



Farm & Ranch
Business Management
Education Program
Revised: August 1988

CROP DATA FORM 4

Code _____ Name _____
Area Center _____ School _____
Date _____ City _____ State _____

LINE 1

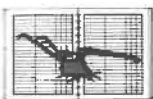
LINE 2

Crop Code No.	Crop Description	a Value Per Unit .XX	Owned Acres				Rented Acres				Total Produc- tion	CROP SALES				Other Crop Income \$	Fertilizer	Chem- icals	Seed	Crop Drying	Crop Insur- ance	Other Expense	Spec. Hire Labor	Assign Int.	Custom Work Hired	Irrig. Own. Costs	LCAF .XX	Land Rent Per Acres .XX	PCAF .XX	Irrigation Oper. Costs		
			To 1/10 X	C	D	E	To 1/10 X	F	G	H		Whole Farm \$	Land- Share \$	Quantity Sold- Operator	A																B	C
9985	Wild Hay Not Harv																															
9986	Pasture Not Harv																															
9987	Timber Not Harv																															
9988	Roads and Waste																															
9989	Farmstead																															
9990	BCAF All Crops (To. XX)																															
9995	Retcropped Acres																															
9996	Tillable Acres																															
9997	Total Acres																															

- INSTRUCTIONS:**
1. Do not use duplicate crop codes; use dryland codes only.
 2. Watch decimal placement when specified.
 3. Report whole dollars only.
 4. Negative values are prohibited on this form.

Wild Hay - Not Harv. (Non-Till)
Pasture Not Harvested
Timber Not Harvested
Roads and Waste
Farmstead

* WARNING: Unless LCAF
is assigned, the program
will default to an LCAF
of 1.00.



Farm & Ranch
Business Management
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LIVESTOCK DATA
FORM 2

CHECK
A B C D

Code _____ Name _____
Area Center _____ School _____
Date _____ City _____ State _____

DESCRIPTION	CODE	1			2			3			4		
		COMBINED ENTERPRISES											
		Quantity	Total	Landlord Share	Quantity	Total	Landlord Share	Quantity	Total	Landlord Share	Quantity	Total	Landlord Share
		A	B	C	D	E	F	G	H	I			
Beginning Inventory: Total	4												
Beginning Inventory: Breeding	5												
Ending Inventory: Total	6												
Ending Inventory: Breeding	7												
Transfers In	8												
Transfers Out	9												
Butchered	10												
Sales: Total	11												
Sales: Breeding Only	12												
Purchases: Total	13												
Purchases: Breeding Only	14												
PRODUCT INFORMATION													
Whole Milk Used - House: Quarts	20												
Skim Milk Used - House: Quarts	21												
Cream Used - House: Qts.	22												
Cream Sold: Pounds	23												
Whole Milk Sold: Pounds	24												
Butterfat in Milk Sold: Pounds	25												
No. Sheep/Goats Shpared	26												
Wool/Hair/Quilt Sold & Incentive: Pounds	27												
Pelts & Horns Sold: No.	28												
Eggs Sold: Dozen	29												
Eggs Used in House: Dozen	30												
Crops Used in House	31												
Honey Used in House: Pounds	32												
Wax Sold: Pounds	33												
Queens & Packages Sold: No.	35												
Miscellaneous Livestock Income	36												
LIVESTOCK NUMBERS													
Beginning Inventory	42	No.			No.			No.			No.		
Purchased	43	No.			No.			No.			No.		
Transferred In	44	No.			No.			No.			No.		
Born	45	No.			No.			No.			No.		
Sold	46	No.			No.			No.			No.		
All Nonbreeding Animal Died	47	No.			No.			No.			No.		
Prewearing Stock Died	48	No.			No.			No.			No.		
Nursery Stock Died	49	No.			No.			No.			No.		
Breeding Animals Died	50	No.			No.			No.			No.		
Transferred Out	51	No.			No.			No.			No.		
Butchered (Acres Pollinated)	52	No.			No.			No.			No.		
Ending Inventory	53	No.			No.			No.			No.		
Females Bearing Young	54	No.			No.			No.			No.		
Females Supposed to Bear Young	55	No.			No.			No.			No.		
Average No. Adults	.X 56	No.			No.			No.			No.		
Average No. Others	.X 57	No.			No.			No.			No.		
Work Units/Unit	.X 58	No.			No.			No.			No.		
MISC. LIVESTOCK INFORMATION													
Veterinary Expense	60	\$			\$			\$			\$		
Miscellaneous Livestock Expense	61	\$			\$			\$			\$		
Breeding Expense	62	\$			\$			\$			\$		
Custom Work Hired	63	\$			\$			\$			\$		
Lease Expense	64	\$			\$			\$			\$		
No. Sold or Transferred	65	No.			No.			No.			No.		
Sold or Transferred	66	Lbs.	\$		Lbs.	\$		Lbs.	\$		Lbs.	\$	
Number of Gates (Hogs Only)	67	No.			No.			No.			No.		
Special Hired Labor	68	\$			\$			\$			\$		
Assigned Interest	70	\$			\$			\$			\$		
PCAF .XX	.XX 71												
ECAF .XX	.XX 72												
BCAF .XX	.XX 73												
FEED FED													
Corn - 56 Pounds Per Bushel	76	BU			BU			BU			BU		
Oats - 32 Pounds Per Bushel	77	BU			BU			BU			BU		
Barley, Millet, Buckwheat - 48 Lbs/BU.	78	BU			BU			BU			BU		
Rye, Flax - 56 Pounds Per Bushel	79	BU			BU			BU			BU		
Wheat, Soybeans, Peas - 60 Pounds/BU.	80	BU			BU			BU			BU		
Protein, Salt, Min. Vit. (Fish Fertil.)	.X 81	CWT			CWT			CWT			CWT		
Complete Ration (Worm Bed)	.X 82	Ton			Ton			Ton			Ton		
Legume Hay (Peat Moss)	.X 83	Ton			Ton			Ton			Ton		
Other Dry Hay (Cow Manure)	.X 84	Ton			Ton			Ton			Ton		
Corn Silage (Other Manure)	.X 85	Ton			Ton			Ton			Ton		
Fodder & Stover (Bedding: Turkey)	.X 86	Ton			Ton			Ton			Ton		
Pasture	87	Days			Days			Days			Days		
Haylage (Heat Fuel: Turkey)	.X 88	Ton			Ton			Ton			Ton		
Grass Silage	.X 89	Ton			Ton			Ton			Ton		
Whole Milk Fed	90	Lbs			Lbs			Lbs			Lbs		
Farm Skim Milk Fed	91	Lbs			Lbs			Lbs			Lbs		
Honey (Comp. Ration: Grow/Hold)	92	Lbs			Lbs			Lbs			Lbs		
Sugar (Comp. Ration: Fin/Breed)	93	Lbs			Lbs			Lbs			Lbs		
Chemicals & Others	94	Lbs			Lbs			Lbs			Lbs		
Fish Products (Nectar & Pollen)	95	Lbs			Lbs			Lbs			Lbs		
Red Meats & By-Products	96	Lbs			Lbs			Lbs			Lbs		
Poultry Meats & By-Products	97	Lbs			Lbs			Lbs			Lbs		

* Line 58 used for other productive livestock, custom livestock enterprises and contract livestock enterprises only.

Table No.	Table Title By # or Ent. Code	Automatic Deletion of Record From Averages	Criterion for Sorting Into High-Low Groups
30	6620-6629 Rabbits	≤ 250# Rabbit Produced	Return Over Feed Costs
31	6640-6649 Reindeer	≤ 10 Cows, Avg. No. Adults	Return Over Feed Costs
16A	6660-6679 Sheep	≤ 10 Ewes, Avg. No. Adults	Return Over Feed Costs
18A	6690-6699 Turkeys-Breeding	≤ 100 Hens, Avg. No. Adults	Return Over Feed Costs
18B	6700-6709 Turkeys-Poults	≤ 1000# Turkey Produced	Return Over Feed Costs
24	6720-6729 Wild Fowl	≤ 50 Head Produced	Return Over Feed Costs
32	6740-6742 Worms	≤ 5 Beds, Avg. No. Adults	Return Over All Direct Costs

