTRACT FEEDING, Ent. 7001-8999; sum of purchases F2 L13B
16A	2	13	OTHER PRODUCTIVE LIVESTOCK, Ent. 6180-6189, 6190-6199, 6200-6209, 6220-6229, 6340-6349, 6380-6389, 6400-6409, 6550-6559, 6590-6599, 6600-6609, 6620-6629, 6640-6649, 6740-6749; sum of purchases total F2 L13B

17A			TOTAL LIVESTOCK PURCHASES; sum of (L5A + L6A + L7A + L8A + L9A + L10A + L11A + L12A + L13A + L14A + L15A + L16A)
17B			TOTAL LIVESTOCK PURCHASES, as % of L40, sum of [(L17A / L40A) x 100]
20A	3	1. 2	VET, BREEDING & MISC. LIVESTOCK EXPENSE; sum of [veterinary expense F3 L1A + misc. livestock expense F3 L2A]
20B			VET, BREEDING & MISC LIVESTOCK EXPENSE, % of L40; sum of [(L20A / L40A) x 100]
21A	3	4	PURCHASE OF CROPS/SUPPLIES FOR RESALE; purchase crops & supply for resale F3 L4A
21B			PURCHASE OF CROPS/SUPPLIES FOR RESALE, % of L40; sum of [(L21A / L40A) x 100]
22A	3	3	FEED BOUGHT; feed bought F3 L3A
22B			FEED BOUGHT, % of L40; sum of [(L22A / L40A) x 100]
23A	3	6	FERTILIZER; fertilizer F3 L6A
23B			FERTILIZER, % L40; sum of [(L23A / L40A) x 100]
24A	3	7	CHEMICALS; crop chemicals F3 L7A
24B			CHEMICALS, % of L40; sum of [(L24A / L40A) x 100]
25A	3	11 9	OTHER CROP EXPENSE; Sum. of other crop expense F3 L11A + seed F3 L8A + crop drying F3 L9A
25B			OTHER CROP EXPENSE, %; sum of [(L25A / L40A) x 100]
26A	3	10	IRRIGATION OPERATING EXPENSE; irrigation operating expense F3 L10A
26B			IRRIGATION OPERATING EXPENSE, %; sum of [(L26A / L40A) x 100]
27A	1	9,29 6,26	CUSTOM WORK OPER COSTS EXCL. LABOR, EXCL. REPAIR; sum over all custom work ent. [sum of (general expense F1 L9&29 G + fuel & lubricant F1 L6 & 26G)]
27B			CUSTOM WORK OPER COSTS INCL LABOR, EXCL REPAIR, %; sum of [(L27A / L40A) x 100]

28A	3	12, 13, 14, 15	CUSTOM WORK HIRED; sum of (custom work hired: truck share F3 L12A + custom work hired: power & machinery sh F3 L13A + custom work hired: livestock equipment sh. F3 L14A + custom work hired: labor share F3 L15A)
28B			CUSTOM WORK HIRED, %; sum of [(L28A / L40A) x 100]
29A	3	45	GAS, DIESEL, LUBRICANTS; (fuel & lubricants F3 L45A)
29B			GAS, DIESEL, LUBRICANTS, %; sum of [(L29A / L40A) x 100]
30A	3	54	REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT; repair of livestock equipment F3 L54D
31A	3	56, 57	REPAIR & UPKEEP OF FARM REAL ESTATE; sum of (repair of buildings and fencing F3 L56 + repair of land & land improvements F3 L57D)
32A	3	50	REPAIR & OPERATION OF MACHINERY, TRACTOR, TRUCK, AUTO; repair & operation of power & machinery: total F3 L50A
33A	3	55	REPAIR & UPKEEP OF IRRIGATION EQUIPMENT, repair of irrigation equipment F3 L55D
34A	1	7,27	REPAIR & UPKEEP OF CUSTOM WORK ENTERPRISE; sum over all custom work ent (repair expense F1 L7 + 27G & J)
35A			TOTAL ALL REPAIRS; sum of (L30A + L31A + L32A + L33A + L34A)
35B			TOTAL ALL REPAIRS, %; sum of [(L35A / L40A) x 100]
36A	3	58	WAGES OF HIRED LABOR; sum of (wages of hired labor F3 L58D)
36B			WAGES OF HIRED LABOR, %; sum of [(L36A / L40A) x 100]
37A	3	74	PERSONAL PROPERTY & REAL ESTATE TAX; property taxes: real & personal F3 L74D
37B			PERSONAL PROPERTY & REAL ESTATE TAX, %; sum of [(L37A / L40A) x 100]
38A	3	65	GENERAL FARM EXPENSE; general farm expense F3 L65D
38B			GENERAL FARM EXPENSE, %; sum of [(L38A / L40A) x 100]

39A	3		UTILITIES; sum of [electricity expense F3 75,76 L75D + telephone expense F3 L76D) + special utility expense F3 L77D]
39B			UTILITIES, %; sum of [(L39A / L40A) x 100]
40A			TOTAL CASH OPERATING EXPENSE; sum of (L17A + L20A + L21A + L22A + L23A + L24A + L25A + L26A + L27A + L28A + L29A + L35A + L36A + L37A + L38A + L39A)
40B			PRINT ONLY: 100.00
50A	3	16, 17	AUTO, TRUCK & MACHINERY BOUGHT; sum of (auto & truck bought F3 L16A + power & machinery bought F3 L17A)
51A	3	19	IRRIGATION EQUIPMENT BOUGHT; irrigation equipment bought F3 L19A
52A	1	4,24	CUSTOM WORK EQUIPMENT BOUGHT; sum over all custom work ent (equipment bought F1 L4&24 G)
53A	3	18	LIVESTOCK EQUIPMENT BOUGHT; livestock equipment bought F3 L18A
54A	3	20, 21	NEW REAL ESTATE - BUILDINGS & IMPROVEMENTS; sum of (buildings & fencing bought F3 L20A + dwelling bought F3 L21A)
55A	3	22, 23	NEW REAL ESTATE - LAND & IMPROVEMENTS; sum of (land improvements & tiling bought F3 L22A + land bought F3 L23A)
56A	3	24, 25, 26, 27, 28, 29	Farm Capital Lease Payments, Except Land; sum of (auto & truck lease payment F3 L24A + power & machinery lease payment F3 L25A + livestock equipment lease payment F3 L26A + livestock lease payment F3 L27A + irrigation equipment lease payment F3 L28A + building & structure lease payment F3 L29A)
57			TOTAL CAPITAL PURCHASES; sum of (L50A + L51A + L52A + L53A + L54A + L55A + L56A)
58			TOTAL FARM PURCHASES; sum of (L40A + L57A)
60A			PRINT ONLY IF NEGATIVE VALUE
	1	70	DECREASE IN FARM CAPITAL; decrease in total farm capital T1 L70B
61A	1	60	INTEREST ON FARM CAPITAL; sum of [(beginning inventory total T1 L60A + ending inventory total T1 L60B) / 21 x .07]

62A	3	61	UNPAID FAMILY LABOR; value of unpaid family labor F3 L61D
63A	3	63, 64	BOARD FURNISHED HIRED LABOR; sum of (hired labor boarded: operator F3 L63D + hired labor boarded: partner F3 L64D)
64A			TOTAL FARM EXPENSE; sum of (L58A + L60A + L61A + L62A + L63A)
70A	2A	62	RETURN TO WHOLE FARM OPERATOR'S LABOR & MANAGEMENT; sum of (total farm receipts T2A L62A minus total farm expenses L64A)
71A	3	114	NUMBER OF OPERATORS; number of operators F3 L114D
72A	3	115, 116	FULL TIME OPERATOR EQUIVALENTS; sum of [(months worked by operator F3 L115D + months worked by partners F3 L116D) / 12] to .xx
73A			RETURN TO OPERATOR EQUIV; sum of (return to whole farm operator's labor & management L70A / full time operator equivalents L72A)

TABLE 3 ENTERPRISE STATEMENT WHOLE FARM

		NET	RETURN
		INCREASE	OVER FEED
2	RETURNS & NET INCREASES		
3	PRODUCTIVE LIVESTOCK		
5	NET LIVESTOCK LEASE INCOME		
6	DAIRY COWS CATTLE		
7	OTHER DAIRY CATTLE		
8	BEEF BREEDING CATTLE		
9	BEEF FEEDER CATTLE		
10	HOGS COMPLETE AND MIXED		
11	HOGS FINISHING ENTERPRISE		
12	PRODUCING FEEDER PIGS		
13	SHEEP & GOATS AND WOOL		
14	SHEEP & GOATS FEEDERS		
15	POULTRY, ALL FOWL		
16	CONTRACT LIVESTOCK		
17	OTHER PRODUCTIVE LIVESTOCK		
18	TOTAL ALL PRODUCTIVE LIVESTOCK		
19	VALUE OF FEED FED TO LIVESTOCK		
20	RETURN OVER FEED FROM LIVESTOCK		
21	CROP, SEED, & FEED		
22	FERTILIZER, CHEMICALS, SEED, & OTHER		
23	RETURN OVER DIRECT COSTS: CROPS		
24	CROPS & SUPPLIES PURCH FOR RESALE (NET)		
25	COOPERATIVE PATRONAGE REFUNDS		
26	MISCELLANEOUS FARM INCOME/ACCT'S RECEIVABLE		
27	CUSTOM WORK ENTERPRISE		
28	GOVERNMENT PAYMENT & SET ASIDE		
29	TOTAL RETURNS & NET INCREASES		
30	EXPENSES & NET DECREASES		
31	TRUCK & AUTO (FARM SHARE)		
32	TRACTORS & CROP MACHINERY		
33	IRRIGATION EQUIPMENT		
34	UTILITIES		
35	LIVESTOCK EQUIPMENT		
36	BUILDINGS & FENCES		
37	LAND IMPROVEMENTS, & TILE		
38	LAND		
39	VET & MISC. LIVESTOCK EXPENSE		
40	ALL LABOR COSTS-PAID & UNPAID		
41	PROPERTY TAX		
42	GENERAL FARM EXPENSE		
43	INTEREST ON FARM CAPITAL (7% OPPORTUNITY CHG.)		
44	TOTAL EXPENSES & NET DECREASES		
45	RETURN TO WHOLE FARM OPERATOR LABOR & MANAGEMENT		
46	NUMBER OF FARM OPERATORS		
47	FULL TIME OPERATOR EQUIVALENT		
48	RETURN TO OPER. LABOR & MGMT./FULL TIME OPERATOR		

TABLE 3 - Page 1

Table 3 - Enterprise Statement: Whole Farm

All values are farm share - only: Total Minus HH & PERS Share

2 PRINT ONLY: RETURNS AND NET INCREASE/RETURN

3 PRINT ONLY: PRODUCTIVE LIVESTOCK/OVER FEED

4

5
3 33, NET INCOME FROM LIVESTOCK LEASING = sum (livestock
27 27 lease income F3 L33A minus livestock lease payment
F3 L27A). This value may be negative.

General Instructions:

Net increases for P-0 L6 and each subsequent Ent.
grouping will be calculated as follows for each
livestock Ent. code. Net increases for each
individual Ent. will then be grouped within the
Ent. category.

2 6, Net increases, Ent. 6290, dairy cows, commercial,
9,10 general sum of [(ending inventory total F2 L6B +
11,20 transfers out F2 L9B + butchered F2 L10B + sales
21, total F2 L11B + whole milk used - house F2 L20B +
22,23 skim milk used - house F2 L21B + cream used-
24,27 house F2 L22B + cream sold F2 L23B + whole milk
28,29 sold F2 L24B + wool/hair sold F2 L27B + pelts &
30,32 horns sold F2 L28B + eggs sold F2 L29B + eggs used
33,35 in house F2 L30B + honey used in house F2 L32B +
36,90 wax sold F2 L33B + queens & pkgs. sold F2 L35B +
91, miscellaneous livestock income F2 L36B + *whole
92, milk fed F2 L90B + *farm skim milk fed F2 L91B +
4,8, honey F2 L92B only for honey bee enterprise 6190-
13 13 6199) minus (beginning inventory total F2
L4B + transfers in F2 L8B + purchases total F2
L13B)]

*Applies to dairy cows, Ent. 6290-6309 and dairy
goats, Ent. 6450-6455. For dairy cows, sum over
all livestock enterprises if dairy goat
enterprises is not reported. For dairy goats sum
over all livestock enterprises if Dairy Cow
enterprise is not reported. If both dairy cow and
dairy goat enterprises are reported, credit milk
fed to dairy goats & other dairy goats Ent. 6450-
6549 and sheep Ent. 6660-6679 to the dairy goat
enterprise Ent. 6450-6455. All other milk should
be credited to dairy cows Ent. 6290-6309.

It is obvious that some items do not apply to every livestock enterprise. When the item does not apply the lack of data in that specific form line will automatically exclude the item from consideration in the mathematical solution to net increase.

RETURN OVER FEED

Return over feed for P-0 L6 & each subsequent Ent. grouping will be calculated as follows for each livestock Ent. Code. Return over feed for each individual Ent. will then be grouped within the Ent. category.

RETURN OVER FEED; sum of [net increase L6A minus
76,77 (corn F2 L76B + oats F2 L77B + barley, millet,
78,79 buckwheat F2 L78B + rye, flax F2 L79B + wheat,
80,81 soybeans, peas F2 L80B + prot, salt, min, vit F2
82,83 L81B + complete ration F2 L82B + legume hay F2
84,85 L83B + other dry hay F2 L84B + corn silage F3 L85B
86,87 + fodder & stover F2 L86B + pasture F2 L87B +
88,89 haylage F2 L88B + grass silage F2 L89B + whole
90,91 Milk fed F2 L90B + farm skim milk fed F2 L91B +
92,93 honey F2 L92B + sugar F2 L93B + chemicals & other
94,95 F2 L94B + fish products F2 L95B + red meats & by-
96, products F2 L96B + poultry meats & by-products F2
97 L97B)] except for turkey enterprises 6690-6709.
Exclude fodder & stover, F2 L86 and Haylage F2
L88.

Enterprises should be grouped as follows:

- | | |
|----|---|
| 6 | Dairy Cows: Ent. 6290-6309 |
| 7 | Other Dairy Cattle: Ent. 6310-6329 |
| 8 | Beef Breeding Cattle: Ent. 6010-6129 |
| 9 | Beef Feeder & Cattle: Ent. 6130-6169 |
| 10 | Hogs Complete & Mixed: Ent. 6470-6479; 6530-6539 |
| 11 | Hog Finishing: Ent. 6490-6499 |
| 12 | Producing Feeder Pigs: Ent. 6510-6519 |
| 13 | Sheep & Goats & Wool: Ent. 6450-6459; 6660-6679 |
| 14 | Sheep & Goats & Feeders: Ent. 6570-6579 |
| 15 | POULTRY, ALL FOWL; Ent. 6240-6269, 6690-6729,
6420-6439, 6360-6369 |

16		CUSTOM/CONTRACT LIVESTOCK; Ent. All Codes 7001-8999
17		OTHER PRODUCTIVE LIVESTOCK; Ent. 6180-6209, 6340-6349, 6380-6389, 6400-6409, 6550-6559, 6590-6599, 6600-6609, 6620-6629, 6640-6649, 6720-6779, 6746-6749
18A		TOTAL ALL PRODUCTIVE LIVESTOCK; sum of (L5A + L6A + L7A + L8A + L9A + L10A + L11A + L12A + L13A + L14A + L15A + L16A + L17A)
19A		VALUE OF FEED FED TO LIVESTOCK; sum over all
2	76,	livestock enterprises [sum of (corn F2 L76B ColB +
	77,78	oats F2 L77B + barley, millet, buckwheat F2 L78B +
	79,80	rye, flax F2 L79B + wheat, soybeans, peas F2 L80B
	81,82	+ prot, salt, min, vit F2 L81B + complete ration
	83,84	F2 L82B + legume hay F2 L83B + other dry hay F2
	85,86	L84B + corn silage F2 L85B + fodder & stover F2
	87,88	L86B + pasture F2 L87B + haylage F2 L88B + grass
	89,90	silage F2 L89B + whole milk fed F2 L90B + farm
	91,92	skim milk fed F2 L91B + honey F2 L92B + sugar F2
	93,94	L93B + chemicals & other F2 L94B + fish products
	95,96	F2 L95B + red meats & by-products F2 L96B +
	97	poultry meats & by-products F2 L97B] except for enterprises 6690-6709, turkeys where fodder & stover, F2 L86B and haylage, F2 L88B are excluded.
20A		RETURN OVER FEED FROM LIVESTOCK; sum of (L18A minus L19A)
21		CROP, SEED, FEED NET INCREASES EQUALS [(end
1	1	inventory, crop, seed, feed & supp, F1 L1D) minus
	4	(ending inventory supply & other prepaids F1 L4D +
	5	fuel & lubricants F1 L6D)] + (total sale of crops
T2A	34,33	& supplies T2A L34 minus T2A L33) + feed fed to
T3	19	livestock T3 L19A + crops used in the house F2
2	31	L31A] minus [(beginning inventory crop, seed
1	1	feeded supply F1 L1A) minus (beginning inventory
	4,5	supply & other prepaids F1 L4A + fuel & lubricants
	6	F1 L6A)] + feed bought F3 L3A + whole milk fed F2
3	3	L90 + skim milk fed F2 L91 + honey fed F2 L92B] (except for honey fed to Ent. 6690-6709)
22		FERTILIZER, CHEMICAL, SEED & OTHER = sum
1	4	(beginning inventory supplies & other prepaids
3	6	F1 L4A minus ending inventory F1 L4D) +
	7,8	fertilizer F3 L6A + chemicals F3 L7A + seed F3 L8A
	9,10	+ crop drying F3 L9A + irrigation operation
	11	expense F3 L10A + other crop expense F3 L11A
23A		RETURN OVER DIRECT COSTS, crops; sum of (L21A minus L22A)

24A	3	5 4	CROPS & SUPPLIES PURCHASED FOR RESALE (net); sum of (sale crops & supply for resale F3 L5A minus purchase crops & supply for resale F3 L4A)
25A	3	70	COOPERATIVE PATRONAGE REFUND, co-op patronage refund; total F3 L70D
26A	3	72	MISCELLANEOUS FARM INCOME/ACCT'S RECEIVABLE; miscellaneous farm income F3 L72D + (end inv., accts. rec. F1 L17D minus beg. inv., acct. rec. F1 L17A)
27A	1	5,25 12,32 15,35 4,24 6,26 7,27 8,28 9,29 14,34	CUSTOM WORK ENTERPRISE; sum over all custom work enterprises (equipment sold F1 L5 & 25 G + cash incomes F1 L12 & 32 G + equipment ending inventory F1 L15 & 35 G) minus (equipment bought F1 L4 & 24 G + fuel & lubricants F1 L6 & 26 G + repair expense F1 L7 & 27 G + wages paid F1 L8 & 28 G + general expense F1 L9 & 29 G + beginning inventory F1 L14 & 34 G)
28	T2	L40	GOV'T PAYMENTS & SET ASIDE; gov't payments & set aside T2A L40
29			TOTAL RETURNS & NET INCREASES = sum (L20A + L23A + L24A + L25A + L26A + L27A + L28A)
30			PRINT ONLY: EXPENSES & NET DECREASES
31	1	7,12 16 24,46 47,51 52 7,37 66	AUTO & TRUCK; sum of (beginning inventory, auto & truck F1 L7A + custom work, truck share F3 L12A + auto & truck bought F3 L16A + auto & truck lease payment F3 L24A + fuel & lubricants F3 L46A + F3 L47A + repair & operation truck & auto F3 L51A + F3 L52A) minus (ending inventory, auto & truck F1 L7D + auto & truck sold F3 L37A + income from work off farm F3 L66D)
32A	1	6 8 3 13 17 25,48 53,31 38,67 1 80 6	TRACTORS & CROP MACHINERY; sum (beginning inventory, fuel & lubricants F1 L6A + beginning inventory tractor & crop mach F1 L8A + custom work hired, pwr & mach share F3 L13A + power & mach bought, F3 L17A + power & machinery lease pmt F3 L25A + fuel & lubricants F3 L48A + repairs F3 L53A) minus (pur & mach lease income F3 L31A + power & mach sold F3 L38A + income from work off the farm, pwr & mach share F3 L67D + gas tax refunds F3 L80D + ending inventory, fuel & lub F1 L6D + ending inventory pwr & general mach. F1 L8D)
33A	3	1 3	IRRIGATION EQUIPMENT; sum of (beginning inventory irrigation equipment F1 L9A + irrigation equipment bought F3 L19A + irrigation equipment lease pmt F3 L28A + irrigation equip repair F3 L55D) minus

		40	(ending inventory irrigation equip F1 L9D +
		34	irrigation equipment sold F3 L40 + irrigation
			lease income F3 L34A)
34A	3	75	UTILITIES; sum of (electricity expense F3 L75D
		76	+ telephone expense F3 L76D + special utility
		77	expense F3 L77D)
35A			LIVESTOCK EQUIPMENT; sum of [(livestock equipment,
	1	11	beginning F1 L11A + livestock equipment bought F3
	3	18,54	L18A + repair of livestock equipment F3 L54D +
			custom work hired: livestock equipment share F3
		14,26	L14A + livestock equipment lease payment F3 L26A)
			minus (livestock equipment, ending F1 L11D +
		39	livestock equipment sold F3 L39A + income work off
		68	farm: livestock equipment share F3 L68D +
		32	livestock equipment lease income F3 L32A)]
36A			BUILDINGS & FENCES; sum of [(buildings & fences,
	1	12,14	beginning F1 L12A + dwelling, beg. F1 L14A +
			repair of buildings & fences F3 L56D + buildings
	3	56	& fencing bought F3 L20A + building structure
		20	lease payment F3 L29A + fuel F3 L49A + dwelling
		29,21	bought F3 L21A) minus (buildings & fences, ending
		41	F1 L12D + dwelling ending F1 L14D + buildings &
		42	fencing sold F3 L41A + dwelling sold F3 L42A +
		35	building & structure lease income F3 L35A)]
37A			LAND IMPROVEMENTS & TILING = sum of [(land improve
	1	13	& tile, beginning F1 L13A + land & improvment
	3	22	repair F3 L57D + land improvements & tiling bought
			F3 L22A] minus [(land improvement & tile, ending
		43	F1 L13D) + (land improve sold F3 L43A)]
38A			BARE LAND = sum [(beginning inventory bare land F1
	1	15	L15A + bare land bought F3 L23A) minus (ending
	3	23	inventory bare land F1 L15D + bare land sold F3
		44	L44A + land lease income F3 L36A)]
39A			VET BREEDING & MISC LIVESTOCK EXPENSE; sum of
	3	1,2	[veterinary expense F3 L1A + misc livestock
			expense F3 L2A]
40A	3		LABOR PAID & UNPAID; sum of [(wages of hired labor
		58,61	F3 L58D + value of unpaid family labor F3 L61D +
		15	custom work hired: labor share F3 L15A + hired
		63,64	labor boarded: operator F3 L63D + hired labor
			boarded: partner F3 L64D) minus (income work off
		69	farm: labor share F3 L69D + custom work wages
	1	8,28	paid F1 L8 & 28 G)]
41A	3	70	PROPERTY TAX; property taxes; real & personal F3
			L74D

42A	3	61	GENERAL FARM EXPENSE; general farm expense F3 L65D
43A	T1	60	INTEREST ON FARM CAPITAL (7% opportunity charge); sum of [(beginning farm capital T1 L60A + ending farm capital T1 L60B) / 2] x .07
44A			TOTAL EXPENSES & NET DECREASES; sum of (L31A + L32A + L33A + L34A + L35A + L36A + L37A + L38A + L39A + L40A + L41A + L42A + L43A)
45A			RETURN TO WHOLE FARM OPERATOR LABOR & MANAGEMENT; sum of (L29A minus L44A)
46A	2B	71	NUMBER OF FARM OPERATORS; T2B L71
47A	2B	72	FULL TIME OPERATOR EQUIVALENTS; full time operator equivalent T2B L72A
48A			RETURN TO OPERATOR LABOR & MANAGEMENT PER FULL TIME OPERATOR; sum of (L45A / L47A)

TABLE 4 NON FARM INCOME & HOUSEHOLD PERSONAL EXPENSE

	TOTAL	PER ADULT EQUIVALENT
NUMBER OF PERSONS-FAMILY		
NUMBER OF ADULT EQUIVALENTS-FAMILY		
NON FARM INCOME		
OUTSIDE INVESTMENT INCOME		
OTHER PERSONAL INCOME & INCOME TAX REFUND		
SALE OF DWELLING, AUTO & TRUCK (PER. SHARE)		
NET CASH FROM NON FARM BUSINESS		
TOTAL NON FARM INCOME		
HOUSEHOLD EXPENSE		
FAMILY DRAW (ALTERNATIVE TO DETAIL)		
CHURCH & CHARITY		
MEDICAL CARE & HEALTH INSURANCE		
FOOD & MEALS BOUGHT		
OPERATING EXPENSE & SUPPLIES		
FURNISHINGS & EQUIPMENT		
CLOTHING & CLOTHING MATERIALS		
PERSONAL CARE, PERSONAL SPENDING		
EDUCATION		
RECREATION		
GIFTS & SPECIAL EVENTS		
PERSONAL INTEREST		
TOTAL CASH HOUSEHOLD DETAIL EXPENSE (L14-L24)		
TRUCK & AUTO EXPENSE: PERSONAL		
UPKEEP ON DWELLING: PERSONAL		
CASH RENT: PERSONAL		
TELEPHONE & ELECTRICITY EXPENSE: PERSONAL		
GENERAL FARM EXPENSE: PERSONAL		
TOTAL CASH LIVING & OPERATING EXPENSE		
NEW TRUCK & AUTO: PERSONAL		
NEW DWELLING, BUILDINGS, LAND BOUGHT: PERSONAL		
TAXES & OTHER DEDUCTIONS		
LIFE INSURANCE		
PAID ON PERSONAL DEBT (PRINCIPAL)		
SAVINGS & INVESTMENTS (EXCLUDING LIFE INSURANCE)		
TOTAL NON FARM CASH EXPENSE		
TOTAL NON FARM EXP. MINUS NON FARM INC.		
TOTAL FAMILY LIVING FROM FARM		
TOTAL CASH & NON CASH EXPENSES		
SUPPLEMENTARY INFORMATION		
FAMILY LIVING FROM THE FARM	QUANTITY	OPER. SH.
MILK & CREAM (QUARTS)		
BEEF & BUFFALO (POUNDS)		
PORK (POUNDS)		
LAMB, MUTTON, GOAT (POUNDS)		
POULTRY, ALL FOWL (POUNDS)		
EGGS (DOZEN)		
VEGETABLES, FRUITS, SPUDS, OTHER PRODUCE & WOOD	XXXX	
TOTAL FAMILY LIVING FROM THE FARM		
CALCULATED LIVING EXPENSE		
TOTAL FAMILY INCOME		
MINUS CHANGE IN NET WORTH		
APPARENT FAMILY LIVING		
TOTAL FAMILY LIVING PER WORK UNIT: CALCULATED		
NET FAMILY LIVING PER WORK UNIT		

Table 4 - Household & Personal Expense

All values are household and personal share unless otherwise indicated.

Lines 4 - 41 (A) = total value; (B) = per adult equivalents in family.

Lines 42 - 56 (A) = quantity; (B) = operator share values

2			PRINT ONLY: PER ADULT
3			PRINT ONLY: TOTAL EQUIVALENT
4A	3	110	NUMBER OF PERSONS - FAMILY, total; number of persons in family F3 L110F
5A	3	111	NUMBER OF ADULT EQUIVALENTS FAMILY, total; adult equiv. in family F3 L111F
6			PRINT ONLY: NONFARM INCOME
7A	3	90	OUTSIDE INVESTMENT INCOME, total; investment income total F3 L90F
8A	3	87, 79	OTHER PERSONAL INCOME & INCOME TAX REFUND, total; sum of (other nonfarm income total F3 L87F + + income tax refunds F3 L79F minus farm wages to spouse, F3 L59 + building lease income F3 L35C ColC + land lease income F3 L36C)
9A	3	37, 41, 42,44 43	SALE OF DWELLING, AUTO & TRUCK, total; sum of (auto & truck sold HH&P F3 L37C + buildings & fencing sold HH&P F3 L41C + dwelling sold HH&P F3 L42C + land sold HH&P F3 L44C + land & land improvement sold F3 L43C)
10A	3	89	NET CASH FROM NONFARM BUSINESS, total; net cash from nonfarm business F3 L89F + HH & pers share F1 L12 I&L + F1 L32 I&L, pers share income, custom work hired
11A			TOTAL NONFARM INCOME, total; sum of (L7A + L8A + L9A + L10A)
11B			L11A/L5A
12			PRINT ONLY: HOUSEHOLD EXPENSE
13A	3	101	Family draw, total; family draw F3 L 101D. Note: Leave blank if line 16A > 0
13B			Family draw, per, L13A/L5A
14A	3	91	CHURCH & CHARITY, Total; F3 L91F

14B			CHURCH & CHARITY; per; L14A / L5A
15A	3	92	MEDICAL CARE & HEALTH INSURANCE, total; medical expenses & insurance F3 L92F
15B			MEDICAL CARE & HEALTH INSURANCE, per; L15A / L5A
16A	3	93	FOOD & MEALS BOUGHT, total; food & meals F3 L93F
16B			FOOD & MEALS BOUGHT, per; L16A / L5A
17A	3	49	OPERATING EXPENSE & SUPPLIES, total; operating expenses F3 L94F + fuel for buildings, HH & PER, F3 L49C
17B			OPERATING EXPENSE & SUPPLIES, per; L17A / L5A
18A	3	95	FURNISHINGS & EQUIPMENT, total; furnishings & equipment F3 L95F
18B			FURNISHINGS & EQUIPMENT, per; L18A / L5A
19A	3	96	CLOTHING & CLOTHINGS MATERIALS, total; material & clothing F3 L96F
19B			CLOTHINGS & CLOTHINGS MATERIALS, per; L19A / L5A
20A	3	97	PERSONAL CARE, PERSONAL SPENDING, total; personal care spending F3 L97F
20B			PERSONAL CARE, PERSONAL SPENDING, per; L20A / L5A
21A	3	98	EDUCATION, total; education F3 L98F
21B			EDUCATION, per; L21A / L5A
22A	3	99	RECREATION, total; recreation F3 L99F + per share net expense F3 L1 ColC
22B			RECREATION, per; L22A / L5A
23A	3	100	GIFTS & SPECIAL EVENTS, total; gifts & special events F3 L100F
23B			GIFTS & SPECIAL EVENTS, per; L23A / L5A
24A	3	82	PERSONAL INTEREST, total; paid on debt: interest HH&P F3 L82F
24B			PERSONAL INTEREST, per; L24A / L5A
25A			TOTAL CASH HOUSEHOLD DETAILED EXPENSE, sum (L14 + L15 + L16 + L17 + L18 + L19 + L20 + L21 + L22 + L23 + L24)

25B			L25A/L5A
26A	3	43, 47, 46, 51, 52	PERSONAL SHARE, TRUCK & AUTO EXPENSE, total; sum of (fuel & lubricants: truck HH&P F3 L46C + fuel & lubricants: auto HH&P F3 L47C + fuel & lubricants: tractor & machinery HH&P F3 L48C + repair & operation: truck HH&P F3 L51C + repair & operation: auto HH&P F3 L52C + auto lease expense F3 L24C
26B			PERSONAL SHARE TRUCK & AUTO EXPENSE, per; L26A / L5A
27A	3	56	OPERATOR SHARE UPKEEP ON DWELLING & BUILDINGS, total; repair of buildings & fences HH&P F3 L56F
27B			OPERATOR SHARE UPKEEP ON DWELLING & BUILDINGS, per; L27A / L5A
28A	3	30, 29	CASH RENT, total; land lease payment HH&P F3 L30C + building & structure lease payment HH & P F3 L29C
28B			CASH RENT, per; L28A / L5A
29A	3	75, 77, 76	UTILITY EXPENSE, total; sum of (electricity expense HH&P F3L75F + special utility expense HH&P F3 L77F + telephone expense HH & P F3 L76F)
29B			UTILITY EXPENSE, per; L29A / L5A
30A	3	65	GENERAL FARM EXPENSE, total; general farm expense HH&P F3 L65F
30B			GENERAL FARM EXPENSE, per; L30A / L5A
31A			TOTAL CASH LIVING & OPERATING EXPENSE, total; sum of (L13A + L25A + L26A + L27A + L28A + L29A + L30A)
31B			TOTAL CASH LIVING & OPERATING EXPENSE, per; sum of (L13B + L25B + L26B + L27B + L28B + L29B + L30B)
32A	3	16	NEW TRUCK & AUTO, total; auto & truck bought & HH&P F3 L16C
32			NEW TRUCK & AUTO, per; L32A / L5A
33A	3	21, 23, 20, 22	NEW DWELLING, BUILDINGS, LAND BOUGHT, total; sum of (dwelling bought HH&P F3 L21C + land bought HH&P F3 L23C + buildings & fencing bought HH&P F3 L20C + land improvements & tile bought HH&P F3 L22C)

33B			NEW DWELLING, BUILDINGS, LAND BOUGHT, per; L33A / L5A
34A	3	74, 7B	TAXES & OTHER DEDUCTIONS, total; sum of (property taxes: real & personal HH&P F3 L74F + income & self employment tax paid HH&P F3 L78F)
34B			TAXES & OTHER DEDUCTIONS, per; L34A / L5A
35A	3	86	LIFE INSUREANCE, total; life insurance HH&P F3 L86F
35B			LIFE INSURANCE, per; L35A / L5A
36A	3	81	PAID ON PERSONAL DEBT (PRINCIPAL), total; paid on debt: principal HH&P F3 L81F
36B			PAID ON PERSONAL DEBT (PRINCIPAL), per; L36A / L5A
37A	3	85	SAVINGS & INVESTMENTS (EXCLUDING LIFE INSURANCE), total; personal investments: total HH&P F3 L85F minus life insurance F3 L86
37B			SAVINGS & INVESTMENTS (EXCLUDING LIFE INSURANCE, per; L37A / L5A
38A			TOTAL NONFARM CASH EXPENSES, total; sum of (L31A + L32A + L33A + L34A + L35A + L36A + L37A)
38B			TOTAL NONFARM CASH EXPENSES, per; sum of (L31B + L32B + L33B + L34B + L35B + L36B + L37B))
39A			TOTAL NONFARM EXPENSE MINUS NONFARM INCOME, total; sum of (L38A minus L11A)
39B			TOTAL NONFARM EXPENSE MINUS NONFARM INCOME, per; sum of (L38B minus L11B)
40A			TOTAL FAMILY LIVING FROM FARM, total; L51B
40B			TOTAL FAMILY LIVING FROM FARM, per; L40A / L5A
41A			TOTAL CASH & NONCASH EXPENSES, total; sum of (L38A + L40A)
41B			TOTAL CASH & NONCASH EXPENSES, per; sum of (L38B + L40B)
42			PRINT ONLY: SUPPLEMENTARY INFORMATION
43			PRINT ONLY: FAMILY LIVING FROM FARM (TOTAL MINUS LANDLORD SHARE)

44A	2		MILK & CREAM, QUANTITY; sum over all livestock enterprises (whole milk used - house F2 L20A + skim milk used - house F2 L21A + cream used - house F2 L22A)
		20, 21, 22	
44B	2		MILK & CREAM, value; sum over all livestock enterprises (whole milk used - house F2 L20B + skim milk used - house F2 L21B + cream used - house F2 L22B)
		20, 21, 22	
45A	2	10	BEEF & BUFFALO, quantity; sum over livestock Ent. 6010-6159, 6220-6229, 6290-6329 (butchered F2 L10A)
45B	2	10	BEEF & BUFFALO, value; sum over livestock Ent. 6010-6159, 6220-6229, 6290-6329 (butchered F2 L10B)
46A	2	10	PORK, quantity; sum over Ent. 6470-6539: (butchered F2 L10A)
46B	2	10	PORK, value; sum over Ent. 6470-6539: (butchered F2 L10B)
47A	2	10	LAMB, MUTTON, GOAT, quantity; sum over Ent. 6570-6579, 6660-6679: 6450-6459 (butchered F2 L10A)
47B	2	10	LAMB, MUTTON, GOAT, value; sum over Ent. 6570-6659, 6660-6679: 6450-6459 (butchered F2 L10B)
48A	2	10	POULTRY, ALL FOWL, quantity; sum over Ent. 6240-6269, 6360-6369, 6420-6439, 6690-6709, 6720-6729: (butchered F2 L10A)
48B	2	10	POULTRY, ALL FOWL, value; sum over Ent. 6240-6269, 6360-6369, 6420-6439, 6690-6709, 6720-6729: (butchered F2 L10B)
49A	2	30	EGGS, quantity; sum over all livestock ent: (eggs used in house F2 L30A)
49B	2	30	EGGS, value; sum over all livestock ent: (eggs used in house F2 L30B)
50A	2		xxxx
50B	2		VEGETABLES, FRUITS, SPUDS, OTHER PRODUCE & WOOD, value; sum of (crops used in house F2 L31B for all enterprises + honey used in house F2 L32B: Ent. 6190-6199, 6600-6609 + butchered F2 L10B: Ent. 6380-6389, 6650-6659, 6590-6599, 6600-6609, 6620-6629, 6640-6649, 6400-6409, 6340-6349)
		31, 32, 10	

51B			TOTAL FAMILY LIVING FROM THE FARM, value; sum of (L44B + L45B + L46B + L47B + L48B + L49B + L50B)
52			PRINT ONLY: CALCULATED LIVING EXPENSE
53B	T6B	71A	TOTAL FAMILY INCOME; sum of L11A + return to capital & family labor: oper sh T6B L71A
54B	T5	24C	CHANGE IN NET WORTH; change in net work T5 L24C
55B			APPARENT FAMILY LIVING; sum of (L53B minus L54B)
56B	T1	7A	TOTAL FAMILY LIVING PER WORK UNIT; (L38A / work units - total T1L7A)
57B	T1	7A	NET FAMILY LIVING PER WORK UNIT; (L39A / work units - total T1L7A)

TABLE 5.1 OPERATOR'S FINANCIAL POSITION

	JAN 1	DEC 31
2		
3 CURRENT ASSETS:		
4 CASH,CHECKING,& SAVING ACCOUNT BALANCE:PERSONAL		
5 CASH,CHECKING,& SAVING ACCOUNT BALANCE: FARM		
6 HEDGING ACCOUNT EQUITY		
7 NOTES & ACCOUNTS RECEIVABLES: PERSONAL		
8 NOTES & ACCOUNTS RECEIVABLES: FARM		
9 CROPS HELD FOR SALE		
10 LIVESTOCK FEED		
11 SUPPLIES/PREPAIDS		
12 FEEDER CATTLE & MARKET OTHER DAIRY		
13 MARKET HOGS		
14 FEEDER LAMBS & GOATS		
15 POULTRY - ALL TYPES		
16 OTHER LIVESTOCK		
17 TOTAL CURRENT ASSETS		
18 INTERMEDIATE ASSETS:		
19 DAIRY COWS		
20 OTHER DAIRY		
21 BEEF BREEDING CATTLE		
22 BREEDING HOGS		
23 BREEDING SHEEP/GOATS		
24 OTHER PRODUCTIVE LIVESTOCK		
25 AUTO & TRUCK: PERSONAL SHARE		
26 AUTO & TRUCK: FARM SHARE		
27 POWER, MACHINERY & EQUIPMENT		
28 LIVESTOCK EQUIPMENT		
29 CUSTOM WORK EQUIPMENT		
30 IRRIGATION EQUIPMENT		
31 STOCKS & BONDS & CO-OP EQUITY		
35 OTHER HOUSEHOLD PERSONAL		
36 RETIREMENT ACCOUNTS & LIFE INSURANCE		
37 TOTAL INTERMEDIATE ASSETS		
38 LONG TERM ASSETS:		
39 BUILDINGS & FENCES		
40 LAND & LAND IMPROVEMENTS		
41 DWELLING		
42 REAL ESTATE PERSONAL		
43 TOTAL LONG TERM ASSETS		
44 TOTAL ASSETS		
45 TOTAL PERSONAL ASSETS (INCLUDING CASH)		
46 TOTAL FARM ASSETS (INCLUDING CASH)		

TABLE 5.1 STATEMENTS OF OPERATORS FINANCIAL POSITION

1	PRINT ONLY: OPERATORS FINANCIAL POSITION			<p>Table 5 consists of two parts:</p> <p>1) Page 1 (T5.1) is a summary of assets and</p> <p>2) Page 2 (T5.2) is a summary of liabilities and ratios.</p> <p>All values are operator share = total minus LL share</p> <p>(A) = Jan 1 (beg. of yr) value; (B) = Dec 31 (end of yr) value</p>
2	PRINT ONLY: JAN 1 DEC 31			
3	PRINT ONLY: CURRENT ASSETS			
4A	F1	16	CASH, CHECKING & SAVINGS ACCOUNT BALANCE: PERSONAL, beginning; cash on hand & bank HH F1 L16C	
4B	F1	16	CASH, CHECKING & SAVINGS ACCOUNT BALANCE: PERSONAL, ending; cash on hand & bank HH F1 L16F	
5A	F1	16	CASH, CHECKING & SAVINGS ACCOUNT BALANCE: FARM, beginning; cash on hand & bank F1 L16A minus L16C	
5B	F1	16	CASH, CHECKING & SAVINGS ACCOUNT BALANCE: FARM, ending; cash on hand & bank F1 L16D minus L16F	
6A	F1	5	HEDGING ACCOUNT EQUITY, beginning; hedging acct equity F1 L5A	
6B	F1	5	HEDGING ACCOUNT EQUITY, ending; hedging acct equity F1 L5D	
7A	F1	17	NOTES & ACCOUNTS RECEIVABLES: PERSONAL, beginning; notes & accts rec HH F1 L17C	
7B	F1	17	NOTES & ACCOUNTS RECEIVABLES: PERSONAL, ending; notes & accts rec HH F1 L17F	
8A	F1	17	NOTES & ACCOUNTS RECEIVABLES: FARM, beginning; notes & accts rec F1 L17A minus L17C	
8B	F1	17	NOTES & ACCOUNTS RECEIVABLES: FARM, ending; notes & accts rec F1 L17D minus L17F	
9A	F1	2	CROPS HELD FOR SALE, beginning; crops held for sale F1 L2A	
9B	F1	2	CROPS HELD FOR SALE, ending crops held for sale F1 L2D	

10A	F1	2	LIVESTOCK FEED, beginning; sum of [crop, seed,
		4	feed & supply F1 L1A minus (crops held for sale F1
		5	L2A + supply other prepaids F1 L4A + hedging acct
		6	equity F1 L5A + fuel & lubricants F1 L6A)]
10B	F1	1	LIVESTOCK FEED, ending; sum of [crop, seed, feed &
		2	sup F1 L1D minus (crops held for sale F1 L2D +
		3	supply & other prepaids F1 L4D + hedging acct
		4	equity F1 L5D + fuel & lubricants F1 L6D)]
11A	F1	L4	SUPPLIES/PREPAIDS, beginning; suppl & other
			prepaids F1 L4A + fuel & lub F1 L6A
11B	F1	L4	SUPPLIES/PREPAIDS, ending; suppl & other prepaids
			F1 L4D + fuel & lub F1 L6B

FOR LINES 12-16 USE THE FOLLOWING FORMULAS:

(A) = sum of (beginning inventory total F2 L4B
minus beginning inventory breeding F2 L5B

(B) = sum of (ending inventory total F2 L6B) minus
ending inventory breed F2 L7B

Sum over the designated enterprises.