Table No.	Table Title By # or Ent. Code	Automatic Deletion of Record From Averages	Criterion for Sorting Into High-Low Groups
15C	6050-6089 Beef Replacements	≤ 10 Head, Avg. No. Other	Return Over Feed Costs
15A	6090-6129 Beef Herd	≤ 10 Cows, Avg. No. Adults	Return Over Feed Costs
15B	6130-6169 Beef Feeders	≤ 5000# Beef Produced	Return Over Feed Costs
20	6180-6189 Alkali Bees	≤ 5 Beds, Avg. No Adults	Return Over All Direct Costs
21	6190-6199 Honey Bees	≤ 10 Colonies, Avg. No. Adults	Return Over All Direct Costs
22	6200-6209 Leaf Cutter Bees	≤ 10 Boards, Avg. No. Adults	Return Over All Direct Costs
15A	6220-6229 Buffalo	≤ 10 Cows, Avg. No. Adults	Return Over Feed Costs
17A	6240-6254 Chickens-Laying	≤ 100 Chickens, Avg. No. Adults	Return Over Feed Costs
17C	6255-6259 Chicken-Pullets	≤ 100 Birds, Avg. No. Other	Return Over Feed Costs
17B	6260-6269 Chicken-Broilers	≤ 1000# Poultry Produced	Return Over Feed Costs
12	6290-6309 Dairy Cows	≤ 10 Cows, Avg. No. Adults	Return Over Feed Costs
13	6310-6321 Other Dairy	≤ 10 Cows Table 12	Return Over Feed Costs
13	6322-6329 Other Dairy Contract	≤ 10 Head Table 13, Avg. No. Other	Return Over Feed Costs
14	All Dairy	≤ 10 Head Table 12, Avg. No. Adults	Return Over Feed Costs
23	6340-6349 Dogs	≤ 5 Head, Avg. No. Adults	Return Over All Direct Costs
24	6360-6361 Ducks	≤ 500# Produced	Return Over Feed Costs

81 PRINT ONLY: Enterprise; Feed Fed; of Prod,
Listed cost.

82A Enterprise Name From Table Heading; Print in
Ascending Table Number Order

82B UNIT: Print the unit identified as the column
heading for column C for each enterprise.

82C Return/100 Feed Fed, Table xx, Lxx for all tables
except Tables 20, 21 and 22. In all cases, this
item appears as the first item under
supplementary information.

82D Cost Per Unit of Production, Table xx, Lxx.
Total actual listed costs Lxx occurs at the same
relative spot in each livestock table, always
occurring on the 5th line above the xxxxxxxxx line
that divides the financial information from the
supplementary information

82E Return over listed costs, Table xx, line xx.
Return over listed costs Lxx occurs at the same
relative spot in each livestock tble, always
occurring on the 4th line above the xxxxxxxx line
that divides the financial information from the
supplementary information

94 PRINT ONLY: Custom work; cash; total; return
over

95 PRINT ONLY: Enterprise; income; costs; list cost

96A ENTERPRISE NAME. List in serial order, ascending

96B

96C CASH INCOME; Table 40 - 9xxx, L2

96D TOTAL COSTS, Table 40 - 9xxx, L26

96E Return over listed costs; Table 40 - 9xxx, L27

Table 500 Summary Management Information

1			PRINT ONLY: Farmsize
2	T1	L2	TOTAL ACRES: T1 L2
3	T1	L3	TILLABLE ACRES: T1 L3
4	T1	L7	TOTAL WORK UNITS: T1 L7
5	T1	L12	Full Time Equiv. Workers T1 L12
10			PRINT ONLY: Profit and loss analysis
11			Return to labor & management, whole farm T2B L70
12	T2B	L73	Full Time Oper. Equiv. - T2B L72
13			PRINT ONLY: Return to cap., fam. labor & mgt.
14	T6B	L71	OPERATOR'S SHARE T6B L71
15	T6A T6B	L62 L64	RATIO: Total expense to total receipts , o.s., T6B L64 / T6A L62 (.xx)
16	T6A	L47 L43	RATIO: Cash oper. exp. to total farm oper. income. T6B L43 / T6A L47 (.xx)
17	T6B	L43 L64	RATIO: Cash oper. exp. to total expense: T6B L43 / T6B L64 (.xx)
18			RATIO: CAPITAL TURNOVER: Avg. cap. to receipts, W.F. (T1 L60 ColA beg + end ColB) /2) / (T2A, L62) (.xx)
19	T5.1 L4,L7 L25,31 L35,36 L41,42 T6A	L44	RATIO: CAPITAL TURNOVER: Avg. cap. to receipts, O.S. (beg inv. farm assets T5.1 L46A + end inv. farm assets T5.1 L46B) / 2) / T6A L62
20	T6A	L72	Net Cash Operating Income: T6A L72
21	T6B T1	L41 L7	Interest payable per work unit: T6B L41 /T1 L7 (x.xx)
22 6A	T6B L47	L41	Interest payable per \$ of farm oper income (T6B [L41 / T6A L47] x.xx)
30			PRINT ONLY: Balance sheet analysis

45		PRINT ONLY: USES OF FUNDS OR VALUE
46	T5.2 L24	CHANGE IN NET WORTH; T5.2 L24
47	T4 L41	FAMILY CASH/NON CASH SPENDING T4 L41
48		TOTAL USES (B); sum L46 + L47
49		GROSS DIFFERENCE (C); sum of (L44 minus L48)
50		PRINT ONLY: ADJUSTMENTS
51		PRINT ONLY: ADJUSTMENTS
52		PRINT ONLY: NET DIFFERENCE

TABLE 100 ACCURACY CHECKS FOR FARM BUSINESS ANALYSIS

1			PRINT ONLY: RECORD RELIABILITY CHECKS
2			PRINT ONLY: INCOME SOURCES AND USES COL A COLB
3			PRINT ONLY: SOURCES PRINT ONLY: USES
4A	T5.1 L4,5		CASH ON HAND, beg; sum of (cash, checking & sav account, pers, Jan 1 T5.1 L4 + cash, check & savings acct; farm, Jan T5.1 L5)
4B	T5.1 L4.5		CASH ON HAND, ending; sum of (cash, checking & savings account, pers, Dec 31 T5.1 L4 + cash, check & savings acct, farm Dec 31 T5.1 L5)
5A	T6A L17		LIVESTOCK SALES; total livestock sales T6A L17A
5B	T6B L17		LIVESTOCK PURCHASES; total livestock purchases T6B L17
6A	T6A L44		CROPS SALES; total sales of crop & supplies T6/ L34
6B	T6B L17 T6B		OTHER CASH OPERATING EXPENSE; (total cash operating expense T6B L43) minus (total livestock purchase T6B L17) minus (total interest payable T6B L41) + (interest actually paid T6B L42)
7A	T6A L57		CAPITAL ASSETS SOLD; sum from Table 6A L57
7B	T6B L57		CAPITAL ASSET PURCHASES; sum of Table 6B L57
8A	T6A L44,46		OTHER FARM INCOME; sum from Table 6A total other farm income T6A L46 minus Line 44 Co-op equity
8B	F3 L81		PAYMENT ON FARM DEBT; payment on debt F3 L81 ColD minus F3 L81 ColF
9A	F3 L84		MONEY BORROWED; money borrowed F3 L84D
9B	T4 L38		CASH LIVING EXPENSE; cash T4 L38
10A	T4 L11 F3 L59		NON-FARM INCOME; total non-farm income T4 L11 + farm wages of spouse F3 L59D
10B			PRINT ONLY: OTHER NON-FARM EXP.
11A			TOTAL SOURCES; sum of (L4A + L5A + L6A + L7A + L8A + L9A + L10A)

	10,30	special hired labor F5 L26) + wages paid F1 L8 &
	11,31	2861} x [(days work this enterprise oper F1 L10 &
T1	L7	306 + days work hired this enterprise F1 L11 and
		316) / total work units T1 L7A1}
24A		UTILITIES & MISCELLANEOUS, total; sum of
F3 L75,76		((electricity expense F3 L75D + telephone expense
77,65		F3 L76D + special utility expense F3 L77D +
F1 L10,30		general farm expense F3 L65D) x [days work oper
		this enterprise F1 L10 & 30 + days work hired this
11,31		enterprise F1 L11 and 31) / total work units T1
		T1 L7A1}
25A		TOTAL ALLOCATED COSTS; sum of (L22A + L23A + L24A)
26A		TOTAL ACTUAL LISTED COSTS; sum of (L14A + L25A)
27A		RETURN OVER ACTUAL LISTED COSTS; sum of (L4A minus
		L26A)
28A		TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT; total;
		sum of (T11A L36B Step 1)
29		PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY
30A		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST,
		sum of (L4A minus L28A)
40		PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
41A	F1 L10,30	DAYS WORKED - OPERATOR(S) AND FAMILY; days work-
		operator F1 L10 & 306
42A	F1 L11,31	DAYS WORKED - HIRED LABOR; days work - hired; F1
		L11 & 316
43A		RETURN OVER LISTED COST PER DAY OF OPERATOR &
		FAMILY LABOR; sum of (L27 / L41A)
44A	F1 L10,30	WORK UNITS ASSIGNED TO THIS ENTERPRISE; sum of
	11,31	days work - (oper F1 L10 & 306 + days work hired
		F1 L11 & 316)

TABLE 40 CUSTOM WORK ENTERPRISE

(A) = enterprise total value: all references are to farmshare: total minus HH & pers share.