12			FEEDER CATTLE & MARKET OTHER DAIRY: Ent. 6010- 6129, 6130-6159, 6310-6329, 6160-6169
13			MARKET HOGS: Ent. 6470-6539
14			FEEDER LAMBS & GOATS: Ent. 6450-6459, 6660-6679, 6570-6579
15			POULTRY - ALL TYPES: Ent. 6240-6269, 6360-6369, 6420-6430, 6690-6709, 6720-6729 (F2 L4B only for beginning; F2 L6B only for ending)
16			OTHER LIVESTOCK: Ent. 6180-6209, 6220-6229, 6340- 6349, 6380-6389, 6400-6409, 6550-6559, 6590-6609, 6620-6629, 6640-6649, 6740-6749
17A			TOTAL CURRENT ASSETS, beginning; sum of (L4A + L5A + L6A + L7A + L8A + L9A + L10A + L11A + L12A + L13A + L14A + L15A + L16A)
17B			TOTAL CURRENT ASSETS, ending; sum of (L4B + L5B + L6B + L7B + L8B + L9B + L10B + L11B + L12B + L13B + L14B + L15B + L16B)
18			PRINT ONLY: INTERMEDIATE ASSETS: FOR LINES 19-24 USE THE FOLLOWING FORMULAS:
	F2	5	(A) = beginning inventory F2 L5B
	F2	7	(B) = sum of (ending inventory F2 L7B)
			Sum over the designated enterprises
19			DAIRY COWS: Ent. 6290-6309

20			OTHER DAIRY: Ent. 6310-6329
21			BEEF BREEDING CATTLE: Ent. 6010-6129
22			BREEDING HOGS: Ent. 6470-6539
23			BREEDING SHEEP/GOATS: Ent. 6450-6459; 6660-6679, 6570-6579
24			OTHER PRODUCTIVE LIVESTOCK: Ent. 6180-6209, 6220-6229, 6340-6349, 6380-6389, 6400-6409, 6550-6559, 6590-6609, 6620-6629, 6640-6649, 6740-6749
25A	F1	7	AUTO & TRUCK: PERSONAL, beginning auto & trucks F1 L7C
25B	F1	7	AUTO & TRUCK: PERSONAL, ending; auto & trucks F1 L7F
26A	F1	7	AUTO & TRUCK FARM, beginning; auto & truck F1 L7A minus L7C
26B	F1	7	AUTO & TRUCK: FARM SHARE, ending; auto & truck total F1 L7D minus L7F
27A	F1	8	POWER, MACHINERY & EQUIPMENT, beginning; power & gen mach. total F1 L8A
27B	F1	8	POWER, MACHINERY & EQUIPMENT, ending; power & gen mach F1 L8D
28A	F1	11	LIVESTOCK EQUIPMENT, beginning; livestock equipment F1 L11A
28B	F1	11	LIVESTOCK EQUIPMENT, ending; livestock equipment F1 L11D
29A	F1	14/34	CUSTOM WORK EQUIPMENT, beginning; custom work equipment F1 L14/34G
29B	F1	15/35	CUSTOM WORK EQUIPMENT, ending; custom work equipment F1 L15/35G
30A	F1	9	IRRIGATION EQUIPMENT, beginning; irrigation equipment F1 L9A
30B	F1	9	IRRIGATION EQUIPMENT, ending; irrigation equipment F1 L9D
31A	F1	19	STOCKS, BONDS & CO-OP Equity beginning; sum of (stocks & bonds F1 L18A + farm credit stocks F1 L19A + co-op equities F1 L20A)

31B	F1	19	STOCKS, BONDS & COOP EQUITY ending; sum of (stocks & bond F1 L18D + farm credit stocks F1 L19D + co-op equities F1 L20D)
35A	F1	23	OTHER HOUSEHOLD PERSONAL, beginning; household, cloth & jewelry F1 L23A
35B	F1	23	OTHER HOUSEHOLD PERSONAL, ending; household, cloth & jewelry F1 L23D
36A	F1	21	RETIREMENT ACCOUNTS & LIFE INSURANCE, beginning; retirement acct & life insurance F1 L21A
36B	F1	21	RETIREMENT ACCOUNTS & LIFE INSURANCE, ending; ret acct & life insurance F1 L21D
37A			TOTAL INTERMEDIATE ASSETS, beginning; sum of (L19A + L20A + L21A + L22A + L23A + L24A + L25A + L26A + L27A + L28A + L29A + L30 + L31A + L35A + L36A)
37B			TOTAL INTERMEDIATE ASSETS, ending; sum of (L19B + L20B + L21B + L22B + L23B + L24B + L25B + L26B + L27B + L28B + L29B + L30B + L31B + L35 + L36B)
38			PRINT ONLY: LONG TERM ASSETS
39A	F1	12	BUILDINGS, FENCES, beginning; buildings & fences F1 L12A minus personal share F1 L12C
39B	F1	12	BUILDINGS, FENCES, ending; buildings & fences total F1 L12D minus personal share F1 L12F
40A	F1	13 15	LAND & LAND IMPROVEMENTS, beginning; sum of (bare land F1 L15A + land improvements & tile F1 L13A) minus (personal share L15C and L13C)
40B	F1	13 15	LAND & LAND IMPROVEMENTS, ending; sum of (bare land F1 L15D + land improvements & tile F1 L13D) minus personal share L15F and L13F
41A	F1	14	DWELLING, beginning; dwelling F1 L14A
41B	F1	14	DWELLING, ending; dwelling F1 L14D
42A	F1	22	REAL ESTATE PERSONAL, beginning; outside real estate F1 L22C + buildings & fences F1 L12C + land improvements & tile F1 L13C + bareland F1 L15C
42B	F1	22	REAL ESTATE PERSONAL, ending; outside real estate F1 L22F + buildings & fences F1 L12F + land improvements & tile F1 L13F + bareland F1 L15F
43A			TOTAL LONG TERM ASSETS = sum of 39A + 40A + 41A + 42A

43B	TOTAL LONG TERM ASSETS = sum of 39B + 40B + 41B + 42B
44A	TOTAL ASSETS = sum of 17A + 37A + 43A
44B	TOTAL ASSETS = sum of 17B + 37B + 43B
45A	TOTAL PERSONAL ASSETS = sum of L4A + 7A + 25A + 31A + 35A + 36A + 41A + 42A
45B	TOTAL PERSONAL ASSETS = sum of L4B + 7B + 25B + 31B + 35B + 36B + 41B + 42B
46A	TOTAL FARM ASSETS = sum of 44A minus line 45A
46B	TOTAL FARM ASSETS = sum of 44B minus line 45B

TABLE 5.2 OPERATOR'S FINANCIAL POSITION (CON'T.)

		JAN 1	DEC 31		
2					
3	CURRENT LIABILITIES:				
4	ACCOUNTS PAYABLE: PERSONAL				
5	ACCOUNTS PAYABLE: FARM				
6	CURRENT PORTION OF INTERMED. & LONG TERM DEBT				
7	DELINQUENT INTEREST				
8	RENTS & LEASE PAYMENTS DUE FROM PAST YEAR				
9	TOTAL CURRENT LIABILITIES				
10	*INTERMEDIATE LIABILITIES:				
11	NOTES PAYABLE: PERSONAL				
12	NOTES PAYABLE: FARM				
13	CHattel MORTGAGES: PERSONAL				
14	CHattel MORTGAGES: FARM				
16	TOTAL INTERMEDIATE LIABILITIES				
17	*LONG TERM LIABILITIES:				
18	REAL ESTATE MORTGAGES & CONTRACTS: PERSONAL				
19	REAL ESTATE MORTGAGES & CONTRACTS: FARM				
21	TOTAL LONG TERM LIABILITIES				
22	TOTAL LIABILITIES				
23	EQUITY				
24	CHANGE IN EQUITY				
*****RATIOS*****					
31	RATIO FORMULA	BEG.YR.	END YR.	%	DESCR.
32	CURRENT T5.1 L17 / T5.2 L9				DEBT
	(CURRENT ASSETS / CURRENT LIABILITIES)				
33	INTERMEDIATE T5.1 L37 / T5.2 L16				DEBT
	(INTERMED. ASSETS / INTERMED. LIAB.)				
34	WORKING (T5.1L17+L37)/(T5.2L9+L16)				DEBT
	(C. ASSETS+I. ASSETS)/(C. LIAB.+I. LIAB)				
35	FIXED T5.1 L43 / T5.2 L21				DEBT
	(LONG TERM ASSETS / LONG TERM LIAB.)				
36	NET CAPITAL T5.1 L44 / T5.2 L22				DEBT
	(TOTAL ASSETS / TOTAL LIABILITIES)				
37	EQUITY/ASSET T5.2 L23 / T5.1 L44				EQUITY
	(TOTAL EQUITY / TOTAL ASSETS)				
38	DEBT/EQUITY T5.2 L22 / T5.2 L23				DEBT
	(TOTAL LIABILITIES / TOTAL EQUITY)				
39	CURRENT DEBT T5.2 L9 / T5.2 L22				CURRENT
	(CURRENT LIABILITES / TOTAL LIAB.)				
50	SUPPLEMENTARY INFORMATION				
51	RETURN TO CAPITAL, FAMILY LABOR, & MANAGEMENT				
52	TOTAL INCOME FROM NON-FARM SOURCE				
53	TOTAL FAMILY INCOME				
54	TOTAL FAMILY CASH & NON-CASH EXPENSE				
55	TOTAL MONEY BORROWED				
56	TOTAL PAID ON DEBT				
*DOES NOT INCLUDE CURRENT PORTION OF PRINCIPAL DUE WITHIN THE NEXT 12 MONTHS					

TABLE 5.2 OPERATORS FINANCIAL POSITION (CON'T)

NOTE: All values are operators farm share only [(total) minus (HH & per + LL share)] unless otherwise noted. In some cases only the personal share is reported.

L30-44:

(A) = beginning of year ratio

(B) = ending of year ratio

(C) = percent (end of year)

2			PRINT ONLY: JAN 1 DEC 31
3			PRINT ONLY: CURRENT LIABILITIES
4B	F1	40	ACCOUNTS PAYABLE: PERSONAL, beginning; accounts payable F1 L40A
4C	F1	40	ACCOUNTS PAYABLE: PERSONAL, ending; accounts payable F1 L40D
5B	F1	30	ACCOUNTS PAYABLE: FARM, beginning; accounts payable F1 L30A
5C	F1	30	ACCOUNTS PAYABLE: FARM, ending accounts payable F1 L30D
6B	F1		CURRENT PORTION OF INTERMEDIATE AND LONG TERM DEBT, beginning; sum of (notes payable F1 L34C + chattel mortgages F1 L35C + real estate debt F1 L36C + notes payable F1 L44C + chattel mortgages F1 L45C + real estate debt F1 L46C)
6C	F1	34	CURRENT PORTION OF INTERMEDIATE & LONG TERM DEBT, ending; sum of (notes payable F1 L34F + chattel mortgages F1 L35F + real estate debt F1 L36F + notes payable F1 L44F + chattel mortgages F1 L45F + real estate debt F1 L46F)
7B	F1	31 41	DELINQUENT INTEREST, beginning; sum of (delinquent interest F1 L31A + delinquent interest F1 L41A)
7C		31 41	DELINQUENT INTEREST, ending; sum of (delinquent interest F1 L31D + delinquent interest F1 L41D)
8B	F1	33 43	RENTS & LEASE PAYMENTS DUE, Past Year, beginning; sum of (rent/lease due F1 L33A + rent/lease due F1 L43A)
8C	1	33 43	RENTS & LEASE PAYMENTS DUE, Past Year, ending; sum of (rent/lease due F1 L33D + rent/lease due F1 L43D)

9B			TOTAL CURRENT LIABILITIES, beginning; sum of (L4B + L5B + L6B + L7B + L8B)
9C			TOTAL CURRENT LIABILITIES, end; sum of (L4C + L5C + L6C + L7C + L8C)
10			PRINT ONLY: INTERMEDIATE LIABILITIES
11B	F1	44	NOTES PAYABLE: PERSONAL, beginning; sum of (notes payable F1 L44A minus notes payable F1 L44C)
11C	F1	44	NOTES PAYABLE: PERSONAL, ending; sum of (notes payable F1 L44D minus notes payable F1 L44F)
12B	F1	34	NOTES PAYABLE: FARM, beginning; sum of (notes payable F1 L34A minus notes payable F1 L34C)
12C	F1	34	NOTES PAYABLE: FARM, ending; sum of (notes payable F1 L34D minus notes payable F1 L34F)
13B	F1	45	CHATTEL MORTGAGES: PERSONAL, beginning; sum of (chattel mortgages F1 L45A minus chattel mortgages F1 L45C)
13C	F1	45	CHATTEL MORTGAGES: PERSONAL, ending; sum of (chattel mortgages F1 L45D minus chattel mortgages F1 L45F)
14B	F1	35	CHATTEL MORTGAGES: FARM, beginning; sum of (chattel mortgages F1 L35A minus chattel mortgages F1 L35C)
14C	F1	35	CHATTEL MORTGAGES: FARM, ending; sum of (chattel mortgages F1 L35D minus chattel mortgages F1 L35F)
16B			TOTAL INTERMEDIATE LIABILITIES, beginning; sum of (L11B + L12B + L13B + L14B)
16C			TOTAL INTERMEDIATE LIABILITIES, ending; sum of (L11C + L12C + L13C + L14C)
17			PRINT ONLY: LONG TERM LIABILITIES
18B	F1	46	REAL ESTATE MORTGAGES & CONTRACTS: PERSONAL, beginning; sum of (real estate debt F1 L46A minus real estate debt F1 L46C)
18C	F1	46	REAL ESTATE MORTGAGES & CONTRACTS: PERSONAL, ending; sum of (real estate debt F1 L46D minus real estate debt F1 L46F)
19B	F1	36	REAL ESTATE MORTGAGES & CONTRACTS: FARM, beginning; sum of (real estate debt F1 L36A minus real estate debt F1 L36C)

19C	F1	36	REAL ESTATE MORTGAGES & CONTRACTS: FARM, ending; sum of (real estate debt F1 L36D minus real estate debt F1 L36F)
21B			TOTAL LONG TERM LIABILITIES, beginning; sum of (L18B + L19B)
21C			TOTAL LONG TERM LIABILITIES, ending; sum of (L18C + L19C)
22B			TOTAL LIABILITIES, beginning; sum of (L9B + L16B + L21B)
22C			TOTAL LIABILITIES, ending sum of (L9C + L16C + L21C)
23B			EQUITY, beginning; sum of (total assets T5.1 L44A minus T5.2 L22B)
23C			EQUITY, ending; sum of (total assets T5.1 L44B minus T5.2 L22C)
24C			CHANGE IN EQUITY; sum of (T5.2 L23C minus T5.2 L23B)

Round all values for ratios to .xx

Documentation formulas assumed that beginning of year column is based on ColA of Tables 5.1 and ColB of 5.2; end of year, both for ratios and %'s are based on ColB of Tables 5.1 and ColC of 5.2. Because of this convention only the basic formula is presented. In this case, the formula is printed after the descriptor as shown on the table format, for the ratios, but not for the percent column.

31			PRINT ONLY: COLUMN HEADINGS, INCLUDING DESCRIPTIONS: Ratio, Formula, Beginning of Year/End of Year, %, Description
32			CURRENT CA/CL; T5.1 L17/T5.2 L9; % = [(T5.2 L9 / T5.1 L17) x 100]: Debt
33			INTERMEDIATE IA/IL; T5.1 L37 / T5.2 L16; % = [(T5.2 L16 / T5.1 L37) x 100]: Debt
34			WORKING (CA + IA) / (CL + IL); (T5.1 L17 + L37) / (T5.2 L9 + L16); % = [(T5.1 L17 + L37) / (T5.2 L9 + L16)] x 100: Debt
35			FIXED LTA / LTL; T5.1 L43 / T5.2 L21; % = [(T5.1 L43 / T5.2 L21) x 100]: Debt

36			NET CAPITAL: TA/TL; T5.1 L44 / T5.2 L22; % = [(T5.2 L22 / T5.1 L44) X 100]: Debt
37			EQUITY/ASSET TE/TA; T5.2 L23 / T5.1 L44; % = [(T5.2 L23 / T5.1 L44) X 100]: Equity
38			DEBT EQUITY TL/TE; T5.2 L22 / T5.2 L23; % = [(T5.2 L22 / T5.2 L23) X 100]: Debt
39			CURRENT DEBT CL/TL; T5.2 L9 / T5.2 L22; % = [(T5.2 L9 / T5.2 L22) X 100]: Current
50			Print only: Supplementary Information.
51	T6B	L71	Return to Cap, Farm Labor & Mgt. : T6BL71
52	T4	L11	Total Income From Non-Farm Sources T4 L11
53			Total Family Income = Sum (L51 + L52)
54	T4	L41	Total Family Cash & No-Cash Expense = T4 L41
55	F3	L84	Total Money Borrowed = F3 L84D
56	F3	L81	Total Paid on Debt = F3 L81D

TABLE 5A OPERATOR'S FINANCIAL STATEMENT

	DEC. 31	DATE
FARM ASSETS		
CURRENT: CASH, CHECKING, SAVINGS		
NOTES & ACCOUNTS RECEIVABLES		
CROPS & FEED SUPPLIES, PREPAIDS		
MARKET LIVESTOCK, POULTRY		
TOTAL CURRENT FARM ASSETS		
INTERMEDIATE: BREEDING STOCK		
AUTO & TRUCK		
POWER, MACHINERY, & EQUIPMENT		
TOTAL INTERMEDIATE FARM ASSETS		
LONG TERM: BUILDING & FENCES		
LAND & LAND IMPROVEMENTS		
TOTAL LONG TERM FARM ASSETS		
TOTAL FARM ASSETS		
FARM LIABILITIES		
CURRENT: ACCOUNTS PAYABLE		
DELINQUENT INTEREST & RENTS		
CURRENT PORTION OF INTERMEDIATE & LONG TERM DEBT		
TOTAL CURRENT FARM LIABILITIES		
INTERMEDIATE: NOTES PAYABLE & CHATTEL MORTGAGES		
TOTAL INTERMEDIATE FARM LIABILITIES		
LONG TERM: REAL ESTATE MORTGAGES & CONTRACTS		
TOTAL LONG TERM FARM LIABILITIES		
TOTAL FARM LIABILITIES		
TOTAL FARM EQUITY		
CHANGE IN EQUITY		
PERSONAL ASSETS		
CURRENT: CASH, CHECKING, SAVINGS		
NOTES & ACCOUNTS RECEIVABLES		
TOTAL CURRENT PERSONAL ASSETS		
INTERMEDIATE: LIFE, INSURANCE, STOCKS, BONDS, ETC.		
HOUSEHOLD		
AUTO & TRUCK		
TOTAL INTERMEDIATE PERSONAL ASSETS		
LONG TERM: DWELLING		
OTHER PERSONAL REAL ESTATE		
TOTAL LONG TERM PERSONAL ASSETS		
TOTAL PERSONAL ASSETS		
PERSONAL LIABILITIES		
CURRENT: ACCOUNTS PAYABLE		
TOTAL CURRENT PERSONAL LIABILITIES		
INTERMEDIATE: NOTES PAYABLE		
CHATTEL PAYABLE		
TOTAL INTERMEDIATE PERSONAL LIABILITIES		
LONG TERM: REAL ESTATE		
TOTAL LONG TERM PERSONAL LIABILITIES		
TOTAL PERSONAL LIABILITIES		
TOTAL PERSONAL EQUITY		
TOTAL FARM & PERSONAL ASSETS (INCLUDING CASH)		
TOTAL FARM & PERSONAL LIABILITIES		
TOTAL FARM & PERSONAL NET WORTH		
CHANGE IN NET WORTH		
TOTAL ACRES OWNED		
TILLABLE ACRES OWNED		

TABLE 5A NET WORTH STATEMENT

(A) = Dec 31 Values; (B) = Values to be filled in by operator. Column B should be a blank line for all line numbers with calculations.

1B	PRINT ONLY: DATE
2	PRINT ONLY: FARM ASSETS DEC 31
3A	CURRENT: CASH, CHECKING, SAVINGS; cash, checking, & savings account balance: farm T5.1 L5B
4A	NOTES & ACCOUNTS RECEIVABLES & HEDGE ACCT EQUITY; sum of (notes & accounts receivables T5.1 L8B + hedging account equity T5.1 L6B)
5A	CROPS & FEED SUPPLIES, PREPAIDS; sum of (crops held for sale T5.1 L9B + livestock feed T5.1 L10B + supplies/prepaids T5.1 L11B)
6A	MARKET LIVESTOCK, poultry; sum of (feeder cattle & market other dairy T5.1 L12B + market hogs T5.1 L13B + feeder lambs & goats T5.1 L14B + poultry-all types T5.1 L15B + other livestock T5.1 L16B)
7A	TOTAL CURRENT ASSETS; sum of (L3A + L4A + L5A + L6A)
8A	INTERMEDIATE: BREEDING STOCK; sum of (dairy cows T5.1 L19B + other dairy T5.1 L20B + beef breeding cattle T5.1 L21B + breeding hogs T5.1 L22B + breeding sheep/goats T5.1 L23B + other productive livestock T5.1 L24B)
9A	AUTO & TRUCK; auto & truck T5.1 L26B
10A	POWER, MACHINERY & EQUIPMENT; sum of (power, machinery & equipment T5.1 L27B + livestock equipment T5.1 L28B + custom work equipment T5.1 L29B + irrigation equipment T5.1 L30B)
11A	TOTAL INTERMEDIATE ASSETS; sum of (L8A + L9A + L10A)
12A	LONG TERM: BUILDINGS & FENCES; buildings & fences, T5.1 L39B
13A	LAND & LAND IMPROVEMENT; land & land improvements T5.1 L40B
14A	TOTAL LONG TERM ASSETS; sum of (L12A + L13A)

15A TOTAL FARM ASSETS; sum of (L7A + L11A + L14A)

20 PRINT ONLY: FARM LIABILITIES

21A CURRENT: ACCOUNTS PAYABLE; accounts payable:
farm T5.2 L5C

22A DELINQUENT INTEREST/RENTS; sum of (delinquent
interest T5.2 L7C + rents & lease payments due
from past year T5.2 L8C)

23A CURRENT PORTION OF INTERMEDIATE & LONG TERM DEBT;
current portion of intermediate & long term debt
T5.2 L6C

24A TOTAL CURRENT LIABILITIES; sum of (L21A + L22A +
L23A)

25A INTERMEDIATE: NOTE PAYABLE & CHATTEL MORTGAGES;
sum of (notes payable: farm T5.2 L12C + chattel
mortgages: farm T5.2 L14C)

26A TOTAL INTERMEDIATE LIABILITIES; L25A

27A LONG TERM: REAL ESTATE MORTGAGES & CONTRACTS;
real estate mortgages & contracts: farm T5.2 L19C

28A TOTAL LONG TERM LIABILITIES; L27A

29A TOTAL FARM LIABILITIES; sum of (L24A + L26A +
L28A)

30A TOTAL FARM EQUITY; sum of (L15A minus L29A)

31A CHANGE IN EQUITY; change in equity (L30B Minus
L30A) (L30B will be blank until filled in by
farmer/rancher) do not attempt to calculate by
computer.

40 PRINT ONLY: PERSONAL ASSETS

41A CURRENT: CASH, CHECKING, SAVINGS; cash, checking
& savings account balances: personal T5.1 L4B

42A NOTES & ACCOUNTS RECEIVABLES; notes & accounts
receivables T5.1 L7B

43A TOTAL CURRENT ASSETS; sum of (L41A + L42A)

44A INTERMEDIATE: LIFE INSURANCE, STOCKS, BONDS, ETC;
sum of (stocks, & bonds T5.1 L31B + retirement
accounts & life insurance T5.1 L36B)

45A HOUSEHOLD; other household personal T5.1 L35B

46A	AUTO & TRUCK; auto & truck: personal share T5.1 L25B
47A	TOTAL INTERMEDIATE ASSETS; sum of (L44A + L45A + L46A)
48A	LONG TERM: DWELLING; dwelling T5.1 L41B
49A	OTHER PERSONAL REAL ESTATE; real estate personal T5.1 L42B
50A	TOTAL LONG TERM ASSETS; sum of (L48A + L49A)
51A	TOTAL PERSONAL ASSETS; sum of (L43A + L47A + L50A)
52	PRINT ONLY: PERSONAL LIABILITIES
53A	CURRENT: ACCOUNTS PAYABLE; accounts payable: personal T5.2 L4C
54A	TOTAL CURRENT LIABILITIES; L53A
55A	INTERMEDIATE: NOTES PAYABLE; notes payable: personal T5.2 L11C
56A	CHATTEL PAYABLE; chattel mortgages: personal T5.2 L13C
57A	TOTAL INTERMEDIATE LIABILITIES; sum of (L55A + L56A)
58A	LONG TERM: REAL ESTATE; real estate mortgages & contracts: personal T5.2 L18C
59A	TOTAL LONG TERM LIABILITIES; L58A
60A	TOTAL PERSONAL LIABILITIES; sum of (L54A + L57A + L59A)
61A	TOTAL PERSONAL EQUITY; sum of (L51A minus L60A)
70A	TOTAL FARM AND PERSONAL ASSETS; sum of (L15A + L51A)
71A	TOTAL FARM AND PERSONAL LIABILITIES; sum of (L29A + L60A)
72A	TOTAL FARM AND PERSONAL NET WORTH; sum of (L70A minus L71A)
73	PRINT ONLY: CHANGE IN NET WORTH
74A	TOTAL ACRES OWNED; total acres F4 L9997.1F

75A

TILLABLE ACRES OWNED; tillable acres F4 L9996.1F

TABLE 6A OPERATOR'S SHARE OF CASH RECEIPTS

		% OF LN 47
0		
1	SALE OF LIVESTOCK & LIVESTOCK PRODUCTS	
2	DAIRY COWS	
3	DAIRY PRODUCTS	
4	OTHER DAIRY CATTLE	
5	BEEF BREEDING CATTLE	
6	BEEF FEEDER CATTLE	
7	HOGS COMPLETE & MIXED	
8	HOGS FINISHING	
9	HOGS PRODUCING FEEDER PIGS	
10	SHEEP, GOATS, WOOL: BREEDING	
11	SHEEP, WOOL: FEEDERS	
12	POULTRY, ALL FOWL	
13	EGGS	
14	CUSTOM, CONTRACT LIVESTOCK FEEDING	
15	OTHER PRODUCTIVE LIVESTOCK	
16	OTHER MISCELLANEOUS LIVESTOCK INCOME	
17	TOTAL SALES OF PRODUCTIVE LIVESTOCK	.
20	SALE OF CROPS	
21	WHEAT	
22	DURUM	
23	OTHER SMALL GRAIN	
24	CORN	
25	SOYBEANS	
26	SUNFLOWERS	
27	GRAIN SORGHUM & OTHER ROW CROPS	
28	LEGUMES & OTHER ROUGHAGE	
29	GRASS SEED	
30	FRUITS & NUTS	
31	VEGETABLES, ROADSIDE MARKET, & SPECIALTY	
32	NURSERY, TIMBER, & OTHER	
33	SALE OF CROPS SUPPLIES PURCHASED FOR RESALE	
34	TOTAL SALES FROM CROPS & SUPPLIES	.
40	GOVERNMENT PAYMENTS & SET ASIDE ACRES	
41	GAS TAX REFUND	
42	INCOME FROM WORK OFF FARM	
43	CUSTOM WORK ENTERPRISE INCOME	
44	PATRONAGE REFUNDS (CASH_____, EQUITY_____)	
45	MISCELLANEOUS FARM INCOME	
46	TOTAL OTHER FARM INCOME	.
47	TOTAL FARM OPERATING INCOME	100.00
50	AUTO, TRUCK, & MACHINERY SOLD	
51	IRRIGATION EQUIPMENT SOLD	
52	CUSTOM WORK EQUIPMENT SOLD	
53	LIVESTOCK EQUIPMENT SOLD	
54	BUILDINGS & IMPROVEMENTS SOLD	
55	LAND & LAND IMPROVEMENTS SOLD	
56	FARM CAPITAL LEASE INCOME	
57	TOTAL FARM CAPITAL SALES	
58	TOTAL FARM SALES	
60	INCREASE IN FARM CAPITAL (NOT INCLUDING CASH)	
61	FAMILY LIVING FROM THE FARM	
62	TOTAL FARM RECEIPTS	
70	TOTAL FARM OPERATING INCOME	
71	TOTAL CASH FARM OPERATING EXPENSE	
72	NET CASH OPERATING INCOME	

Table 6A - Operator's Share of Cash Receipts

All values in this table are operator share only, determined by [(total) minus (household & personal share + landlord share)]. Only the total farm locator is designated in the documentation.

(A) = operator's share of cash receipts;

(B) = operator's share as a % of total operator's share of farm operating income.

0			PRINT ONLY: % OF L47
1			PRINT ONLY: SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS
2A	F2	11	DAIRY COWS, Ent. 6290-6309; sum of sales total F2 L11B
3A	F2	23 24	DAIRY PRODUCTS, Ent. 6290-6309, 6450-6455; sum of [sum of (cream sold F2 L23B + whole milk sold F2 L24B)]
4A	F2	11	OTHER DAIRY CATTLE, Ent. 6310-6329; sum of sales total F2 L11B
5A	F2	11	BEEF BREEDING CATTLE, Ent 6010-6129; sum of sales total F2 L11B
6A	2	11	BEEF FEEDER CATTLE (INCLUDING STOCKERS), Ent. 6130-6169; sum of sales total F2 L11B
7A	2	11	HOGS COMPLETE AND MIXED, Ent. 6470-6479, 6530-6539; sum of sales total F2 L11B
8A	2	11	HOGS FINISHING, Ent. 6490-6499; sum of sales total F2 L11B
9A	2	11	HOGS PRODUCING FEEDER PIGS, Ent. 6510-6519; sum of sales total F2 L11B
10A	2 2	11 27	SHEEP, GOATS, WOOL, BREEDING, Ent. 6450-6459, 6660-6679; sum of [sum of (sales total F2 L11B + wool/hair sold & incentive F2 L27B)]
11A	2 2	11 27	SHEEP, GOATS, WOOL, FEEDING; Ent. 6570-6579 sum of [sum of (sales total F2 L11B + wool/hair sold & incentive F2 L27B + pelts & horns sold F2 L28B)]
12A	2	11	POULTRY, ALL FOWL; Ent. 6240-6269, 6690-6709, 6360-6369, 6420-6439, 6720-6729; sum of sales total F2 L11B

13A			EGGS, Ent. 6240-6259, 6360-6369, 6420-6429, 6430-6439, 6690-6699, 6720-6729; sum of eggs sold F2 L29B
	2	29	
14A			CUSTOM/CONTRACT LIVESTOCK FEEDING, Ent. 7001-8999; sum of sales, total F2 L11B + cream sold F2 L23B + wholemilk sold F2 L24B + wool hair, etc. sold F2 L27B + pelts & horns F2 L28B + eggs sold F2 L30B + wax sold F2 L33B + queens & packages sold F2 L35B
	2	11,23 24,27 28,30 33,35	
15A			OTHER PRODUCTIVE LIVESTOCK; sum of [bees, alkali Ent. 6180-6189, sum of sales total F2 L11B + bees, honey Ent. 6190-6199, sum of (sales total F2 L11B + wax sold, F2 L33B + queens & pkgs. sold F2 L35B) + bees, leaf cutter Ent. 6200-6209, sum of sales total F2 L11B + buffalo Ent. 6220-6229, sum of (sales total F2 L11B + pelts & horns sold F2 L28B) + dogs Ent. 6340-6349, sum of sales total F2 L11B + fish Ent. 6380-6389, sum of (sales total F2 L11B + eggs sold F2 L29B) + fur bearing animals Ent. 6400-6409, sum of (sales total F2 L11B + wool/hair sold F2 L27B + pelts sold F2 L28B)] + horses Ent. 6550-6559, sum of sales total F2 L11B + muskox, Ent. 6590-6599, sum of (sales total F2 L11B + qiviut F2 L27B + pelts/horns sold F2 L28B) + other productive livestock, Ent. 6600-6609, sum of sales total F2 L11B + cream sold F2 L23B + whole milk sold F2 L24B + wool/hair sold F2 L27B + pelts/horns sold F2 L28B + eggs sold F2 L29B + wax sold F2 L33B + queens & packages sold F2 L35B) + rabbits Ent. 6620-6629, sum of (sales total F2 L11B + wool/hair sold F2 L27B + pelts sold F2 L28B) + reindeer Ent. 6640-6649, sum of (sales total F2 L11B + pelts/horns sold F2 L28B) + worms Ent. 6740-6749 sum of sales total F2 L11B]
	2	11 27 28 29 23 24 33 35	
16A	2	36	OTHER MISCELLANEOUS LIVESTOCK INCOME; sum of miscellaneous livestock income F2 L36B over all livestock enterprises 6001-8999
17A			TOTAL SALES OF PRODUCTIVE LIVESTOCK STOCK; sum of (L2A + L3A + L4A + L5A + L6A + L7A + L8A + L9A + L10A + L11A + L12A + L13A + L14A + L15A + L16A)
17B			TOTAL SALES OF PRODUCTIVE LIVESTOCK, as % of L47; sum of [(L17A / L47A) x 100]
20			PRINT ONLY: SALE OF CROPS
21A	F4	1F	WHEAT; sum over ent. 0110-0189, 3110-3189 [sum of (whole farm \$ F4 L1F)]

22A	F4	1F	DURUM; sum over Ent.0040-0046, 3040-3046 [sum of (whole farm \$ F4 L1F)]
23A	F4	1F	OTHER SMALL GRAIN; sum over Ent 0001-0039, 0047-0189, 0190-0199, 3001-3039, 3040-3189, 3190-3199 [sum of (whole farm \$ F4 L1F)]
24A	F4	1F	CORN; sum over Ent 0220-0229, 3220-3229 [sum of (whole farm \$ F4 L1F)]
25A	F4	1F	SOYBEANS; sum over C0290-0299, 3290-3299 [sum of (whole farm \$ F4 L1F)]
26A	F4	1F	SUNFLOWERS; sum over Ent 0310-0319, 3310-3319, 0370-0379, 3370-3379, [sum of (whole farm \$ F4 L1F)]
27A	F4	1F	GRAIN SORGHUM & OTHER ROW CROPS; sum over Ent 0200-0219, 0230-0289, 0300-0309, 0320-0389, 3200-3219, 3230-3289, 3300-3309, 3320-3399 [sum of (whole farm \$ F4 L1F)]
28A	F4	1F	LEGUMES & OTHER ROUGHAGE; sum over Ent 0400-0899, 3400-3899 [sum of (whole farm \$ F4 L1F)]
29A	F4	1F	GRASS SEED; sum over Ent 0900-1099, 3900-4099 [sum of (whole farm \$ F4 L1F)]
30A	F4	1F	FRUITS & NUTS; sum over Ent 1100-1499, 4100-4499 [sum of (whole farm \$ F4 L1F)]
31A	F4	1F	VEGETABLES, ROADSIDE MARKET & SPECIALTY; sum over Ent 1500-1949, 4500-4949 [sum of (whole farm \$ F4 L1F)]
32A	F4	1F	NURSERY, TIMBER, & OTHER; sum over C1950-1992, C1997-1998, 4950-4992, 4997-4998 [sum of (whole farm \$ F4 L1F)]
33A	F3	5	SALE OF CROPS & SUPPLIES PURCHASE FOR RESALE; sale of crops & supplies purchased for resale F3 L5
34A			TOTAL SALES FROM CROPS & SUPPLIES; sum of (L21A + L22A + L23A + L24A + L25A + L26A + L27A + L28A + L29A + L30A + L31A + L32A + L33A)
34B			TOTAL SALES FROM CROPS & SUPPLIES, as % of L47; sum of [(L34A / L47A) x 100] Note: Calcualte to .x
40A	F3	73	GOVERNMENT PAYMENTS; & Set Aside Acres; government payments F3 L73D + Ent. 0390-0398, sales F4 L1F + Ent. 1993-1994 + 4993 + 4994 F4 C1F

41A	F3	80	GAS TAX REFUND; gas tax refunds F3 L80D
42A	F3	66 67 68 69	INCOME FROM WORK OFF THE FARM; sum of (income work off farm: truck share F3 L66D + income work off farm power & machinery sh F3 L67D + income work off farm: livestock equipment sh F3 L68D + income work off farm: labor share F3 L69D)
43A	F1	12	CUSTOM WORK ENTERPRISE INCOME; sum over Ent 9001-9004 cash income F1 L12 & 32 G
44A	F3	70	PATRONAGE REFUNDS; co-op patronage refund: total
	F3	71	F3 L70D; Cash = F3 L71D; equity = (F3 L70D minus F1 L71D)
45A	F3	72	MISCELLANEOUS FARM INCOME; miscellaneous farm income F3 L72D
46A			TOTAL OTHER FARM INCOME; sum of (L40A + L41A + L42A + L43A + L44A + L45A)
46B			TOTAL OTHER FARM INCOME, as % of L47; sum of [(L46A / L47A) x 100]
47A			TOTAL FARM OPERATING INCOME; sum of (L17A + L34A + L46A)
47B			PRINT ONLY: 100.00
50A	F3	37 38	AUTO, TRUCK, & MACHINERY SOLD; sum of [(auto & truck sold F3 L37A + power & machinery sold F3 L38A]
51A	F3	40	IRRIGATION EQUIPMENT SOLD; irrigation equipment sold F3 L40A
52A	F1	5 25	CUSTOM WORK EQUIPMENT SOLD; sum over all int. equipment sold F1 L5 & 25 G
53A	F3	39	LIVESTOCK EQUIPMENT SOLD; livestock equipment sold F3 L39A
54A	F3	41 42	BUILDINGS & FENCES SOLD; buildings & fencing sold F3 L41A + dwelling sold F3 L42A
55A	F3	43 44	LAND & LAND IMPROVEMENTS SOLD; sum of [land sold F3 L44A + land improvements sold F3 L43A]
56A	F3	31 32 33 34 35	FARM CAPITAL LEASE INCOME; sum of (land lease income F3 L36A + power machinery lease income F3 L31A + building & structure lease income F3 L35A + livestock equipment lease income F3 L32A + livestock lease income F3 L33A + irrigation equipment lease income F3 L34A)

57A		36	TOTAL FARM CAPITAL SALES; sum of L50A + L51A + L52A + L53A + L54A + L55A + L56A)
58A	F2	32	TOTAL FARM SALES; sum of (L57A + L47A)
60A			PRINT ONLY IF POSITIVE: INCREASE IN FARM CAPITAL; increase in total farm capital (T5.1 L46B minus T5.1 L5B) minus (T5.1 L46A minus T5.1 L5A)
61A	F2	10	FAMILY LIVING FROM THE FARM; sum over all
	F2	20	livestock enterprises [sum of (butchered F2 L10B +
	F2	21	whole milk used - house F2 L20B + skim milk used-
	F2	22	house F2 L21B + cream used - house F2 L22B + eggs
	F2	30	used in house F2 L30B + crops used in house F2
	F2	31	L31B + honey used in house F2 L32B)] (Same as Table 4 L51)
62A			TOTAL FARM RECEIPTS; sum of (L58A + L60A + L61A)
70A			TOTAL FARM OPERATING INCOME; L47A
71A			TOTAL CASH FARM OPERATING EXPENSE; total cash operating expense T6B L43A
72A			NET CASH OPERATING INCOME; sum of (L70A minus L71A)

TABLE 6B OPERATOR'S SHARE OF CASH EXPENSES

		% OF LN 43
2		
3		
4	PURCHASE OF LIVESTOCK	
5	DAIRY COWS	
6	OTHER DAIRY CATTLE	
7	BEEF BREEDING CATTLE	
8	BEEF FEEDER CATTLE	
9	HOGS COMPLETE & MIXED	
10	HOGS FINISHING	
11	HOGS PRODUCING FEEDER PIGS	
12	SHEEP, GOATS, WOOL: BREEDING	
13	SHEEP, WOOL: FEEDERS	
14	POULTRY, ALL FOWL	
15	CUSTOM, CONTRACT LIVESTOCK FEEDING	
16	OTHER PRODUCTIVE LIVESTOCK	
17	TOTAL LIVESTOCK PURCHASES	.
20	VET, BREEDING, & MISCELLANEOUS LIVESTOCK EXPENSE	.
21	PURCHASE OF CROPS & SUPPLIES FOR RESALE	.
22	FEED BOUGHT	.
23	FERTILIZER	.
24	CHEMICALS	.
25	OTHER CROP EXPENSE	.
26	IRRIGATION OPERATION COST	.
27	CUSTOM WORK OPERATION COSTS EXCLUDING LABOR & REPAIR	.
28	CUSTOM WORK HIRED	.
29	GAS, DIESEL, & LUBRICANTS	.
30	REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT	
31	REPAIR & UPKEEP OF FARM REAL ESTATE	
32	REPAIR & OPER. OF MACH., TRACTOR, TRUCK, AUTO	
33	REPAIR & UPKEEP OF IRRIGATION EQUIPMENT	
34	REPAIR & UPKEEP OF CUSTOM WORK EQUIPMENT	
35	TOTAL ALL REPAIRS	.
36	WAGES OF HIRED LABOR	.
37	PERSONAL PROPERTY & REAL ESTATE TAXES	.
38	GENERAL FARM EXPENSES	.
39	UTILITIES	.
40	FARM CAPITAL LEASE EXPENSE	.
41	TOTAL INTEREST PAYABLE THIS YEAR	.
42	INTEREST ACTUALLY PAID (\$_____)	
43	TOTAL CASH OPERATING EXPENSE	100.00
50	AUTO, TRUCK, & MACHINERY BOUGHT	
51	IRRIGATION EQUIPMENT BOUGHT	
52	CUSTOM WORK EQUIPMENT BOUGHT	
53	LIVESTOCK EQUIPMENT BOUGHT	
54	NEW REAL ESTATE: BUILDINGS & FENCES	
55	NEW REAL ESTATE: LAND & LAND IMPROVEMENTS	
57	TOTAL CAPITAL PURCHASES	
58	TOTAL FARM PURCHASES	
60	DECREASE IN FARM CAPITAL (NOT INCLUDING CASH)	
61	INTEREST ON FARM CAPITAL: 7% CHARGE	
62	UNPAID FAMILY LABOR	
63	BOARD FURNISHED HIRED LABOR	
64	TOTAL FARM EXPENSE	
70	RETURN TO OPERATOR LABOR & MANAGEMENT	
*71	RETURN TO CAPITAL & FAMILY LABOR (INCL. SPOUSE)	
*(BASED ON L41)		

TABLE 6B: OPERATOR'S SHARE OF CASH EXPENSES

All values on this table are operator's share only, determined by [(total) minus (household & personal share + landlord share)]. Only the total locator is referenced in the documentation.

(A) = total operator's share cash expense;

(B) = total operator's share cash expense as % of total operator's share cash operating expense

2			PRINT ONLY: % OF
3			PRINT ONLY: LN 43
4			PRINT ONLY: PURCHASE OF LIVESTOCK
5A	F2	L13	DAIRY COWS, Ent. 6290-6309; sum of purchases total F2 L13B
6A	F2	L13	OTHER DAIRY CATTLE, Ent. 6310-6329; sum of purchases total F2 L13B
7A	F2	L13	BEEF BREEDING CATTLE, Ent. 6010-6129; sum of purchases total F2 L13B
8A	F2	L13	BEEF FEEDER CATTLE, Ent. 6130-6169; sum of purchases total F2 L13B
9A	F2	L13	HOGS COMPLETE AND MIXED, Ent. 6470-6479, 6530-6539; sum of purchases total F2 L13B
10A	F2	L13	HOGS FINISHING, Ent. 6490-6499; sum of purchases total F2 L13B
11A	F2	L13	HOGS PRODUCED FEEDER PIGS, Ent. 6510-6519; sum of purchases total F2 L13B
12A	F2	L13	SHEEP & GOATS, Ent. 6450-6459, 6660-6679; sum of purchases total F2 L13B
13A	F2	L13	SHEEP, FEEDERS, Ent. 6570-6579; sum of purchases total F2 L13B
14A	F2	L13	POULTRY, ALL FOWL, Ent. 6240-6269, 6360-6369, 6420-6439, 6690-6709, 6720-6729; sum of purchases total F2 L13B
15A	F2	L13	CUSTOM/CONTRACT FEEDING, Ent. 7001-8999; sum of purchases F2 L13B

16A	F2	L13	OTHER PRODUCTIVE LIVESTOCK, Ent. 6180-6189, 6190-6199, 6200-6209, 6220-6229, 6340-6349, 6380-6389, 6400-6409, 6550-6559, 6590-6599, 6600-6609, 6620-6629, 6640-6649, 6740-6749; sum of purchases total F2 L13B
17A			TOTAL LIVESTOCK PURCHASES; sum of (L5A + L6A + L7A + L8A + L9A + L10 + L11A + L12A + L13A + L14A + L15A + L16A)
17B			TOTAL LIVESTOCK PURCHASES, as % of L43; sum of [(L17A / L43A) x 100]
20A	F3	L1,2	VET, BREEDING & MISC.; sum of (veterinary expense F3 L1A + miscellaneous livestock expense F3 L2A) vet, breeding & misc.
20B			MISCELLANEOUS LIVESTOCK EXPENSE, % of L43; sum of [(L20A / L43A) x 100]
21A	F3	L4	PURCHASE OF CROPS/SUPPLIES FOR RESALE; purchase crops & supply for resale F3 L4A
21B			PURCHASE OF CROPS/SUPPLIES FOR RESALE, % of L43; sum of [(L21A / L43A) x 100]
22A	F3	L4	FEED BOUGHT; feed bought F3 L3A
22B			FEED BOUGHT, % of L43; sum of [(L22A / L43A) x 100]
23A	F3	L6	FERTILIZER; fertilizer F3 L6A
23B			FERTILIZER, % of L43; sum of [(L23A / L43A) x 100]
24A	F3	L7	CHEMICALS; crop chemicals F3 L7A
24B			CHEMICALS, % of L43; sum of [(L24A / L43A) x 100]
25A	F3	L8,9 11	OTHER CROPS EXPENSE; sum of other crop expense F3 L11A + seed F3 L8A + crop drying F3 L9A)
25B			OTHER CROP EXPENSE, %; sum of [(L25A / L43A) x 100]
26A	F3	10	IRRIGATION OPERATING EXPENSE; irrigation operating expense F3 L10A
26B			IRRIGATION OPERATING EXPENSE, %; sum of [(L26A / L43A) x 100]

27A	F1		CUSTOM WORK OPERATION COSTS EXCL LABOR EXCL L9,29 REPAIR; sum over all custom work ent sum of L6,26 (general expense F1 L9 & 29G + fuel & lubricant F1 L6 & 26G)
27B			CUSTOM WORK OPER COSTS EXCL LABOR, EXCL REPAIR, %; sum of [(L27A / L43A) x 100]
28A	F3	L12,13 14,15	CUSTOM WORK HIRED; sum of (custom work hired, truck share F3 L12A + custom work hired, power & machinery sh F3 L13A + custom work hired: livestock eq sh F3 L14A + custom work hired: labor share F3 L15A)
28B			CUSTOM WORK HIRED, %; sum of [(L28A / L43A) x 100]
29A	F3	L45	GAS, DIESEL, LUBRICANTS; fuel & lubricants F3 L45A
29B			GAS, DIESEL, LUBRICANTS, %; sum of [(L29A / L43A) x 100]
30A	F3	L54	REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT; repair of livestock equipment F3 L54D
31A	F3	L56, 57	REPAIR & UPKEEP OF FARM REAL ESTATE; sum of (repair of buildings and fencing F3 L56D) + repair of land & land improvements F3 L57D]
32A	F3	L50	REPAIR & OPERATION OF MACHINERY, TRACTOR, TRUCK, AUTO; repair & operation of power & machinery total F3 L50A
33A	F3	L55	REPAIR & UPKEEP OF IRRIGATION EQUIPMENT, repair of irrigation equipment F3 L55D
34A	F1	L7,27	REPAIR & UPKEEP OF CUSTOM WORK ENTERPRISES; sum over all custom work ent (repair expense F1 L7 + L27G & J)
35A			TOTAL ALL REPAIRS; sum of (L30A + L31A + L32A + L33A + L34A)
35B			TOTAL ALL REPAIRS, %; sum of [(L35A / L43A) x 100]
36A	F3	L58	WAGES OF HIRED LABOR; sum of (wages of hired labor F3 L58D)
36B			WAGES OF HIRED LABOR, %; sum of [(L36A / L43A) x 100]
37A	F3	L74	PERSONAL PROPERTY & REAL ESTATE TAX; property taxes: real & personal F3 L74D

37B			PERSONAL PROPERTY & REAL ESTATE TAX, %; sum of [(L37A / L43A) x 100]
38A	F3	L65D	GENERAL FARM EXPENSE; general farm expense F3 L65D
38B			GENERAL FARM EXPENSE, %; sum of [(L38A / L43A) x 100]
39A	F3	L75, 76, 77,	UTILITIES; sum of [electricity expense F3 L75D + telephone expense WF F3 L76D + special utility expense F3 L77D]
39B			UTILITIES, %; sum of [(L39A / L43A) x 100]
40A	F3	24,25 26,27 28,29 30	FARM CAPITAL LEASE PAYMENT, equals; sum of (auto & tr. lease payment F3 L24 + pwr. & mach lease pyt. F3 L25 + livestock equipment lease pyt. F3 L26 + livestock lease pyt. F3 L27 + irrig. equip. lease pyt. F3 L28 + buildings & struct. lease pyt. F3 L29 + land lease pyt. F3 L30)
40B			FARM CAP. LEASE PAYMENT, %; sum of [(L40A / L43A) x 100]
41A	F1 F3	L31 L82	TOTAL INTEREST DUE THIS YEAR; sum of (end inv, delinquent interest, F1 L31D minus beg. inv. delinq. int. F1L31A + int. actually paid, F3 L82D)
41B			TOTAL INTEREST DUE THIS YEAR, %; sum of [(L41A / L43A) x 100]
42A			INTEREST ACTUALLY PAID; paid on debt, interest F3 L82D
43A			TOTAL CASH OPERATING EXPENSE; sum of (L17A + L20A + L21A + L22A + L23A + L24A + L25A + L26A + L27A + L28A + L29A + L35A + L36A + L37A + L38A + L39A + L40A + L41A)
43B			PRINT ONLY: 100.00
50A	F3	L16, 17	AUTO, TRUCK & MACHINERY BOUGHT; sum of [auto & truck bought F3 L16A + power & machinery bought F3 L17A]
51A	F3	L19	IRRIGATION EQUIPMENT BOUGHT; irrigation equipment bought F3 L19A
52A	F1	L4,24	CUSTOM WORK EQUIPMENT BOUGHT; sum over all custom work int (equipment bought F1 L4 & 24G)

53A	F3	L18	LIVESTOCK EQUIPMENT BOUGHT; livestock equipment bought F3 L18A
54A	F3	L20, 21	NEW REAL ESTATE - BUILDINGS & IMPROVEMENTS; sum of [buildings & fencing bought F3 L20A + dwelling bought F3 L21A]
55A	F3	L22, 23	NEW REAL ESTATE - LAND & IMPROVEMENTS; sum of land improvements & tiling bought F3 L22A + land bought WF F3 L23A]
57A			TOTAL CAPITAL PURCHASES; sum of (L50A + ... + L55A)
58A			TOTAL FARM PURCHASES; sum of (L43A + L57A)
60A	T5.1	L46	DECREASE IN FARM CAPITAL; decrease in total farm capital (T5.1 L46B minus cash T5.1 L5B) minus (T5.1 L46A minus T5.1 L5A) PRINT ONLY IF NEGATIVE VALUE
61A			Interest on on farm capital: sum of beginning inv., colA plus ending inv. colB [(T5.1 L46A minus T5.1 L5A) + (T5.1 L46B minus T5.1 L5B) / 2] x .07) minus (interest payable this year, L41)
62A	F3	L58	UNPAID FAMILY LABOR; value of unpaid family labor F3 L61D
63A	F3	L59	BOARD FURNISHED HIRED LABOR; hired labor boarded, operator F3 L63D
64A			TOTAL FARM EXPENSE; sum of (L58A + L60A + L61A + L62A + L63A)
70A			RETURN TO OPERATOR LABOR & MGMT. (D.S); sum of (total farm receipts T6A L62A minus total farm expenses L64A)
71A	F3	L59	RETURN TO CAPITAL & FAMILY LABOR; sum of (labor earnings L70 + L62A + L61A + farm wages paid to spouse, F3 L59)

TABLE 8 MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY

FARM

2	ITEMS	
3	RETURN TO OPERATOR'S LABOR & MANAGEMENT	
4	CROP YIELD INDEX	
5	RETURN OVER ALL LISTED COST PER TILLABLE ACRE (EXCL. PASTURE)	
6	GROSS RETURN PER TILLABLE ACRE (EXCL. PASTURE)	
7	INDEX RETURN / \$100 FEED FED	
8	LIVESTOCK UNITS / 100 ACRES*	
9	SIZE OF BUSINESS IN TOTAL WORK UNITS	
10	WORK UNITS / WORKER	
11	POWER, MACHINERY, EQUIPMENT, BUILDING EXPENSE / WORK UNIT	
12	INDEX OF RETURN / \$100 FEED FED:	
13	XXXX LIVESTOCK ENTERPRISE	
14	XXXX LIVESTOCK ENTERPRISE	
30	NUMBER OF ANIMAL UNITS	
31	WORK UNITS:	
32	CROPS	
33	PRODUCTIVE LIVESTOCK	
34	OTHER PRODUCTIVE UNITS	
35	EXPENSES / WORK UNIT:	
36	TRACTOR & CROP MACHINERY	
37	AUTO & TRUCK: FARM SHARE	
38	ELECTRICITY: FARM SHARE	
39	LIVESTOCK EQUIPMENT	
40	BUILDING, FENCE, & TILING	
41	OTHER EXPENSE PER TOTAL WORK UNITS	
42	GENERAL FARM, TELEPHONE, & OTHER UTILITIES	
43	WAGES FOR HIRED LABOR	
44	TRACTOR, CROP MACHINERY EXPENSE / CROP ACRE**	
45	FARM POWER & MACHINERY COST ALLOCATED TO LIVESTOCK	
46	FARM POWER & MACHINERY COST ALLOCATED TO CROPS	
47	BUILDING, FENCE, TILE COST ALLOCATED TO LIVESTOCK	
48	BUILDING, FENCE, TILE COST ALLOCATED TO CROPS	
49	*ACRES INCLUDE ALL TILLABLE LAND, NON-TILLABLE HAY & PASTURE	
50	**ACRES INCLUDE ALL TILLABLE LAND PLUS ACRES IN NON-TILLABLE HAY	
51	SUPPLEMENTARY OPERATOR'S MANAGEMENT INFORMATION	
52	OPERATOR'S RETURN TO CAPITAL & FAMILY LABOR	
53	OPERATOR'S DEPRECIATION: FARM POWER & CROP MACHINERY	
54	OPERATOR'S DEPRECIATION: IRRIGATION EQUIPMENT	
55	OPERATOR'S DEPRECIATION: CUSTOM WORK EQUIPMENT	
56	OPERATOR'S DEPRECIATION: LIVESTOCK EQUIPMENT	
57	OPERATOR'S DEPRECIATION: BUILDINGS, FENCES	
58	OPERATOR'S DEPRECIATION: LAND IMPROVEMENTS & TILE	
59	TOTAL OPERATOR'S DEPRECIATION	
60	CROP MARKETING INDEX	
61	CROP MARKETING INDEX FOR INDIVIDUAL CROPS	

TABLE 8 MEASURES OF FARM ORGANIZATION AND MANAGEMENT EFFICIENCY

(A) = Whole farm values

2		PRINT ONLY: ITEMS	FARM
3A	T2B 70	RETURN TO OPERATOR'S LABORS & MANAGEMENT; return to whole farm labor & management T2B L70	
4A		CROP YIELD INDEX; Note: Calculated only on crops produced on tillable land from which there was a measureable yield, thus all pasture crops are excluded. The index of crop yields will include the following crop codes: Small Grains: 0001-0199; 3001-3199; 0340-0349; 3340-3349 Row Crops: 0200-0339; 3200-3339; 0350-0389; 3350-3389 Total Legume, Incl. Seed: 0400-0499; 3400-3499, Excluding 0409,3409,0459,3459 Total Other Hay: 0500-0541; 0550-0599; 0610-0699; 3500-3541; 3550-3599; 3610-3699, Excluding 0619 total silage & fodder 0700-0799; 3700-3799 Grass Crops: 0940-1039; 3940; 4039 Total Commercial Fruits and Nuts: 1100-1499; 4100-5499 Excluding 1100,1110,1120,1130,1140, 1150,1160,1170,1180,1190,1200,1210,1220,1230,1240, 1300,1310,1320,1330,1340,1350,1360,1370,1400, 1410,1420,1430, and all like irrigated crops (dryland nos. +3000) Total Commerical Vegetables: 1500-1699; 4500-5699 Excluding 1500,4500 Total Roadside Market & Speciality Crops: 1700-1959; 4700-4959 Excluding 1880,1890,1900, 1910,4880,4890,4900,4910 Step 1: CALCULATE ACRES OF EACH CROP GROWN; sum of; (acres owned F4 L1C + acres rented F4 L1D)] Step 2: CALCULATE TOTAL PRODUCTION OF EACH CROP; sum for each crop [sum of (total production F4 L1E)] Step 3: CALCULATE AVERAGE YIELD BY CROP; sum for each crop {[sum of (total production F4 L1E)] / [sum of (acres owned F4 L1C + acres rented F4 L1D)]} Step 4: CALCULATE AVERAGE NEEDED WITH AVERAGE YIELD; sum over all crops (Step 2: total production of each crop / Step 3: Average yield of each crop)	
4	10		
4	1E		

Step 5: CALCULATE INDEX OF CROP PRODUCTION; sum of [(sum of step 4: acres needed with average yields / sum of step 1: acres actually grown) x 100].

Steps 1-4 should be followed for all crops from form 4.

Example: Index of Crop Yields

Acres Grown		Actual Prod.	Avg. 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
$(95 - 80) \times 100 = 118.7 = \text{Index of Crop Yields}$				

5A RETURN OVER ALL LISTED COST PER TILLABLE ACRE (excl. pasture), same codes as used for L4 + 1993 + 0390-0399 + 3390-3399 + 1994 + 4993 + 4994; sum of [sum over all crops: return over listed costs total T10 L44A / (total tillable land T9LL minus total tillable pasture T9LF0)]

6A GROSS RETURN PER TILLABLE ACRE (excl. pasture), same codes as used for L4 + 0390-0399 + 3390-3399 + 1993 + 1944 + 4993 + 4994; sum of all crop codes (sum of (total crop return T10 LB / (total tillable land T9LL minus total tillable pasture T9LF))

7A INDEX RETURN /\$100 FEED FED; the following enterprises are not included in this calculation: Bees, Alkali, Ent. 6180-6189, Bees, Honey, Ent. 6190-6199, Bees, Leafcutter Ent. 6200-6209, Dogs, Ent. 6340-6349, Guinea Fowl Ent. 6430-6439, MuskoX Ent. 6590-6599, Other \Productive Livestock Ent. 6600-6609, Reindeer Ent. 6640-6649, Wild Fowl 6720-6729, Worms 6740-6749.

Averaging Scheme for Livestock Enterprises:

1. Each Livestock Code used by two or more farmers in an analysis region (the region for which a report will be prepared) will be averaged separately. There is, under the present code assignment, the possibility of 135 separate Livestock Table Averages.
2. For the purpose of computing Index Measures for Table B, and for the publishing of area reports, there will be, in addition to the individual code averages, an aggregate average incorporating like Livestock Enterprises. All Table B measures will be calculated based upon the aggregate averages.

Aggregate averages will be designated as follows: Beef Breeding-Range, Commercial-Aggregate. Codes 6010-6019 - Table Format 15A Documentation Identifier - Table 15A - 6010A Beef Breeding-Farm, Commercial-Aggregate. Codes 6020-6029 - Table Format 15A Documentation Identifier - Table 15A - 6020A Beef Breeding-Range, Purebred-Aggregate. Codes 6030-6039 - Table Format 15A Documentation Identifier - Table 15A - 6030A Beef Breeding-Farm, Purebred-Aggregate. Codes 6040-6049 - Table Format 15A Documentation Identifier - Table 15A - 6040A Beef Breeding Replacements-Commercial, Range-Aggregate. Codes 6050-6059 - Table Format 15C Documentation Identifier - Table 15C - 6050A Beef Breeding Replacements-Commercial, Farm-Aggregate. Codes 6060-6069 - Table Format 15C Documentation Identifier - Table 15C - 6060A Beef Breeding Replacements-Range, Purebred-Aggregate. Codes 6070-6079 - Table Format 15C Documentation Identifier - Table 15C - 6070A Beef Breeding Replacements-Farm, Purebred-Aggregate. Codes 6080-6089 - Table Format 15C Documentation Identifier - Table 15C - 6080A Beef Breeding-Whole Herd, Commercial, Range-Aggregate. Codes 6090-6099 - Table Format 15A Documentation Identifier - Table 15A - 6090A Beef Breeding-Whole Herd, Commercial, Farm-Aggregate. Codes 6100-6109 - Table Format 15A Documentation Identifier - Table 15A - 6100A Beef Breeding-Whole Herd, Purebred, Range-Aggregate. Codes 6110-6119 - Table Format 15A Documentation Identifier - Table 15A - 6110A Beef Breeding-Whole Herd, Purebred, Farm-Aggregate. Codes 6120-6129 - Table Format 15A Documentation Identifier - Table 15A - 6120A Beef Feeders-Grass Fed-Aggregate. Codes 6130-6139 - Table Format 15B Documentation Identifier - Table 15B - 6130A Beef Feeders-Feedlot-Aggregate. Codes 6140-6149 - Table Format 15B Documentation Identifier - Table 15B - 6140A Beef Breeders-Vealers-Aggregate. Codes 6150-6159 - Table Format 15B Documentation Identifier - Table 15B - 6150A

Beef Stockers-Aggregate
Codes 6160-6169 - Table Format 15D
Documentation Identifier Table 15D - 6160A
Bees-Alkali-Aggregate.
Codes 6180-6189 - Table Format 20
Documentation Identifier - Table 20 - 6180A
Bees-Honey-Aggregate.
Codes 6190-6199 - Table Format 21
Documentation Identifier - Table 21 - 6190A
Bees-Leaf Cutter-Aggregate.
Codes 6200-6209 - Table Format 22
Documentation Identifier - Table 22 - 6200A
Buffalo-Cow & Replacement-Aggregate.
Codes 6220-6229 - Table Format 15A
Documentation Identifier - Table 15A - 6220A
Chickens-Laying Flock, Commercial-Aggregate.
Codes 6240-6249 - Table Format 17A
Documentation Identifier - Table 17A - 6240A
Chickens-Laying Flock, Farm-Aggregate.
Codes 6250-6254 - Table Format 17A
Documentation Identifier - Table 17A - 6250A
Chicken-Pullets-Commercial Aggregate.
Codes 6255-6256 - Table Format 17C
Documentation Identifier - Table 17C - 6255A
Chickens-Pullets, Farm-Aggregate.
Codes 6257-6258 - Table Format 17C
Documentation Identifier - Table 17C - 6257A
Chickens-Broilers-Aggregate.
Codes 6260-6269 - Table Format 17B
Documentation Identifier - Table 17B - 6260A
Dairy Cows-Commercial-Aggregate.
Codes 6290-6299 - Table Format 12
Documentation Identifier - Table 12 - 6290A
Dairy Cows-Purebred-Aggregate.
Codes 6300-6309 - Table Format 12
Documentation Identifier - Table 12 - 6300A
Other Dairy-Commercial & Purebred-Aggregate.
Codes 6310-6317 - Table Format 13
Documentation Identifier - Table 13 - 6310A
Other Dairy-Replace. & Feeder Stock-Aggregate.
Codes 6318-6321 - Table Format 13
Documentation Identifier - Table 13 - 6318A
Other Dairy-Contract Prod; Replacements-Aggregate.
Codes 6322-6329 - Table Format 13
Documentation Identifier - Table 13 - 6322A
Dogs-Aggregate.
Codes 6340-6349 - Table Format 23
Documentation Identifier - Table 23 - 6340A
Ducks-Aggregate.
Codes 6360-6361 - Table Format 24
Documentation Identifier - Table 24 - 6360A
Ducks-Aggregate.
Codes 6362-6369 - Table Format 24

Documentation Identifier - Table 24 - 6362A
Fish-Aggregate.
Codes 6380-6389 - Table Format 26
Documentation Identifier - Table 26 - 6380A
Fur Bearing Animals-Aggregate.
Codes 6400-6409 - Table Format 26
Documentation Identifier - Table 26 - 6400A
Geese-Aggregate.
Codes 6420-6421 - Table Format 24
Documentation Identifier - Table 24 - 6420A
Geese-Aggregate.
Codes 6422-6429 - Table Format 24
Documentation Identifier - Table 24 - 6422A
Guinea Fowl-Aggregate.
Codes 6430-6439 - Table Format 24
Documentation Identifier - Table 24 - 6430A
Dairy Goats-Aggregate.
Codes 6450-6455 - Table Format 27A
Documentation Identifier - Table 27A - 6450A
Other Dairy Goats-Aggregate.
Codes 6456-6459 - Table Format 27B
Documentation Identifier - Table 27B - 6456A
Hogs-Finish-Aggregate.
Codes 6470-6479 - Table Format 11A
Documentation Identifier - Table 11A - 6470A
Hogs-Finishing-Aggregate.
Codes 6490-6499 - Table Format 11B
Documentation Identifier - Table 11B - 6490A
Hogs-Weaning Pig Production-Aggregate.
Codes 6510-6519 - Table Format 11C
Documentation Identifier - Table 11C - 6510A
Hogs-Mixed Systems-Aggregate.
Codes 6530-6539 - Table Format 11A
Documentation Identifier - Table 11A - 6530A
Horses-Aggregate.
Codes 6550-6559 - Table Format 28
Documentation Identifier - Table 28 - 6550A
Lambs-Feeders-Aggregate.
Codes 6570-6579 - Table Format 16B
Documentation Identifier - Table 16B - 6570A
Muskox-Aggregate.
Codes 6590-6599 - Table Format 29
Documentation Identifier - Table 29 - 6590A
Other Productive Livestock-Aggregate.
Codes 6600-6609 - Table Format 19
Documentation Identifier - Table 19 - 6600A
Rabbits-Aggregate.
Codes 6620-6629 - Table Format 30
Documentation Identifier - Table 30 - 6620A
Reindeer-Aggregate.
Codes 6640-6649 - Table Format 31
Documentation Identifier - Table 31 - 6640A
Sheep-Range, Commercial, & Purebred-Aggregate.

Codes 6660-6669 - Table Format 16A
Documentation Identifier - Table 16A - 6660A
Sheep-Farm, Commercial & Purebred-Aggregate.
Codes 6670-6679 - Table Format 16A
Documentation Identifier - Table 16A - 6670A
Turkeys-Laying Flock-Aggregate.
Codes 6690-6699 - Table Format 18A
Documentation Identifier - Table 18A - 6690A
Turkeys-Poults-Aggregate.
Codes 6700-6709 - Table Format 18B
Documentation Identifier - Table 18B - 6700A
Wild Fowl-Aggregate.
Codes 6720-6729 - Table Format 24
Documentation Identifier - Table 24 6720A
Worms-Aggregate.
Codes 6740-6749 - Table Format 32
Documentation Identifier - Table 32 - 6740A

Step 1	Step 2
Ret/\$100 / Avg.Ret/\$100 x Total Feed=Adj.Ret.	
Feed Fed Feed Fed Cost	
Ent. 6010-19 (T15A L36 / T15A-6010A L36) x	
T15A L20 =	
Ent. 6020-29 (T15A L36 / T15A-6020A L36) x	
T15A L20 =	
Ent. 6030-39 (T15A L36 / T15A-6030A L36) x	
T15A L20 =	
Ent. 6040-49 (T15A L36 / T15A-6040A L36) x	
T15A x L20 =	
Ent. 6050-59 (T15C L37 / T15C-6050A L37) x	
T15C L21 =	
Ent. 6060-69 (T15C L37 / T15C-6060A L37) x	
T15C L21 =	
Ent. 6070-70 (T15C L37 / T15C-6070A L37) x	
T15C L21 =	
Ent. 6080-89 (T15C L37 / T15C-6080A L37) x	
T15C L21 =	
Ent. 6090-99 (T15A L36 / T15A-6090A L36) x	
T15A L20 =	
Ent. 6100-09 (T15A L36 / T15A-6100A L36) x	
T15A L20 =	
Ent. 6110-19 (T15A L36 / T15A-6110A L36) x	
T15A L20 =	
Ent. 6120-29 (T15A L36 / T15A-6120A L36) x	
T15A L20 =	
Ent. 6130-30 (T15B L35 / T15B-6130A L35) x	
T15B L20 =	
Ent. 6140-49 (T15B L35 / T15B-6140A L35) x	
T15B L20 =	
Ent. 6150-59 (T15B L35 / T15B-6150A L35) x	
T15B L20 =	
Ent. 6160-69 (T15D L35 / T15D-6160A L35) x	
T15D L20 =	
Ent. 6220-29 (T15B L35 / T15B-6220A L35) x	
T15B L20 =	

Ent. 6240-49 (T17A L23 / T17A-6240A L23) x
 T17A L12 =
 Ent. 6250-54 (T17A L23 / T17A-6250A L23) x
 T17A L12 =
 Ent. 6255-56 (T17C L21 / T17C-6255A L21) x
 T17C L10 =
 Ent. 6257-58 (T17C L21 / T17C-6257A L21) x
 T17C L10 =
 Ent. 6260-60 (T17B L21 / T17B-6260A L21) x
 T17B L10 =
 Ent. 6290-99 (T12 L44 / T12-6290A L44) x T12
 L28 =
 Ent. 6300-09 (T12 L44 / T12-6300A L44) x T12
 L28 =
 Ent. 6310-17 (T13 L37 / T13-6310A L37) x T13
 L21 =
 Ent. 6318-21 (T13 L37 / T13-6318A L37) x T13
 L21 =
 Ent. 6322-29 (T13 L37 / T13-6322A L37) x T13
 L21 =
 Ent. 6360-69 (T24 L24 / T24-6360A L24) x T24
 L13 =
 Ent. 6362-69 (T24 L24 / T24-6362A L24) x T24
 L13 =
 Ent. 6380-89 (T25 L29 / T25-6380A L29) x T25
 L13 =
 Ent. 6400-09 (T26 L32 / T26-6400A L32) x T26
 L16 =
 Ent. 6420-29 (T24 L24 / T24-6420A L24) x T24
 L13 =
 Ent. 6450-55 (T27A L42 / T27A-6450A L42) x
 T27A L26 =
 Ent. 6456-59 (T27B L37 / T27B-6456A L37) x
 T27B L21 =
 Ent. 6470-79 (T11A L34 / T11A-6470A L30) x
 T11A L18 =
 Ent. 6490-99 (T11B L35 / T11B-6490A L31) x
 T11B L19 =
 Ent. 6510-19 (T11C L34 / T11C-6510A L30) x
 T11C L18 =
 Ent. 6530-39 (T11A L34 / T11A-6530A L30) x
 T11A L18 =
 Ent. 6550-59 (T28 L32 / T28-6550A L32) x T28
 L16 =
 Ent. 6570-79 (T16B L38 / T16B-6570A L35) x
 T16B L22 =
 Ent. 6620-29 (T30 L33 / T30-6620A L33) x T30
 L17 =
 Ent. 6660-69 (T16A L38 / T16A-6660A L35) x
 T16A L22 =
 Ent. 6670-79 (T16A L38 / T16A-6670A L35) x
 T16A L22 =
 Ent. 6690-99 (T18A L23 / T18A-6690A L23) x
 L18A L12 =

Ent. 6700-09 (Y18B L21 / T18B-6700A L21) x
L18B L10 =

x y

x = sum of total feed cost

y = sum of adjusted return

INDEX OF RETURN/\$100 FEED FED; sum of [(sum of
adjusted return: y / sum of total feed cost: x)
x 100]

Note: Print to .x decimals

8A

LIVESTOCK UNITS/100 ACRES;

Note: The following livestock enterprises are not
included in this calculation:

Bees, Alkali	6180-6189
Bees, Honey	6190-6199
Bees, Leaf Cutter	6200-6209
Dogs	6340-6349
Fish	6380-6389
Fur Bearing	6400-6409
Muskox	6590-6599
Other Prod. Livestock	6600-6609
Reindeer	6640-6649
Worms	6740-6749

2 56 CALCULATIONS: LIVESTOCK UNITS/100 ACRES; sum of
57 (sum over all livestock enterprises [sum of
T9 L,M (average no. adults F2 L56A x weighting factor:
A) + (average no. others F2 L57A x weighting
factor: B)]) / sum of [(total tillable land T9LL
+ total non-tillable hay & pasture T9LM) / 100]

WEIGHTING FACTORS TO BE USED IN CALCULATION OF
LIVESTOCK UNITS/100 ACRES:

	Wgt. for Ea. Avg. No. Adults (A)	Wgt. for Ea. Avg. No. Others (B)
Beef Breeding		
Ent. 6010-6129	.80	.30
Beef Feeders		
Ent. 6130-6169	1.00	1.00
Buffalo		
Ent. 6220-6229	.80	.30
Chickens, Laying Flock		
Ent. 6240-6254	.005	.005
Chickens, Pullet Prod.		
Ent. 6255-6259	.004	.004
Chickens, Broilers		
Ent. 6260-6269	.003	.003
Dairy Cows		
Ent. 6290-6309	1.00	.50
Other Dairy		

Ent. 6310-6319	1.00	.50
Ducks		
Ent. 6360-6369	.005	.003
Geese		
Ent. 6420-6429	.02	.01
Guinea Fowl		
Ent. 6430-6439	.005	.003
Dairy Goats		
Ent. 6450-6455	.15	.075
Other Dairy Goats		
Ent. 6456-6459	.15	.075
Hogs, Farrow, Hogs, Mixed		
Ent. 6470-6479; 6530-6539	.40	.20
Hogs, Finish		
Ent. 6490-6499	.40	.20
Hogs, Weaning Pig		
Ent. 6510-6519	.40	.20
Horses		
Ent. 6550-6559	.80	.30
Lambs		
Ent. 6570-6579	.143	.071
Rabbits		
Ent. 6620-6629	.02	.01
Sheep		
Ent. 6660-6679	.143	.071
Turkeys, Breeding		
Ent. 6690-6699	.04	.02
Turkeys, Poults		
Ent. 6700-6709	.003	.003
Wild Fowl		
Ent. 6720-6729	.003	.002

9A T1 7 SIZE OF BUSINESS IN TOTAL WORK UNITS; work units:
total T1 L7A

10A T1 12 WORK UNITS/WORKER; sum of (L9A / workers: total T1
L12A)

11A T3 31 POWER, MACHINERY, BUILDING EXPENSE/WORK UNIT; sum
 32 of {(truck & auto T3 L31A + tractors & crop
 33,34 machinery T3 L32A + irrigation equipment T3 L33A +
 35 utilities T3 L43A + livestock equipment T3 L35A +
 36 buildings & fences T3 L36A) / [L9A minus (days
 10,30 work-oper. F1 L10 & 306 + day work-hired F1 L11 &
 3161)}
Note: Carry adj work units to L36-43

12A PRINT ONLY: INDEX OF RETURN/\$100 FEED FED

Lines 12-29 are free floating. Only those lines will be printed where the Farm reported a Livestock Enterprise. A separate index will be printed for each Livestock Enterprise code reported. They will be printed in ascending order

beginning with Enterprise 6010, Beef Breeding. Only those Enterprises will be reported that were used in the calculation of Table 8, L7, Index of Return/100 Feed Fed. The product of Step 1, [(Individual Enterprise Return/100 Feed Fed based on Aggregate Table) x 100] will be printed for these items.