1			PRINT ONLY: INCOME
2A	F1	L12 32	CASH INCOME; cash income F1 L12 and 32G
3A	F1	L13 33	NON-CASH INCOME; non-cash income F1 L13 and 33G
4A			TOTAL INCOME; sum of (L2A + L3A)
5			PRINT ONLY: DIRECT COSTS
6A	F1	L6 26	FUEL & LUBRICANTS; fuel & lubricant F1 L6 and 26G
7A	F1	L7 27	REPAIRS; repair expense F1 L7 and 27G
8A	F1	L9 29	SUPPLIES & GENERAL EXPENSE; general expense F1 L9 and 29G
9A	F1	L8 28	HIRED LABOR; wages paid F1 L8 and 28G
10A	F1	L16 36	ASSIGNED INTEREST; assigned interest F1 L16 and 36G
11A			TOTAL DIRECT COSTS; sum of (L6A + L7A + L8A + L9A + L10A)
12A			RETURN OVER DIRECT COSTS; sum of (L4A minus L11A)
13A	F1	L14 34 4,24 15,35 5,25	NET DECREASE: EQUIPMENT OWNERSHIP; sum of [(equip: beg inv F1 L14 and 34G + equip bought F1 L4 and 24G) minus (equip: end inv F1 L15 and 35G + equip sold F1 L5 and 25G)]
14A			TOTAL DIRECT OPERATING & OWNERSHIP COSTS; sum of (L11A + L13A)
15A			RETURN OVER DIRECT OPERATING & OWNERSHIP COSTS; sum of (L4A minus L14A)
20			PRINT ONLY: ALLOCATED COSTS
21			PRINT ONLY: ACTUAL INTEREST PAID LESS

34C		TOTAL LISTED COSTS ADJ TO 7% MIN INT, per bed; sum of (L34B / L1B)
35		PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY
36B		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, total; sum of (L5B minus L34B)
36C		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, per bed; sum of (L5C minus L34C)
37		PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
38B		RETURN / \$100 FEED FED; sum of [(L5B / L12B) X 100]
39B 2	11	PRICE RECEIVED / POUND SOLD; sum of (sales total F2 L11B / F2 L11A)
40B 2	47,50	PERCENT BEDS LOST; sum of [(all nonbreeding animal died F2 L47A + breeding animals died F2 L50A) / L1B] x 100
41B 2	45	NUMBER OF BEDS DIVIDED; beds divided(born) F2 L45A

20C			TOTAL OTHER DIRECT COST, per bed; sum of (L15C + L16C + L17C + L18C + L19C)
21B			TOTAL DIRECT COSTS INCLUDING FEED, total; sum of (L12B + L20B)
21C			TOTAL DIRECT COSTS INCLUDING FEED, per bed; sum of (L12C + L20C)
22B			RETURN OVER ALL DIRECT COSTS, total; sum of (L5B minus L21B)
22C			RETURN OVER ALL DIRECT COSTS, per bed; sum of (L5C minus L21C)
23			PRINT ONLY: ALLOCATED COSTS
24			PRINT ONLY: ACTUAL INTEREST PAID LESS
25B			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	
25C			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per bed; sum of (L25B / L1B)
26B			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 & L28G]} 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	
26C			GENERAL HIRED LABOR, per bed; sum of (L26B / L1B)
27B			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	
27C			UTILITIES & MISCELLANEOUS, per bed; sum of (L27B / L1B)
28A	2	71	PCAF; PCAF F2 L71A

TABLE 32 EARTHWORMS

DOCUMENTATION

CARRY TO TABLE	P-O L	FORM LINE	DESCRIPTION
			Table 32 format is used for enterprises 6740-6749, earthworms. (A) = Pounds of feed fed per bed; (B) = Total value; (C) = Value per bed.
1B	2	56	AVERAGE NUMBER OF BEDS; average number adults F2 L56A
2B	2	6,9, 11,4, 8,13	POUNDS OF WORMS PRODUCED; sum of [(ending inventory total F2 L6A + transfers out F2 L9A + sales total F2 L11A) minus (beginning inventory F2 L4A + transfers in F2 L8A + purchases total F2 L13A)]
3B	2	6,9, 11, 4,8, 13	NET INCREASE IN VALUE: EARTHWORMS; sum of [(ending inventory total F2 L6B + transfers out F2 L9B + sales total F2 L11B) minus (beginning inventory total F2 L4B + transfers in F2 L8B + purchases total F2 L13B)]
4B	2	36	OTHER MISCELLANEOUS INCOME; misc. livestock income F2 L36B
5B			TOTAL VALUE PRODUCED, total; sum of (L3B + L4B)
5C			TOTAL VALUE PRODUCED, per bed; sum of (L5B / L1B)
6			PRINT ONLY: FEED & MEDIA: QUANTITY & COST LBS/BED
7A	2	82	BEDDING TO CONTROL PH, lbs; sum of [(worm bed F2 L82A x 2000) / L1B]
7C	2	82	BEDDING TO CONTROL PH, per bed; sum of (worm bed F2 L82B / L1B)
8A	2	83	PEAT MOSS, lbs; sum of [(peat moss F2 L83A x 2000) / L1B]
8C	2	83	PEAT MOSS, per bed; sum of (peat moss F2 L83B / L1B)
9A	2	81	PROTEIN SUPP. & WALNUT MEAL, lbs; sum of (prot, salt, min, vit F2 L81A x 1000 / L1B)

47B	2	28	PRICE RECEIVED/PELT; sum of (pelts & horns sold F2 L28B / pelts & horns sold F2 L28A)
48B	2		PERCENT DEATH LOSS; sum of {[(all nonbreeding animals died F2 L47 ColA + breeding animals died 50,42 F2 L50A) / (beginning inventory F2 L42A + 43.44 purchased F2 L43A + transferred in F2 L44A + born F2 L45A)] x 100}

			286J) x [(enterprise units this enterprise x work units this enterprise assigned from memory / total work units T1 L7A)]
29C	T1	7	GENERAL HIRED LABOR, per doe; sum of (L29B / L1B)
30B			MEMORY ONLY:
	3	75,76	UTILITIES & MISCELLANEOUS, total; sum of [(electricity expense F3 L75D + telephone expense 77 F3 L76D + special utility expense F3 L77D + 65 general farm expense F3 L65D) x [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units T1 L7A)]
30C	T1	7	UTILITIES & MISCELLANEOUS, per doe; sum of (L30B / L1B)
31A	2	71	PCAF; PCAF F2 L71 Co1A
31B			MEMORY ONLY:
	T11A	30	POWER & MACHINERY COST, total; sum [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	71	
	T10	31	
31C			POWER & MACHINERY, per doe; sum of (L31B / L1B)
32A	2	72	ECAF; ECAF F2 L72 Co1A
32B			MEMORY ONLY:
	T11A	31	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	
32C			LIVESTOCK EQUIPMENT, per doe; sum of (L32B / L1B)
33A	2	73	BCAF; BCAF F2 L73 Co1A
33B			MEMORY ONLY:
	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	
33C			BUILDINGS & FENCES, per doe; sum of (L33B / L1B)

10A	2	76, 77, 78,79 80,82	GRAIN, lbs; sum of [(corn F2 L76A x 56) + (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) + (complete ration F2 L82A x 2000)] / L1B]
10C	2	76, 77,78 79, 80,82	GRAIN, per doe; sum of [(corn F2 L76B + oats F2 L77 ColB + barley, millet, buckwheat F2 L78B + rye, flax F2 L79B + wheat soybeans, peas F2 L80B + complete ration F2 L82B) / L1B]
11A	2	81	PROT, SALT, MIN, lbs; (prot, salt, min, vit F2 L81A x 100) / L1B]
11C	2	81	PROT, SALT, MIN, per doe; sum of (prot, salt, min, vit F2 L81B / L1B)
12A	2	83	LEGUME HAY, lbs; sum of [(legume hay F2 L83A x 2000) / L1B]
12C	2	83	LEGUME HAY, per doe; sum of (legume hay F2 L83B / L1B)
13A	2	84	OTHER DRY HAY & ROUGHAGE, lbs; sum of [(other dry hay F2 L84A x 2000) / L1B]
13C	2	84	OTHER DRY HAY & ROUGHAGE, per doe; sum of (other dry hay F2 L84B / L1B)
14B			TOTAL FEED COSTS, total; sum of [(L10C + L11C + L12C + L13C) x L1B]
14C			TOTAL FEED COSTS, per doe; sum of (L10C + L11C + L12C + L13C)
15B			RETURN OVER FEED COSTS, total; sum of (L8B minus L14B)
15C			RETURN OVER FEED COSTS, per doe; sum of (L8C minus L14C)
16			PRINT ONLY: OTHER DIRECT COSTS
17C	2	60	VETERINARY, per doe; sum of (veterinary expense F2 L60B / L1B)
18C	2	62	BREEDING, per doe; sum of (breeding expense F2 L62B / L1B)
19C	2	61	MISCELLANEOUS, per doe; sum of (miscellaneous livestock expense F2 L61B / L1B)