30A	T9	L M	NUMBER OF ANIMAL UNITS; sum of (LBA x [(total tillable land T9LL + total non-tillable hay/pasture T9LM) / 100])
31			PRINT ONLY: WORK UNITS
32A	T1	4	CROPS; work units: crops T1 L4A
33A	T1	5	PRODUCTIVE LIVESTOCK; work units: livestock T1 L5A
34A	T1	6	OTHER PRODUCTIVE WORK UNITS; work units: other T1 L6A
35			PRINT ONLY: EXPENSES/WORK UNIT
36A	T3	32 33	TRACTOR & CROP MACHINERY EXPENSE; sum of [(tractors & crop machinery T3 L32A + irrigation equipment T3 L33A) / total work units adjusted from L11A]
37A	T3	31	AUTO & TRUCK: FARM SHARE; sum of (truck & auto T3 L31A / total work units adjusted L11A)
38A	3	75	ELECTRICITY SHARE; sum of [(electricity expense WF F3 L75D minus electricity expense HH&P F3 L75F) / total work units adjusted L11A]
39A	T3	35	LIVESTOCK EQUIPMENT; sum of (livestock equipment T3 L35A / total work units adjusted L11A)
40A	T3	36	BUILDING, FENCE & TILING; sum of (building & fences T3 L36A / total work units adjusted L11A)
41			PRINT ONLY: OTHER (INCL. CUSTOM ENTERPRISE)
42A	T3 3	34 75	GENERAL FARM, TELEPHONE & OTHER UTILITIES; sum of [(general farm expense T3 L42A + utilities T3 L34A minus (electricity expense WF F3 L75D minus electricity expense HH&P F3 L75F)] / L9A)
43A			WAGES FOR HIRED LABOR; sum of (wages of hired labor F3 L58A / total work units L9)

44A	T3 T9 4	32 L IC	TRACTOR, CROP MACHINERY EXPENSE/CROP ACRE; sum of [tractors & crop machinery T3 L32A / (total tillable land T9LL + non-tillable hay acres crop Ent. 0542-0549; 0600-0609 F4 C1C acres owned + acres rented F4 L1D)]
45A	T10	31	FARM POWER & MACHINERY COST ALLOCATED TO LIVESTOCK; take calculations from T10 L31 subroutines: calculate sum of [T10 L31A Step 2B x (1-Beta: T10 L31A Step 1)]
46A	T10	31	FARM POWER & MACHINERY COST ALLOCATED TO CROPS; sum of [(T10 L31A Step 2B) x (T10 L31A Step 1Beta)]
47A	T10	33	BUILDING, FENCE, cost allocated to livestock; sum of (T10 L33 Step 1 x T10 L33 1.00 minus Step 2)
48A	T10	33	BUILDINGS, FENCE, TILE, cost allocated to crops; (Table 10 L33 Step 1 x T10 L33 Step 2)
49			PRINT ONLY: *ACRES INCLUDE ALL TILLABLE LAND, NON-TILLABLE HAY & PASTURE
50			PRINT ONLY: **ACRES INCLUDE ALL TILLABLE LAND PLUS ACRES IN NON-TILLABLE HAY
51			PRINT ONLY: SUPPLEMENTARY OPERATOR'S MANAGEMENT INFORMATION
52A	T6B	71	OPERATOR'S RETURN TO CAPITAL & FAMILY LABOR; return to capital & family labor T6B L71A
53A	T5.1 T6B T6A	26 27 50 50	OPERATOR'S DEPRECIATION: FARM POWER & CROP MACHINERY; sum of [(auto & truck: farm share: begin T5.1 L26A + power, machinery & equipment begin T5.1 L27A + auto, truck & machinery bought T6B L50A) minus (auto & truck: farm share: end T5.1 L26B + power, machinery & equipment end T5.1 L27B + auto, truck & machinery sold T6A L50A)]
54A	T5.1 T6B T6A	30 51 51	OPERATOR'S DEPRECIATION: IRRIGATION EQUIPMENT; sum of [(irrigation equipment begin T5.1 L30A + irrigation equipment bought T6B L51A) minus (irrigation equipment end T5.1 L30B + irrigation equipment sold T6A L51A)]
55A	T5.1 T6B T6A	29 52 52	OPERATOR'S DEPRECIATION: CUSTOM WORK EQUIPMENT; sum of [(custom work equipment begin T5.1 L29A + custom work equipment bought T6B L52A) minus (custom work equipment end T5.1 L29B + custom work equipment sold T6A L52A)]

56A			OPERATOR'S DEPRECIATION: LIVESTOCK EQUIPMENT; sum
	T5.1	28	of [(livestock equipment begin T5.1 L28A +
	T6B	53	livestock equipment bought T6B L53A) minus
			(livestock equipment end T5.1 L28B + livestock
	T6A	53	equipment sold T6A L53A)]
57A			OPERATOR'S DEPRECIATION: BUILDINGS, FENCES; sum
	T5.1	39	of [(buildings, fences, etc begin T5.1 L39A + new
			real estate - buildings & improvements T6B L54A]
			minus (buildings, fences, end T5.1 L39B + building
	T6A	54	& improvementss sold T6A L54A)]
58A	T3	37	LAND IMPROVEMENTS AND TILE; T3 L37
59A			TOTAL OPERATOR'S DEPRECIATION; sum of (L52A + L53A
			+ L54A + L55A + L56A + L57A)
60A			CROP MARKETING INDEX; sum over all crops [(\$ sold:
			op. sh / \$ ave. val) x 100]
			See below for example calculations:

The Marketing Index for this analysis is confined to those crops for which there are established cash markets, measurable yields, and for which the quantity sold is reported in some unit of production other than dollars. Excluded from the index are all crops that fall within the following crop code categories: Also eliminated are all irrigated crops with like codes (Dry land code +3000).

Codes	0211,0212	Canning Corn
	0340-0344	Canning Peas
	0390-0399	Set aside acres
	0800-0871	All forms of pasture,
	0900-0919	All "establishment"
		enterprises, grasses
	1080-1082	Sod Crops
	1100,1110,1120	
	1130,1140,1150	
	1160,1170,1180	
	1190,1200,1210	
	1220,1230,1240	
	1300,1310,1320	All Fruit & Nut
		"Establishment"
	1330,1340,1350	Enterprises
	1360,1370,1400	
	1410,1420,1430	
	1500	
	1700-1930	All fresh market, veg.
		seed and specialty crops
	1950-1999	All forest, nursery &
		fallow crops
	9985-9989	All non-crop land use

The Marketing Index will require the accumulation of the following data:

Units of Crop Sold Operators Share Only	Individual Farms From Form 4 Code xxxx, C1H
Value of Operators Share of Crop Sold	Individual Farms Form 4 Code xxxx, (C1F minus C1G)
Average Value (\$) per unit sold, Avg. Farm	Individual Farms, sum of [Form 4 Code xxxx, (C1F minus C1G)] / Individual Farms, sum of [Form 4 Code xxxx, C1H] (carry to .xxx)
Values Received with Average Price	Units Sold, Indv. Farm (Form 4 Code xxxx C1H) x Average Value (\$) Per Unit Sold, Avg. Farm (See above) (carry to .xx)
Marketing Index	Value of operators share of crop sold, (all codes xxxx) / value received with average price (all codes xxxx) x 100 = Marketing Index

Example

Farm A.

*Code	Units Sold Farm A	\$Sold- Opsh Farm A	\$/Avg/Unit Sold-Avg. Farm	\$withA Value x Ind. Units
0047	800	4800	5.70	4560
0172	12000	36000	3.14	37680
0222	10000	25000	2.42	24200
		A 65800		B 66440

Crop Marketing Index = [A (65800) / B (66440)] x 100 = 99.04

*Only those eligible crops for which both a quantity and operator's share of crop sold (calculated by whole farm minus landlord's share) are reported will be used in the index.

60A

CROP MARKETING INDEX FOR INDIVIDUAL CROP;
Print a marketing index for individual crops that meet criteria outlined for Line 46

Calculate as follows:

Code	Units Sold	\$Sold/opr. Share	\$/Avg Unit Sold	\$With Avg. Value x Ind. Units
0047	800	4800	5.70	4560
	(A)			(B)

$$4800 / 4560 \times 100 = 105.26 \text{ Index}$$

A B

Free Format: Print only crops grown. Do not
include Line 47 in average table. Table may flow
onto a second page.

ABLE 9 CROP ACRES & YIELDS

CODE	CROP	ACRES	YIELD
007	BARLEY		
072	OATS, FEED (1)		
	TOTAL SMALL GRAIN & CANNING PEAS		
222	CORN, GRAIN (1)		
291	SOYBEANS (1)		
	TOTAL ROW CROP		
401	ALFALFA HAY (1) IRRIGATED		
450	MEDIUM RED CLOVER SEED		
	TOTAL LEGUMES, INCLUDING SEED		
540	PRAIRIE HAY, UPLAND-TILLABLE		
	TOTAL OTHER HAY		
720	CORN SILAGE (1)		
721	CORN SILAGE (2)		
	TOTAL SILAGE & FODDER		
940	PRAIRIES PASTURE-TILLABLE (1)		
	TOTAL TILLABLE PASTURE		
902	BLUE GRASS ESTABLISHMENT		
950	BLUE GRASS SEED (1)		
981	SOD (1)		
	TOTAL GRASS CROPS		
101	APPLES, DELICIOUS (1)		
121	CHERRIES, BING (1)		
	TOTAL COMMERCIAL FRUITS & NUTS		
530	BROCCOLI (1)		
540	CABBAGE (1)		
	TOTAL COMMERCIAL VEGETABLES		
335	RADISH SEED		
370	HERBS		
	TOTAL ROADSIDE MARKET/SPECIALTY CROPS		
993	CRP ACRES-IDLE		
	TOTAL IDLE & SET ASIDE LAND		
	TOTAL TILLABLE LAND AND RECROPPED ACRES		
542	PRAIRIE HAY, UPLAND-NON-TILLABLE		
500	WILD HAY-NON-TILLABLE		
	TOTAL NON-TILLABLE HAY/PASTURE		
762	CHRISTMAS TREES, ESTABLISHMENT-NON-TILLABLE		
766	CHRISTMAS TREES, MARKET-NON-TILLABLE		
	TOTAL NON-TILLABLE FOREST CROPS		
987	TIMBER NOT HARVESTED		
988	ROADS & WASTE		
989	FARMSTEAD		
	TOTAL LAND NOT HARVESTED		
	TOTAL NON-TILLABLE LAND		
	TOTAL LAND IN FARM OR RANCH		
992	SUPPLEMENTARY MANAGEMENT INFORMATION		
993	PERCENT LAND TILLABLE		
994	FERTILIZER COST PER ACRE		
995	CROP CHEMICALS PER ACRE		
996	SEED & OTHER COSTS PER ACRE		
997	FUEL & LUBRICANTS USED PER ACRE		
998	REPAIR AND MAINTENANCE COSTS PER ACRE		
999	*TOTAL ACRES CROPPED		

TILLABLE ACRES + RECROPPED ACRES MINUS TILLABLE
PASTURE, FALLOW AND IDLE ACRES.

TABLE 9: CROPS

(A) = total acres; (B) = yield per acre for specific crop code lines, use the following calculations:

4	1C, 1D	(A) = acres = acres owned F4 L1C + acres rented F4 L1D
4	1E	(B) = yield = (total production owned F4 L1E) / (A)
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 0350-0389 3350-3389	Total Row Crops = sum of (acres owned + acres rented) from (L0200 - 0339) + (0350 - 0389) + (3200 - 3339) + (3350 - 3389)
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	1987-1999 4990-4999 0390-0399 3390-3399	Total Idle and Set Aside Land = sum of (acres owned + acres rented) from (L1987 - 1997) + (4987-4997) + (0390-0399) + (3390-3399)
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 - 0869) + (3542-3549) + (3600 - 3609) + (3860 - 3869)
N	1962 1966-1969 1970-1986 4962 4966-4969 4970-4989	Total Non-Tillable Forest Crops = sum of (acres owned + acres rented) from (L1962) + ((1966-1969) + (1970 - 1986) + (L4962) + (4966 - 4969) + (4970 - 4989)
O	9995-9999	Total Land Not Harvested = sum of (acres owned + acres rented) from (L9985 + 9986 + 9987 + 9988 + 9989 + 1998)
P		Total Non-Tillable Land = sum of (M + N + O)
Q	4 9997	Total Land in Farm or Ranch = sum of (total acres F4 L9997 Col1C + F4 L9997 Col1D)
9992		Supplementary Management Information
9993	T3 L,Q	Percent Land Tillable = [(Line L) minus (recropped acres F4 L9995 Col1C + Col1D) / Line Q1 x 100
9994	4 2A	[Sum of Allocated Fertilizer Cost F4 Col2A (0001-0389) + (0400-0541) + (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
9995	4 2B	Sum of Allocated Chemical Cost Form 4 Col2B for lines reported in L9994 above. Use same divisor as L9994.

9996 4 2C Sum of Allocated Seed and Other Costs F4
(Col2C + Col2D + Col2E + Col2F) for lines reported
in L9994 above. Use same divisor as L9994.

9997 FUEL AND LUBRICANTS USED/ACRE; sum of [fuel & lube
bought F3 L45A minus (HH share truck F3 L46C + HH
share auto F3 L47C + Buildings F3 L49A)] + (beg.
inv. fuel & lub. F1 L6 ColA minus end inv. F1 L6
ColD) / use same divisor as L9994

9998 3 47 *REPAIR AND MAINTENANCE COSTS/ACRE, sum of [repair
and operation of power & mach. total F3 L50A minus
L50C) / use same divisor as L9994

9999 *TOTAL ACRES CROPPED; sum of [LL minus (LK + LF)]
TABLE 9 AVERAGES BASED ONLY ON ACRES; yields will
not be reported. For each farm, sum the acres
reported for each line identified by Alphabet
characters. Thus, Table 9 averages will report
only the headings as identified in the specimen
copy attached (Lines A - Q, Lines 9992 - 9999).

*Tillable Acres + Recropped Acre minus Tillable
Pasture, Fallow and Idle Land

ABLE 10-XXXX CROP DATA FOR

	TOTAL	PER ACRE
ACRES	_____	_____
YIELD	_____	_____
VALUE PER UNIT	_____	_____
CROP PRODUCT RETURN	_____	_____
OTHER CROP INCOME	_____	_____
TOTAL CROP RETURN	_____	_____
VARIABLE COSTS		
0 FERTILIZER		_____
1 CHEMICALS		_____
2 SEED		_____
3 CROP DRYING		_____
4 CROP INSURANCE		_____
5 OTHER EXPENSES		_____
6 SPECIAL HIRED LABOR		_____
7 CUSTOM WORK HIRED & LEASE EXPENSE		_____
8 IRRIGATION OPERATION	_____	_____
9 ASSIGNED INTEREST	_____	_____
0 TOTAL VARIABLE COSTS	_____	_____
1 RETURN OVER VARIABLE COSTS	_____	_____
0 ALLOCATED COSTS (VARIABLE & FIXED)		
1 FARM POWER & MACHINERY - OWNERSHIP		_____
2 FARM POWER & MACHINERY - OPERATION		_____
3 BUILDING & FENCE COST		_____
4 IRRIGATION OWNERSHIP COST		_____
5 LAND OWNERSHIP COST (_____)		_____
6 LAND OPPORTUNITY OWNERSHIP COST (_____)		_____
7 LAND COST		_____
8 UTILITIES & GENERAL FARM EXPENSE		_____
9 HIRED LABOR		_____
1 ACTUAL NON-REAL ESTATE INTEREST ALLOCATED		_____
2 TOTAL ALLOCATED COSTS		_____
3 TOTAL LISTED COSTS	_____	_____
4 RETURN OVER LISTED COSTS	_____	_____

0 SUPPLEMENTARY MANAGEMENT INFORMATION		
1 TOTAL COST ADJ TO A MIN 7% INTEREST		_____
2 WORK UNITS ASSIGNED / ACRE		_____
3 POWER COST ALLOCATION FACTOR		_____
4 TOTAL LISTED COST / UNIT OF PRODUCTION		_____
5 TOTAL ADJUSTED COST / UNIT OF PRODUCTION		_____
6 CASH VARIABLE COST / UNIT OF PRODUCTION		_____
7 RETURN OVER LISTED COSTS PER UNIT		_____
8 BREAKEVEN YIELD / UNIT OF PRODUCTION (XX.X)		_____
9 TOTAL ACRE IN. WATER APPLIED		_____
0 COST OF IRRIGATION*		_____
1 AVERAGE PRICE RECEIVED / UNIT SOLD		_____
2 QUANTITY SOLD (Q.S.)		_____
DOES NOT INCLUDE INTEREST COSTS		

Table 10 - xxxx Crop Data for _____

The crop data is reported on Form 4. This documentation references owned land. The identical procedures apply to owned and rented crops with the exception of the calculation of the cost of land. The documentation notes the different procedures when the land is owned compared to rented.

Note again: The documentation is developed on crops reported on Form 4, owned land. Identical procedures apply when the crop is reported as rented land, except for Lines 35, 36, and 37.

Owned and rented land may be reported on the same line on Form 4 under a single code number. However, when both owned land and rented land are reported on one line two tables will be generated: a "rented" table designated as xxxxR and an "owned" table designated simply as xxxx.

When owned and rented land are reported together, both the production and the costs will be prorated according to the number of acres. For owned land the formula for the portion assigned to owned land is $\text{acres owned L1C} / (\text{acres owned L1C} + \text{acres rented L1D})$: carry to .xxx

For rented land the portion assigned is (1.0 minus the portion assigned to owned land)

When the portions to be assigned to owned and rented land have been determined, the portions should be used in each of the formulas used to determine production, and to distribute costs. When the term "proportion" is used, abbreviated as "prop.", it refers to the proportion that should be assigned to either the owned or rented land, whichever is appropriate.

All cost allocation factors - BCAF, LCAF and PCAF will default to 1.00 if nothing was entered. This is particularly important to note for LCAF. If you do not report an appropriate LCAF, it will automatically default to 1.00 and the same land cost will be calculated for each crop regardless of the quality of the land.

Total Acres = acres owned F4 L1C + acres rented L1D

Print table only if total acres are greater than zero. Print crop code number and crop name in table heading. For rented land, label each crop code with R example 0009R. This documentation illustration is based on Crop No. 0009, barley (3) prior crop wheat. The procedure is repeated for each crop shown on crop data form 4 except for Crop Nos. 9985, 9986, 9987, 9988, 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.

(A) = total value; (B) = value per acre, unless otherwise designated

2			PRINT ONLY: TOTAL PER ACRE
3A	F4	C1C	ACRES, total number; acres F4 L0009-1C (Acres rented = F4 L0009-1D)
4A	F4	C1E	YIELD, total number; total production F4 L0009-1E x Prop.
4B			YIELD, per acre no; sum of (L4A / L3A)
5B	F4	C1B	VALUE PER UNIT, production unit; value per unit F4 L0009-1B
6A			CROP PRODUCT RETURN, total; sum of (L4A x L5B)
6B			CROP PRODUCT RETURN, per acre; sum of (L6A / L3A)
7A	F4	C1I	OTHER CROP INCOME, total; other crop income F4 L0009-1I x Prop.
7B			OTHER CROP INCOME, per acre; sum of (L7A / L3A)
8A			TOTAL CROP RETURN, total; sum of (L6A + L7A)
8B			TOTAL CROP RETURN, per acre; sum of (L6B + L7B)
9			PRINT ONLY: VARIABLE COSTS
10B	F4	C2A	FERTILIZER, per acre; [(fertilizer F4 L0009-2A x Prop.) / L3A]
11B	F4	C2B	CHEMICALS, per acre; sum of (chemicals F4 L0009- 2B x Prop.) / L3A)
12B	F4	C2C	SEED, per acre; sum of (seed F4 L0009-2C x Prop.) / L3A)

13B	F4	C2D	CROP DRYING, per acre; sum of (crop drying F4 L0009-2D x Prop.) / L3A
14B	F4	C2E	CROP INSURANCE, per acre; sum of (crop insurance F4 L0009-2E x Prop.) / L3A)
15B	F4	C2F	OTHER EXPENSES, per acre; sum of [(other expenses F4 L0009-2F x Prop.) / L3A)
16B	F4	C2G	SPECIAL HIRED LABOR, per acre; sum of (spec hired labor F4 L0009-2G x Prop.) / L3A)
17B	F4	C2I	CUSTOM WORK HIRED & LEASE EXPENSE, per acre; sum of (custom work hired F4 L0009-2I x Prop.) / L3A)
	F4	C1A	IRRIGATION OPERATION: If 0009-1, ColA>0, and if irrigation check form 1 is blank then calculate irrigation operation costs. Irrigation costs: Step 1 - Irrigation costs total equals sum of
	F3	L10 55	(irrigation operating expense F3 L10A + repair of irrigation equipment F3 L55D)
	F4	C1B C1D	Step 2 - Proportion of irrigation expense assigned to this crop = [(Code 0009-1, inches of water, ColA x acres, Code 0009-1 ColC) / [(sum over <u>all</u> crops, (Code xxxx-1 ColA x Code xxxx-1 ColC))] carry to .xxx (Note differences for <u>rented</u> land which uses Col1D)
18A			Step 3 - Irrigation assigned this crop = (Step 1 x Step 2): If irrigation check, Form 1 is checked, irrigation assigned this crop equals F4 L0009-2N x Prop.
18B			Irrigation cost assigned/acre = L18A / L3
19A	F4	C2H	ASSIGNED INTEREST; 0009-2 ColH x Prop.
19B	F4	C2H	ASSIGNED INTEREST, per acre; sum of (assigned L19A / L3A)
20A			TOTAL VARIABLE COSTS, total; sum of [(L10E + L11B + L12B + L13B + L14B + L15B + L16B + L17E + L18B + L19B) x L3A)
20B			TOTAL VARIABLE COSTS, per acre; sum of (L10B + L11B + L12B + L13B + L14B + L15B + L16B + L17B + L18B + L19B)
21A			RETURN OVER VARIABLE COSTS, total; sum of (L8A minus L20A)

21B RETURN OVER VARIABLE COSTS, per acre; sum of (L8B minus L20B)

30 PRINT ONLY: ALLOCATED COSTS (VARIABLE & FIXED)

31A FARM POWER & MACHINERY - OWNERSHIP TOTAL;
MEMORY ONLY: DO NOT PRINT
Step 1 - To divide the power, machinery and equipment expense between crops and livestock:
[(work unit allocation pool, crops, Step 4, chi) / (work unit allocation pool, crops) + [(work unit allocation pool, livestock) / 10 if livestock pool is < 400, or / 12 if livestock pool is > 400)] = proportion of total power and machine costs assigned to crops, referred to as B (beta) (B expressed as decimal to 3 places .xxx). Assign to memory; do not print.

Procedure for calculating work unit allocation pool for livestock: (livestock unit designation x work units assigned per livestock unit x PCAF (livestock)) = work unit allocation pool.

Illustration for Farm with the following Enterprises:

<u>Enterprises</u>	<u>Units</u>	<u>PCAF</u>
6010 Beef Breeding	70	1.00
6050 Beef Breeding Replacements	50	.90
6550 Horses	22	1.00
6490 Finish Hogs	405	1.50

Work Unit Allocation Pool, Livestock =
[(beef breeding, 70 x 1.00 w.u. x 1.00PCAF) + (beef replacements, 50 x .40 w.u. x .90 PCAF) + (horses, 22 x .30 w.u. x 1.00 PCAF) + (hogs, finishing 405 x .06 w.u. x 1.50 PCAF)] = work unit allocation pool livestock.

Carry to livestock tables, allocated cost, farm power and machinery.

Step 2 - Step 2A. Whole Farm minus Household and Personal Share[(Beg. Inv. Auto & Truck F1 L7A + Beg. Inv. Power & Crop Machinery F1 L8A + Auto & Truck Bought F3 L16 + Power and Crop Machinery Bought F3 L17) minus (End. Inv. Auto & Truck F1 L7D + End. Inv. Power & Crop Machinery F1 L8D + F3 L37,38 Auto & Truck Sold F3 L37 + Power & Crop Machinery Sold F3 L38)]] / (Step 2B.) Step 2B = [(Beg. Inv. Auto & Truck F1 L7A Auto & Truck Lease Payments, F3 L24,25 F3 L24A + Pwr & Mach. Lease Payment F3 L25A + Beg. Inv. Power & Crop Machinery F1 L8A + Auto & Truck Bought F3 L16 + Power & Crop Machinery Bought F3 L17 + Gas, Oil & Grease Bought

F3 L46,47 F3 L46-L48 + Repair & Operation of Power &
 48, Machinery F3 L50 + beg inv. fuel & lub F1 L6A)
 minus (End. Inv. Auto & Truck F1 L7D + End. Inv.
 Power & Crop Machinery F1 L8D + Auto & Truck Sold
 F3 L37 + Power & Crop Machinery Sold F3 L38 + Gas
 B0 Tax Refund F3 L80 + Power and Machinery Lease
 31 Income, F3 L31 + end inv. fuel & lub F1 L6D)]] =
 Proportion of Total Power & 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
 F1 L7,8 Share) = Sum of [((Auto & Truck Beg. Inv. F1
 L7A + Power & Crop Machinery Beg. Inv. F1 L8A +
 F3 L16,17 Auto & Truck Bought F3 L16 + Power & Crop
 Machinery Bought F3 L17) minus [(Sum of End. Inv.
 Auto & Truck F1 L7D + End. Inv. Power & Crop
 L37,38 Machinery F1 L8D + Auto & Truck Sold F3 L37 +
 Power & Crop Machinery Sold F3 L38)] + [(Income
 L66,67 from Work Off the Farm, Truck Share F3 L66 +
 Income from Work Off the Farm Power & Crop
 Machinery F3 L67) x Step 2, Epsilon)] x Step 1
Beta] = Power & Crop Machinery Ownership Costs
 Assigned to Crops. Assign to memory for use with
 all crops.

Step 4. Work Unit Allocation Pool, Crops =Sum of
 F4 C1D [Work Unit L0001 from memory) x (Sum of Acres
 C2M Owned + Acres Rented F4 C1C + C1D) x Power &
 Machine Cost Allocation Factor L2M)] + ---[W Units
 L1969 from memory) x (Sum Acres Owned + Rented F4
 C1C + C1D) x Power Cost Allocation Factor L1969-2-
 M] + [(Work Units L3001 from memory) x (Sum of
 Acres Owned + Acres Rented F4 C1C + C1D) x (Power
 Cost Allocation Factor F4 L3001-2-M)] + ...[(Work
 Units L4969 from memory) x (Sum of Acres Owned F4
 C1C + Acres Rented F4 C1D x (Power Cost Allocation
 Factor F4 L4969-2-M) + [(Work Units Assigned
 L1970 from memory) x (Production F4 L1E) x (Power
 Cost Allocation Factor L1970-2-M)---L1989-2-M +---
 - L4970-2-M)] ---L4989-2-M)] + [Work Units
 L1990 from memory x (Sum of Acres Owned F4 C1C &
 Acres Rented F4 C1D) x (Power Cost Allocation
 Factor L1990-2-M)] + --- L1999-2-M] ---
 L4999-2-M =Work Unit Allocation Pool
 referred to hereafter as Chi.

Step 5.
 F4 C2M [Work Units on Barley L0009 from memory x (Sum of
 Acres Owned + Acres Rented F4 C1C + C1D) x Power &
 Machinery Cost Allocation Factor L0009-2-M] / Chi

= Proportion of Power & Machine Costs Assigned to Barley. (Always less than 1.0000 and expressed as .xxxx decimals; hereafter referred to as Delta.

Step 6.

Delta (Step 5) x Step 3 (Power & Machinery Ownership Costs Assigned to Crops) = Power & Machinery Ownership Cost for Barley (Memory only-- do not print)

31B Farm Power & Machinery Ownership, per acre; sum of (L31A / L3A)

32A FARM POWER & MACH: OPERATION; sum of [Repair & Operation Power & Machinery Total F3 L50 + Gas, & Grease Bought Total F3 L46,47,48 + Power & Machinery lease payment F3 L25A + Auto & Truck Lease Payment F3 L24 + beg inv. fuel & lub F1 L6A] minus [(Gas Tax Refund F3 L80 + end inv. fuel & lub F1 L6D) + [(Income from Work Off The Farm, Truck Share F3 L66 + Income from Work Off the Farm, Power & Machinery Share F3 L67 + Power & Machinery Lease Income, F3 L31 x 1 minus Epsilon (Step 2) x [Beta, Step 1] x [Delta, Step 5] = Farm Power & Mach. Total: Memory only, Do Not Print

Oil 46,47 48 42,25 24,76 66,67

32B Farm Power & Machinery: Operation, per acre; sum (L32A / L3A)

33A Building and Fence costs = Step 1 total building & fence cost to be allocated = sum of {[net decreases, buildings and fences, T3 L36) + [(property taxes, real & pers F3 L74 ColD minus ColF) x [(beg. inv bldg & fences, F1 L12 ColA minus ColC + end inv blgs & fences, F1 L12 ColD minus ColF) + (beg. inv dwelling F1 L14 ColA minus ColC + end inv dwelling F1 L14 ColD minus ColF) / 2] / [(beg. inventory bldgs & fences Form 1 L12 ColA minus ColC + end inv. bldgs & fences Form 1, L12 ColD minus ColF + beg inv dwelling F1 L14 ColA minus ColC + end inv dwelling F1 L14 ColD minus ColF + beg inv, land improvements and tiles F1 L13 ColA minus ColC + end inv land improvements & tile F1 L13 ColD minus ColF + beg inv bare land F1 L15 ColA minus ColC + end inv bare land F1 L15 ColD minus ColF)] / 2}

T3 L36
F3 L74
F1 L12
13,15

Step 2 Proportion of costs assigned to crops = sum of [(work units on crops, T1 L4 x BCAF on crops, F4 L9990 C1C or C1D) / (sum of work units on crops T1 L4 x BCAF on crops, F4 L9990 C1C or C1D) + (sum over all livestock enterprises of work units livestock enterprises xxxx x BCAF Form2 L73] (only 1 BCAF will be reported in Line 9990 C1C and C1D.

F4 9990
T1 L4
F2 L73

If a BCAF is reported on both Column C and D, use the highest in this calculation) Carry to .xxx

Step 3 Building cost assigned to crops = Step 1 x Step 2 Memory only: do not print. Note: Building costs assigned to livestock equals Step 1 x (1.00 minus Step 2). Carry to all livestock tables.

F4 C1C Step 4 Building cost Assigned: This crop = Step 3
x [(F4 acres, C1C, x crop code xxxx work units
T1 L4 assigned from memory) / work units on crops T1 L4]

Step 5 Building cost assigned per acre = Step 4 /
acres T10 L3

34 F4 C2J IRRIGATION OWNERSHIP COSTS, F4 L0009-2J x Prop.
/ L3

Owned Land

35 LAND OWNERSHIP COSTS BASED ON OPERATORS SHARE
ONLY: Whole farm minus LL share and HH & per
share. Step 1 Proportion of "land costs"
assigned to this crop: (acres this crop, code
F4 C1C xxxx, F4 C1C x code xxxx LCAF, F4 C2L) / (sum
C2K over all acres code xxxx F4 C1C x LCAF F4 C2L)
carry to .xxxx; memory - do not print.

(Operators Share Only)

Step 2: Real Estate Interest to be Allocated;
interest = sum of (end inv delinquent int, real
F1 L32 est F1 L32 ColD minus beg inv delinquent int, real
est F1 L32 ColA) + (paid on debt interest on real
F3 L83 estate, F3 L83 ColD minus ColF) = real estate
interest to be allocated.

(Operators Share Only)

Step 3: Proportion of interest to be allocated to
F1 L15,13 land = (beg inv bare land F1 L15A + end inv bare
12,14 and F1 L15D + beg inv. land improvements & tile F1
L13A + end inventory land imp & tile F1 L13D) /
(beg inv bare land F1 L15A + end inv land F1 L15D
+ beg inv. land improvements & tile F1 L13A + end
inv land imp & tile F1 L13D + beg inv buildings
& fences F1 L12A + end inv bldgs & fences F1 L12D
+ beg inv dwelling F1 L14A + end inv dwelling F1
L14D): carry to .xxxx

Step 4: = Step 2 x Step 3

(Operators Share Only)

Step 5: Land upkeep to be allocated to real estate = sum (net decreases land improvements and tile, T3 L37 recalculated to include only operators share)

(Operators Share Only)

F3 L74 Step 6: Land Taxes = sum (property taxes, F3 L74
 F1 L15,13 Cold minus ColE and ColF x *(beginning inventory
 12,14 bare land F1 L15 ColA minus ColC + ending
 inventory bare land F1 L15 Cold minus ColF +
 beginning inventory land improvements and tile F1
 L13 ColA minus ColC + end inventory land
 improvements and tile F1 L13 Cold minus ColF) /
 (beginning inventory bareland F1 L15 ColA minus
 ColC + end inventory bareland F1 L15 Cold minus
 ColF + beginning inventory land improvements F1
 L13 ColA minus ColC + end inventory land
 improvements F1 L13 Cold minus ColF + beginning
 inventory buildings F1 L12 ColA minus ColC + end
 inventory buildings F1 L12 Cold minus ColF + beg.
 inventory dwelling F1 L14A + end inventory
 dwelling F1 L14D ColF)
 * same as Step 3

Carry to .xx Memory Only: Do Not Print

35 Step 7 Land Cost Per Acre = sum [Step 1 x (Step 4
 + Step 5 + Step 6)] / acres, T10L3

36 LAND OPPORTUNITY OWNERSHIP COST, equal sum;
 Line 35, Step 1 x [((beginning inventory, bare
 F1 L15,13 land, F1 L15 ColA minus ColC + ending inventory
 bare land F1 L15 Cold minus ColF + beginning
 inventory land imp, F1 L13 ColA minus ColC +
 ending inventory land imp. F1 L13 Cold minus ColF)
 / 2] x .07] + Line 35 Step 5 + Line 35 Step 6] /
 Table 10, Line 3 Acres = land opportunity cost per
 acre.

37 IF OWNED LAND, print the larger of Line 35 or Line
 F4 C2K 36; if rented land, land cost = land cost, F4 code
 xxxx, C2K

38 All VALUES TOTAL MINUS H.H./PER SHARE. UTILITIES
 & GENERAL FARM EXPENSE
 Step 1 - Utilities & Gen F. Exp/Work Unit =
 F3 L75,76 (electricity, F3 L75 + telephone F3 L76 + other
 77,65 utilities F3 L77 + general farm expense F3 L65) /
 total work units, T1 L7 memory only: Do Not
 T1 L7 Print.

Step 2 - Work Units This Enterprise (Form 4
 F4 C1C Line xxxx, acres C1C x w.u./acre from memory (or
 production Form 4 Line xxxx, ColE x
 C1E wu/production unit on selected enterprises) carry
 to .xxxx

Step 3 - Step 1 x Step 2 / acres, T10-xxxx L3

39

HIRED LABOR = Hired Labor/Work Unit
 F3 L58,63 Step 1 - (hired labor, F3 L58 + hired labor
 64 boarded, operator F3 L63 + hired labor boarded,
 F4 partner F3 L64) minus sum of (special hired labor,
 C26 all crops, F4 C26 + special hired labor,
 F2 C68 all livestock F2 L68B + custom work Ent. wages
 paid F1 L8 & 286J) / total work units T1 L7
 T1 L7 Step 2 = (Step 1 x Step 2 L3B) / Acres T10xxxx L3

41

ACTUAL NON-REAL ESTATE INTEREST TO BE ALLOCATED
 Step 1 - Actual allocated non-real estate interest
 = [(ending inventory, delinquent interest total F1
 L31 ColD minus delinquent interest, real estate
 F1 L31,32 F1 L32 ColD) minus (beginning inventory delinquent
 interest total F1 L31 ColA minus delinquent
 L82,83 interest real estate F1 L32 ColA) + (paid on debt,
 interest total F3 L82 ColD minus ColF) minus (paid
 on debt, interest real estate F3 L83 ColD minus
 ColF)] minus [(sum over all livestock enterprise
 F2 L70 assigned interest, Ent xxxx F2 L70) + (sum over
 F4 all crop enterprises, F4 Ent xxxx C2H) +
 C2H (sum over all custom work enterprises, Ent xxxx F1
 F1 L16, Line 16/36)] memory only
 366

Step 2A - PROPORTION ALLOCATED TO LIVESTOCK
 OPERATORS SHARE ONLY [(total) minus (HH + per
 share + LL share)] equals [(beginning inventory
 F2 L4,6 livestock code xxxx, F2 L4 + ending inventory
 livestock code xxxx, F2 L6) / 2] / [(beginning
 inventory livestock code xxxx F2 L4 + ending
 F1 L1,7 inventory livestock code xxxx F2 L6 + crop, seed,
 8,9 feed & supply, beginning inventory + ending
 11,146 inventory F1 L1 + autos & trucks, beginning
 346,156 inventory + ending inventory F1 L7 + power gen
 356 machinery beginning inventory + ending inventory
 F1 L8 + irrigation equipment beginning inventory +
 ending inventory F1 L9 + livestock equipment,
 beginning inventory + ending inventory F1 L11 +
 custom work equipment beginning inventory F1
 L14/34 + ending inventory / F1 L15/35) / 2] Carry to
 .xxxx carry to all livestock tables. Memory only.

Step 2B proportion allocated to custom work
 enterprises ((total minus LL share and HH & Pers
 share) sum over enterprises 9001-9004, beginning

inventory F1 L14G and J and F1 L34G and J + end
 inventory F1 L15G and J and F1 L35G and J) / 2) /
 ((sum overall, beginning inventory livestock code
 F1 14G xxxx F2 L4 + ending inventory livestock code xxxx,
 15G F2 L6 + crop seed, feed and supply, beg inventory
 34G,35G F1 L1A + end inv. F1 L1D + auto's and trucks beg
 F1 L1,L7 inv. F1 L7A + end inv. F1 L7D + power & gen
 L8,L9 machinery beg inv. F1 L8A + end inv. F1 L8D +
 L11,13, irrigation equip beg inv. F1 L9A + end inv. F1 L9D
 33 + livestock equipment beg inv. F1 L11A + end inv.
 F2 L4 F1 L11D + custom work beg inv. F1 L13 and 33, G
 L6 and J + custom work end inv. F1 L14 and 34, G and
 J) / 2) carry to .xxxx

Step 2C = Step 2A + Step 2B

Step 3 - INTEREST ALLOCATED TO THIS CROP = [(work
 F4 units this crop, F 4 code xxxx, acres, C1C x
 C1C work units assigned from memory or production C1E
 C1E x work units assigned from memory in selected
 T1 L4 cases) / total work units on crops, T1 L4] x (Line
 41 Step 1 x Line 41 (1 minus Step 2C) / acres, L3

42 TOTAL ALLOCATED COSTS = SUM (L31 + L32 + L33 + L34
 + L37 + L38 + L39 + L40 + L41).

43A TOTAL LISTED COSTS = L43B x L3A

43B TOTAL LISTED COSTS = SUM (L20B + L42B)

44 RETURN OVER LISTED COSTS = SUM (Line 8 minus Line
 43)

50 PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION

51 TOTAL COSTS ADJUSTED TO 7% MIN INTEREST. [(((farm
 power and machinery, auto & truck: proportion
 assigned to crops, T10 L31 Step 1 Beta x
 F1 L8,7 [(beginning inventory auto & truck F1 L7 ColA +
 9,12 beg inv. power & mach F1 L8 ColA + end inv. auto &
 truck F1 L7 ColD + power & mach F1 L8 ColD) / 2]]
 + [(beginning inventory irrigation equipment F1 L9
 ColA + ending inventory F1 L9 ColD) / 2] + [(beg
 F1 14A inv build & fences portion assigned to crops: T10
 14D L33 Step 2 x [(beg inv, build & fences F1 L12
 ColA + end inv build & fences F1 L12 ColD + beg.
 F4 C1C inv. dwelling F1 L14A + end. inv. dwelling F1
 L14D) / 2]] x .07] x [(acres F4 C1C x wu from
 T1 L4 memory) / total crop wu T1 L4] + [(T10 L20 minus
 T10 L19) + L31 + L32 + L33 + L34 + (L36 if owned
 or Line 37 if rented) + L38 + L39 + L40] x L3A]

52 WORK UNITS ASSIGNED/ACRE: From memory code xxxx

53	F4	L2M	PCAF ASSIGNED, F 4 C2M for code xxxx
54			TOTAL LISTED COSTS PER UNIT OF PRODUCTION = L43 / L4: Round to .xx
55			TOTAL ADJUSTED COST PER UNIT OF PRODUCTION = L51 / L4: Round to .xx
56			CASH VARIABLE COSTS/UNIT OF PRODUCTION = (L20 +L32 + L38 + L39 + L40 + L41) / L4B
57			RETURN OVER LISTED COST PER UNIT OF PRODUCTION = L44B / L4B
58			BREAK EVEN YIELD = L43B / L5B Carry to .x
59	F4	L1B	TOTAL ACRE INCHES OF WATER APPLIED (F4 C1A) code xxxx-1, x L2A)
60			COST OF IRRIGATION = L18 + L34
61	F4	C1F C1G C1H	AVERAGE PRICE RECEIVED/UNIT SOLD = (sales F4 C1F minus C1G) / F4 C1H for code xxxx. Report to .xx (Reported only if there are both quantity and \$ reported)
62	F4	C1H	QUANTITY SOLD - F4 C1H for code xxxx

PRODUCTION			
NET INCREASE IN VALUE: HOGS*			
OTHER MISCELLANEOUS INCOME			
TOTAL VALUE PRODUCED			
FEED FED: QUANTITY & COST	LBS/CWT		
CORN			
OTHER GRAIN			
COMPLETE RATION			
PROT., SALT, MIN.			
TOTAL GRAIN MIX			
FORAGES			
PASTURE			
TOTAL FEED COST			
RETURN OVER FEED COSTS			
OTHER DIRECT COSTS			
VETERINARY			
BREEDING			
MISCELLANEOUS			
CUSTOM WORK & LEASE			
SPECIAL HIRED LABOR			
ASSIGNED INTEREST			
TOTAL OTHER DIRECT COSTS			
TOTAL DIRECT COSTS INCLUDING FEED			
RETURN OVER ALL DIRECT COSTS			
ALLOCATED COSTS			
ACTUAL INTEREST PAID LESS			
INTEREST ASSIGNED-L21			
GENERAL HIRED LABOR			
UTILITIES & MISCELLANEOUS			
POWER & MACHINERY	PCAF		
LIVESTOCK EQUIPMENT	ECAF		
BUILDINGS & FENCES	BCAF		
TOTAL ALLOCATED COSTS			
TOTAL ACTUAL LISTED COSTS			
RETURN OVER ACTUAL LISTED COSTS			
TOTAL LISTED COSTS ADJ TO 7% MIN INT.			
RETURN OVER LISTED & 7% OPPORTUNITY			
INTEREST COST			

SUPPLEMENTARY MANAGEMENT INFORMATION			
RETURN/\$100 FEED FED			
AVE WT./MKT. HOG SOLD			
PRICE REC'D/CWT. MKT HOGS			
TOTAL NO. LITTERS FARROWED			
LITTERS PER SOW PER YEAR			
NO. PIGS BORN/LITTER			
NO. PIGS WEAN/LITTER			
NO. PIGS PRODUCED/SOW/YEAR			
LITTERS/CRATE/YEAR			
PIGS WEANED/CRATE/YEAR			
MKT. ANIMAL DEATH LOSS AS % OF TOTAL			
BREEDING HERD DEATH LOSS			
PRICE/CWT. GRAIN MIX FED			
PRICE/CWT. PROT., SALT, MIN.			
FARROWING RATE			

TABLE NO. 11A

DOCUMENTATION

CARRY TO F-G FORM TABLE L	FORM LINE	DESCRIPTION
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NOTE: THE BASIC ALLOCATION PROCEDURES FOR ALL ALLOCATED COSTS ARE REPORTED IN THIS TABLE.

Table 11A is used to display enterprise information for Hogs: Farrow-to-finish, Enterprise 6470-6479 and Hogs: Mixed systems, Enterprise 6530-6539.

All values are equal to the whole farm share unless otherwise noted.

(A)=lbs. of feed fed/cwt produced; (B)=total herd value; (C)=value per cwt; (d)=value per litter; unless otherwise indicated.

1B	1	6,10, 11,9, 4,8, 13	PRODUCTION, lbs total; Sum of [(ending inventory total F2 L6A + butchered F2 L10A + sales total F2 L11A + transfers out F2 L9A) minus (beginning inventory total F2 L4A + transfers in F2 L8A + purchases F2 L13A)]
----	---	------------------------------	---

Calculate only: $cwt* = L1B / 100 = \text{hundredweight of production.}$

1D			PRODUCTION, lbs per litter; $L1B / L43B$
----	--	--	--

2B	2	6,10, 11,9, 4, 8,13	NET INCREASE IN VALUE, total; sum of [(ending inventory total F2 L6B + butchered F2 L10B + sales total F2 L11B + transfers out F2 L9B) minus (beginning inventory total F2 L4B + transfers in F2 L8B + purchases total F2 L13B)]
----	---	------------------------------	--

2C			NET INCREASE IN VALUE, per cwt; $L2B / cwt*$
----	--	--	--

2D			NET INCREASE IN VALUE, per litter; $L2B / L43B$
----	--	--	---

3B	2	36	OTHER MISCELLANEOUS INCOME, total; misc. livestock income F2 L36B
----	---	----	---

3C			OTHER MISCELLANEOUS INCOME, per cwt; $L3B / cwt*$
----	--	--	---

3D			OTHER MISCELLANEOUS INCOME, per litter; $L3B / L43B$
----	--	--	--

4B			TOTAL VALUE PRODUCED, total; sum of (L2B + L3B)
----	--	--	---

4C			TOTAL VALUE PRODUCED, per cwt; sum of (L2C + L3C)
----	--	--	---

4D			TOTAL VALUE PRODUCED, per litter; sum of (L2D + L3D)
5			PRINT ONLY: FEED FED: QUANTITY & COST LBS/CWT
6A	2	76	CORN, lbs; sum of [(corn F2 L76A X 56) / cwt*]
6B	2	76	CORN, total; corn F2 L76B
6C			CORN, per cwt; L6B / cwt*
6D			CORN, per litter; L6B / L43B
7A	2	77, 78, 79, 80	OTHER GRAINS, lbs; sum of {(oats F2 L77A X 32) + (barley, millet, buckwheat F2 L78A X 48) + (rye, flax F2 L79A X 56) + (wheat, soybeans, peas F2 L80A X 60)} / cwt*
7B	2	77, 78, 79,80	OTHER GRAINS, total; sum of (oats F2 L77B + barley, millet, buckwheat F2 L78B + rye, flax F2 L79B + wheat, soybeans, peas F2 L80B)
7C			OTHER GRAINS, per cwt; L7B / cwt*
7D			OTHER GRAINS, per litter; L7B / L43B
8A	2	82	COMPLETE RATION, lbs; [(complete ration F2 L82A X 2000) / cwt*]
8B	2	82	COMPLETE RATION, total; complete ration F2 L82B
8C			COMPLETE RATION, per cwt; L8B / cwt*
8D			COMPLETE RATION, per litter; L8B / L43B
9A	2	81,90, 91	PROT, SALT, MIN, lbs; sum of {(prot, salt, vit, min F2 L81A X 100) + (whole milk fed F2 L90A / 10) + (farm skim milk fed F2 L91A / 10)} / cwt*
9B	2	81,90, 91	PROT, SALT, MIN, total; sum of (prot, salt, vit, min F2 L81B + whole milk fed F2 L90B + farm skim milk fed F2 L91B)
9C			PROT, SALT, MIN, per cwt; L9B / cwt*
9D			PROT, SALT, MIN, per litter; L9B / L43B
10A			TOTAL GRAIN MIX, lbs; sum of (L6A + L7A + L8A + L9A)
10B			TOTAL GRAIN MIX, total; sum of (L6B + L7B + L8B + L9B)

10C		TOTAL GRAIN MIX, per cwt; sum of (L6C + L7C + L8C + L9C)
10D		TOTAL GRAIN MIX, per litter; sum of (L6D + L7D + L8D + L9D)
11A 2	83, 84, 85,89, 88	FORAGES, lbs; sum of [(legume hay F2 L83A X 2000) + (other dry hay F2 L84A X 2000) + (corn silage F2 L85A X 2000) + (grass silage F2 L89A X 2000) + (haylage F2 L88A X 2000)] / cwt*
11B 2	83, 84,85, 89,88	FORAGES, total; sum of (legume hay F2 L83B + other dry hay F2 L84B + corn silage F2 L85B + grass silage F2 L89B + haylage F2 L88B)
11C		FORAGES, per cwt; L11B / cwt*
11D		FORAGES, per litter; L11B / L43B
12B 2	87	PASTURE, total; pasture F2 L87B
12C		PASTURE, per cwt; L12B / cwt*
12D		PASTURE, per litter; L12B / L43B
13B		TOTAL FEED COST, total; sum of (L10B + L11B + L12B)
13C		TOTAL FEED COST, per cwt; sum of (L10C + L11C + L12C)
13D		TOTAL FEED COST, per litter; sum of (L10D + L11D + L12D)
14B		RETURN OVER FEED COSTS, total; sum of (L4B minus L13B)
14C		RETURN OVER FEED COSTS, per cwt; sum of (L4C minus L13C)
14D		RETURN OVER FEED COSTS, per litter; sum of L4D minus L13D)
15		PRINT ONLY: OTHER DIRECT COSTS
16B 2	60	VETERINARY, total; veterinary expense F2 L60B
16C		VETERINARY, per cwt; L16B / cwt*
16D		VETERINARY, per litter; L16B / L43B
17B 2	62	BREEDING, total; breeding expense F2 L62B
17C		BREEDING, per cwt; L17B / cwt*

17D		BREEDING, per litter; L17B / L43B
18B 2	61	MISCELLANEOUS, total; misc. livestock expense F2 L61B
18C		MISCELLANEOUS, per cwt; L18B / cwt*
18D		MISCELLANEOUS, per litter; L18B / L43B
19B 2	63,64	CUSTOM WORK & LEASE, total; sum of (custom work hired F2 L63B + lease expense F2 L64B)
19C		CUSTOM WORK & LEASE, per cwt; L19B / cwt*
19D		CUSTOM WORK & LEASE, per litter; L19B / L43B
20B 2	68	SPECIAL HIRED LABOR, total; special hired labor F2 L68B
20C		SPECIAL HIRED LABOR, per cwt; L20B / cwt*
20D		SPECIAL HIRED LABOR, per litter; L20B / L43B
21B 2	70	ASSIGNED INTEREST, total; assigned interest F2 L70B
21C		ASSIGNED INTEREST, per cwt; L21B / cwt*
21D		ASSIGNED INTEREST, per litter; L21B / L43B
22B		TOTAL OTHER DIRECT COSTS, total; sum of (L16B + L17B + L18B + L19B + L20B + L21B)
22C		TOTAL OTHER DIRECT COSTS, per cwt; sum of (L16C + L17C + L18C + L19C + L20C + L21C)
22D		TOTAL OTHER DIRECT COSTS, per litter; sum of (L16D + L17D + L18D + L19D + L20D + L21D)
23B		TOTAL DIRECT COSTS INCLUDING FEED, total; sum of (L13B + L22B)
23C		TOTAL DIRECT COSTS INCLUDING FEED, per cwt; sum of (L13C + L22C)
23D		TOTAL DIRECT COSTS INCLUDING FEED, per litter; sum of (L13D + L22D)
24B		RETURN OVER ALL DIRECT COSTS, total; sum of (L4B minus L23B)
24C		RETURN OVER ALL DIRECT COSTS, per cwt; sum of (L4C minus L23C)

24D		RETURN OVER ALL DIRECT COSTS, per litter; sum of (L4D minus L23D)
25		PRINT ONLY: ALLOCATED COSTS
26		PRINT ONLY: ACTUAL INTEREST PAID LESS
27B		ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, total; Step 1: Non-real estate interest to be allocated to livestock = (T10 L41 Step 1 X proportion allocated to livestock T10 L41 Step 2)
	T10 41,	Step 2: Real estate interest to be allocated to buildings = sum of (end inv. delinq int; real est. F1 L32 ColD minus beg. inv. delinq int, real est. F1 L32 ColA) + (paid on debt interest on real estate F3 L83 ColD minus ColF) = real estate interest to be allocated X (beg. inv. buildings & fences F1 L12A + end inv. bldgs. & fences F1 L12D + beg. inv. dwelling F1 L14A + end inv. dwelling F1 L14D) / (beg inv. bare land F1 L15A + end inv. bare land F1 L15D + beg. inv. land imp. & tile F1 L13A + end inv. land imp & tile F1 L13D + beg inv. bldgs. F1 L12A + end inv. bldgs. F1 L12D + beg inv. dwelling F1 L14A + end inv. dwelling F1 L14D)
	2 73	Step 3: Proportion of building interest to be allocated to livestock = sum over all livestock enterprises: sum of (livestock enterprise units X work units assigned from memory X BCAF F2 L73B) / sum over all livestock enterprises: sum of [(livestock enterprise units X work units assigned from memory x BCAF F2 L73B)) + (work units on crops T1 L4 X BCAF crops F4 L9990D). Carry to .XXXX
	T1 4	Step 4: Total interest to be allocated to livestock = Step 1 + (Step 2 x Step 3)
	4 9990D	Step 5: Total interest to be allocated to this enterprise = {(Step 4 X [(Enterprise units this enterprise X work units assigned this enterprise from memory) / total work units on livestock T1 L51]}
27C		ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per cwt; sum of (L27B / cwt*)
27D		ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per litter; sum of (L27B / L43B)

28B			GENERAL HIRED LABOR, total; sum of {(wages of
3	58,		hired labor F3 L58D + hired labor boarded:
	63,		operator F3 L63D + hired labor boarded: partner F3
	64		L64D) minus [all special hired labor assigned F2
2	68		L68B sum over all livestock enterprises + sum over
4,5	26		all crop codes (special hired labor F4 L26 +
1	8,28		special hired labor F5 L26) + custom work wages
			paid F1 L8 & 28G1} X [(enterprise units this
			enterprise X work units this enterprise assigned
T1	7		from memory) / total work units T1 L7A1}
28C			GENERAL HIRED LABOR, per cwt; L28B / cwt*
28D			GENERAL HIRED LABOR, per litter; L28B / L43B
29B			UTILITIES & MISCELLANEOUS, total; sum of
3	75,		{(electricity expense F3 L75D + telephone expense
	76,77,		F3 L76D + special utility expense F3 L77D +
	65		general farm expense F3 L65D) X [(enterprise units
			this enterprise X work units this enterprise
T1	7		assigned from memory) / total work units T1 L7A1}
29C			UTILITIES & MISCELLANEOUS, per cwt; L29B / cwt*
29D			UTILITIES & MISCELLANEOUS, per litter; L29B / L43B
30A	2	71	PCAF; PCAF F2 L71A
30B			POWER & MACHINERY COST
			<u>Step 1:</u> power & machinery cost = sum of [(total
T10	31		net farm power & machinery expense T10 L31A Step
3	66,		2B) minus (income work off farm: truck F3 L66D +
	67		income work off farm: pow. & mach. sh. F3 L67D)] =
			Step 1
			<u>Step 2:</u> power, machine, equipment expense
			assigned to livestock = (total net power &
			machinery cost, step 1 above X T10 L31A Step 1:1
			minus beta) CARRY STEP 2 TO ALL LIVESTOCK TABLES.
			<u>Step 3:</u> POWER & MACHINERY COST, total; sum of
T11A	30		{net power & machinery costs T11A L30B Step 2 X
			[(enterprise units this enterprise X work units
2	71		this enterprise assigned from memory X PCAF F2
			L71A) / power cost work unit allocation pool:
			livestock T10 L31A Step 1]}
30C			POWER & MACHINERY, per cwt; L30B / cwt*
30D			POWER & MACHINERY, per litter; L30B / L43B
31A	2	72	ECAF; ECAF F2 L72A

310			LIVESTOCK EQUIPMENT, total; This procedure applies to all livestock tables: <u>Step 1:</u> total net livestock equipment costs; sum of (net decreases livestock equipment T3 L35A minus custom work hired: lvstk eq. sh. F3 L14A) CARRY TO ALL LIVESTOCK TABLES <u>Step 2:</u> livestock equipment allocation pool = sum of [sum of (livestock enterprise unit designation (i.e. head, cwt, etc.) X work units per enterprise unit designation from memory X ECAF F2 L72A)] . SUM OVER ALL LIVESTOCK ENTERPRISES REPORTED; CARRY TO ALL LIVESTOCK TABLES <u>Step 3:</u> LIVESTOCK EQUIPMENT, total; sum of {net livestock equipment costs T11A L31B Step 1 X [(enterprise units this enterprise X work units assigned this enterprise from memory X ECAF F2 L72A) / livestock equipment allocation pool T11A L31B Step 2]}
310	3	35, 14	
	2	72	
	T11A	31	
310			LIVESTOCK EQUIPMENT, per cwt; L31B / cwt*
310			LIVESTOCK EQUIPMENT, per litter; L31B / L43B
320	2	73	BCAF; BCAF F2 L73A
320			BUILDINGS & FENCES, total; This procedure applies to all livestock tables. <u>Step 1:</u> net decreases buildings, fences, & taxes T10 L33 Step 1 <u>Step 2:</u> building cost allocation pool for livestock = sum of [sum of (livestock unit designation quantity (i.e. head, cwt, etc.) X work units per enterprise unit designator from memory X BCAF F2 L73A)] = alpha livestock. SUM OVER ALL LIVESTOCK ENTERPRISES REPORTED; CARRY TO ALL LIVESTOCK TABLES <u>Step 3:</u> proportion of building costs assigned to livestock; sum of [alpha livestock-Step 2 / {(alpha livestock + (work units on crops T1 L4 X BCAF on crops F4 L999OF))}] <u>Step 4:</u> building costs for total livestock; sum of (step 1: net building costs X step 3) = beta livestock. CARRY TO ALL LIVESTOCK TABLES. <u>Step 5:</u> BUILDING & FENCES, total; sum of {net building costs for livestock T11A L32B Step 4 Beta X [(enterprise units this enterprise X work units this enterprise assigned from memory X BCAF F2 L73A) / building cost allocation pool: livestock T11A L32B Step 2 alpha]}
	T10	33	
	2	73	
	T1	4	
	4	999OF	
	T11A	32	
320			BUILDINGS & FENCES, per cwt; L32B / cwt*
320			BUILDINGS & FENCES, per litter; L32B / L43B

33B	TOTAL ALLOCATEED COSTS, total; sum of (L27B + L28B + L29B + L30B + L31B + L32B)
33C	TOTAL ALLOCATED COSTS, per cwt; sum of (L27C + L28C + L29C + L30C + L31C + L32C)
33D	TOTAL ALLOCATED COSTS, per litter; sum of (L27D + L28D + L29D + L30D + L31D + L32D)
34B	TOTAL ACTUAL LISTED COSTS, total; sum of (L23B + L33B)
34C	TOTAL ACTUAL LISTED COSTS, per cwt; sum of (L23C + L33C)
34D	TOTAL ACTUAL LISTED COSTS, per litter; sum of (L23D + L33D)
35B	RETURN OVER ACTUAL LISTED COSTS, total; sum of (L4B minus L34B)
35C	RETURN OVER ACTUAL LISTED COSTS, per cwt; sum of (L4C minus L34C)
35D	RETURN OVER ACTUAL LISTED COSTS, per litter; sum of (L4D minus L34D)

36E TOTAL LISTED COSTS ADJ TO 7% MIN INT, total;
 Step 1: Accumulation of costs directly assignable
 to this enterprise = [(total actual listed costs,
 total LXXB (for T11A, L34B) minus (assigned
 interest LxxB (for T11A, L21B) + actual interest
 paid, total LXXB (for T11A, L27B))] + [(beginning
 inventory total this enterprise F2 L4B + ending
 inventory total F2 L6B) / 2] x .07)]
 2 4, (Step 2A) Accumulation of interest on machinery
 6 and building allocated to this enterprise by
 formula = [(beginning inventory total this
 enterprise F2 L4B + ending inventory total this
 enterprise F2 L6B) / sum over all livestock
 enterprises (beginning inventory total F2 L4B +
 ending inventory total F2 L6B)]; carry to .xxxx X
 T10 31 (Step 2B) ((proportion of power & machinery costs
 1 7, assigned to livestock: 1.00 minus beta T10 L31A) X
 8 (((beginning inventory auto & truck F1 L7A +
 ending inventory auto & truck F1 L7D + beg inv.
 power & machinery F1 L8A + end inv. power &
 machinery F1 L8D) / 2] X .07)) PLUS (Step 2C)
 T10 33 ((proportion of building costs assigned to
 1 12, livestock: 1.00 minus step 2 T10 L33A) X
 14 (((beginning inv. buildings & fences F1 L12A + end
 inv. buildings & fences F1 L12D + beg inv.
 dwelling F1 L14A + end, inv, dwelling F1 L14D) /
 2) X .07))
 Step 3: Accumulation of interest on livestock
 equipment allocated to this enterprise =
 ((livestock enterprise units this enterprise X
 2 72 work units this enterprise assigned from memory X
 T11A 31 ECAF F2 L72A) / livestock equipment allocation
 1 9 pool T11A L31B Step 2) X (((beg. inv. livestock
 equipment F1 L11A + end. inv. livestock equipment
 F1 L11D) / 2) X .07)
 Step 4: Step 1 + Step 2 + Step 3 = TOTAL LISTED
 COSTS ADJ TO 7% MIN INT, total.

36C TOTAL LISTED COSTS ADJ TO 7% MIN INT, per cwt;
 L36B / cwt*

36E TOTAL LISTED COSTS ADJ TO 7% MIN INT, per litter;
 L36B / L43B

37 PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY

38E RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST,
 total; sum of (L4B minus L36B)

38C RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST,
 per cwt; sum of (L4C minus L36C)

38D		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, per litter; sum of (L4D minus L36D)
39		PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
40B		RETURN / \$100 FEED FED; sum of [(L4B / L13B) X 100]
41B 2	8,11, 46,51	AVE. WT./MKT. HOGS SOLD; sold or transferred F2 L66A / no sold or transferred F2 L65A
42B 2	9,11 12,9, 11,12	PRICE REC'D/CWT MKT. HOGS; sum of (sold or transferred F2 L66B / sold or transferred F2 L66A) x 100
43B 2	54	TOTAL NO. LITTERS FARROWED; females bearing young F2 L54A
44B 2	55	LITTERS / SOW / YEAR; litters farrowed F2 L54A / fem. supp. to bear young F2 L55A
45B 2	45	NO. PIGS BORN / LITTER; sum of (born F2 L45A / L54A)
46B 2	45, 48	NO. PIGS WEAN / LITTER; sum of [(born F2 L45A minus preweaning stock died F2 L48A) / L54B]
47B		NO. PIGS PRODUCED / SOW / YEAR; sum of (no. end inv. F2 L53A + trans out F2 L51A + sold F2 L46A) minus (beg inv. F2 L42A + purchased F2 L43 + Trans in F2 L44A) / females supposed to bear young F2 L55A
48B 2	67	LITTERS / CRATE / YEAR; L43B / number of crates F2 L67A
49B 2	45, 48, 67	PIGS WEANED / CRATE / YEAR; sum of [(born F2 L45A minus preweaning stock died F2 L48A) / number of crates F2 L67A]
50B 2	47, 48,49, 42,43 44	MKT. ANIMAL DEATH LOSS AS % of TOTAL; sum of [(all nonbreeding animal died F2 L47A minus preweaning stock died F2 L48A minus nursery stock died F2 L49A) / (all non-breeding animals died F2 L47A + breeding animals died F2 L50A)] x 100
51B 2	50,56	BREEDING HERD DEATH LOSS; [breeding animals died F2 L50A / average no. adults F2 L56A] x 100

52B	PRICE / CWT GRAIN MIX FED; sum of $\{L10B / [(L10A \times \text{cwt}^*) / 100]\}$
53B	PRICE / CWT PROT, SALT, MIN; sum of (cost prot, salt, min F2 L81B / quantity prot, salt, min F2 L81A)
54B 2	FARROWING RATE; sum of [(females bearing young F2 L54A / fem. sup. to bear young F2 L55A) X 100]

1	PRODUCTION - POUNDS			
2	NET INCREASE IN VALUE: HOGS*			
3	OTHER MISCELLANEOUS INCOME			
4	TOTAL VALUE PRODUCED			
5	FEED FED: QUANTITY & COST	LBS/CWT		
6	CORN			
7	OTHER GRAIN			
8	COMPLETE RATION			
9	PROT., SALT, MIN.			
10	TOTAL GRAIN MIX			
11	FORAGES			
12	PASTURE			
13	TOTAL FEED COST			
14	RETURN OVER FEED COSTS			
15	OTHER DIRECT COSTS			
16	VETERINARY			
17	MISCELLANEOUS			
18	CUSTOM WORK & LEASE EXPENSE			
19	SPECIAL HIRED LABOR			
20	ASSIGNED INTEREST			
21	TOTAL OTHER DIRECT COSTS			
22	TOTAL DIRECT COSTS INCLUDING FEED			
23	RETURN OVER ALL DIRECT COSTS			
24	ALLOCATED COSTS			
25	ACTUAL INTEREST PAID LESS			
26	INTEREST ASSIGNED-L20			
27	GENERAL HIRED LABOR			
28	UTILITIES & MISCELLANEOUS			
29	POWER & MACHINERY	PCAF		
30	LIVESTOCK EQUIPMENT	ECAF		
31	BUILDINGS & FENCES	BCAF		
32	TOTAL ALLOCATED COSTS			
33	TOTAL ACTUAL LISTED COSTS			
34	RETURN OVER ACTUAL LISTED COSTS			
35	TOTAL LISTED COSTS ADJ TO 7% MIN INT.			
36	RETURN OVER LISTED & 7% OPPORTUNITY			
37	INTEREST COST			

38	SUPPLEMENTARY MANAGEMENT INFORMATION			
39	RETURN/\$100 FEED FED			
40	AVE WT./MKT. HOG SOLD			
41	PRICE REC'D/CWT. MKT HOGS			
42	AVE. WEIGHT/PIG PURCHASED			
43	AVE. PRICE/PIG PURCHASED			
44	NO. PIGS PURCHASED			
45	NO. PIGS TRANSFERRED IN			
46	POUNDS OF PORK PURCHASED			
47	AVE NUMBER OF PIGS ON HAND			
48	PERCENT DEATH LOSS			
49	EFFECTIVE DAILY GAIN			
50	PRICE/CWT. GRAIN MIX FED			
51	PRICE/CWT. PROT., SALT, MIN.			
52	NUMBER OF PIGS PRODUCED			

TABLE NO. 11B FINISHING HOGS

DOCUMENTATION

CARRY TO P-11 FORM	FORM	DESCRIPTION
TABLE L	LINE	

Use this table format for Enterprises 6490-6499, hogs, finishing. All values are whole farm, which equals total share minus HH & pers share, unless otherwise specified.

(A) = lbs. of feed fed per cwt; (B) = total value;

(C) = value per cwt; (D) = value per head.

1B	2		PRODUCTION, total pounds; sum of [(ending inventory total F2 L6A + butchered F2 L10A + sales total F2 L11A + transfers out F2 L9A) minus (beginning inventory total F2 L4A + transfers in F2 L8A + purchases total F2 L13A)]
		6,10,	
		11,9,	
		4,	
		8,13	

Calculate only: $cwt* = L1B / 100 = \text{hundredweight of production.}$

1D			PRODUCTION, pounds per head; $L1B / L52B$
----	--	--	---

2B	2		NET INCREASE IN VALUE, total; sum of [(ending inventory total F2 L6B + butchered F2 L10B + sales total F2 L11B + transfers out F2 L9B) minus (beginning inventory total F2 L4B + transfers in F2 L8B + purchases total F2 L13B)]
		6,10,	
		11,9,	
		4,	
		8,13	

2C			NET INCREASE IN VALUE, per cwt; $L2B / cwt*$
----	--	--	--

2D			NET INCREASE IN VALUE, per head; $L2B / L52B$
----	--	--	---

3B	2	36	OTHER MISCELLANEOUS INCOME, total; misc. livestock income F2 L36B
----	---	----	---

3C			OTHER MISCELLANEOUS INCOME, per cwt; $L3B / cwt*$
----	--	--	---

3D			OTHER MISCELLANEOUS INCOME, per head; $L3B / L52B$
----	--	--	--

4B			TOTAL VALUE PRODUCED, total; sum of $(L2B + L3B)$
----	--	--	---

4C			TOTAL VALUE PRODUCED, per cwt; sum of $(L2C + L3C)$
----	--	--	---

4D			TOTAL VALUE PRODUCED, per head; sum of $(L2D + L3D)$
----	--	--	--

5			PRINT ONLY: FEED FED: QUANTITY & COST LBS/CWT
---	--	--	--

6A	2	76	CORN, lbs; sum of $[(\text{corn F2 L76A} \times 56) / cwt*]$
----	---	----	--

6B	2	76	CORN, total; corn F2 L76B
6C			CORN, per cwt; L6B / cwt*
6D			CORN, per head; L6B / L52B
7A	2	77, 78, 79, 80	OTHER GRAINS, lbs; sum of [(oats F2 L77A X 32) + (barley, millet, buckwheat F2 L78A X 48) + (rye, flax F2 L79A X 56) + (wheat, soybeans, peas F2 L80A X 60)] / cwt*
7B	2	77, 78,79, 80	OTHER GRAIN, total; sum of (oats F2 L77B + barley, millet, buckwheat F2 L78B + rye, flax F2 L79B + wheat, soybeans, peas F2 L80B)
7C			OTHER GRAINS, per cwt; L7B / cwt*
7D			OTHER GRAINS, per head; L7B / L52B
8A	2	82	COMPLETE RATION, lbs; sum of [(complete ration F2 L82A X 2000) / cwt*]
8B	2	82	COMPLETE RATION, total; complete ration F2 L82B
8C			COMPLETE RATION, per cwt; L8B / cwt*
8D			COMPLETE RATION, per head; L8B / L52B
9A	2	B1,90, 91	PROT.,SALT,MIN, lbs; sum of [(prot, salt,vit, min F2 L81A X 100) + (whole milk fed F2 L90A / 10) + (farm skim milk fed F2 L91A / 10)] / cwt*
9B	2	B1,90, 91	PROT.,SALT,MIN, total; sum of (prot,salt,vit,min F2 L81B + whole milk fed F2 L90B + farm skim milk fed F2 L91B)
9C			PROT.,SALT,MIN, per cwt; L9B / cwt*
9D			PROT.,SALT,MIN, per head; L9B / L52B
10A			TOTAL GRAIN MIX, lbs; sum of (L6A + L7A + L8A + L9A)
10B			TOTAL GRAIN MIX, total; sum of (L6B + L7B + L8B + L9B)
10C			TOTAL GRAIN MIX, per cwt; sum of (L6C + L7C + L8C + L9C)
10D			TOTAL GRAIN MIX, per head; sum of (L6D + L7D + L8D + L9D)

11A 2	83, 84, 85,89, 88	FORAGES, lbs; sum of {(legume hay F2 L83A X 2000) + (other dry hay F2 L84A X 2000) + (corn silage F2 L85A X 2000) + (grass silage F2 L89A X 2000) + (haylage F2 L88A X 2000)} / cwt*
11B 2	83, 84,85, 89,88	FORAGES, total; sum of (legume hay F2 L83B + other dry hay F2 L84B + corn silage F2 L85B + grass silage F2 L89B + haylage F2 L88B)
11C		FORAGES, per cwt; L11B / cwt*
11D		FORAGES, per head; L11B / L52B
12B 2	87	PASTURE, total; pasture F2 L87B
12C		PASTURE, per cwt; L12B / cwt*
12D		PASTURE, per head; L12B / L52B
13E		TOTAL FEED COST, total; sum of (L10B + L11B + L12B)
13C		TOTAL FEED COST, per cwt; sum of (L10C + L11C + L12C)
13D		TOTAL FEED COST, per head; sum of (L10D + L11D + L12D)
14E		RETURN OVER FEED COST, total; sum of (L4B minus L13B)
14C		RETURN OVER FEED COST, per cwt; sum of (L4C minus L13C)
14D		RETURN OVER FEED COST, per head; sum of (L4D minus L13D)
15		PRINT ONLY: OTHER DIRECT COSTS
16B 2	60	VETERINARY, total; veterinary expense F2 L60B
16C		VETERINARY, per cwt; L16B / cwt*
16D		VETERINARY, per head; L16B / L52B
17B 2	61	MISCELLANEOUS, total; misc. livestock expense F2 L61B
17C		MISCELLANEOUS, per cwt; L18B / cwt*
17D		MISCELLANEOUS, per head; L18B / L52B
18B 2	63,64	CUSTOM WORK & LEASE, total; sum of (custom work hired F2 L63B + lease expense F2 L64B)