TABLE 30 - RABBITS

TOTAL

PER DOE

1 AVERAGE NUMBER OF DOES
 2 POUNDS OF RABBIT PRODUCED
 3 NUMBER OF PELTS PRODUCED
 5 PELTS HAIR SOLD
 6 NET INCREASE IN VALUE: ANIMALS
 7 OTHER MISCELLANEOUS INCOME
 8 TOTAL VALUE PRODUCED

9 FEED FED: QUANTITY & COST
 10 GRAIN
 11 PROT., SALT, MIN.
 12 LEGUME HAY
 13 OTHER DRY HAY AND ROUGHAGE
 14 TOTAL FEED COST
 15 RETURN OVER FEED COSTS

POUNDS

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

26 ALLOCATED COSTS
 27 ACTUAL INTEREST PAID LESS
 28 INTEREST ASSIGNED-L22
 29 GENERAL HIRED LABOR
 30 UTILITIES & MISCELLANEOUS
 31 POWER & MACHINERY
 32 LIVESTOCK EQUIPMENT
 33 BUILDINGS & FENCES
 34 TOTAL ALLOCATED COSTS
 35 TOTAL ACTUAL LISTED COSTS
 36 RETURN OVER ACTUAL LISTED COSTS

PCAF _____
 ECAF _____
 BCAF _____

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

40 SUPPLEMENTARY MANAGEMENT INFORMATION

41 RETURN/\$100 FEED FED
 42 PRICE/POUND RABBIT SOLD
 43 PRICE/POUND FRIARS SOLD OR TRANSFERRED
 44 AVE. WEIGHT OF FRIARS SOLD OR TRANSFERRED
 45 RABBITS BORN/LITTER
 46 RABBITS WEANED/LITTER
 47 PRICE RECEIVED/PELT
 48 PERCENT DEATH LOSS

35B			TOTAL ALLOCATED COSTS, total; sum of [(L29C + L30C + L31C + L32C + L33C + L34C) x L1B]
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 (L7B minus L36B)
37C			RETURN OVER ACTUAL LISTED COSTS, per cow; sum of (L7C minus L36C)
38B			TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT, total; sum of (T11A L36B Step 1 + T11A L36B Step 2 + T11A L36B Step 3)
38C			TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT, per cow; L38B / L1B
39			PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY
40B			RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, total; sum of (L7B minus L38B)
40C			RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, per cow; sum of (L7C minus L38C)
41			PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
42B			RETURN/\$100 FEED FED; (L7B / L15B) x 100
43B			PRICE/CWT SOLD; sum of [sales total F2 L11 ColB / (sales total F2 L11 ColA / 100)]
44B	F2	L66	PRICE/CWT CALVES SOLD OR TRANSFERRED; sum of [sold or transferred F2 L66 ColB / (sold or transferred F2 L66 ColA / 100)]
45B	F2	L11 46	AVERAGE WEIGHT/HEAD SOLD; (sales total F2 L11 ColA / sold F2 L46 ColA)
46B	F2	L65 66	AVERAGE WEIGHT/CALF SOLD OR TRANSFERRED; (sold or transferred F2 L66 ColA / number sold or transferred F2 L65 ColA)

18C	F2	L60	VETERINARY, per cow; veterinary expense F2 L60 ColB / L1B
19C	F2	L62	BREEDING EXPENSE F2 L62B / L1B
20C	F2	L61	MISCELLANEOUS, per cow; miscellaneous livestock expense F2 L61 ColB / L1B
21C	F2	L63,64	CUSTOM WORK & LEASE EXPENSE, per cow; sum of (custom work hired F2 L63 ColB + lease expense F2 L64 ColB) / L1B
22C	F2	L68	SPECIAL HIRED LABOR, per cow; special hired labor F2 L68 ColB / L1B
23B	F2	L70	ASSIGNED INTEREST F2 L70B
23C	F2	L70	ASSIGNED INTEREST, per cow; assigned interest F2 L70 ColB / 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 (L7B minus L25B)
26C			RETURN OVER ALL DIRECT COSTS, per cow; sum of (L7C minus L25C)
27			PRINT ONLY: ALLOCATED COSTS
28			PRINT ONLY: ACTUAL INTEREST PAID LESS
29B			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]} memory only
29C			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per cow;
30B			GENERAL HIRED LABOR, total; sum of {(wages of hired labor F3 L58D + hired labor boarded: operator F3 L63D + hired labor boarded: partner

TABLE 29 MUSKOX

Table 29 format is used for enterprises 6590-6599.
Muskox and for enterprise 6640-6649, reindeer
Table 31.

(A) = lbs of feed/cow; (B) = total; (C) = per
cow

1B	F2	L56	AVERAGE NUMBER OF MATURE COWS; average number adults F2 L56 ColA
2B	F2	L57	AVERAGE NUMBER OF OTHER; average number others F2 L57 ColA
3B	F2	L6,9 10,11 4,8 13	POUNDS OF MEAT PRODUCED; sum of [(ending inventory total F2 L6 ColA + transfers out F2 L9 ColA + butchered F2 L10 ColA + sales total F2 L11 ColA) minus (beginning inventory total F2 L4 ColA + transfers in F2 L8 ColA + purchases total F2 L13 ColA)]
4B	F2	L6,9 10,11 4,8 13	NET INCREASE IN VALUE, total; sum of [(ending inventory total F2 L6 ColB + transfers out F2 L9 ColB + butchered F2 L10 ColB + sales total F2 L11 ColB) minus (beginning inventory total F2 L4 ColB + transfers in F2 L8 ColB + purchases total F2 L13 ColB)]
4C			NET INCREASE IN VALUE, per cow; L4B / L1B
5B	F2	L28,27	SALES OF HIDES & HORNS (qiviut), total; ent 6590-6599 Table 29: sum of (pelts & horns sold F2 L28 ColB + wool/hair sold F2 L27 ColB) ent 6640-6649 Table 31: pelts & horns sold F2 L28 ColB
5C			SALES OF HIDES & HORNS (qiviut: T29), per cow; L5B / L1B
6B	F2	L36	OTHER MISCELLANEOUS INCOME, total; miscellaneous livestock income F2 L36 ColB
6C			OTHER MISCELLANEOUS INCOME, per cow; L6B / L1B
7B			TOTAL VALUE PRODUCED, total; sum of (L4B + L5B + L6B)
7C			TOTAL VALUE PRODUCED, per cow; sum of (L4C + L5C + L6C)
8			PRINT ONLY: FEED FED: QUANTITY & COST LBS/COW

35B		RETURN OVER ACTUAL LISTED COSTS, total; sum of (L5B minus L34B)
35C		RETURN OVER ACTUAL LISTED COSTS, per adult; sum of (L5C minus L34C)
36B		TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT, total; sum of (T11A L36B Step 1 + T11A L36B Step 2 + T11A L36B Step 3)
36C		TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT, per adult; L36B / L1B
37		PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY
38B		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, total; sum of (L5B minus L36B)
38C		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, per adult; sum of (L5C minus L36C)
39		PRINT ONLY; SUPPLEMENTARY MANAGEMENT INFORMATION
40B		RETURN/\$100 FEED FED; $[(L5B / L13B) \times 100]$
41B	F2 L47,50 42,43 44,45	PERCENT DEATH LOSS; sum of {[all nonbreeding animals died F2 L47 ColA + breeding animals died F2 L50 ColA) / (beginning inventory F2 L42 ColA + purchased F2 L43 ColA + transferred in F2 L44 ColA + born F2 L45 ColA)] $\times 100$ }
42B	F2 L45	NUMBER FOALS BORN; born F2 L45 ColA
43B	F2 L45,48 49	NUMBER FOALS RAISED; sum of [born F2 L45 ColA minus (nursery stock died F2 L49 ColA + prew. stock died F2 L48 ColA)]
44B	F2 L11,46	AVERAGE PRICE/HORSE SOLD; sum of (sales total F2 L11 ColB / sold F2 L46 ColA)