18C		CUSTOM WORK & LEASE, per cwt; L18B / cwt*
18D		CUSTOM WORK & LEASE, per head; L18B / L52B
19B 2	68	SPECIAL HIRED LABOR, total; special hired labor F2 L68B
19C		SPECIAL HIRED LABOR, per cwt; L19B / cwt*
19D		SPECIAL HIRED LABOR, per head; L19B / L52B
20B 2	70	ASSIGNED INTEREST, total; assigned interest F2 L70B
20C		ASSIGNED INTEREST, per cwt; L20B / cwt*
20D		ASSIGNED INTEREST, per head; L20B / L52B
21B		TOTAL OTHER DIRECT COSTS, total; sum of (L16B + L17B + L18B + L19B + L20B)
21C		TOTAL OTHER DIRECT COSTS, per cwt; sum of (L16C + L17C + L18C + L19C + L20C)
21D		TOTAL OTHER DIRECT COSTS, per head; sum of (L16D + L17D + L18D + L19D + L20D)
22B		TOTAL DIRECT COSTS INCLUDING FEED, total; sum of (L13B + L21B)
22C		TOTAL DIRECT COSTS INCLUDING FEED, per cwt; sum of (L13C + L21C)
22D		TOTAL DIRECT COSTS INCLUDING FEED, per head; sum of (L13D + L21D)
23B		RETURN OVER ALL DIRECT COSTS, total; sum of (L4B minus L22B)
23C		RETURN OVER ALL DIRECT COSTS, per cwt; sum of (L4C minus L22C)
23D		RETURN OVER ALL DIRECT COSTS, per head; sum of (L4D minus L22D)
24		PRINT ONLY: ALLOCATED COSTS
25		PRINT ONLY: ACTUAL INTEREST PAID LESS

26B			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, total; sum of (T11A L27B Step 4 X [(enterprise units this enterprise X work units this enterprise assigned from memory) / total work units on livestock T1 L5A])
	T11A	27	
	T1	5	
26C			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per cwt; L26B / cwt*
26D			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, PER HEAD; L26B / L52B
27B			GENERAL HIRED LABOR, total; sum of {(wages of hired labor F3 L58D + hired labor boarded: operator F3 L63D + hired labor boarded: partner F3 L64D) minus [all special hired labor assigned F2 L68B sum over all livestock enterprises + sum over all crop codes (special hired labor F4 L26 + special hired labor F5 L26) + custom work wages paid F1 L8 & 28G]} X [(enterprise units this enterprise X work units this enterprise assigned from memory) / total work units T1 L7A])
	3	58, 63, 64	
	2	68	
	4,5	26	
	1	8,28	
	T1	7	
27C			GENERAL HIRED LABOR, per cwt; L27B / cwt*
27E			GENERAL HIRED LABOR, per head; L27B / L52B
28B			UTILITIES & MISCELLANEOUS, total; sum of {(electricity expense F3 L75D + telephone expense F3 L76D + special utility expense F3 L77D + general farm expense F3 L65D) X [(enterprise units this enterprise X work units this enterprise assigned from memory) / total work units T1 L7A])
	3	75, 76,77, 65	
	T1	7	
28C			UTILITIES & MISCELLANEOUS, per cwt; L28B / cwt*
28D			UTILITIES & MISCELLANEOUS, per head; L28B / L52B
29A			PCAF; PCAF F2 L71A
29B			POWER & MACHINERY COST, total; sum of (net power & machine costs T11A L30B Step 2 X [(enterprise units this enterprise X work units this enterprise assigned from memory X PCAF F2 L71A) / power cost work unit allocation pool: livestock T10 L31A Step 1])
	T11A	30	
	2	71	
	T10	31	
29C			POWER & MACHINERY COST, per cwt; L29B / cwt*
29D			POWER & MACHINERY COST, per head; L29B / L52B

30A	2	72	ECAF; ECAF F2 L72A
30B			LIVESTOCK EQUIPMENT, total; sum of {net livestock equipment costs T11A L32B Step 1 X [(enterprise units this enterprise X work units this enterprise assigned from memory X ECAF F2 L72A) / livestock equipment allocation pool T11A L31B Step 2]}
	T11A	32B	
	2	72	
	T11A	31B	
30C			LIVESTOCK EQUIPMENT, per cwt; L30B / cwt*
30D			LIVESTOCK EQUIPMENT, per head; L30B / L52B
31A	2	73	BCAF; BCAF F2 L73A
31B			BUILDINGS & FENCES, total; sum of {net building costs for livestock T11A L32B Step 4 Beta X [(enterprise units this enterprise X work units this enterprise assigned from memory X BCAF F2 L73A) / building cost allocation pool: livestock T11A L32B Step 2 Alpha]}
	T11A	32B	
	2	73	
31C			BUILDINGS & FENCES, per cwt; L31B / cwt*
31D			BUILDINGS & FENCES, per head; L31B / L52B
32B			TOTAL ALLOCATED COSTS, total; sum of (L26B + L27B + L28B + L29B + L30B + L31B)
32C			TOTAL ALLOCATED COSTS, per cwt; sum of (L26C + L27C + L28C + L29C + L30C + L31C)
32D			TOTAL ALLOCATED COSTS, per head; sum of (L26D + L27D + L28D + L29D + L30D + L31D)
33B			TOTAL ACTUAL LISTED COSTS, total; sum of (L22B + L32B)
33C			TOTAL ACTUAL LISTED COSTS, per cwt; sum of (L22C + L32C)
33D			TOTAL ACTUAL LISTED COSTS, per head; sum of (L22D + L32D)
34B			RETURN OVER ACTUAL LISTED COSTS, total; sum of (L4B minus L33B)
34C			RETURN OVER ACTUAL LISTED COSTS, per cwt; sum of (L4C minus L33C)
34D			RETURN OVER ACTUAL LISTED COSTS, per head; sum of (L4D minus L33D)

35I	T11A 36		TOTAL LISTED COSTS ADJ TO 7% MIN INT, total; sum of (T11A L36B Step 1 + T11A L36B Step 2 + T11A L36B Step 3)
35C			TOTAL LISTED COSTS ADJ TO 7% MIN INT, per cwt; L35B / cwt*
35I			TOTAL LISTED COSTS ADJ TO 7% MIN INT, per head; L35B / L52B
36			PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY
37I			RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, total; sum of (L4B minus L35B)
37C			RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, per cwt; sum of (L4C minus L35C)
37I			RETURN OVER LISTED & 7% OPPORTUNITY COST, per head; sum of (L4D minus L35D)
38			PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
39I			RETURN / \$100 FEED FED; [(L4B / L13B) x 100]
40E 2	11, 46		AVE WT / MKT HOG SOLD; (sales total F2 L11A / sold F2 L46A)
41E 2	11		PRICE REC'D / CWT MKT HOGS; sum of [(sales total F2 L11B / sales total F2 L11A) x 100]
42I 2	13,43		AVE WT / PIG PURCHASED; purchases total F2 L13A / purchased F2 L43A
43E 2	13, 43		AVE PRICE / PIG PURCHASED; purchases total F2 L13B / purchased F2 L43A
44E 2	43		NO. PIGS PURCHASED; purchased F2 L43A
45I			NO. PIGS TRANSFERRED IN F2 L44A
46E 2	13		POUNDS OF PORK PURCHASED; purchases total F2 L13A
47I 2	56, 57		AVE NUMBER OF PIGS ON HAND; sum of (average no. adults F2 L56A + average no. others F2 L57A)
48E 2	47, 42,43, 44,45		PERCENT DEATH LOSS; sum of [(all nonbreeding animals died F2 L47A / (beginning inventory F2 L42A + purchased F2 L43A + transferred in F2 L44A + born F2 L45A)] x 100]
49E			EFFECTIVE DAILY GAIN; sum of [(L1B / (L47B x 365)]

50B			PRICE / CWT OF GRAIN MIX FED; sum of {L10B / [(L10A x CWT*) / 100]}
51B			PRICE / CWT PROT.,SALT,MIN; sum of {L9B / [(L9A x cwt*) / 100]}
52B	F2	53A	NUMBER OF PIGS PRODUCED: (No. end inv. F2 L53A +
		46A	no. sold F2 L46A + no. transferred out F2 L51A +
		51A	no. butchered F2 L52A) minus (no. beginning
		52A	inventory F2 L42A)
		42A	

TABLE 11C. LOGS, FEEDER PIG PRODUCTION

TOTAL PER HEAD /LITTER

1	PRODUCTION			
2	NET INCREASE IN VALUE: HOGS*			
3	OTHER MISCELLANEOUS INCOME			
4	TOTAL VALUE PRODUCED			
5	FEED FED: QUANTITY & COST	LBS/CWT		
6	CORN			
7	OTHER GRAIN			
8	COMPLETE RATION			
9	PROT., SALT, MIN.			
10	TOTAL GRAIN MIX			
11	FORAGES			
12	PASTURE			
13	TOTAL FEED COST			
14	RETURN OVER FEED COSTS			
15	OTHER DIRECT COSTS			
16	VETERINARY			
17	BREEDING			
18	MISCELLANEOUS			
19	CUSTOM WORK & LEASE			
20	SPECIAL HIRED LABOR			
21	ASSIGNED INTEREST			
22	TOTAL OTHER DIRECT COSTS			
23	TOTAL DIRECT COSTS INCLUDING FEED			
24	RETURN OVER ALL DIRECT COSTS			
25	ALLOCATED COSTS			
26	ACTUAL INTEREST PAID LESS			
27	INTEREST ASSIGNED-L21			
28	GENERAL HIRED LABOR			
29	UTILITIES & MISCELLANEOUS			
30	POWER & MACHINERY	PCAF		
31	LIVESTOCK EQUIPMENT	ECAF		
32	BUILDINGS & FENCES	BCAF		
33	TOTAL ALLOCATED COSTS			
34	TOTAL ACTUAL LISTED COSTS			
35	RETURN OVER ACTUAL LISTED COSTS			
36	TOTAL LISTED COSTS ADJ TO 7% MIN INT.			
37	RETURN OVER LISTED & 7% OPPORTUNITY			
38	INTEREST COST			

39	SUPPLEMENTARY MANAGEMENT INFORMATION			
40	RETURN/\$100 FEED FED			
41	AVE WT./PIG SOLD OR TRANSFER			
42	PRICE REC'D/PIG SOLD			
43	LITTERS/SOW/YEAR			
44	NO. PIGS BORN/LITTER			
45	NO. PIGS WEAN/LITTER			
46	PIGS PRODUCED/SOW/YEAR			
47	LITTERS/CRATE/YEAR			
48	PIGS WEANED/CRATE/YEAR			
49	FEEDER PIG DEATH LOSS: % TOT. DEATH LOSS			
50	BREEDING HERD DEATH LOSS: % TOT. DEATH LOSS			
51	PRICE/CWT. GRAIN MIX FED			
52	PRICE/CWT. PROT., SALT, MIN.			

ABLE NO. 11C HOGS, FEEDER PIG PRODUCTION

DOCUMENTATION

ARRY TO P-O FORM	FORM	DESCRIPTION
TABLE L	LINE	

Use this table format for Enterprises 6510-6519, hogs, weaning pig production. All values are whole farm unless otherwise specified.

(A) = lbs. of feed fed per cwt; (B) = total value;

(C) = value per head; (D) = value per litter.

1B	2	6,10, 11,9, 4, 8,13	PRODUCTION, total pounds; sum of [(ending inventory total F2 L6A + butchered F2 L10A + sales total F2 L11A + transfers out F2 L9A) minus (beginning inventory total F2 L4A + transfers in F2 L8A + purchases total F2 L13A)]
----	---	------------------------------	--

Calculate only: $cwt* = L1B / 100 = \text{hundredweight of production.}$

1C	2	53,51, 46,42, 44,43	PRODUCTION, number of head; sum of [(ending inventory F2 L53A + transferred out F2 L51A + sold F2 L46A) minus (beginning inventory F2 L42A + transferred in F2 L44A + purchased F2 L43A)]
----	---	---------------------------	---

1D	2	54	PRODUCTION, number of litters; females bearing young F2 L54A
----	---	----	--

2B	2	6,10, 11,9, 4, 8,13	NET INCREASE IN VALUE, total; sum of [(ending inventory total F2 L6B + butchered F2 L10B + sales total F2 L11B + transfers out F2 L9B) minus (beginning inventory total F2 L4B + transfers in F2 L8B + purchases total F2 L13B)]
----	---	------------------------------	--

2C			NET INCREASE IN VALUE, per head; $L2B / L1C$
----	--	--	--

2D			NET INCREASE IN VALUE, per litter; $L2B / L1D$
----	--	--	--

3B	2	36	OTHER MISCELLANEOUS INCOME, total; misc. livestock income F2 L36B
----	---	----	---

3C			OTHER MISCELLANEOUS INCOME, per head; $L3B / L1C$
----	--	--	---

3D			OTHER MISCELLANEOUS INCOME, per litter; $L3B / L1D$
----	--	--	---

4B			TOTAL VALUE PRODUCED, total; sum of (L2B + L3B)
----	--	--	---

4C			TOTAL VALUE PRODUCED, per head; sum of (L2C + L3C)
----	--	--	--

4D			TOTAL VALUE PRODUCED, per litter; sum of (L2D + L3D)
5			PRINT ONLY: FEED FED: QUANTITY & COST LBS/CWT
6A	2	76	CORN, lbs; [(corn F2 L76A X 56) / cwt*]
6B	2	76	CORN, total; corn F2 L76B
6C			CORN, per head; L6B / L1C
6D			CORN, per litter; L6B / L1D
7A	2	77, 78, 79, 80	OTHER GRAINS, lbs; sum of [(oats F2 L77A X 32) + (barley, millet, buckwheat F2 L78A X 48) + (rye, flax F2 L79A X 56) + (wheat, soybeans, peas F2 L80A X 60)] / cwt*]
7B	2	77, 78,79, 80	OTHER GRAIN, total; sum of (oats F2 L77B + barley, millet, buckwheat F2 L78B + rye, flax F2 L79B + wheat, soybeans, peas F2 L80B)
7C			OTHER GRAINS, per head; L7B / L1C
7D			OTHER GRAINS, per litter; L7B / L1D
8A	2	82	COMPLETE RATION, lbs; [(complete ration F2 L82A X 2000) / cwt*]
8B	2	82	COMPLETE RATION, total; complete ration F2 L82B
8C			COMPLETE RATION, per head; L8B / L1C
8D			COMPLETE RATION, per litter; L8B / L1D
9A	2	81,90, 91	PROT, SALT, MIN, lbs; sum of [(prot, salt, vit, min F2 L81A X100) + (whole milk fed F2 L90A / 10) + (farm skim milk fed F2 L91A / 10)] / cwt*]
9B	2	81,90, 91	PROT, SALT, MIN, total; sum of (prot, salt, vit, min F2 L81B + whole milk fed F2 L90B + farm skim milk fed F2 L91B)
9C			PROT, SALT, MIN, per head; L9B / L1C
9D			PROT, SALT, MIN, per litter; L9B / L1D
100			TOTAL GRAIN MIX, lbs; sum of (L6A + L7A + L8A + L9A)
101			TOTAL GRAIN MIX, total; sum of (L6B + L7B + L8B + L9B)

10C		TOTAL GRAIN MIX, per head; sum of (L6C + L7C + L8C + L9C)
10D		TOTAL GRAIN MIX, per litter; sum of (L6D + L7D + L8D + L9D)
11A 2	83, 84, 85,89, 88	FORAGES, lbs; sum of [(legume hay F2 L83A X 2000) + (other dry hay F2 L84A X 2000) + (corn silage F2 L85A X 2000) + (grass silage F2 L89A X 2000) + (haylage F2 L88A X 2000)] / cwt*
11B 2	83, 84,85, 89,88	FORAGES, total; sum of (legume hay F2 L83B + other dry hay F2 L84B + corn silage F2 L85B + grass silage F2 L89B + haylage F2 L88B)
11C		FORAGES, per head; L11B / L1C
11D		FORAGES, per litter; L11B / L1D
12B 2	87	PASTURE, total; pasture F2 L87B
12C		PASTURE, per head; L12B / L1C
12D		PASTURE, per litter; L12B / L1D
13B		TOTAL FEED COST, total; sum of (L10B + L11B + L12B)
13C		TOTAL FEED COST, per head; sum of (L10C + L11C + L12C)
13D		TOTAL FEED COST, per litter; sum of (L10D + L11D + L12D)
14B		RETURN OVER FEED COST, total; sum of (L4B minus L13B)
14C		RETURN OVER FEED COST, per head; sum of (L4C minus L13C)
14D		RETURN OVER FEED COST, per litter; sum of (L4D minus L13D)
15		PRINT ONLY: OTHER DIRECT COSTS
16B 2	60	VETERINARY, total; veterinary expense F2 L60B
16C		VETERINARY, per head; L16B / L1C
16D		VETERINARY, per litter; L16B / L1D
17B 2	62	BREEDING, total; breeding expense F2 L62B
17C		BREEDING, per head; L17B / L1C

17C			BREEDING, per litter; L17B / L1D
18F	2	61	MISCELLANEOUS, total; misc. livestock expense F2 L61B
18C			MISCELLANEOUS, per head; L18B / L1C
18D			MISCELLANEOUS, per litter; L18B / L1D
19F	2	63,64	CUSTOM WORK & LEASE, total; sum of (custom work hired F2 L63B + lease expense F2 L64B)
19C			CUSTOM WORK & LEASE, per head; L19B / L1C
19D			CUSTOM WORK & LEASE, per litter; L19B / L1D
20F	2	68	SPECIAL HIRED LABOR, total; special hired labor F2 L68B
20C			SPECIAL HIRED LABOR, per head; L20B / L1C
20D			SPECIAL HIRED LABOR, per litter; L20B / L1D
21F	2	70	ASSIGNED INTEREST, total; assigned interest F2 L70B
21C			ASSIGNED INTEREST, per head; L21B / L1C
21D			ASSIGNED INTEREST, per litter; L21B / L1D
22B			TOTAL OTHER DIRECT COSTS, total; sum of (L16B + L17B + L18B + L19B + L20B + L21B)
22C			TOTAL OTHER DIRECT COSTS, per head; sum of (L16C + L17C + L18C + L19C + L20C + L21C)
22D			TOTAL OTHER DIRECT COSTS, per litter; sum of (L16D + L17D + L18D + L19D + L20D + L21D)
23E			TOTAL DIRECT COSTS INCLUDING FEED, total; sum of (L13B + L22B)
23C			TOTAL DIRECT COSTS INCLUDING FEED, per head; sum of (L13C + L22C)
23D			TOTAL DIRECT COSTS INCLUDING FEED, per litter; sum of (L13D + L22D)
24E			RETURN OVER ALL DIRECT COSTS, total; sum of (L4B minus L23B)
24C			RETURN OVER ALL DIRECT COSTS, per head; sum of (L4C minus L23C)

24D		RETURN OVER ALL DIRECT COSTS, per litter; sum of (L4D minus L23D)
25		PRINT ONLY: ALLOCATED COSTS
26		PRINT ONLY: ACTUAL INTEREST PAID LESS
27B		ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, total; sum of {T11A L27B Step 4 X [(enterprise units this enterprise X work units this enterprise assigned from memory) / total work units on livestock T1 L5A]}
	T11A 27	
	T1 5	
27C		ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per head; L27B / L1C
27D		ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per litter; L27B / L1D
28B 3		GENERAL HIRED LABOR, total; sum of {(wages of hired labor F3 L58D + hired labor boarded: operator F3 L63D + hired labor boarded: partner F3 L64D) minus [all special hired labor assigned F2 L68B sum over all livestock enterprises + sum over all crop codes (special hired labor F4 L26 + special hired labor F5 L26) + custom work wages paid F1 L8 & 28G]} X [(enterprise units this enterprise X work units this enterprise assigned from memory) / total work units T1 L7A]}
	58,	
	63,	
	64	
	2 68	
	4,5 26	
	1 8,28	
	T1 7	
28C		GENERAL HIRED LABOR, per head; L28B / L1C
28D		GENERAL HIRED LABOR, per litter; L28B / L1D
29B 3		UTILITIES & MISCELLANEOUS, total; sum of {(electricity expense F3 L75D + telephone expense F3 L76D + special utility expense F3 L77D + general farm expense F3 L65D) X [(enterprise units this enterprise X work units this enterprise assigned from memory) / total work units T1 L7A]}
	75,	
	76,77,	
	65	
	T1 7	
29C		UTILITIES & MISCELLANEOUS, per head; L29B / L1C
29D		UTILITIES & MISCELLANEOUS, per litter; L29B / L1D
30A		PCAF; PCAF F2 L71A
30B		POWER & MACHINERY COST, total; sum of {net power & machine costs T11A L30B Step 2 X [(enterprise units this enterprise X work units this enterprise assigned from memory X PCAF F2 L71A) / power cost work unit allocation pool: livestock T10 L31A Step 1]}
	T11A 30	
	2 71	
	T10 31	

30C			POWER & MACHINERY COST, per head; L30B / L1C
30D			POWER & MACHINERY COST, per litter; L30B / L1D
31A	2	72	ECAF; ECAF F2 L72A
31B	T11A	32B	LIVESTOCK EQUIPMENT, total; sum of (net livestock equipment costs T11A L32B Step 1 X [(enterprise units this enterprise X work units this enterprise assigned from memory X ECAF F2 L72A) / livestock equipment allocation pool T11A L31B Step 2])
	2	72	
	T11A	31B	
31C			LIVESTOCK EQUIPMENT, per head; L31B / L1C
31D			LIVESTOCK EQUIPMENT, per litter; L31B / L1D
32A	2	73	BCAF; BCAF F2 L73A
32B	T11A	32B	BUILDINGS & FENCES, total; sum of (net building costs for livestock T11A L32B Step 4 Beta X [(enterprise units this enterprise X work units this enterprise assigned from memory X BCAF F2 L73A) / building costs allocation pool: livestock T11A L32B Step 2 Alpha])
	2	73	
32C			BUILDINGS & FENCES, per head; L32B / L1C
32D			BUILDINGS & FENCES, per litter; L32B / L1D
33B			TOTAL ALLOCATED COSTS, total; sum of (L27B + L28B + L29B + L30B + L31B + L32B)
33C			TOTAL ALLOCATED COSTS, per head; sum of (L27C + L28C + L29C + L30C + L31C + L32C)
33D			TOTAL ALLOCATED COSTS, per litter; sum of (L27D + L28D + L29D + L30D + L31D + L32D)
34B			TOTAL ACTUAL LISTED COSTS, total; sum of (L23B + L33B)
34C			TOTAL ACTUAL LISTED COSTS, per head; sum of (L23C + L33C)
34D			TOTAL ACTUAL LISTED COSTS, per litter; sum of (L23D + L33D)
35B			RETURN OVER ACTUAL LISTED COSTS, total; sum of (L4B minus L34B)
35C			RETURN OVER ACTUAL LISTED COSTS, per head; sum of (L4C minus L34C)

35D		RETURN OVER ACTUAL LISTED COSTS, per litter; sum of (L4D minus L34D)
36B	T11A 36	TOTAL LISTED COSTS ADJ TO 7% MIN INT, total; sum of (T11A L36B Step 1 + T11A L36B Step 2 + T11A L36B Step 3)
36C		TOTAL LISTED COSTS ADJ TO 7% MIN INT, per head; L36B / L1C
36D		TOTAL LISTED COSTS ADJ TO 7% MIN INT, per litter; L36B / L1D
37		PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY
38B		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, total; sum of (L4B minus L36B)
38C		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, per head; sum of (L4C minus L36C)
38D		RETURN OVER LISTED & 7% OPPORTUNITY COST, per litter; sum of (L4D minus L36D)
39		PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
40B		RETURN / \$100 FEED FED; sum of [(L4B / L13B) x 100]
41B	2 66, 65	AVE WT / PIG SOLD OR TRANSFER; sum of (sold or transferred F2 L66A / no. sold or transferred F2 L65A)
42B	2 66, 65	PRICE REC'D / PIG SOLD; sum of (sold or transferred F2 L66B / no. sold or transferred F2 L65A)
43B	2 54,55	LITTERS / SOW / YEAR; sum of (females bearing young F2 L54A / fem. sup. to bear young F2 L55A)
44B		NO. PIGS BORN / LITTER; sum of (born F2 L45A / L1D)
45B		NO. PIGS WEAN / LITTER; sum of [(born F2 L45A minus preweaning stock died F2 L48A) / L1D]
46B	2 55	PIGS PRODUCED / SOW / YEAR; sum of (L1C / fem. sup. to bear young F2 L55A)
47B	2 67	LITTERS / CRATE / YEAR; L1D / number of crates F2 L67A

48B	2	45, 48, 67	PIGS WEANED/CRATE/YEAR; sum of [(born F2 L45A minus preweaning stock died F2 L48A)/ number of crates F2 L67A]
49B	2	47	FEEDER PIG DEATH LOSS; sum of [all nonbreeding animals died F2 L47A / (breeding animals died F2 L50A + all nonbreeding animals died F2 L47A)]
50B	2	50, 47	BREEDING HERD DEATH LOSS; sum of [breeding animals died F2 L50A / (all nonbreeding animals died F2 L47A + breeding animals died F2 L50A)]
51B			PRICE / CWT OF GRAIN MIX FED; sum of {L10B / [(L10A X CWT*) / 100]}
52B			PRICE / CWT PROT.,SALT,MIN; sum of (prot, salt, min, vit F2 L81B / prot, salt, min, vit F2 L81A)

TABLE 12 6290 DAIRY COWS

		HERD TOTAL	PER COW	VALUE/ CWT MILK
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 INCREASE IN VALUE:			
10	OTHER MISCELLANEOUS INCOME			
11	TOTAL VALUE PRODUCED			
12	FEED FED: QUANTITY & COST	LBS/COW		
13	CORN			
14	SMALL GRAIN			
15	COMPLETE RATION			
16	PROT., SALT, MIN.			
17	TOTAL GRAIN MIX			
18	LEGUME HAY			
19	OTHER DRY HAY & ROUGHAGE			
20	HAYLAGE			
21	SILAGE			
22	PASTURE			
23	TOTAL FEED COSTS			
24	RETURN OVER FEED COST			
25	OTHER DIRECT COSTS			
26	VETERINARY			
27	BREEDING			
28	MISCELLANEOUS			
29	CUSTOM WORK & LEASE EXPENSE			
30	SPECIAL HIRED LABOR			
31	ASSIGNED INTEREST			
32	TOTAL OTHER DIRECT COSTS			
33	TOTAL DIRECT COSTS INCLUDING FEED			
34	RETURN OVER ALL DIRECT COSTS			
35	ALLOCATED COSTS			
36	ACTUAL INTEREST PAID LESS			
37	INTEREST ASSIGNED-L31			
38	GENERAL HIRED LABOR			
39	UTILITIES & MISCELLANEOUS			
40	POWER & MACHINERY	PCAF		
41	LIVESTOCK EQUIPMENT	ECAF		
42	BUILDINGS & FENCES	BCAF		
43	TOTAL ALLOCATED COSTS			
44	TOTAL ACTUAL LISTED COSTS			
45	RETURN OVER ACTUAL LISTED COSTS			
46	TOTAL LISTED COSTS ADJ TO 7% MIN INT.			
47	RETURN OVER LISTED & 7% OPPORTUNITY			
48	INTEREST COST			

49	SUPPLEMENTARY MANAGEMENT INFORMATION			
50	RETURN/\$100 FEED FED			
51	POUNDS OF MILK/POUND GRAIN MIX			
52	AVERAGE PRICE/CWT. SOLD			
53	DAIRY COW TURNOVER PERCENTAGE			
54	APPROXIMATE DRY MATTER COMSUMED/COW/DAY			

TABLE NO. 12 DAIRY COWS

DOCUMENTATION

CARRY TO P-O FORM TABLE L	FORM LINE	DESCRIPTION
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Use this table format for enterprises 6290-6309.

All values are equal to the whole farm share unless otherwise noted.

(A) = lbs of feed fed per cow; (B) = total herd value; (C) = value per cow; (D) = value per cwt of milk produced.

1B	2	56	AVERAGE NUMBER OF COWS, total number; ave. no. adults F2 L56A
2C	2	20, 21,22, 24,23	POUNDS OF MILK, pounds per cow; sum of [(whole milk used-house F2 L20A x 2.15 + (skim milk used-house F2 L21A x 2.15) + (cream used-house F2 L22A x 2.15) + whole milk sold F2 L24A + cream sold F2 L23A + whole milk fed F2 L90A + skim milk fed F2 L91A) / L1B]
			Calculate only: $cwt* = [(L2C \times L1B) / 100] = cwt$ of milk produced. See Enterprise 27A, Dairy Goats for instruction on <u>dividing</u> division between cows and goats.
3C	2	25, 24	POUNDS OF BUTTERFAT, pounds per cow; <u>Step 1:</u> (butterfat in milk sold F2 L25A / whole milk sold F2 L24A) = % butterfat in milk (memory only; do not print) <u>Step 2:</u> pounds of butterfat = (L2C X Step 1)
4C			PERCENT OF BUTTERFAT IN MILK, per cow; L3C Step 1
5			PRINT ONLY: VALUE OF PRODUCE
6C	2	23,24	DAIRY PRODUCTS SOLD, per cow; sum of [(cream sold F2 L23B + whole milk sold F2 L24B) / L1B]
7C	2	20, 21,22	DAIRY PRODUCTS USED IN HOME, per cow; sum of [(whole milk used-house F2 L20B + skim milk used-house F2 L21B + cream used-house F2 L22B) / L1B]
8C	2	90,91	MILK FED TO LIVESTOCK, per cow; sum of [(whole milk fed F2 L90B + farm skim milk fed F2 L91B) / L1B], sum over all livestock enterprises.

9C	2	6,9, 10,11, 4, 8,13	NET INCREASE IN VALUE, per cow; sum of [(ending inventory total F2 L6B + transfers out F2 L9B + butchered F2 L10B + sales total F2 L11B) minus (beginning inventory total F2 L4B + transfers in F2 L8B + purchases total F2 L13B)] / L1B]
10C	2	36B	OTHER MISCELLANEOUS INCOME, per cow; misc livestock incomes F2 L36B / L1B
11B			TOTAL VALUE PRODUCED, total; sum of [(L6C + L7C + L8C + L9C + L10C) x L1B]
11C			TOTAL VALUE PRODUCED, per cow; sum of (L6C + L7C + L8C + L9C + L10C)
11D			TOTAL VALUE PRODUCED, per cwt; sum of (L11B / cwt*)
12			PRINT ONLY: FEED FED: QUANTITY & COST LBS / COW
13A	2	76	CORN, lbs; sum of [(corn F2 L76A X 56) / L1B]
13C	2	76	CORN, per cow; sum of (corn F2 L76B / L1B)
13D	2	76	CORN, per cwt; sum of (corn F2 L76B / cwt*)
14A	2	77, 78, 79, 80	SMALL GRAINS, lbs; sum of [(oats F2 L77A X 32) + (barley, millet, buckwheat F2 L78A X 48) + (rye, flax F2 L79A X 56) + (wheat, soybeans, peas F2 L80A X 60)] / L1B]
14C	2	77, 78, 79,80	SMALL GRAINS, per cow; sum of [(oats F2 L77B + barley, millet, buckwheat F2 L78B + rye, flax F2 L79B + wheat, soybeans, peas F2 L80B) / L1B]
14D	2	77, 78, 79,80	SMALL GRAINS, per cwt; sum of [(oats F2 L77B + barley, millet, buckwheat F2 L78B + rye, flax F2 L79B + wheat, soybeans, peas F2 L80B) / cwt*]
15A	2	82	COMPLETE RATION, lbs; sum of [(complete ration F2 L82A X 2000) / L1B]
15C	2	82	COMPLETE RATION, per cow; sum of (complete ration F2 L82B / L1B)
15D	2	82	COMPLETE RATION, per cwt; sum of (complete ration F2 L82B / cwt*)
16A	2	81,90, 91	PROT, SALT, MIN, lbs; sum of [(prot, salt, vit, min F2 L81A X 100) + (whole milk fed F2 L90A / 10) + (farm skim milk fed F2 L91A / 10)] / L1B

16C 2	81,90, 91	PROT, SALT, MIN, per cow; sum of [(prot, salt, vit, min F2 L81B + whole milk fed F2 L90B + farm skim milk fed F2 L91B) / L1B]
16D 2	81,90, 91	PROT, SALT, MIN, per cwt; sum of [(prot, salt, vit, min F2 L81B + whole milk fed F2 L90B + farm skim milk fed F2 L91B) / cwt*]
17A		TOTAL GRAIN MIX, lbs; sum of (L13A + L14A + L15A + L16A)
17C		TOTAL GRAIN MIX, per cow; sum of (L13C + L14C + L15C + L16C)
17D		TOTAL GRAIN MIX, per cwt; sum of (L13D + L14D + L15D + L16D)
18A 2	83	LEGUME HAY, lbs; sum of [(legume hay F2 L83A X 2000) / L1B]
18C 2	83	LEGUME HAY, per cow; sum of (legume hay F2 L83B / L1B)
18D 2	83	LEGUME HAY, per cwt; sum of (legume hay F2 L83B / cwt*)
19A 2	84,86	OTHER DRY HAY & ROUGHAGE, lbs; sum of [(other dry hay F2 L84A X 2000) + (fodder & stover F2 L86A X 2000)] / L1B]
19C 2	84,86	OTHER DRY HAY & ROUGHAGE, per cow; sum of [(other dry hay F2 L84B + fodder & stover F2 L86B) / L1B]
19D 2	84,86	OTHER DRY HAY & ROUGHAGE, per cwt; sum of [(other dry hay F2 L84B + fodder & stover F2 L86B) / cwt*]
20A 2	88	HAYLAGE, lbs; sum of [(haylage F2 L88A X 2000) / L1B]
20C 2	88	HAYLAGE, per cow; sum of (haylage F2 L88B / L1B)
20D 2	88	HAYLAGE, per cwt; sum of (haylage F2 L88B / cwt*)
21A 2	85, 89	SILAGE, lbs; sum of [(corn silage F2 L85A X 2000) + (grass silage F2 L89A X 2000)] / L1B]
21C 2	85, 89	SILAGE, per cow; sum of [(corn silage F2 L85B + grass silage F2 L89B) / L1B]
21D 2	85, 89	SILAGE, per cwt; sum of [(corn silage F2 L85B + grass silage F2 L89B) / cwt*]
22C 2	87	PASTURE, per cow; sum of (pasture F2 L87B / L1B)

22D 2	87	PASTURE, per cwt; sum of (pasture F2 L87B / cwt*)
23B		TOTAL FEED COSTS, total; sum of [(L17C + L18C + L19C + L20C + L21C + L22C) X L1B]
23C		TOTAL FEED COSTS, per cow; sum of (L17C + L18C + L19C + L20C + L21C + L22C)
23D		TOTAL FEED COSTS, per cwt; sum of (L17D + L18D + L19D + L20D + L21D + L22D)
24B		RETURN OVER FEED COSTS, total; sum of (L11B minus L23B)
24C		RETURN OVER FEED COSTS, per cow; sum of (L11C minus L23C)
24D		RETURN OVER FEED COSTS, per cwt; sum of (L11D minus L23D)
25		PRINT ONLY: OTHER DIRECT COSTS
26C 2	60	VETERINARY, per cow; sum of (veterinary expense F2 L60B / L1B)
26D 2	60	VETERINARY, per cwt; sum of (veterinary expense F2 L60B / cwt*)
27C 2	62	BREEDING, per cow; sum of (breeding expense F2 L62B / L1B)
27D 2	62	BREEDING, per cwt; sum of (breeding expense F2 L62B / cwt*)
28C 2	61	MISCELLANEOUS, per cow; sum of (misc. livestock expense F2 L61B / L1B)
28D 2	61	MISCELLANEOUS, per cwt; sum of (misc. livestock expense F2 L61B / cwt*)
29C 2	63, 64	CUSTOM WORK & LEASE EXPENSE, per cow; sum of [(custom work hired F2 L63B + lease expense F2 L64B) / L1B]
29D 2	63, 64	CUSTOM WORK & LEASE EXPENSE, per cwt; sum of [(custom work hired F2 L63B + lease expense F2 L64B) / cwt*]
30C 2	68	SPECIAL HIRED LABOR, per cow; sum of (special hired labor F2 L68B / L1B)
30D 2	68	SPECIAL HIRED LABOR, per cwt; sum of (special hired labor F2 L68B / cwt*)

31B 2	70	ASSIGNED INTEREST F2 L70B
31C 2	70	ASSIGNED INTEREST, per cow; sum of (assigned interest F2 L70B / L1B)
31D 2	70	ASSIGNED INTEREST, per cwt; sum of (assign interest F2 L70B / cwt*)
32B		TOTAL OTHER DIRECT COSTS, total; sum of [(L26C + L27C + L28C + L29C + L30C + L31C) X L1B]
32C		TOTAL OTHER DIRECT COSTS, per cow; sum of (L26C + L27C + L28C + L29C + L30C + L31C)
32D		TOTAL OTHER DIRECT COSTS, per cwt; sum of (L26D + L27D + L28D + L29D + L30D + L31D)
33B		TOTAL DIRECT COSTS INCLUDING FEED, total; sum of (L23B + L32B)
33C		TOTAL DIRECT COSTS INCLUDING FEED, per cow; sum of (L23C + L32C)
33D		TOTAL DIRECT COSTS INCLUDING FEED, per cwt; sum of (L23D + L32D)
34B		RETURN OVER ALL DIRECT COSTS, total; sum of (L11B minus L33B)
34C		RETURN OVER ALL DIRECT COSTS, per cow; sum of (L11C minus L33C)
34D		RETURN OVER ALL DIRECT COSTS, per cwt; sum of (L11D minus L33D)
35		PRINT ONLY: ALLOCATED COSTS
36		PRINT ONLY: ACTUAL INTEREST PAID LESS
37B		MEMORY ONLY: ACTUAL INTEREST PAID LESS INTEREST
T11A 27		ASSIGNED, total; sum of (T11A L27B Step 4 X [(enterprise units this enterprise X work units this enterprise assigned from memory) / total work units on livestock T1 L5A])
T1 5		
37C		ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per cow; sum of (L37B / L1B)
37D		ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per cwt; sum of (L37B / cwt*)

38B			MEMORY ONLY: GENERAL HIRED LABOR, total; sum of
3	58, 63, 64		{(wages of hired labor F3 L58D + hired labor boarded: operator F3 L63D + hired labor boarded: partner F3 L64D) minus [all special hired labor assigned F2 L68B sum over all livestock enterprises + sum over all crop codes (special hired labor F4 L26 + special hired labor F5 L26) + custom work enterprise wages paid F1 L8 & 28G]} X [(enterprise units this enterprise X work units this enterprise assigned from memory) / total work units T1 L7A]}
2	68		
4,5	26		
1	8,28		
T1	7		
38C	2		GENERAL HIRED LABOR, per cow; sum of (L38B / L1B)
38D			GENERAL HIRED LABOR, per cwt; sum of (L38B / cwt*)
39B			MEMORY ONLY: UTILITIES & MISCELLANEOUS, total; sum of
3	75, 76,77, 65		{(electricity expense F3 L75D + telephone expense F3 L76D + special utility expense F3 L77D + general farm expense F3 L65D) X [(enterprise units this enterprise X work units this enterprise assigned from memory) / total work units T1 L7A]}
T1	7		
39C			UTILITIES & MISCELLANEOUS, per cow; sum of (L39B / L1B)
39D			UTILITIES & MISCELLANEOUS, per cwt; sum of (L39B / cwt*)
40A	2	71	PCAF; PCAF F2 L71A
40B			MEMORY ONLY: POWER & MACHINERY COST, total; sum of
T11A	30		{net power & machinery costs T11A L30B Step 2 X [(enterprise units this enterprise X work units this enterprise assigned from memory X PCAF F2 L71A) / power coast work unit allocation pool: livestock T10 L31A Step 1]}
2	71		
T10	31		
40C			POWER & MACHINERY, per cow; sum of (L40B / L1B)
40D			POWER & MACHINERY, per cwt; sum of (L40B / cwt*)
41A	2	72	ECAF; ECAF F2 L72A
41B			MEMORY ONLY: LIVESTOCK EQUIPMENT, total; sum of
T11A	31		{net livestock equipment costs T11A L31B Step 1 X [(enterprise units this enterprise X work units this enterprise assigned from memory X ECAF F2 L72A) / livestock equipment allocation pool T11A L31B Step 2]}
2	72		
41C			LIVESTOCK EQUIPMENT, per cow; sum of (L41B / L1B)

41D			LIVESTOCK EQUIPMENT, per cwt; sum of (L41B / cwt*)
42A	2	73	BCAF; BCAF F2 L73A
42B	T11A	32	MEMORY ONLY: BUILDINGS & FENCES, total; sum of {net building costs for livestock T11A L32B Step 4
	2	73	bets X [(enterprise units this enterprise X work units this enterprise assigned from memory X BCAF F2 L73A) / building cost allocation pool: livestock T11A L32B Step 2 alpha]}
42C			BUILDINGS & FENCES, per cow; sum of (L42B / L1B)
42D			BUILDINGS & FENCES, per cwt; sum of (L42B / cwt*)
43B			TOTAL ALLOCATED COSTS, total; sum of (L37B + L38B + L39B + L40B + L41B + L42B)
43C			TOTAL ALLOCATED COSTS, per cow; sum of (L37C + L38C + L39C + L40C + L41C + L42C)
43D			TOTAL ALLOCATED COSTS, per cwt; sum of (L37D + L38D + L39D + L40D + L41D + L42D)
44B			TOTAL ACTUAL LISTED COSTS, total; sum of (L33B + L43B)
44C			TOTAL ACTUAL LISTED COSTS, per cow; sum of (L33C + L43C)
44D			TOTAL ACTUAL LISTED COSTS, per cwt; sum of (L33D + L43D)
45B			RETURN OVER ACTUAL LISTED COSTS, total; sum of (L11B minus L44B)
45C			RETURN OVER ACTUAL LISTED COSTS, per cow; sum of (L11C minus L44C)
45D			RETURN OVER ACTUAL LISTED COSTS, per cwt; sum of (L11D minus L44D)
46B	T11A	36	TOTAL LISTED COSTS ADJ TO 7% MIN INT, total; sum of (T11A L36B Step 1 + T11A L36B Step 2 + T11A L36B Step 3)
46C			TOTAL LISTED COSTS ADJ TO 7% MIN INT, per cow; sum of (L46B / L1B)
46D			TOTAL LISTED COSTS ADJ TO 7% MIN INT, per cwt; sum of (L46B / cwt*)
47			PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY

48B			RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, total; sum of (L11B minus L46B)
48C			RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, per cow; sum of (L11C minus L46C)
48D			RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, per cwt; sum of (L11D minus L46D)
49			PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
50B			RETURN / \$100 FEED FED; sum of [(L11B / L23B) X 100]
51B			POUNDS OF MILK / POUND OF GRAIN MIX; sum of (L2C / L17A)
52B	2	24	AVERAGE PRICE / CWT SOLD; sum of [(whole milk sold F2 L24B / whole milk sold F2 L24A) X 100]
53B	2		DAIRY COW TURNOVER PERCENTAGE; sum of [(sold F2 46,47, L46A + (all nonbreeding animals died F2 L47A + 50, breeding animals died F2 L50A minus preweaning 48, stock died F2 L48A minus nursery stock died F2 49,51, L49A) + transferred out F2 L51A + butchered F2 52 L52A] / L1B} x 100
54B			APPROXIMATE DRY MATTER CONSUMED / COW / DAY; sum of [(L13A X .85) + (L14A X .85) + (L15A X .85) + (L16A X .85) + (L18A X .85) + (L19A X .85) + (L20A X .45) + (L21A X .35)] / 365}

TABLE 13 OTHER DAIRY CATTLE

HERD TOTAL PER HEAD

1	AVERAGE NUMBER OF HEAD		
2	NET INCREASE IN VALUE:		
3	OTHER MISCELLANEOUS INCOME		
4	TOTAL VALUE PRODUCED		
5	FEED FED: QUANTITY & COST	LBS/HEAD	
6	CORN		
7	SMALL GRAIN		
8	COMPLETE RATION		
9	PROT., SALT, MIN.		
10	TOTAL GRAIN MIX		
11	LEGUME HAY		
12	OTHER DRY HAY & ROUGHAGE		
13	HAYLAGE		
14	SILAGE		
15	MILK		
16	PASTURE		
17	TOTAL FEED COSTS		
18	RETURN OVER FEED COST		
19	OTHER DIRECT COSTS		
20	VETERINARY		
21	BREEDING		
22	MISCELLANEOUS		
23	CUSTOM WORK & LEASE EXPENSE		
24	SPECIAL HIRED LABOR		
25	ASSIGNED INTEREST		
26	TOTAL OTHER DIRECT COSTS		
27	TOTAL DIRECT COSTS INCLUDING FEED		
28	RETURN OVER ALL DIRECT COSTS		
29	ALLOCATED COSTS		
30	ACTUAL INTEREST PAID LESS		
31	INTEREST ASSIGNED-L25		
32	GENERAL HIRED LABOR		
33	UTILITIES & MISCELLANEOUS		
34	POWER & MACHINERY	PCAF	
35	LIVESTOCK EQUIPMENT	ECAF	
36	BUILDINGS & FENCES	BCAF	
37	TOTAL ALLOCATED COSTS		
38	TOTAL ACTUAL LISTED COSTS		
39	RETURN OVER ACTUAL LISTED COSTS		
40	TOTAL LISTED COSTS ADJ TO 7% MIN INT.		
41	RETURN OVER LISTED & 7% OPPORTUNITY		
42	INTEREST COST		

43	SUPPLEMENTARY MANAGEMENT INFORMATION		
44	RETURN/\$100 FEED FED		
45	PERCENT CALF DEATH LOSS		

TABLE NO. 13 OTHER DAIRY CATTLE

DOCUMENTATION

CARRY TO TABLE	P-O L	FORM LINE	DESCRIPTION
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This table format is to be used for enterprise 6310-6329, other dairy cattle.
All values are equal to the whole farm share unless otherwise noted.
(A)=lbs. of feed fed/head; (B)=total herd value;
(C)=value per head.

1B	2	57	AVERAGE NUMBER OF HEAD, total number; average no. others F2 L57A
2C	2	6,9, 10,11, 4, 8,13	NET INCREASE IN VALUE, per head; sum of [(ending inventory total F2 L6B + transfers out F2 L9B + butchered F2 L10B + sales total F2 L11B) minus (beginning inventory total F2 L8B + transfers in F2 L8B + purchases total F2 L13B)] / L1B]
3C	2	36	OTHER MISCELLANEOUS INCOME, per head; misc. livestock income F2 L36B / L1B
4B			TOTAL VALUE PRODUCED, total; sum of [(L2C + L3C) X L1B]
4C			TOTAL VALUE PRODUCED, per head; sum of (L2C + L3C)
5			PRINT ONLY: FEED FED: QUANTITY & COST LBS/HEAD
6A	2	76	CORN, lbs; sum of [(corn F2 L76A X 56) / L1B]
6C	2	76	CORN, per head; sum of (corn F2 L76B / L1B)
7A	2	77, 78, 79, 80	SMALL GRAINS, lbs; sum of [(oats F2 L77A X 32) + (barley, millet, buckwheat F2 L78A X 48) + (rye, flax F2 L79A X 56) + (wheat, soybeans, peas F2 L80A X 60)] / L1B]
7C	2	77, 78, 79,80	SMALL GRAINS, per head; sum of [(oats F2 L77B + barley, millet, buckwheat F2 L78B + rye, flax F2 L79B + wheat, soybeans, peas F2 L80B) / L1B]
8A	2	82	COMPLETE RATION, lbs; sum of [(complete ration F2 L82A X 2000) / L1B]

8C	2	82	COMPLETE RATION, per head; sum of (complete ration F2 L82B / L1B)
9A	2	81	PROT, SALT, MIN, lbs; sum of {(prot, salt, vit, min F2 L81B X 100) / L1B}
9C	2	81	PROT, SALT, MIN, per head; sum of [prot, salt, vit, min F2 L81B / L1B]
10A			TOTAL GRAIN MIX, lbs; sum of (L6A + L7A + L8A + L9A)
10C			TOTAL GRAIN MIX, per head; sum of (L6C + L7C + L8C + L9C)
11A	2	83	LEGUME HAY, lbs; sum of [(legume hay F2 L83A X 2000) / L1B]
11C	2	83	LEGUME HAY, per head; sum of (legume hay F2 L83B / L1B)
12A	2	84,86	OTHER DRY HAY & ROUGHAGE, lbs; sum of [(other dry hay F2 L84A X 2000) + (fodder & stover F2 L86A)] / L1B
12C	2	84,86	OTHER DRY HAY & ROUGHAGE, per head; sum of [(other dry hay F2 L84B + fodder & stover F2 L86B) / L1B]
13A	2	88	HAYLAGE, lbs; sum of [(haylage F2 L88A X 2000) / L1B]
13C	2	88	HAYLAGE, per head; sum of (haylage F2 L88B / L1B)
14A	2	85,89	SILAGE, lbs; sum of [(corn silage F2 L85A X 2000) + grass silage F2 L89A X 2000)] / L1B
14C	2	85,89	SILAGE, per head; sum of [(corn silage F2 L85B + grass silage F2 L89B) / L1B]
15A	2	90,91	MILK, lbs; sum of [(whole milk fed F2 L90A + farm skim milk fed F2 L91A) / L1B]
15C	2	90,91	MILK, per head; sum of [(whole milk fed F2 L90B + farm skim milk fed F2 L91B) / L1B]
16C	2	87	PASTURE, per head; sum of (pasture F2 L87B / L1B)
17B			TOTAL FEED COSTS, total; sum of [(L10C + L11C + L12C + L13C + L14C + L15C + L16C) x L1B]
17C			TOTAL FEED COSTS, per head; sum of (L10C + L11C + L12C + L13C + L14C + L15C + L16C)

18B		RETURN OVER FEED COSTS, total; sum of (L4B minus L17B)
18C		RETURN OVER FEED COSTS, per head; sum of (L4B minus L17B)
19		PRINT ONLY: OTHER DIRECT COSTS
20C	2 60	VETERINARY, per head; sum of (veterinary expense F2 L60B / L1B)
21C	2 62	BREEDING, per head; sum of (breeding expense F2 L62B / L1B)
22C	2 61	MISCELLANEOUS, per head; sum of (misc. livestock expense F2 L61B / L1B)
23C	2 63, 64	CUSTOM WORK & LEASE EXPENSE, per head; sum of [(custom work hired F2 L63B + lease expense F2 L64B) / L1B]
24C	2 68	SPECIAL HIRED LABOR, per head; sum of (special hired labor F2 L68B / L1B)
25B	2 70	ASSIGNED INTEREST F2 L70B
25C	2 70	ASSIGNED INTEREST, per head; sum of (assigned interest F2 L70B / L1B)
26B		TOTAL OTHER DIRECT COSTS, total; sum of [(L20C + L21C + L22C + L23C + L24C + L25C) X L1B]
26C		TOTAL OTHER DIRECT COSTS, per head; sum of (L20C + L22C + L23C + L24C + L25C)
27B		TOTAL OTHER DIRECT COSTS INCLUDING FEED, total; sum of (L17B + L26B)
27C		TOTAL OTHER DIRECT COSTS INCLUDING FEED, per head; sum of (L17C + L26C)
28B		RETURN OVER ALL DIRECT COSTS, total; sum of (L4B minus L27B)
28C		RETURN OVER ALL DIRECT COSTS, per head; sum of (L4C minus L27C)
29		PRINT ONLY: ALLOCATED COSTS
30		PRINT ONLY: ACTUAL INTEREST PAID LESS

31B			ACUTAL INTEREST PAID LESS INTEREST ASSIGNED, total; sum of {T11A L27B Step 4 x [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units livestock T1 L5A1]}
	T11A	27	
	T1	5	
31C			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per head; sum of (L31B / L1B)
32B			MEMORY ONLY: GENERAL HIRED LABOR, total; sum of {[(wages of hired labor F3 L58D + hired labor boarded: operator F3 L63D + hired labor boarded: partner F3 L64D) minus [all special hired labor assigned F2 L68B sum over all livestock enterprises + sum over all crop codes (special hired labor F4 L2G + special hired labor F5 L2G) + wages paid F1 L8 & 28G1]} x [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units T1 L7A1]}
	3	58,63	
		64	
		68	
	4,5	2	
	1	8,28	
	T1	7	
32C			GENERAL HIRED LABOR, per head; sum of (L30B / L1B)
33B			MEMORY ONLY: UTILITIES & MISCELLANEOUS, total; sum of {(electricity expense F3 L75D + telephone expense F3 L76D + special utility expense F3 L77D + general farm expense F3 L65D) x [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units T1 L7A1]}
	3	75,76	
		77,65	
33C			UTILITIES & MISCELLANEOUS, per head; sum of (L33B / L1B)
34A	2	71	PCAF; PCAF F2 L71A
34B			MEMORY ONLY: POWER & MACHINERY COST, total; sum of {net power & machine costs T11A L30B Step 2 x [(enterprise units this enterprise x work units this enterprise assigned from memory x PCAF F2 L71A) / power cost work unit allocation pool: livestock T10 L31A Step 1]}
34C			POWER & MACHINERY, per head; sum of (L34B / L1B)
35A	2	72	ECAF; ECAF F2 L72A
35B			MEMORY ONLY: LIVESTOCK EQUIPMENT, total; sum of {net livestock equipment costs T11A L31B Step 1 x [(enterprise units this enterprise x work units this enterprise assigned from memory x ECAF F2 L72A) / livestock equipment allocation pool T11A L31B Step 2]}
35C			LIVESTOCK EQUIPMENT, per head; sum of (L35B / L1B)

36A		BCAF; BCAF F2 L73A
36B		MEMORY ONLY: BUILDING & FENCES, total; sum of {net building costs for livestock T11A L32B Step 4 Beta x [(enterprise units this enterprise x work units this enterprise assigned from memory x BCAF F2 L73A) / building cost allocation pool: livestock T11A L32B Step 2 Alpha]}
36C		BUILDING & FENCES, per head; sum of (L36B / L1B)
37B		TOTAL ALLOCATED COSTS, total; sum of [(L31C + L32C + L33C + L34C + L35C + L36C) x L1B]
37C		TOTAL ALLOCATED COSTS, per head; sum of (L31C + L32C + L33C + L34C + L35C + L36C)
38B		TOTAL ACTUAL LISTED COSTS, total; sum of (L27B + L37B)
38C		TOTAL ACTUAL LISTED COSTS, per head; sum of (L27C + L37C)
39B		RETURN OVER ACTUAL LISTED COSTS, total; sum of (L4B minus L38B)
39C		RETURN OVER ACTUAL LISTED COSTS, per head; sum of (L4C minus L38C)
40B	T11A 36	TOTAL LISTED COSTS ADJUSTED TO 7% MINIMUM INTEREST, total; sum of (T11A L36B Step 1 + T11A L36B Step 2 + T11A L36B Step 3)
40C		TOTAL LISTED COSTS ADJ TO 7% MIN INT, per head; sum of (L40B / L1B)
41		PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY
42B		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, total; sum of (L4B minus L40B)
42C		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, per head; sum of (L4C minus L40C)
43		PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
44B		RETURN / \$100 FEED FED; sum of [(L4B / L17B) X 100]
45B 2	48, 49, 45	PERCENT CALF DEATH LOSS; sum of {(preweaning stock died F2 L48A + nursery stock died F2 L49A) / born F2 L45A} X 100}

TABLE 14 ALL DAIRY CATTLE

HERD TOTAL

PER COW

VALUE/
CWT MILK

1	AVERAGE NUMBER OF COWS			
2	POUNDS OF MILK			
3	POUNDS OF BUTTERFAT			
	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 INCREASE IN VALUE:			
10	OTHER MISCELLANEOUS INCOME			
11	TOTAL VALUE PRODUCED			
12	FEED FED: QUANTITY & COST	LBS/COW		
13	CORN			
14	SMALL GRAIN			
15	COMPLETE RATION			
16	PROT., SALT, MIN.			
17	TOTAL GRAIN MIX			
18	LEGUME HAY			
19	OTHER DRY HAY & ROUGHAGE			
20	HAYLAGE			
21	SILAGE			
22	PASTURE			
23	TOTAL FEED COSTS			
24	RETURN OVER FEED COST			
25	OTHER DIRECT COSTS			
26	VETERINARY			
27	BREEDING			
28	MISCELLANEOUS			
29	CUSTOM WORK & LEASE EXPENSE			
30	SPECIAL HIRED LABOR			
31	ASSIGNED INTEREST			
32	TOTAL OTHER DIRECT COSTS			
33	TOTAL DIRECT COSTS INCLUDING FEED			
34	RETURN OVER ALL DIRECT COSTS			
35	ALLOCATED COSTS			
36	ACTUAL INTEREST PAID LESS			
37	INTEREST ASSIGNED-L31			
38	GENERAL HIRED LABOR			
39	UTILITIES & MISCELLANEOUS			
40	POWER & MACHINERY			
41	LIVESTOCK EQUIPMENT			
42	BUILDINGS & FENCES			
43	TOTAL ALLOCATED COSTS			
44	TOTAL ACTUAL LISTED COSTS			
45	RETURN OVER ACTUAL LISTED COSTS			
46	TOTAL LISTED COSTS ADJ TO 7% MIN INT.			
47	RETURN OVER LISTED & 7% OPPORTUNITY			
48	INTEREST COST			

49	SUPPLEMENTARY MANAGEMENT INFORMATION			
50	RETURN/\$100 FEED FED			
51	POUNDS OF MILK/POUND GRAIN MIX			
52	AVERAGE PRICE/CWT. SOLD			
53	DAIRY COW TURNOVER PERCENTAGE			
54	APPROXIMATE DRY MATTER CONSUMED/COW/DAY			
55	PERCENT CALF DEATH LOSS			
56	TOTAL INVESTMENT/COW			
57	TOTAL DEBT/COW			

TABLE NO. 14 ALL DAIRY CATTLE

DOCUMENTATION

CARRY TO TABLE	P-D L	FORM LINE	DESCRIPTION
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Use this table format for enterprises 6290-6329.
Table 14 is the summation of all Table 12s and
Table 13s in this record analysis.

All values are equal to the whole farm share,
which equals total share minus HH & per share,
unless otherwise noted.

(A) = lbs of feed fed per cow; (B) = total herd
value; (C) = value per cow; (D) = value per cwt of
milk produced.

1B	T12	1B	AVERAGE NUMBER OF COWS, total number; average number of cows T12 L1B
----	-----	----	---

2C	T12	2C	POUNDS OF MILK, pounds per cow; pounds of milk T12 L2C
----	-----	----	---

Calculate only: $\text{cwt*} = [(L2C \times L1B) / 100] = \text{cwt}$
of milk produced.

	T13	1B	Calculate only: $\text{head*} = \text{average number of head}$ T13 L1B
--	-----	----	---

3C	T12	3C	POUNDS OF BUTTERFAT, pounds per cow; pounds of butterfat T12 L3C
----	-----	----	---

4C	T12	4C	PERCENT OF BUTTERFAT IN MILK, per cow; percent of butterfat in milk T12 L4C
----	-----	----	--

5			PRINT ONLY: VALUE OF PRODUCE
---	--	--	------------------------------

6C	T12	6C	DAIRY PRODUCTS SOLD, per cow; dairy products sold T12 L6C
----	-----	----	--

7C	T12	7C	DAIRY PRODUCTS USED IN HOME, per cow; dairy products used in home T12 L7C
----	-----	----	--

8C	T12	8C	MILK FED TO LIVESTOCK, per cow; milk fed to livestock T12 L8C
----	-----	----	--

9C			NET INCREASE IN VALUE, per cow; sum of (net increase in value T12 L9C + [(net increase in value T13 L2C X head*) / L1B])
	T12	9C	
	T13	2C	

10C			OTHER MISCELLANEOUS INCOME, per cow; sum of {other
	T12	10C	miscellaneous income T12 L10C + [(other
	T13	3C, 1B	miscellaneous income T13 L3C X head*) / L1B]}
11B			TOTAL VALUE PRODUCED, total; sum of [(L6C + L7C +
			L8C + L9C + L10C) x L1B]
11C			TOTAL VALUE PRODUCED, per cow; sum of (L6C + L7C +
			L8C + L9C + L10C)
11D			TOTAL VAULE PRODUCED, per cwt; sum of (L11B /
			cwt*)
12			PRINT ONLY: FEED FED: QUANTITY & COST
			LBS / COW
13A	T12	13A	CORN, lbs; sum of {corn, lbs T12 L13A + [(corn,
	T13	6A	lbs T13 L6A X head*) / L1B]}
13C	T12	13C	CORN, per cow; sum of {corn, per cow T12 L13C +
	T13	6C	[(corn, per head T13 L6C X head*) / L1B]}
13D	T12	13D	CORN, per cwt; sum of corn, per head T14 L13C /
	T13	6C	cwt* L2C
14A	T12	14A	SMALL GRAINS, lbs; sum of {small grains, lbs T12
	T13	7A	L14A + [(small grain, lbs T13 L7A X head*) / L1B]}
14C			SMALL GRAINS, per cow; sum of {small grains, per
	T12	14C	cow T12 L14C + [(small grains, per head T13 L7C X
	T13	7C	head*) / L1B]}
14D			SMALL GRAINS, per cwt; sum of small grains, per
	T12	14D	head T14 L14C / cwt* L2C
	T13	7C	
15A			COMPLETE RATION, lbs; sum of {complete ration, lbs
	T12	15A	T12 L15A + [(complete ration, lbs T13 L8A X head*)
	T13	8A	/ L1B]}
15C			COMPLETE RATION, per cow; sum of {complete ration,
	T12	15C	per cow T12 L15C + [(complete ration, per head T13
	T13	8C	L8C X head*) / L1B]}
15D			COMPLETE RATION, per cwt; sum of complete ration,
	T12	15D	per head T14 L15C / cwt* L2C
	T13	8C	

16A			PROT, SALT, MIN, lbs; sum of {prot, salt, min, lbs
	T12	16A	T12 L16A + [(prot, salt, min, lbs T13 L9A X
	T13	9A	head*) + (milk fed T13 L15A / 10) x head*] / L1B]
16C			PROT, SALT, MIN, per cow; sum of {prot, salt, min,
	T12	16C	per cow T12 L16C + [(prot, salt, min, per head T13
	T13	9C	L9C X head*) + (milk fed, T13 L15C x head*)] / L1B
16D			PROT, SALT, MIN, per cwt; sum of prot, salt, min,
	T12	16D	per head T14 L16C / cwt* L2C
	T13	9C	
17A			TOTAL GRAIN MIX, lbs; sum of (L13A + L14A + L15A +
			L16A)
17C			TOTAL GRAIN MIX, per cow; sum of (L13C + L14C +
			L15C + L16C)
17D			TOTAL GRAIN MIX, per cwt; sum of (L13D + L14D +
			L15D + L16D)
18A	T12	18A	LEGUME HAY, lbs; sum of {legume hay, lbs T12 L18A
	T13	11A	+ [(legume hay, lbs T13 L11A X head*) / L1B]
18C			LEGUME HAY, per cow; sum of {legume hay, per cow
	T12	18C	T12 L18C + [(legume hay, per head T13 L11C X
	T13	11C	head*) / L1B]
18D			LEGUME HAY, per cwt; sum of legume hay, per head
	T12	18D	T14 L18C / cwt* L2C
	T13	11C	
19A			OTHER DRY HAY & ROUGHAGE, lbs; sum of {other dry
	T12	19A	hay & roughage, lbs T12 L19A + [(other dry hay &
	T13	12A	roughage, lbs T13 L12A X head*) / L1B]
19C			OTHER DRY HAY & ROUGHAGE, per cow; sum of {other
	T12	19C	dry hay & roughage, per cow T12 L19C + [(other dry
	T13	12C	hay & roughage, per head T13 L12C X head*) / L1B]
19D			OTHER DRY HAY & ROUGHAGE, per cwt; sum of other
	T12	19D	dry hay & roughage, per head T14 L19C / cwt* L2C
	T13	12C	
20A	T12	20A	HAYLAGE, lbs; sum of {haylage, lbs T12 L20A +
	T13	13A	[(haylage, lbs T13 L13A X head*) / L1B]
20C	T12	20C	HAYLAGE, per cow; sum of {haylage, per cow T12
	T13	13C	L20C + [(haylage, per head T13 L13C X head*) /
			L1B]

20D	T12 T13	20D 13C	HAYLAGE, per cwt; sum of haylage, per head T14 L20C / cwt* L2C
21A	T12 T13	21A 14A	SILAGE, lbs; sum of {silage, lbs T12 L21A + [(silage, lbs T13 L14A X head*) / L1B]}
21C	T12 T13	21C 14C	SILAGE, per cow; sum of {silage, per cow T12 L21C + [(silage, per head T13 L14C X head*) / L1B]}
21D	T12 T13	21D 14C	SILAGE, per cwt; sum of silage, per head T14 L21C / cwt* L2C
22C	T12 T13	22C 16C	PASTURE, per cow; sum of {pasture, per cow T12 L22C + [(pasture, per head T13 L16C X head*) / L1B]}
22D	T12 T13	22D 16C	PASTURE, per cwt; sum of pasture, per head T14 L22C / cwt* L2C
23B			TOTAL FEED COSTS, total; sum of [(L17C + L18C + L19C + L20C + L21C + L22C) X L1B]
23C			TOTAL FEED COSTS, per cow; sum of (L17C + L18C + L19C + L20C + L21C + L22C)
23D			TOTAL FEED COSTS, per cwt; sum of (L17D + L18D + L19D + L20D + L21D + L22D)
24B			RETURN OVER FEED COSTS, total; sum of (L11B minus L23B)
24C			RETURN OVER FEED COSTS, per cow; sum of (L11C minus L23C)
24D			RETURN OVER FEED COSTS, per cwt; sum of (L11D minus L23D)
25			PRINT ONLY: OTHER DIRECT COSTS
26C	T12 T13	26C 20C	VETERINARY, per cow; sum of {veterinary, per cow T12 L26C + [(veterinary, per head T13 L20C X head*) / L1B]}
26D	T12 T13	26D 20C	VETERINARY, per cwt; sum of veterinary, per head T14 L26C / cwt* L2C
27C	T12 T13	27C 21C	BREEDING, per cow; sum of {breeding, per cow T12 L27C + [(breeding, per head T13 L21C X head*) / L1B]}

27D	T12	27D	BREEDING, per cwt; sum of breeding, per head T14
	T13	21C	L27C / cwt* L2C
28C			MISCELLANEOUS, per cow; sum of {miscellaneous, per
	T12	28C	cow T12 L28C + [(miscellaneous, per head T13 L22C
	T13	22C	X head*) / L1B1}
28D			MISCELLANEOUS, per cwt; sum of miscellaneous, per
	T12	28D	head T14 L28C / cwt* L2C
	T13	22C	
29C			CUSTOM WORK & LEASE EXPENSE, per cow; sum of
	T12	29C	{custom work & lease expense, per cow T12 L29C +
	T13	23C	[(custom work & lease expense, per head T13 L23C X
			head*) / L1B1}
29D			CUSTOM WORK & LEASE EXPENSE, per cwt; sum of
	T12	29D	custom work & lease expense, per head T14 L29C /
	T13	23C	cwt* L2C
30C			SPECIAL HIRED LABOR, per cow; sum of {special
	T12	30C	hired labor, per cow T12 L30C + [(special hired
	T13	24C	labor, per head T13 L24C X head*) / L1B1}
30D			SPECIAL HIRED LABOR, per cwt; sum of special hired
	T12	30D	labor, per head T14 L30C / cwt* L2C
	T13	24C	
31B	T12	31B	ASSIGNED INTEREST; sum of (assigned interest T12
	T13	25B	L31B + T13 L25B)
31C			ASSIGNED INTEREST, per cow; sum of {assigned
	T12	31C	interest, per cow T12 L31C + [(assigned interest,
	T13	25C	per head T13 L25C X head*) / L1B1}
31D			ASSIGNED INTEREST, per cwt; sum of assigned
	T12	31D	interest, per head T14 L31C / cwt* L2C
	T13	25C	
32B			TOTAL OTHER DIRECT COSTS, total; sum of [(L26C +
			L27C + L28C + L29C + L30C + L31C) X L1B1
32C			TOTAL OTHER DIRECT COSTS, per cow; sum of (L26C +
			L27C + L28C + L29C + L30C + L31C)
32D			TOTAL OTHER DIRECT COSTS, per cwt; sum of (L26D +
			L27D + L28D + L29D + L30D + L31D)
33B			TOTAL DIRECT COSTS INCLUDING FEED, total; sum of
			(L23B + L32B)
33C			TOTAL DIRECT COSTS INCLUDING FEED, per cow; sum of
			(L23C + L32C)

33D		TOTAL DIRECT COSTS INCLUDING FEED, per cwt; sum of (L23D + L32D)
34B		RETURN OVER ALL DIRECT COSTS, total; sum of (L11B minus L33B)
34C		RETURN OVER ALL DIRECT COSTS, per cow; sum of (L11C minus L33C)
34D		RETURN OVER ALL DIRECT COSTS, per cwt; sum of (L11D minus L33D)
35		PRINT ONLY: ALLOCATED COSTS
36		PRINT ONLY: ACTUAL INTEREST PAID LESS
37C		ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per cow; sum of {actual interest paid less interest assigned, per cow T12 L37C + [(actual interest paid less interest assigned, per head T13 L31C X head*) / L1B]}
	T12 37C	
	T13 31C	
37D		ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per cwt; sum of actual interest paid less interest assigned, per head T14 L37C / cwt* L2C
	T12 37D	
	T13 31C	
38C		GENERAL HIRED LABOR, per cow; sum of {general hired labor, per cow T12 L38C + [(general hired labor, per head T13 L32C X head*) / L1B]}
	T12 38C	
	T13 32C	
38D		GENERAL HIRED LABOR, per cwt; sum of general hired labor, per head T14 L38C / cwt* L2C
	T12 38D	
	T13 32C	
39C		UTILITIES & MISCELLANEOUS, per cow; sum of {utilities & miscellaneous, per cow T12 L39C + [(utilities & miscellaneous, per head T13 L33C X head*) / L1B]}
	T12 39C	
	T13 33C	
39D		UTILITIES & MISCELLANEOUS, per cwt; sum of utilities & miscellaneous, per head T13 L33C / cwt* L2C
	T12 39D	
	T13 33C	
40C		POWER & MACHINERY, per cow; sum of {power & machinery, per cow T12 L40C + [(power & machinery, per head T13 L34C X head*) / L1B]}
	T12 40C	
	T13 34C	
40D		POWER & MACHINERY, per cwt; sum of power & machinery, per head T13 L34C / cwt* L2C
	T12 40D	
	T13 34C	

41C			LIVESTOCK EQUIPMENT, per cow; sum of {livestock equipment, per cow T12 L41C + [(livestock equipment, per head T13 L35C X head*) / L1B]}
	T12	41C	
	T13	35C	
41D			LIVESTOCK EQUIPMENT, per cwt; sum of livestock equipment, per head T13 L35C / cwt* L2C
	T12	41D	
	T13	35C	
42C			BUILDINGS & FENCES, per cow; sum of {buildings & fences, per cow T12 L42C + [(buildings & fences, per head T13 L36C X head*) / L1B]}
	T12	42C	
	T13	36C	
42D			BUILDINGS & FENCES, per cwt; sum of buildings & fences, per head T13 L36C / cwt* L2C
	T12	42D	
	T13	36C	
43B			TOTAL ALLOCATED COSTS, total; sum of [(L37C + L38C + L39C + L40C + L41C + L42C) X L1B]
43C			TOTAL ALLOCATED COSTS, per cow; sum of (L37C + L38C + L39C + L40C + L41C + L42C)
43D			TOTAL ALLOCATED COSTS, per cwt; sum of (L37D + L38D + L39D + L40D + L41D + L42D)
44B			TOTAL ACTUAL LISTED COSTS, total; sum of (L33B + L43B)
44C			TOTAL ACTUAL LISTED COSTS, per cow; sum of (L33C + L43C)
44D			TOTAL ACTUAL LISTED COSTS, per cwt; sum of (L33D + L43D)
45B			RETURN OVER ACTUAL LISTED COSTS, total; sum of (L11B minus L44B)
45C			RETURN OVER ACTUAL LISTED COSTS, per cow; sum of (L11C minus L44C)
45D			RETURN OVER ACTUAL LISTED COSTS, per cwt; sum of (L11D minus L44D)
46B	T12	46	TOTAL LISTED COSTS ADJUSTED TO 7% MINIMUM INTEREST, total; sum of (T12 L46B + T13 L40)
	T13	L40	
46C			TOTAL LISTED COSTS ADJ TO 7% MIN INT, per cow; sum of (L46B / L1B)
46D			TOTAL LISTED COSTS ADJ TO 7% MIN INT, per cwt; sum of (L46B / cwt*)
47			PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY

48B			RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, total; sum of (L11B minus L46B)
48C			RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, per cow; sum of (L11C minus L46C)
48D			RETURNOVER LISTED & 7% OPPORTUNITY INTEREST COST, per cwt; sum of (L11D minus L46D)
49			PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
50B			RETURN / \$100 FEED FED; sum of [(L11B / L23B) X 100]
51B			POUNDS OF MILK / POUND OF GRAIN MIX; sum of (L2C / L17A)
52B	T12	52B	AVERAGE PRICE / CWT SOLD; average price / cwt sold T12 L52B
53B	T12	53B	DAIRY COW TURNOVER PERCENTAGE; dairy cow turnover percentage T12 L53B
54B	T12	54B	APPROXIMATE DRY MATTER CONSUMED / COW / DAY; approximate dry matter consumed / cow / day T12 L54B
55B	T13	45B	PERCENT CALF DEATH LOSS; percent calf death loss T13 L45B
56B	T5A	L15	TOTAL FARM INVESTMENT PER COW = TOTAL FARM ASSETS T5A L15 / L1
57B	T5A	L29	TOTAL FARM DEBT PER COW = TOTAL FARM LIABILITIES T5A L29 / L1

TABLE 15A BEEF BREEDING CATTLE

HERD TOTAL PER COW

1	AVERAGE NUMBER OF BEEF COWS		
2	AVERAGE NUMBER OF OTHER BEEF/BULLS		
3	POUNDS OF BEEF PRODUCED		
4	NET INCREASE IN VALUE: BEEF		
5	OTHER MISCELLANEOUS INCOME		
6	TOTAL VALUE PRODUCED		
7	FEED FED: QUANTITY & COST	LBS/COW	
8	GRAIN		
9	PROT., SALT, MIN.		
10	LEGUME HAY		
11	OTHER DRY HAY AND ROUGHAGE		
12	SILAGE		
13	HAYLAGE		
14	PASTURE		
15	TOTAL FEED COSTS		
16	RETURN OVER FEED COSTS		
17	OTHER DIRECT COSTS		
18	VETERINARY		
19	BREEDING		
20	MISCELLANEOUS		
21	CUSTOM WORK & LEASE EXPENSE		
22	SPECIAL HIRED LABOR		
23	ASSIGNED INTEREST		
24	TOTAL OTHER DIRECT COSTS		
25	TOTAL DIRECT COSTS INCLUDING FEED		
26	RETURN OVER ALL DIRECT COSTS		
27	ALLOCATED COSTS		
28	ACTUAL INTEREST PAID LESS		
29	INTEREST ASSIGNED-L23		
30	GENERAL HIRED LABOR		
31	UTILITIES & MISCELLANEOUS		
32	POWER & MACHINERY	PCAF	
33	LIVESTOCK EQUIPMENT	ECAF	
34	BUILDINGS & FENCES	BCAF	
35	TOTAL ALLOCATED COSTS		
36	TOTAL ACTUAL LISTED COSTS		
37	RETURN OVER ACTUAL LISTED COSTS		
38	TOTAL LISTED COSTS ADJ TO 7% MIN INT.		
39	RETURN OVER LISTED & 7% OPPORTUNITY		
40	INTEREST COST		

41	SUPPLEMENTARY MANAGEMENT INFORMATION		
42	RETURN/\$100 FEED FED		
43	\$/CWT BREEDING ANIMALS SOLD		
44	AWE WEIGHT ANIMALS SOLD		
45	NUMBER OF HEAD BOUGHT		
46	PERCENT DEATH LOSS		
47	PRICE/CWT CALF SOLD/TRANSFER		
48	AWE WEIGHT CALF SOLD/TRANSFER		
49	PERCENT CALF CROP BORN		
50	PERCENT CALF CROP WEANED		
51	PERCENT CALF DEATH LOSS		
52	CULL INCOME/BREEDING COW		
53	HAY EQUIVALENT/COW		
54	CORN EQUIVALENT/COW		