19C			CUSTOM WORK & LEASE EXPENSE, per adult; $L19B / L1B$
20B	F2	L68	SPECIAL HIRED LABOR, total; special hired labor F2 L68 ColB
20C			SPECIAL HIRED LABOR, per adult; $L20B / L1B$
21B	F2	L70	ASSIGNED INTEREST, total; assigned interest F2 L70 ColB
21C			ASSIGNED INTEREST, per adult; $L21B / L1B$
22B			TOTAL OTHER DIRECT COSTS, total; sum of $(L16B + L17B + L18B + L19B + L20B + L21B)$
22C			TOTAL OTHER DIRECT COSTS, per adult; sum of $(L16C + L17C + L18C + L19C + L20C + L21C)$
23B			TOTAL DIRECT COSTS INCLUDING FEED, total; sum of $(L13B + L22B)$
23C			TOTAL DIRECT COSTS INCLUDING FEED, per adult; sum of $L13C + L22C$
24B			RETURN OVER ALL DIRECT COSTS, total; sum of $(L5B \text{ minus } L23B)$
24C			RETURN OVER ALL DIRECT COSTS, per adult; sum of $(L5C \text{ minus } L23C)$
25			PRINT ONLY: ALLOCATED COSTS
26			PRINT ONLY: ACTUAL INTEREST PAID LESS
27B			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, total; sum of $\{T11A \text{ } L27B \text{ Step 4 } \times [(\text{enterprise units this enterprise } \times \text{ work units this enterprise assigned from memory}) / \text{total work units on livestock } T1 \text{ } L5A1]\}$
27C			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per adult; $L27B / L1B$
28B			GENERAL HIRED LABOR, total; sum of $\{[(\text{wages of hired labor } F3 \text{ } L58D + \text{ hired labor boarded: operator } F3 \text{ } L63D + \text{ hired labor boarded: partner } F3 \text{ } L64D) \text{ minus } [\text{all special hired labor assigned } F2 \text{ } L68B \text{ sum over all livestock enterprises } + \text{ sum over all crop codes (special hired labor } F4 \text{ } L26 + \text{ special hired labor } F5 \text{ } L26) } + \text{ custom work wages paid } F1 \text{ } L8 \text{ \& } 28G1]] \times [(\text{enterprise units this enterprise } \times \text{ work units this enterprise assigned from memory}) / \text{total work units } T1 \text{ } L7A1]\}$

TABLE 28 HORSES

Table 28 format is used for enterprise 6550-6559 horses

(A) = lbs of feed/adult; (B) = total;

(C) = per adult

1B	F2	L56	AVERAGE NUMBER OF ADULTS; average number adults F2 L56 ColA
2B	F2	L57	AVERAGE NUMBER OF OTHERS; average number others F2 L57 ColA
3B	F2	L6,9 10,11 4,8 13	NET INCREASE IN VALUE, total; sum of [(ending inventory total F2 L6 ColB + transfers out F2 L9 ColB + butchered F2 L10 ColB + sales total F2 L11 ColB) minus (beginning inventory total F2 L4 ColB + transfers in F2 L8 ColB + purchases total F2 L13 ColB)]
3C			NET INCREASE IN VALUE, per adult; L3B / L1B
4B	F2	L36	OTHER MISCELLANEOUS INCOME, total; miscellaneous livestock income F2 L36 ColB
4C			OTHER MISCELLANEOUS INCOME, per adult; L4B / L1B
5B			TOTAL VALUE PRODUCED, total; sum of (L3B + L4B)
5C			TOTAL VALUE PRODUCED, per adult; sum of (L3C + L4C)
6			PRINT ONLY: FEED FED: QUANTITY & COST LBS/ADULT
7A	F2	L76,77 78,79 80,82	GRAIN, lbs; sum of [(corn F2 L76 ColA x 56) + (oats F2 L77 ColA x 32) + (barley, millet, buckwheat F2 L78 ColA x 48) + (rye, flax F2 L79 ColA x 56) + (wheat, soybeans, peas F2 L80 ColA x 60) + (complete ration F2 L82 ColA x 2000)] / L1B
7C	F2	L76,77 78,79 80,82	GRAIN, per adult; sum of [(corn F2 L76 ColB + oats F2 L77 ColB + barley, millet, buckwheat F2 L78 ColB + rye, flax F2 L79 ColB + wheat, soybeans, peas F2 L80 ColB + complete ration F2 L82 ColB) / L1B]
8A	F2	L81	PROT, SALT, MIN, lbs; sum of [(prot, salt, min, vit F2 L81 ColA x 100) / L1B]
8C	F2	L81	PROT, SALT, MIN, per adult; prot, salt, min, vit F2 L81 ColB / L1B

47 PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
48B RETURN/\$100 FEED FED; [(L9B / L21B) × 100]

20C	PASTURE; sum [pasture T27AL20C + [(pasture T27BL16C x average number head T27BL1B) / L1B]]
21B	TOTAL FEED COST, total; sum (L15C + L16C + L17C + L18C + L19C + L20C) x L1B
21C	TOTAL FEED COST, per nanny; (L15C + L16C + L17C + L18C + L19C + L20C)
22B	RETURN OVER FEED COSTS, total; L9B minus L21B
22C	RETURN OVER FEED COSTS, per nanny; L9C minus L21C
23	PRINT ONLY: OTHER DIRECT COSTS
24C	VETERINARY; sum (veterinary T27AL24C + [(veterinary T27BL20C x hd*) / L1B])
25C	BREEDING; sum of (breeding T27AL25C + [(breeding T27BL21C x hd*) / L1B])
26C	MISCELLANEOUS; sum of (miscellaneous T27AL26C + [(miscellaneous T27BL22C x hd*) / L1B])
27C	CUSTOM WORK & LEASE EXPENSE; (T27AL27C + [(T27BL23C x hd*) / L1B])
28C	SPECIAL HIRED LABOR; (T27AL28C + [(T27BL24C x hd*) / L1B])
29B	ASSIGNED INTEREST F2 L70
29C	ASSIGNED INTEREST; (T27AL29C + [(T27BL25C x hd*) / L1B])
30B	TOTAL OTHER DIRECT COSTS, total; sum of [(L24C + L25C + L26C + L27C + L28C + L29C) x L1B]
30C	TOTAL OTHER DIRECT COSTS, per nanny; sum of (L24C + L25C + L26C + L27C + L28C + L29C)
31B	TOTAL DIRECT COSTS INCLUDING FEED, total; sum of (L21B + L30B)
31C	TOTAL DIRECT COSTS INCLUDING FEED, per nanny; sum of (L21C + L30C)
32B	RETURN OVER ALL DIRECT COSTS, total; sum of (L9B minus L31B)
32C	RETURN OVER ALL DIRECT COSTS, per nanny; sum of (L9C minus L31C)

TABLE 27 C ALL DAIRY GOATS

Table 27C format is used to combine the information from all Table 27A and Table 27B reported. The table is based on the average number of mature nanny goats.

(A) = lbs/nanny; (B) = herd total; (C) = per nanny

1B	AVERAGE NUMBER OF GOATS, mature females; average number of goats, mature females T27A L1B average number head = T27B L1B = hd*
2C	POUNDS OF MILK; pounds of milk T27A L2C
3	PRINT ONLY: VALUE OF PRODUCE
4C	DAIRY PRODUCTS SOLD; dairy products sold T27A L4C
5C	DAIRY PRODUCTS USED IN HOME; dairy products used in home T27A L5C
6C	MILK FED TO LIVESTOCK; milk fed to livestock T27 L6C
7C	NET INCREASE IN VALUE, goats; sum {[net increase in other goats T27BL2C x hd*] + [net increase in value, dairy goats T27A L7C x L1B]} / L1B}
8C	OTHER DAIRY INCOME; sum (other miscellaneous income T27A L8C + [(other miscellaneous income T27B L3C x hd*) / L1B]
9B	TOTAL VALUE PRODUCED, total; sum (L4C + L5C + L6C + L7C + L8C) x L1B
9C	TOTAL VALUE PRODUCED, per nanny; (L4C + L5C + L6C + L7C + L8C)
10	PRINT ONLY: FEED FED: QUANTITY & COST LBS/NANNY
11A	CORN; sum (corn T27AL11A) + [(corn T27BL6A x hd*) / L1B]
11C	CORN, cost; sum [(corn T27AL11C) + [(corn T27BL6C x average number of head T27BL1B) / L1B)]
12A	SMALL GRAIN; sum { [(small grain T27AL12A + [(small grain T27BL7A x average number of head T27BL1B) / L1B)]

39C		RETURN OVER ACTUAL LISTED COSTS, per head; sum o. (L4C minus L38C)
40B		TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT, total; sum of (T11A L36B Step 1 + T11A L36B Step 2 + T11A L36B Step 3)
40C		TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT, per head; 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)
		PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
44B		RETURN/\$100 FEED FED; L4B / (L17B / 100)
45B		PERCENT DEATH LOSS - KIDS; [(preweaning stock died F2 L48 ColA + nursery stock died F2 L49 ColA) / born F2 L45 ColA] x 100
	F2 L48 49,45	

24C	F2	L6B	SPECIAL HIRED LABOR; special hired labor F2 L6 ColB / L1B
25B	F2	L70	ASSIGNED INTEREST F2 L70
25C	F2	L70	ASSIGNED INTEREST; assigned interest F2 L70 ColB / L1B
26B			TOTAL OTHER DIRECT COSTS, total; sum (L20C + L21C + L22C + L23C + L24C + L25C) x L1B
26C			TOTAL OTHER DIRECT COSTS, per head; L26B / L1B
27B			TOTAL DIRECT COSTS INCLUDING FEED, total; L17B + L26B
27C			TOTAL DIRECT COSTS INCLUDING FEED, per head; L17C + L26C
28B			RETURN OVER ALL DIRECT COSTS, total; L4B minus L27B
28C			RETURN OVER ALL DIRECT COSTS, per head, L4C minus L27C
29			PRINT ONLY: ALLOCATED COSTS
30			PRINT ONLY: ACTUAL INTEREST PAID LESS
31B			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]} (memory only)
31C			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per head; L31B / L1B
32B			GENERAL HIRED LABOR, total; sum of {(wages of hired labor F3 L58D + hired labor boarded: operator F3 L63D + hired labor boarded: partner 3 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]} (memory only)
32C			GENERAL HIRED LABOR, per head; L32B / L1B
33B			UTILITIES & MISCELLANEOUS, total; sum of {(electricity expense F3 L75D + telephone expense F3 L76D + special utility expense F3 L77D +

TABLE 27B OTHER DAIRY GOATS

Table 27B format is used for enterprise 6456-6459
(A) = lbs/head; (B) = herd total; (C) = per head

1B	F2	L57	AVERAGE NUMBER OF HEAD; average number others F2 L57 ColA
2C	F2	L6,9 10,11 4,8 13	NET INCREASE IN VALUE, others; sum [(ending inventory total F2 L6 ColB + transfers out F2 L9 ColB + butchered F2 L10 ColB + sales total F2 L11 ColB) minus (beginning inventory total F2 L4 ColB + transfers in F2 L8 ColB + purchase total F2 L13 ColB)] / L1B
3C	F2	L36	OTHER MISCELLANEOUS INCOME; (miscellaneous livestock income F2 L36 ColB + wool & hay sold F2 L27B + pelts & horns F2 L28B) / L1B
4B			TOTAL VALUE PRODUCED, total; sum (L2C + L3C) x L1B
4C			TOTAL VALUE PRODUCED, per head; sum of (L2C + L3C)
5			PRINT ONLY: FEED FED: QUANTITY & COST LBS/HEAD
6A	F2	L76	CORN; (corn F2 L76 ColA x 56) / L1B
6C	F2	L76	CORN, cost; corn F2 L76 ColB / L1B
7A	F2	L77,78 79,80	SMALL GRAIN; /sum (oats F2 L77 ColA x 32) + (barley, millet, buckwheat F2 L78 ColA x 48) + (rye, flax F2 L79 ColA x 56) + wheat, soybeans, peas F2 L80 ColA x 60) / L1B
7C	F2	L77,78 79,80	SMALL GRAIN, cost; sum (oats F2 L77 ColB + barley, millet, buckwheat F2 L78 ColB + rye, flax F2 L79 ColB + wheat, soybeans, peas F2 L80 ColB) / L1B
8A	F2	L82	COMPLETE RATION; (complete ration F2 L82 ColA x 2000) / L1B
8C	F2	L82	COMPLETE RATION, cost; complete ration F2 L82 ColC / L1B
9A	F2	L81	PROT, SALT, MIN; (prot, salt, min, vit F2 L81 ColA x 100) / L1B
9C	F2	L81	PROT, SALT, MIN, cost; prot, salt, min, vit F2 L81 ColB / L1B
10A			TOTAL GRAIN MIX; sum (L6A + L7A + L8A + L9A)

51B F2 L11,47 DAIRY GOAT TURNOVER PERCENTAGE; sum [sales total
9,10 F2 L46 ColA + all nonbreeding animals died F2 L47
50 ColA + all breeding animals died F2 L50 A +
transfers out F2 L51 ColA + butchered F2 L52
ColA] / L1B

52B APPROXIMATE DRY MATTER CONSUMED/GOAT/DAY; sum
[(L15A x .85) + (L16A x .85) + (L17A x .85) +
(L18A x .45) + (L19A x .35)] / 365

35B			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]} (memory only)
35C			ACTUAL INTERST PAID LESS INTEREST ASSIGNED, per nanny; L35B / L1B
36B			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 & 28G]] x [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units T1 L7A1]} (memory only)
36C			GENERAL HIRED LABOR, per nanny; L36B / L1B
37B			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]} (memory only)
37C			UTILITIES & MISCELLANEOUS, per nanny; L36B / L1B
38A	F2	L71	PCAF; PCAF F2 L71 ColA
38B			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]} (memory only)
38C			POWER & MACHINERY, per nanny; L38B / L1B
39A	F2	L72	ECAF; ECAF F2 L72 ColA
39B			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]} (memory only)
39C			LIVESTOCK EQUIPMENT/NANNY; L39B / L1B

11A	F2	L76	CORN; [(corn F2 L76 ColA x 56) / L1B]
11C			CORN, value; corn F2 L76 ColB / L1B
12A	F2	L77,78 79,80	SMALL GRAIN; sum [(oats F2 L77 ColA x 32) + (barley, millet, buckwheat, F2 L78 ColA x 48) + (rye, flax F2 L79 ColA x 56) + (wheat, soybeans, peas F2 L80 ColA x 60) / L1B]
12C	F2	L77,78 79,80	SMALL GRAINS, value; sum [oats F2 L77 ColB + barley, millet, buckwheat F2 L78 ColB + rye, flax F2 L79 ColB + wheat, soybeans, peas F2 L80 ColB] / L1B
13A	F2	L82	COMPLETE RATION; (complete ration F2 L82 ColA x 2000) / L1B
13C	F2	L82	COMPLETE RATION, value; complete ration F2 L82 ColB / L1B
14A	F2	L81	PROT, SALT, MIN; (prot, salt, min, vit F2 L81 ColA x 100) / L1B
14C	F2	L81	PROT, SALT, MIN, value; prot, salt, min, vit F2 L81 ColB / L1B
15A			TOTAL GRAIN MIX, sum; (L11A + L12A + L13A + L14A)
15C			TOTAL GRAIN MIX, value; sum (L11C + L12C + L13C + L14C)
16A	F2	L83	LEGUME HAY; (legume hay F2 L83 ColA x 2000) / L1B
16C	F2	L83	LEGUME HAY, cost; legume hay F2 L83 ColB / L1B
17A	F2	L84 86	OTHER DRY HAY & ROUGHAGE; sum [(other dry hay F2 L84 ColA + fodder & stove F2 L86 ColA) x 2000] / L1B
17C	F2	L84 86	OTHER DRY HAY & ROUGHAGE, cost; sum (other dry hay F2 L84 ColB + fodder & stove F2 L86 ColB) / L1B
18A	F2	L88	HAYLAGE, lbs; (haylage F2 L88 ColA x 2000) / L1B
18C	F2	L88	HAYLAGE, value; (haylage F2 L88 ColB) / L1B
19A	F2	L85	SILAGE; ((corn silage F2 L85 ColA + grass silage F2 L89A x 2000)) / L1B
19C	F2	L85	SILAGE, cost; (corn silage F2 L85 ColB + grass silage F2 L89B) / L1B
20C	F2	L87	PASTURE; pasture F2 L87 ColB / L1B

TABLE 27A DAIRY GOATS

TOTAL

PER NANNY

1 AVERAGE NUMBER OF GOATS, MATURE FEMALES
 2 POUNDS OF MILK
 3 VALUE OF PRODUCE
 4 DAIRY PRODUCTS SOLD
 5 DAIRY PRODUCTS USED IN HOME
 6 MILK FED TO LIVESTOCK
 7 NET INCREASE IN VALUE: GOATS
 8 OTHER MISCELLANEOUS INCOME
 9 TOTAL VALUE PRODUCED