TABLE NO. 15A BEEF BREEDING CATTLE

DOCUMENTATION

CARRY TO TABLE	P-O L	FORM LINE	DESCRIPTION
			<p>This table format is to be used with enterprises 6010-6049 and 6090-6129, beef breeding cattle. All values are whole farm values unless other wise noted.</p> <p>(A) = lbs. of feed fed per cow; (B) = total herd value; (C) = value per cow, unless otherwise indicated.</p>
1B	2	56	AVERAGE NUMBER OF BEEF COWS, total number; average no. adults F2 L56A
2B	2	57	AVERAGE NUMBER OF OTHERS, total number; average no. others F2 L57A
3B	2	6, 9,10, 11,4, 8,13	POUNDS OF BEEF PRODUCED, total pounds; sum of [(ending inventory total F2 L6A + transfers out F2 L9A + butchered F2 L10A + sales total F2 L11A) minus (beginning inventory total F2 L4A + transfers in F2 L8A + purchases total F2 L13A)]
4B	2	6,9, 10,11, 4, 8,13	NET INCREASE IN VALUE, total; sum of [(ending inventory total F2 L6B + transfers out F2 L9B + butchered F2 L10B + sales total F2 L11B) minus (beginning inventory total F2 L4B + transfers in F2 L8B + purchases total F2 L13B)]
4C			NET INCREASE IN VALUE, per cow; sum of (L4B / L1B)
5B	2	36	OTHER MISCELLANEOUS INCOME, total; misc. livestock income F2 L36B
5C			OTHER MISCELLANEOUS INCOME, per cow; sum of (L5B / L1B)
6B			TOTAL VALUE PRODUCED, total; sum of (L4B + L5B)
6C			TOTAL VALUE PRODUCED, per cow; sum of (L4C + L5C)
7			PRINT ONLY: FEED FED: QUANTITY & COST LBS/COW

8A	2	76, 77,78, 79, 80, 82	GRAIN, lbs; sum of $\{[(\text{corn F2 L76A} \times 56) + (\text{oats F2 L77A} \times 32) + (\text{barley, millet, buckwheat F2 L78A} \times 48) + (\text{rye, flax F2 L79A} \times 56) + (\text{wheat, soybeans, peas F2 L80A} \times 60) + (\text{complete ration F2 L82A} \times 2000)] / \text{L1B}\}$
8C	2	76, 77,78, 79,80, 82	GRAIN, per cow; sum of $[(\text{corn F2 L76B} + \text{oats F2 L77B} + \text{barley, millet, buckwheat F2 L78B} + \text{rye, flax F2 L79B} + \text{wheat, soybeans, peas F2 L80B} + \text{complete ration F2 L82B}) / \text{L1B}]$
9A	2	81,90, 91	PROT, SALT, MIN, lbs; sum of $\{[(\text{prot,salt, vit, min F2 L81A} \times 100) + (\text{whole milk fed F2 L90A} / 10) + (\text{farm skim milk fed F2 L91A} / 10)] / \text{L1B}\}$
9C	2	81,90, 91	PROT, SALT, MIN, per cow; sum of $[(\text{prot, salt, vit, min F2 L81B} + \text{whole milk fed F2 L90B} + \text{farm skim milk fed F2 L91B}) / \text{L1B}]$
10A	2	83	LEGUME HAY, lbs; sum of $[(\text{legume hay F2 L83A} \times 2000) / \text{L1B}]$
10C	2	83	LEGUME HAY, per cow; sum of $(\text{legume hay F2 L83B} / \text{L1B})$
11A	2	84,86	OTHER DRY HAY & ROUGHAGE, lbs; sum of $\{[(\text{other dry hay F2 L84A} \times 2000) + (\text{fodder \& stover F2 L86A} \times 2000)] / \text{L1B}\}$
11C	2	84,86	OTHER DRY HAY & ROUGHAGE, per cow; sum of $[(\text{other dry hay F2 L84B} + \text{fodder \& stover F2 L86B}) / \text{L1B}]$
12A	2	85, 89	SILAGE, lbs; sum of $\{[(\text{corn silage F2 L85A} \times 2000) + (\text{grass silage F2 L89A} \times 2000)] / \text{L1B}\}$
12C	2	85, 89	SILAGE, per cow; sum of $[(\text{corn silage F2 L85B} + \text{grass silage F2 L89B}) / \text{L1B}]$
13A	2	88	HAYLAGE, lbs; sum of $[(\text{haylage F2 L88A} \times 2000) / \text{L1B}]$
13C	2	88	HAYLAGE, per cow; sum of $(\text{haylage F2 L88B} / \text{L1B})$
14C	2	87	PASTURE, per cow; sum of $(\text{pasture F2 L87B} / \text{L1B})$
15B			TOTAL FEED COSTS, total; sum of $[(\text{L8C} + \text{L9C} + \text{L10C} + \text{L11C} + \text{L12C} + \text{L13C} + \text{L14C}) \times \text{L1B}]$
15C			TOTAL FEED COSTS, per cow; sum of $(\text{L8C} + \text{L9C} + \text{L10C} + \text{L11C} + \text{L12C} + \text{L13C} + \text{L14C})$
16B			RETURN OVER FEED COSTS, total; sum of $(\text{L6B} \text{ minus } \text{L15B})$

16C		RETURN OVER FEED COSTS, per cow; sum of (L6C minus L15C)
17		PRINT ONLY: OTHER DIRECT COSTS
18C 2	60	VETERINARY, per cow; sum of (veterinary expense F2 L60B / L1B)
19C 2	62	BREEDING, per cow; sum of (breeding expense F2 L62B / L1B)
20C 2	61	MISCELLANEOUS, per cow; sum of (misc. livestock expense F2 L61B / L1B)
21C 2	63, 64	CUSTOM WORK & LEASE EXPENSE, per cow; sum of [(custom work hired F2 L63B + lease expense F2 L64B) / L1B]
22C 2	68	SPECIAL HIRED LABOR, per cow; sum of (special hired labor F2 L68B / L1B)
23B 2	70	ASSIGNED INTEREST F2 L70B
23C 2	70	ASSIGNED INTEREST, per cow; sum of (assigned interest F2 L70B / L1B)
24B		TOTAL OTHER DIRECT COSTS, total; sum of [(L18C + L19C + L20C + L21C + L22C + L23C) X L1B]
24C		TOTAL OTHER DIRECT COSTS, per cow; sum of (L18C + L19C + L20C + L21C + L22C + L23C)
25B		TOTAL DIRECT COSTS INCLUDING FEED, total; sum of (L15B + L24B)
25C		TOTAL DIRECT COSTS INCLUDING FEED, per cow; sum of (L15C + L24C)
26B		RETURN OVER ALL DIRECT COSTS, total; sum of (L6B minus L25B)
26C		RETURN OVER ALL DIRECT COSTS, per cow; sum of (L6C minus L25C)
27		PRINT ONLY: ALLOCATED COSTS
28		PRINT ONLY: ACTUAL INTEREST PAID LESS
29B		ACTUAL INTEREST PAID LESS INTEREST ASSIGNED,
	T11A 27	total; sum of {T11A L27B Step 4 x [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units livestock
	T1 5	T1 L5A1]

29C			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per cow; sum of (L29B / L1B)
30B			MEMORY ONLY: GENERAL HIRED LABOR, total; sum of
	3	58,63	{[(wages of hired labor F3 L58D + hired labor boarded: operator F3 L63D + hired labor boarded: partner F3 L64D) minus [all special hired labor assigned F2 L68B sum over all livestock enterprises + sum over all crop codes (special hired labor F4 L2G + special hired labor F5 L2G) + wages paid F1 L8 & 28G]] x [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units T1 L7A]}
	4,5	2	
	1	8,28	
	T1	7	
30C			GENERAL HIRED LABOR, per cow; sum of (L30B / L1B)
31B			MEMORY ONLY: UTILITIES & MISCELLANEOUS, total; sum of {(electricity expense F3 L75D + telephone expense F3 L76D + special utility expense F3 L77D + general farm expense F3 L65D) x [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units T1 L7A]}
	3	75,76	
		77,65	
	T1	7	
31C			UTILITIES & MISCELLANEOUS, per cow; sum of (L31B / L1B)
32A	2	71	PCAF; PCAF F2 L71A
32B			MEMORY ONLY: POWER & MACHINERY COST, total; sum of {net power & machine costs T11A L30B Step 2 x [(enterprise units this enterprise x work units this enterprise assigned from memory x PCAF F2 L71A) / power cost work unit allocation pool: livestock T10 L31A Step 1]}
32C			POWER & MACHINERY, per cow; sum of (L32B / L1B)
33A	2	72	ECAF; ECAF F2 L72A
33B			MEMORY ONLY: LIVESTOCK EQUIPMENT, total; sum of {net livestock equipment costs T11A L31B Step 1 x [(enterprise units this enterprise x work units this enterprise assigned from memory x ECAF F2 L72A) / livestock equipment allocation pool T11A L31B Step 2]}
33C			LIVESTOCK EQUIPMENT, per cow; sum of (L33B / L1B)
34A	2	73	BCAF; BCAF F2 L73A

34B		MEMORY ONLY: BUILDINGS & FENCES, total; sum of {net building costs for livestock T11A L32B Step 4 Beta x [(enterprise units this enterprise x work units this enterprise assigned from memory x BCAF F2 L73A) / building cost allocation pool: livestock T11A L32B Step 2 Alpha]}
34C		BUILDINGS & FENCES, per cow; sum of (L34B / L1B)
35B		TOTAL ALLOCATED COSTS, total; sum of (L29B + L30B + L31B + L32B + L33B + L34B)
35C		TOTAL ALLOCATED COSTS, per cow; sum of (L29C + L30C + L31C + L32C + L33C + L34C)
36B		TOTAL ACTUAL LISTED COSTS, total; sum of (L25B + L35B)
36C		TOTAL ACTUAL LISTED COSTS, per cow; sum of (L25C + L35C)
37B		RETURN OVER ACTUAL LISTED COSTS, total; sum of (L6B minus L36B)
37C		RETURN OVER ACTUAL LISTED COSTS, per cow; sum of (L6C minus L36C)
38B	T11A 36	TOTAL LISTED COSTS ADJUSTED TO 7% MINIMUM INTEREST total; sum of (T11A L36B Step 1 + T11A L36B Step 2 + T11A L36B Step 3)
38C		TOTAL LISTED COSTS ADJ TO 7% MIN INT, per cow; sum of (L38B / L1B)
39		PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY
40B		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, total; sum of (L6B minus L38B)
40C		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, per cow; sum of (L6C minus L38C)
41		PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
42B		RETURN / \$100 FEED FED; sum of [(L6B / L15B) X 100]
43B 2	12	\$ / CWT BREEDING ANIMALS SOLD; sum of [(sales breeding only F2 L12B / sales breeding only F2 L12A) X 100]
44B 2	12 46 65	AVE. WEIGHT BREEDING ANIMALS SOLD; sum of (sales breeding only F2 L12A / (no. animals sold F2 L46A))

45B 2	43	NUMBER OF HEAD BOUGHT; purchased F2 L43A
46B 2	47, 50,42, 43,44, 45	PERCENT DEATH LOSS; sum of {[all nonbreeding animals died F2 L47A + breeding animals died F2 L50A) / (beginning inventory F2 L42A + purchased F2 L43A + transferred in F2 L44A + born F2 L45A)] x 100}
47B 2		PRICE / CWT CALF SOLD OR TRANSFER; sum of (sold or transferred F2 L66B / sold or trans. F2 L66A) x 100
48B 2	11,9, 12, 65	AVE. WEIGHT CALF SOLD/TRANSFER; sum of sold or transferred F2 L66A / no sold F2 L65A
49B 2	45, 55	PERCENT CALF CROP BORN; sum of [(born F2 L45A / fem.sup. to bear young F2 L55A) X 100]
50B 2	45, 48, 55	PERCENT CALF CROP WEANED; sum of {[born F2 L45A minus preweaning stock died F2 L48A) / fem. sup. to bear young F2 L55A] X 100}
51B 2	48,49, 45	PERCENT CALF DEATH LOSS; sum of [(preweaning stock died F2 L48A + nursery stock died F2 L49A) / born F2 L45A] x 100
52B		CULL INCOME / BREEDING COW; = sales, breeding only F2 L12B / L1
53B		HAY EQUIVALENT / COW; sum of {[L10A + L11A +(L12A / 3)+ (L13A / 2)] / 2000}
54B		CORN EQUIVALENT / COW; sum of (LBA / 56)

TABLE 15B FEEDER CATTLE

TOTAL

PER CWT

PER HEAD

- 1 AVERAGE NUMBER OF ANIMALS
 2 POUNDS OF ANIMAL PRODUCED
 3 NET INCREASE IN VALUE: ANIMALS
 OTHER MISCELLANEOUS INCOME
 5 TOTAL VALUE PRODUCED

6 FEED FED: QUANTITY & COST LBS/CWT

- 7 CORN
 8 SMALL GRAINS
 9 COMPLETE RATIONS
 10 PROT., SALT, MIN.
 11 LEGUME HAY
 12 OTHER DRY HAY & ROUGHAGE
 13 SILAGE
 14 HAYLAGE
 15 PASTURE

- 16 TOTAL FEED COST
 17 RETURN OVER FEED COSTS
 18 OTHER DIRECT COSTS
 19 VETERINARY
 20 MISCELLANEOUS
 21 CUSTOM WORK & LEASE EXPENSE
 22 SPECIAL HIRED LABOR
 23 ASSIGNED INTEREST
 24 TOTAL OTHER DIRECT COSTS
 25 TOTAL DIRECT COSTS INCLUDING FEED
 26 RETURN OVER ALL DIRECT COSTS

27 ALLOCATED COSTS

- 28 ACTUAL INTEREST PAID LESS
 29 INTEREST ASSIGNED-L23
 30 GENERAL HIRED LABOR
 31 UTILITIES & MISCELLANEOUS
 32 POWER & MACHINERY
 33 LIVESTOCK EQUIPMENT
 34 BUILDINGS & FENCES
 35 TOTAL ALLOCATED COSTS

- 36 TOTAL ACTUAL LISTED COSTS
 37 RETURN OVER ACTUAL LISTED COSTS

- 38 TOTAL LISTED COSTS ADJ TO 7% MIN INT.
 39 RETURN OVER LISTED & 7% OPPORTUNITY
 40 INTEREST COST

41 SUPPLEMENTARY MANAGEMENT INFORMATION

- 42 RETURN/\$100 FEED FED
 43 PRICE/CWT SOLD
 44 AVERAGE WEIGHT ALL CATTLE SOLD
 45 PRICE/CWT BOUGHT
 46 AVERAGE WEIGHT CATTLE BOUGHT
 47 NUMBER OF HEAD BOUGHT
 48 PERCENT DEATH LOSS
 49 EFFECTIVE DAILY GAIN-POUND/HEAD/DAY
 50 PRICE TO COVER PURCH PRICE + LISTED COSTS
 51 HAY EQUIVALENT/CWT
 52 CORN EQUIVALENT/CWT

TABLE NO. 15B FEEDER CATTLE

DOCUMENTATION

CARRY TO	P-O	FORM	FORM	DESCRIPTION
TABLE	L		LINE	

This table format is used for enterprises 6130-6159, feeder cattle; enterprises 6160-6169, stocker; and enterprises 6050-6089, beef breeding replacements. If the enterprise codes are 6130-6159, the table heading will be: Table 15B Feeder Cattle. If the Ent. codes are 6160-6169, the table heading will be: Table 15D Stocker Cattle. If the Ent. codes are 6050-6089, the table heading will be: Table 15C Beef Breeding Replacements. The documentation shown here is for Table 15B, although Tables 15B-D will all be the same. Use this table format for Enterprises 6130-6159, stocker & feeder cattle.

All values are whole farm unless otherwise specified.

(A) = lbs. of feed fed per cwt; (B) = total value; (C) = value per cwt; (D) = value per head, unless otherwise indicated.

1B	2	56, 57	AVERAGE NUMBER OF ANIMALS, total number; sum of (average no. adults F2 L56A + average no. others F2 L57A)
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2B	2	6,10, 11,9, 4, 8,13	POUNDS OF ANIMAL PRODUCED, total pounds; sum of [(ending inventory total F2 L6A + butchered F2 L10A + sales total F2 L11A + transfers out F2 L9A) minus (beginning inventory total F2 L4A + transfers in F2 L8A + purchases total F2 L13A)]
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Calculate only: $\text{cwt*} = \text{L2B} / 100 = \text{hundredweight of production.}$

3B	2	6,10, 11,9, 4, 8,13	NET INCREASE IN VALUE, total; sum of [(ending inventory total F2 L6B + butchered F2 L10B + sales total F2 L11B + transfers out F2 L9B) minus (beginning inventory total F2 L4B + transfers in F2 L8B + purchases total F2 L13B)]
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3C			NET INCREASE IN VALUE, per cwt; $\text{L3B} / \text{cwt*}$
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3D			NET INCREASE IN VALUE, per head; $\text{L3B} / \text{L1B}$
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4B	2	36	OTHER MISCELLANEOUS INCOME, total; misc. livestock income F2 L36B
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4C			OTHER MISCELLANEOUS INCOME, per cwt; L4B / cwt*
4D			OTHER MISCELLANEOUS INCOME, per head; L4B / L1B
5B			TOTAL VALUE PRODUCED, total; sum of (L3B + L4B)
5C			TOTAL VALUE PRODUCED, per cwt; sum of (L3C + L4C)
5D			TOTAL VALUE PRODUCED, per head; sum of (L3D + L4D)
6			PRINT ONLY: FEED FED: QUANTITY & COST LBS/CWT
7A	2	76	CORN, lbs; sum of [(corn F2 L76A X 56) / cwt*]
7C	2	76	CORN, per cwt; sum of (corn F2 L76B / cwt*)
7D	2	76	CORN, per head; sum of (corn F2 L76B / L1B)
8A	2	77, 78, 79, 80	SMALL GRAINS, lbs; sum of [(oats F2 L77A X 32) + (barley, millet, buckwheat F2 L78A X 48) + (rye, flax F2 L79A X 56) + (wheat, soybeans, peas F2 L80A X 60)] / cwt*)
8C	2	77, 78,79, 80	SMALL GRAINS, per cwt; sum of [(oats F2 L77B + barley, millet, buckwheat F2 L78B + rye, flax F2 L79B + wheat, soybeans, peas F2 L80B) / cwt*]
8D	2	77,78 79,80	SMALL GRAINS, per cwt; sum of [(oats F2 L77B + barley, millet, buckwheat F2 L78B + rye, flax L79B + wheat, soybeans, peas F2 L80B) / L1B]
9A	2	82	COMPLETE RATION, lbs; sum of [(complete ration F2 L82A X 2000) / cwt*]
9C	2	82	COMPLETE RATION, per cwt; sum of (complete ration F2 L82B / cwt*)
9D	2	82	COMPLETE RATION, per head; sum of (complete ration F2 L82B / L1B)
10A	2	81,90, 91	PROT.,SALT,MIN, lbs; sum of [(prot, salt,vit, min F2 L81A X 100) + (whole milk fed F2 L90A / 10) + (farm skim milk fed F2 L91A / 10)] / cwt*)
10C	2	81,90, 91	PROT.,SALT,MIN, per cwt; sum of [(prot, salt, vit, min F2 L81B + whole milk fed F2 L90B + farm skim milk fed F2 L91B) / cwt*]
10D	2	81,90 91	PROT., SALT, MIN, per head; sum of [(prot, salt, vit, min F2 L81B + whole milk fed F2 L90B + farm skim milk fed F2 L91B) / L1B]

11A 2	83	LEGUME HAY, lbs; sum of [(legume hay F2 L83A X 2000) / cwt*]
11C 2	83	LEGUME HAY, per cwt; sum of (legume hay F2 L83B / cwt*)
11D 2	83	LEGUME HAY, per head; sum of (legume hay F2 L83B / L1B)
12A 2	84,86	OTHER DRY HAY & ROUGHAGE, lbs; sum of [(other dry hay F2 L84A X 2000) + (fodder & stover F2 L86A X 2000)] / cwt*
12C 2	84,86	OTHER DRY HAY & ROUGHAGE, per cwt; sum of [(other dry hay F2 L84B + fodder & stover F2 L86B) / cwt*]
12D 2	84,86	OTHER DRY HAY & ROUGHAGE, per head; sum of [(other dry hay F2 L84B + fodder & stover F2 L86B) / L1B]
13A 2	85, 89	SILAGE, lbs; sum of [(corn silage F2 L85A X 2000) + (grass silage F2 L89A X 2000)] / cwt*
13C 2	85, 89	SILAGE, per cwt; sum of [(corn silage F2 L85B + grass silage F2 L89B) / cwt*]
13D 2	85,89	SILAGE, per head; sum of [(corn silage F2 L85B + grain silage F2 L89B) / L1B]
14A 2	88	HAYLAGE, lbs; sum of [(haylage F2 L88A X 2000) / cwt*]
14C 2	88	HAYLAGE, per cwt; sum of (haylage F2 L88B / cwt*)
14D 2	88	HAYLAGE, per head; sum of (haylage F2 L88B cwt*)
15C 2	87	PASTURE, per cwt; sum of (pasture F2 L87B / cwt*)
15D 2	87	PASTURE, per head; sum of (pasture F2 L87B / L1B)
16B		TOTAL FEED COST, total; sum of [(L7C + L8C + L9C + L10C + L11C + L12C + L13C + L14C + L15C) X cwt*]
16C		TOTAL FEED COST, per cwt; sum of (L7C + L8C + L9C + L10C + L11C + L12C + L13C + L14C + L15C)
16D	9	TOTAL FEED COST, per head; sum of (L7D + L8D + L9D + L10D + L11D + L12D + L13D + L14D + L15D)
17B		RETURN OVER FEED COST, total; sum of (L5B minus L16B)

17C		RETURN OVER FEED COST, per cwt; sum of (L5C minus L16C)
17D		RETURN OVER FEED COST, per head; sum of (L5D minus L16D)
18		PRINT ONLY: OTHER DIRECT COSTS
19C 2	60	VETERINARY, per cwt; sum of (veterinary expense F2 L60B / cwt*)
19D 2	60	VETERINARY, per head; sum of (veterinary expense F2 L60B / L1B)
20C 2	61	MISCELLANEOUS, per cwt; sum of (misc. livestock expense F2 L61B / cwt*)
20D 2	61	MISCELLANEOUS, per head; sum of (misc. livestock expense F2 L61B / L1B)
21C 2	63,64	CUSTOM WORK & LEASE, per cwt; sum of [(custom work hired F2 L63B + lease expense F2 L64B) / cwt*]
21D 2	63,64	CUSTOM WORK & LEASE, per head; sum of [(custom work hired F2 L63B + lease expense F2 L64B) / L1B]
22C 2	68	SPECIAL HIRED LABOR, per cwt; sum of (special hired labor F2 L68B / cwt*)
22D 2	68	SPECIAL HIRED LABOR, per head; sum of (special hired labor F2 L68B / L1B)
23B 2	70	ASSIGNED INTEREST F2 L70B
23C 2	70	ASSIGNED INTEREST, per cwt; sum of (assigned interest F2 L70B / cwt*)
23D 2	70	ASSIGNED INTEREST, per head; sum of (assigned interest F2 L70B / L1B)
24B		TOTAL OTHER DIRECT COSTS, total; sum of [(L19C + L20C + L21C + L22C + L23C) x cwt*]
24C		TOTAL OTHER DIRECT COSTS, per cwt; sum of (L19C + L20C + L21C + L22C + L23C)
24D		TOTAL OTHER DIRECT COSTS, per head; sum of (L19D + L20D + L21D + L22D + L23D)
25B		TOTAL DIRECT COSTS INCLUDING FEED, total; sum of (L16B + L24B)
25C		TOTAL DIRECT COSTS INCLUDING FEED, per cwt; sum of (L16C + L24C)

25D			TOTAL DIRECT COSTS INCLUDING FEED, per head; sum of (L16D + L24D)
26B			RETURN OVER ALL DIRECT COSTS, total; sum of (L5B minus L25B)
26C			RETURN OVER ALL DIRECT COSTS, per cwt; sum of (L5C minus L25C)
26D			RETURN OVER ALL DIRECT COSTS, per head; sum of (L5D minus L25D)
27			PRINT ONLY: ALLOCATED COSTS
28			PRINT ONLY: ACTUAL INTEREST PAID LESS
29B	T11A	27	MEMORY ONLY: ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, total; sum of {T11A L27B Step 4 x [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units on livestock T1 L5A1]}
	T1	5	
29C			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per cwt; sum of (L29B / cwt*)
29D			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per head; sum of (L29B / L1B)
30B			MEMORY ONLY: GENERAL HIRED LABOR, total; sum of {[(wages of hired labor F3 L58D + hired labor boarded: operator F3 L63D + hired labor boarded: partner F3 L64D) minus (all special hired labor assigned F2 L68B sum over all livestock enterprises + sum over all crop codes (special hired labor F4 L26 + special hired labor F5 L26) + wages paid F1 L8 & 2861]} x [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units T1 L7A1]}
	3	58,63	
		64	
	4,5	2	
	1	8,28	
30C			GENERAL HIRED LABOR, per cwt; sum of (L30B / cwt*)
30D			GENERAL HIRED LABOR, per head; sum of (L30B / L1B)
31B			MEMORY ONLY: UTILITIES & MISCELLANEOUS, total; sum of [(electricity expense F3 L75D + telephone expense F3 L76D + special utility expense F3 L77D + general farm expense F3 L65D) x [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units T1 L7A1]}
31C	3		UTILITIES & MISCELLANEOUS, per cwt; sum of (L31B / cwt*)

31D			UTILITIES & MISCELLANEOUS, per head; sum of (L31B / L1B)
32A			PCAF; PCAF F2 L71A
32B	T11A	30	MEMORY ONLY: POWER & MACHINERY COST, total; sum of {net power & machine costs T11A L30B Step 2 x [(enterprise units this enterprise x work units this enterprise assigned from memory x PCAF F2 L71A) / power cost work unit allocation pool: livestock T10 L31A Step 1]}
	2	7	
	T10	31	
32C			POWER & MACHINERY COST, per cwt; sum of (L32B / cwt*)
32D			POWER & MACHINERY COST, per head; sum of (L32B / L1B)
33A	2	72	ECAF; ECAF F2 L72A
33B	T11A	31	MEMORY ONLY: LIVESTOCK EQUIPMENT, total; sum of {net livestock equipment costs T11A L31B Step 1 x [(enterprise units this enterprise x work units this enterprise assigned from memory x ECAF F2 L72A) / livestock equipment allocation pool T11A L31B Step 2]}
	2	72	
33C			LIVESTOCK EQUIPMENT, per cwt; sum of (L33B / cwt*)
33D			LIVESTOCK EQUIPMENT, per head; sum of (L33B / L1B)
34A	2	73	BCAF; BCAF F2 L73A
34B	T11A	32	BUILDINGS & FENCES, total; sum of {net building costs for livestock T11A L32B Step 4 Beta x [(enterprise units this enterprise x work units this enterprise assigned from memory x BCAF F2 L73A) / building cost allocation pool: livestock T11A L32B Step 2 Alpha]}
	2	73	
34C			BUILDING & FENCES, per cwt; sum of (L34B / cwt*)
34D			BUILDINGS & FENCES, per head; sum of (L34B / L1B)
35B			TOTAL ALLOCATED COSTS, total; sum of (L29B + L30B + L31B + L32B + L33B + L34B)
35C			TOTAL ALLOCATED COSTS, per cwt; sum of (L29C + L30C + L31C + L32C + L33C + L34C)
35D			TOTAL ALLOCATED COSTS, per head; sum of (L29D + L30D + L31D + L32D + L33D + L34D)

36B		TOTAL ACTUAL LISTED COSTS, total; sum of (L25B + L35B)
36C		TOTAL ACTUAL LISTED COSTS, per cwt; sum of (L25C + L35C)
36D		TOTAL ACTUAL LISTED COSTS, per head; sum of (L25D + L35D)
37B		RETURN OVER ACTUAL LISTED COSTS, total; sum of (L5B minus L36B)
37C		RETURN OVER ACTUAL LISTED COSTS, per cwt; sum of (L5C minus L36C)
37D		RETURN OVER ACTUAL LISTED COSTS, per head; sum of (L5D minus L36D)
38B	11 36	TOTAL LISTED COSTS ADJUSTED TO MINIMUM INTEREST, total; sum of (T11A L36B Step 1 + T11A L36B Step 2 + T11A L36B Step 3)
38C		TOTAL LISTED COSTS ADJ TO 7% MIN INT, per cwt; sum of (L38B / cwt*)
38D		TOTAL LISTED COSTS ADJ TO 7% MIN INT, per head; sum of (L38B / L1B)
39		PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY
40B		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, total; sum of (L5B minus L38B)
40C		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, per cwt; sum of (L5C minus L38C)
40D		RETURN OVER LISTED & 7% OPPORTUNITY COST, per head; sum of (L5D minus L38D)
41		PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
42B		RETURN / \$100 FEED FED; sum of [(L5B / L16B) X 100]
43B	2 11, 11	PRICE / CWT SOLD; sum of [(sales total F2 L11B / sales total F2 L11A) X 100]
44B	2 11,46	AVERAGE WEIGHT ALL CATTLE SOLD; sum of (sales total F2 L11A / sold F2 L46A)
45B	2 13	PRICE / CWT BOUGHT; sum of [(purchases total F2 L13B / purchases total F2 L13A) X 100]

46B 2		AVERAGE WEIGHT CATTLE BOUGHT; sum of (purchases
	13,43	total F2 L13A / purchased F2 L43A)
47B 2	43	NUMBER OF HEAD BOUGHT; purchased F2 L43A
48B 2		PERCENT DEATH LOSS; sum of {[all nonbreeding
	47,	animals died F2 L47A + breeding animals died F2
	50,42,	L50A) / (beginning inventory F2 L42A + purchased
	43,44,	F2 L43A + transferred in F2 L44A + born F2 L45A)]
	45	X 100}
49B		EFFECTIVE DAILY GAIN-POUNDS / HEAD / DAY; sum of
		[(L2B / L1B) / 365]
50B 2	13	PRICE NEEDED TO COVER PURCH PRICE + LISTED COSTS;
		sum of [(L36B + purchases total F2 L13B) / L1B]
51B 2	83,	HAY EQUIVALENT / CWT; sum of [(legume hay L11A +
	84,86,	other dry hay L12A + (silage L13A / 3) + (haylage
	85	L14A / 2)] / 2000}
52B		CORN EQUIVALENT / CWT; sum of [(L7A + L8A) / 56]

TABLE 15E ALL BEEF CATTLE

HERD TOTAL PER CWT

1	AVERAGE NUMBER OF BEEF COWS	_____	
2	AVERAGE NUMBER OF OTHER BEEF	_____	
3	POUNDS OF BEEF PRODUCED	_____	
4	NET INCREASE IN VALUE: BEEF	_____	
5	OTHER MISCELLANEOUS INCOME	_____	
6	TOTAL VALUE PRODUCED	_____	_____
7	FEED FED: QUANTITY & COST	LBS/CWT	
8	GRAIN	_____	_____
9	PROT., SALT, MIN.	_____	_____
10	LEGUME HAY	_____	_____
11	OTHER DRY HAY AND ROUGHAGE	_____	_____
12	SILAGE	_____	_____
14	HAYLAGE	_____	_____
16	PASTURE	_____	_____
17	TOTAL FEED COSTS	_____	_____
18	RETURN OVER FEED COSTS	_____	_____
19	OTHER DIRECT COSTS		
20	VETERINARY		_____
21	BREEDING		_____
22	MISCELLANEOUS		_____
23	CUSTOM WORK & LEASE EXPENSE		_____
24	SPECIAL HIRED LABOR		_____
25	ASSIGNED INTEREST	_____	_____
26	TOTAL OTHER DIRECT COSTS	_____	_____
27	TOTAL DIRECT COSTS INCLUDING FEED	_____	_____
28	RETURN OVER ALL DIRECT COSTS	_____	_____
29	ALLOCATED COSTS		
30	ACTUAL INTEREST PAID LESS		
31	INTEREST ASSIGNED-L25	_____	_____
32	GENERAL HIRED LABOR		_____
33	UTILITIES & MISCELLANEOUS		_____
34	POWER & MACHINERY		_____
35	LIVESTOCK EQUIPMENT		_____
36	BUILDINGS & FENCES		_____
37	TOTAL ALLOCATED COSTS	_____	_____
38	TOTAL ACTUAL LISTED COSTS	_____	_____
39	RETURN OVER ACTUAL LISTED COSTS	_____	_____
40	TOTAL LISTED COSTS ADJ TO 7% MIN INT.	_____	_____
41	RETURN OVER LISTED & 7% OPPORTUNITY	_____	_____
42	INTEREST COST	_____	_____

43	SUPPLEMENTARY MANAGEMENT INFORMATION		
44	RETURN/\$100 FEED FED	_____	
45	PERCENT DEATH LOSS	_____	
46	NUMBER OF HEAD BOUGHT	_____	
47	PRICE/CWT CALF SOLD/TRANSFER	_____	
48	AVG WEIGHT/CALF SOLD/TRANSFER	_____	
49	PERCENT CALF CROP BORN	_____	
50	PERCENT CALF CROP WEANED	_____	
51	PERCENT CALF DEATH LOSS	_____	
52	CULL INCOME/BREEDING COW	_____	
53	HAY EQUIVALENT	_____	
54	CORN EQUIVALENT	_____	

TABLE NO. 15E ALL BEEF CATTLE

DOCUMENTATION

CARRY TO P-O FORM TABLE L	FORM LINE	DESCRIPTION
		<p>This table format is used for enterprises 6010-6159, all beef.</p> <p>All values are whole farm share unless otherwise indicated.</p> <p>(A) = lbs. of feed fed / cwt of beef produced; (B) = total herd value; (C) = value per cwt; unless otherwise indicated.</p>
1B	T15A 1B	AVERAGE NUMBER OF BEEF, total number; average number of beef cows T15A L1B
2B	T15B 1B	AVERAGE NUMBER OF OTHER BEEF, total number; average number of animals T15B L1B
3B	T15A 3B T15B 2B	POUNDS OF BEEF PRODUCED, total pounds; sum of (pounds of beef produced T15A L3B + pounds of animal produced T15B L2B)
	T15B 2B	<p>Calculate only: $\text{cwt*} = \text{L3B} / 100 = \text{cwt of beef produced T15E}$</p> <p>Calculate only: $\text{lbs*} = (\text{T15B L2B}) / 100 = \text{cwt of beef produced on T15B.}$</p>
4B	T15A 4B T15B 3B	NET INCREASE IN VALUE, total; sum of (net increase in value T15A L4B + net increase in value T15B L3B)
5B	T15A 5B T15B 4B	OTHER MISCELLANEOUS INCOME, total; sum of (other miscellaneous income T15A L5B + other micellaneous income T15B L4B)
6B		TOTAL VALUE PRODUCED, total; sum of (L4B + L5B)
6C		TOTAL VALUE PRODUCED, per cwt; sum of (L6B / cwt*)
7		PRINT ONLY: FEED FED: QUANTITY & COST LBS/CWT
8A	T15A 8A T15B 7A,8A, 9A	GRAIN, lbs; sum of [(grain T15A L8A X L1B) + [(corn T15B L7A + small grains T15B L8A + complete ration T15B L9A) X lbs*]] / cwt*]

8C	T15A 8C T15B 7D,8D, 9D	GRAIN, per cwt; sum of $\{[(\text{grain T15A L8C} \times \text{L1B}) + (\text{corn T15B L7D} + \text{small grains T15B L8D} + \text{complete ration T15B L9D}) \times \text{L1B}]\} / \text{cwt}^*\}$
9A	T15A 9A T15B 10A	PROT, SALT, MIN, lbs; sum of $\{[(\text{prot, salt, min T15A L9A} \times \text{L1B}) + (\text{prot, salt, min T15B L10A} \times \text{L1B})]\} / \text{cwt}^*\}$
9C	T15A 9C T15B 10D	PROT, SALT, MIN, per cwt; sum of $\{[(\text{prot, salt, min T15A L9C} \times \text{L1B}) + (\text{prot, salt, min T15B L10D} \times \text{L1B})]\} / \text{cwt}^*\}$
10A	T15A 10A T15B 11A	LEGUME HAY, lbs; sum of $\{[(\text{legume hay T15A L10A} \times \text{L1B}) + (\text{legume hay T15B L11A} \times \text{L1B})]\} / \text{cwt}^*\}$
10C	T15A 10C T15B 11D	LEGUME HAY, per cwt; sum of $\{[(\text{legume hay T15A L10C} \times \text{L1B}) + (\text{legume hay T15B L11D} \times \text{L1B})]\} / \text{cwt}^*\}$
11A	T15A 11A T15B 12A	OTHER DRY HAY & ROUGHAGE, lbs; sum of $\{[(\text{other dry hay \& roughage T15A L11A} \times \text{L1B}) + (\text{other dry hay \& roughage T15B L12A} \times \text{L1B})]\} / \text{cwt}^*\}$
11C	T15A 11C T15B 12D	OTHER DRY HAY & ROUGHAGE, per cwt; sum of $\{[(\text{other dry hay \& roughage T15A L11C} \times \text{L1B}) + (\text{other dry hay \& roughage T15B L12D} \times \text{L1B})]\} / \text{cwt}^*\}$
12A	T15A 12A T15B 13A	SILAGE, lbs; sum of $\{[(\text{silage T15A L12A} \times \text{L1B}) + (\text{silage T15B L13A} \times \text{L1B})]\} / \text{cwt}^*\}$
12C	T15A 12C T15B 13D	SILAGE, per cwt; sum of $\{[(\text{silage T15A L12C} \times \text{L1B}) + (\text{silage T15B L13D} \times \text{L1B})]\} / \text{cwt}^*\}$
14A	T15A 13A T15B 14A	HAYLAGE, lbs; sum of $\{[(\text{haylage T15A L13A} \times \text{L1B}) + (\text{haylage T15B L14A} \times \text{L1B})]\} / \text{cwt}^*\}$
14C	T15A 13C T15B 14D	HAYLAGE, per cwt; sum of $\{[(\text{haylage T15A L13C} \times \text{L1B}) + (\text{haylage T15B L14D} \times \text{L1B})]\} / \text{cwt}^*\}$
16C	T15A 14C T15B 15D	PASTURE, per cwt; sum of $\{[(\text{pasture T15A L14C} \times \text{L1B}) + (\text{pasture T15B L15D} \times \text{L1B})]\} / \text{cwt}^*\}$
17B		TOTAL FEED COSTS, total; sum of $(\text{L8C} + \text{L9C} + \text{L10C} + \text{L11C} + \text{L12C} + \text{L14C} + \text{L16C}) \times \text{cwt}^*$
17C		TOTAL FEED COSTS, per cwt; sum of $(\text{L8C} + \text{L9C} + \text{L10C} + \text{L11C} + \text{L12C} + \text{L14C} + \text{L16C})$
18B		RETURN OVER FEED COSTS, total; sum of $(\text{L6B} \text{ minus } \text{L17B})$
18C		RETURN OVER FEED COSTS, per cwt; sum of $(\text{L6C} \text{ minus } \text{L17C})$