10 FEED FED: QUANTITY & COST
 11 CORN
 12 SMALL GRAIN
 13 COMPLETE RATION
 14 PROT., SALT, MIN.
 15 TOTAL GRAIN MIX
 16 LEGUME HAY
 17 OTHER DRY HAY & ROUGHAGE
 18 HAYLAGE
 19 SILAGE
 20 PASTURE
 21 TOTAL FEED COSTS
 22 RETURN OVER FEED COSTS

LBS/GOAT

23 OTHER DIRECT COSTS
 24 VETERINARY
 25 BREEDING
 26 MISCELLANEOUS
 27 CUSTOM WORK & LEASE EXPENSE
 28 SPECIAL HIRED LABOR
 29 ASSIGNED INTEREST
 30 TOTAL OTHER DIRECT COSTS
 31 TOTAL DIRECT COSTS INCLUDING FEED
 32 RETURN OVER ALL DIRECT COSTS

33 ALLOCATED COSTS
 34 ACTUAL INTEREST PAID LESS
 35 INTEREST ASSIGNED-L29
 36 GENERAL HIRED LABOR
 37 UTILITIES & MISCELLANEOUS
 38 POWER & MACHINERY
 39 LIVESTOCK EQUIPMENT
 40 BUILDINGS & FENCES
 41 TOTAL ALLOCATED COSTS

PCAF _____
 ECAF _____
 BCAF _____

42 TOTAL ACTUAL LISTED COSTS
 43 RETURN OVER ACTUAL LISTED COSTS
 44 TOTAL LISTED COSTS ADJ TO 7% MIN INT.
 45 RETURN OVER LISTED & 7% OPPORTUNITY
 46 INTEREST COST

 47 SUPPLEMENTARY MANAGEMENT INFORMATION

48 RETURN/\$100 FEED FED
 49 POUNDS OF MILK/POUND GRAIN MIX
 50 AVERAGE PRICE/CWT. WHOLE MILK SOLD
 51 DAIRY GOAT TURNOVER PERCENTAGE
 52 APPROXIMATE DRY MATTER CONSUMED/GOAT/DAY

27B			POWER & MACHINERY, 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]}
27C			POWER & MACHINERY, per female; L27B / L1B
28A	F2	L72	ECAF; ECAF F2 L72 ColA
28B			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]}
28C			LIVESTOCK EQUIPMENT, per female; L28B / L1B
29A	F2	L73	BCAF; BCAF; F2 L73 ColA
29B			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]}
29C			BUILDINGS & FENCES, per female; L29B / L1B
30B			TOTAL ALLOCATED COSTS, total; sum of (L24B + L25B + L26B + L27B + L28B + L29B)
30C			TOTAL ALLOCATED COSTS, per female; sum of (L24C + L25C + L26C + L27C + L28C + L29C)
31B			TOTAL ACTUAL LISTED COSTS, total; sum of (L20B + L30B)
31C			TOTAL ACTUAL LISTED COSTS, per female; sum of (L20C + L30C)
32B			RETURN OVER ACTUAL LISTED COSTS, total; sum of (L4B minus L31B)
32C			RETURN OVER ACTUAL LISTED COSTS, per female; sum of (L4C minus L31C)
33B			TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT, total; sum of (T11A L36B Step 1 + T11A L36B Step 2 + T11A L36B Step 3)
33C			TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT, per female; L33B / L1B

8C			FISH, per female; L8B / L1B
9A	F2	L82	CEREAL; (complete ration F2 L82 ColA x 2000) / L1B
9B	F2	L82	CEREAL, total cost; complete ration F2 L82 ColB
9C			CEREAL, per female; L9B / L1B
10A	F2	L94	SUPPLEMENTS AND ADDITIVES; chemicals & others F2 L94 ColA / L1B
10B	F2	L94	SUPPLEMENTS & ADDITIVES, total; chemicals & others F2 L94 ColB
10C			SUPPLEMENTS & ADDITIVES, per female; L10B / L1B
11B			TOTAL FEED COSTS, total; sum (L6B + L7B + L8B + L9B + L10B)
11C			TOTAL FEED COSTS, per female; sum (L6C + L7C + L8C + L9C + L10C)
12B			RETURN OVER FEED COSTS, total; L4B minus L11B
12C			RETURN OVER FEED COSTS, per female; L4C minus L11C
13			PRINT ONLY: OTHER DIRECT COSTS
14B	F2	L60	VETERINARY, total; veterinary expense F2 L60 ColB
14C			VETERINARY, per female; L14B / L1B
15B	F2	L61	MISCELLANEOUS, total; (miscellaneous livestock expense F2 L61 ColB + breeding exp. F2 L62 ColB)
15C			MISCELLANEOUS, per female; L15B / L1B
16B	F2	L63 64	CUSTOM WORK & LEASE EXPENSE, total; sum of (custom work hired F2 L63 ColB + lease expense F2 L64 ColB)
16C			CUSTOM WORK & LEASE EXPENSE, per female; L16B / L1B
17B	F2	L68	SPECIAL HIRED LABOR, total; special hired labor F2 L68 ColB
17C			SPECIAL HIRED LABOR, per female; L17B / L1B
18B	F2	L70	ASSIGNED INTEREST, total; assigned interest F2 L70 ColB
18C			ASSIGNED INTEREST, per female; L18B / L1B

TABLE 26 - FURBEARING ANIMALS

TOTAL

PER FEMALE

- 1 NUMBER OF ADULT FEMALES
- 2 NET INCREASE IN VALUE: ANIMALS
- 3 OTHER MISCELLANEOUS INCOME
- 4 TOTAL VALUE PRODUCED

- 5 FEED FED: QUANTITY & COST
- 6 MEAT AND MEAT BY-PROD.
- 7 POULTRY AND POULTRY BY-PROD.
- 8 FISH AND FISH BY-PROD.
- 9 CEREAL
- 10 SUPPLEMENTS AND ADDITIVES
- 11 TOTAL FEED COSTS
- 12 RETURN OVER FEED COST

LBS/FEM.

- 13 OTHER DIRECT COSTS
- 14 VETERINARY
- 15 MISCELLANEOUS
- 16 CUSTOM WORK & LEASE EXPENSE
- 17 SPECIAL HIRED LABOR
- 18 ASSIGNED INTEREST
- 19 TOTAL OTHER DIRECT COSTS

- 20 TOTAL DIRECT COSTS INCLUDING FEED
- 21 RETURN OVER ALL DIRECT COSTS

- 22 ALLOCATED COSTS
- 23 ACTUAL INTEREST PAID LESS
- 24 INTEREST ASSIGNED-L18
- 25 GENERAL HIRED LABOR
- 26 UTILITIES & MISCELLANEOUS
- 27 POWER & MACHINERY
- 28 LIVESTOCK EQUIPMENT
- 29 BUILDINGS & FENCES
- 30 TOTAL ALLOCATED COSTS

PCAF

ECAAF

BCAF

- 31 TOTAL ACTUAL LISTED COSTS
- 32 RETURN OVER ACTUAL LISTED COSTS
- 33 TOTAL LISTED COSTS ADJ TO 7% MIN INT.
- 34 RETURN OVER LISTED & 7% OPPORTUNITY
- 35 INTEREST COST

36 SUPPLEMENTARY MANAGEMENT INFORMATION

- 37 RETURN/\$100 FEED FED
- 38 PRICE RECEIVED/ANIMAL SOLD
- 39 PRICE RECEIVED/KIT SOLD OR TRANSFERRED
- 40 TOTAL NUMBER OF KITS PRODUCED
- 41 KITS BORN/ADULT FEMALE
- 42 KITS RAISED/ADULT FEMALE
- 43 PERCENT DEATH LOSS
- 44 FEED COST/KIT PRODUCED
- 45 SUPPLEMENTAL COSTS/KIT PRODUCED
- 46 TOTAL COST/KIT PRODUCED
- 47 NET RETURN/KIT PRODUCED
- 48 PERCENT REPLACEMENT TURNOVER RATE

26A	F2	L72	ECAF; ECAF F2 L72 ColA
26B			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]}
26C			LIVESTOCK EQUIPMENT, per cwt; L26B / cwt*
27A	F2	L73	BCAF; BCAF F2 L73 ColA
27B			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]}
27C			BUILDINGS & FENCES, per cwt; L27B / cwt*
28B			TOTAL ALLOCATED COSTS, total; sum of (L22B + L23B + L24B + L25B + L26B + L27B)
28C			TOTAL ALLOCATED COSTS, per cwt; sum of (L22C + L23C + L24C + L25C + L26C + L27C)
29B			TOTAL ACTUAL LISTED COSTS, total; sum of (L18B + L28B)
29C			TOTAL ACTUAL LISTED COSTS, per cwt; sum of (L18C + L28C)
30B			RETURN OVER ACTUAL LISTED COSTS, total; sum of (L4B minus L29B)
30C			RETURN OVER ACTUAL LISTED COSTS, per cwt; sum of (L4C minus L29C)
31B			TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT, total; sum of (T11A L36B Step 1 + T11A L36B Step 2 + T11A L36B Step 3)
31C			TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT, per cwt; L31B / cwt*
32			PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY
33B			RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, total; sum of (L4B minus L31B)
33C			RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, per cwt, sum of (L4C minus L31C)

8A	F2	L94	OTHER, lbs; chemical & others F2 L94 ColA / cwt*
8B	F2	L94	OTHER, total; chemical & others F2 L94 ColB
8C			OTHER, per cwt; L8B / cwt*
9B			TOTAL FEED COSTS, total; sum of (L6B + L7B + L8B)
9C			TOTAL FEED COSTS, per cwt; sum of (L6C + L7C + L8C)
10B			RETURN OVER FEED COSTS, total; sum of (L4B minus L9B)
10C			RETURN OVER FEED COSTS, per cwt; sum of (L4C minus L9C)
11			PRINT ONLY: OTHER DIRECT COSTS
12B	F2	L60	VETERINARY, total; veterinary expense F2 L60 ColB
12C			VETERINARY, per cwt; L12B / cwt*
13B	F2	L61	MISCELLANEOUS, total; miscellaneous livestock expense F2 L61 ColB
13C			MISCELLANEOUS, per cwt; L13B / cwt*
14B	F2	L63 L64	CUSTOM WORK & LEASE EXPENSE, total; sum of (custom work hired F2 L63 ColB + lease expense F2 L64 ColB)
14C			CUSTOM WORK & LEASE EXPENSE, per cwt; L14B / cwt*
15B	F2	L68	SPECIAL HIRED LABOR, total; special hired labor F2 L68 ColB
15C			SPECIAL HIRED LABOR, per cwt; L15B / cwt*
16B	F2	L70	ASSIGNED INTEREST, total; assigned interest F2 L70 ColB
16C			ASSIGNED INTEREST, per cwt; L16B / cwt*
17B			TOTAL OTHER DIRECT COSTS, total; sum of (L12B + L13B + L14B + L15B + L16B)
17C			TOTAL OTHER DIRECT COSTS, per cwt; sum of (L12C + L13C + L14C + L15C + L16C)
18B			TOTAL DIRECT COSTS INCLUDING FEED, total; sum of (L9B + L17B)

TABLE 25 - FISH

TOTAL PER CWT

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

34	SUPPLEMENTARY MANAGEMENT INFORMATION		
35	RETURN/\$100 FEED FED		

30B			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]} }
30C			UTILITIES & MISCELLANEOUS, per; L30B / L1B
31A	F2	L71	PCAF; PCAF F2 L71 ColA
31B			POWER & MACHINERY, total; sum of {net power & machine costs T11A L30A 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]} }
31C			POWER & MACHINERY, per; L31B / L1B
32A	F2	L72	ECAF; ECAF F2 L72 ColA
32B			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]} }
32C			LIVESTOCK EQUIPMET, per; L32B / L1B
33A	F2	L73	BCAF; BCAF F2 L73 ColA
33B			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]} }
33C			BUILDING & FENCES, per; L33B / L1B
34B			TOTAL ALLOCATED COSTS, total; sum of (L28B + L29B + L30B + L31B + L32B + L33B)
34C			TOTAL ALLOCATED COSTS, per; sum of (L28C + L29C + L30C + L31C + L32C + L33C)
35B			TOTAL ACTUAL LISTED COSTS, total; sum of (L24B + L34B)
35C			TOTAL ACTUAL LISTED COSTS, per; sum of (L24C + L34C)
36B			RETURN OVER ACTUAL LISTED COSTS, total; sum of (L6B minus L35B)

11B	F2 L81,90 91	PROT SALT, MIN, total; sum of (prot, salt, min, vit F2 L81 Col B + whole milk fed F2 L90 ColB + farm skim milk fed F2 L91 ColB)
11C		PROT, SALT, MIN, per; L11B / L1B
12A		TOTAL GRAIN MIX, lbs; sum of (L8A + L9A + L10A + L11A)
12B		TOTAL GRAIN MIX, total; sum of (L8B + L9B + L10B + L11B)
12C		TOTAL GRAIN MIX, per; sum of (L8C + L9C + L10C + L11C)
13B	F2 L87	PASTURE, total; pasture F2 L87 ColB
13C		PASTURE, per; L13B / L1B
14B		TOTAL FEED COST, total; sum of (L12B + L13B)
14C		TOTAL FEED COST, per; sum of (L12C + L13C)
15B		RETURN OVER FEED COSTS, total; sum of (L6B minus L14B)
15C		RETURN OVER FEED COSTS, per; sum of (L6C minus L14C)
16		PRINT ONLY: OTHER DIRECT COSTS
17B	F2 L60	VETERINARY, total; veterinary expense F2 L60 ColB
17C		VETERINARY, per; L17B / L1B
18B	F2 L62	BREEDING, total; breeding expense F2 L62 ColB
18C		BREEDING, per; L18B / L1B
19B	F2 L61	MISCELLANEOUS, total; miscellaneous livestock expense F2 L61 ColB
19C		MISCELLANEOUS, per; L19B / L1B
20B	F2 L63 64	CUSTOM WORK & LEASE EXPENSE, total; sum of (custom work hired F2 L63 ColB + lease expense F2 L64 ColB)
20C		CUSTOM WORK & LEASE EXPENSE, per; L20B / L1B
21B	F2 L68	SPECIAL HIRED LABOR, total; special hired labor F2 L68 ColB
21C		SPECIAL HIRED LABOR, per; L21B / L1B

TABLE 24 DUCKS (GEESE) (WILD FOWL) (GUINEA FOWL)

Table 24 format is used for enterprise 6360-6369, ducks; 6420-6429, geese; 6430-6439, guinea fowl; 6720-6729 wild fowl

There are slight variations in the table format among these enterprises. The variations are as follows:

For: Ent 6360, 6361 ducks

Ent 6420, 6421 geese

Table 24, Line 1: cut of poultry produced

ColA: lbs of feed/cwt

ColB: flock total; ColC: per cwt

For: Ent 6362-6369 ducks

Ent 6422-6429 geese

Ent 6430-6439 guinea fowl

Table 24 Line 1: average number of mature females

ColA: lbs of feed/mature female

ColB: flock total; ColC: per mature female

For: Ent 6720-6729 wild fowl

Table 24 Line 1: number birds produced

ColA: lbs of feed/bird; ColB: flock total;

ColC: per bird produced

1B			FOR ENT 6360, 6361, 6420, 6421: CWT POULTRY
	F2	L6,9	PRODUCED; sum of { [(ending inventory total F2 L6
		10,11	ColA + transfers out F2 L9 ColA + butchered F2 L10
		4,8	ColA + sales total F2 L11 ColA) minus (beginning
		13	inventory total F2 L4 ColA + transfers in F2 L8
			ColA + purchases total F2 L13 ColA)] / 100}
1B			FOR ENT 6362-6369, 6422-6429, 6430-6439: AVERAGE
	F2	L56	NUMBER OF MATURE FEMALES; average number adults F2
			L56 ColA
1B			FOR ENT 6720-6729: NUMBER OF BIRDS PRODUCED; sum
	F2	L51	of [(transfer out F2 L51 ColA + butchered F2 L52
		52,53	ColA + ending inventory F2 L53 ColA + sold F2 L46
		46,42	ColA) minus (beginning inventory F2 L42 ColA
		43,44	+ purchased F2 L43 ColA + no. transferred in F2
			L44)]
2B	F2	L29,30	EGGS SOLD AND USED, total; sum of (eggs sold F2
			L29 ColB + eggs used in house F2 L30 ColB)
2C			EGGS SOLD AND USED, per; L2B / L1B
3B	F2	L11	BIRD SALES, total; sales total F2 L11 ColB
3C			BIRD SALES, per; L3B / L1B

36B			RETURN/\$100 FEED FED; [(L5B / L9B) x 100]
37B	F2	L47 50,42 43,44 45	PERCENT DEATH LOSS; sum of { [(all nonbreeding stock died F2 L47 Col A + breeding stock died F2 L50 ColA) / (beginning inventory F2 L42 ColA + purchased F2 L43 ColA + transferred in F2 L44 ColA + born F2 L45 ColA)] x 100}
38B	F2	L45 54	PUPS BORN/LITTER; sum of (born F2 L45 ColA / females bearing young F2 L54 ColA)
39B	F2	L45 48 54	PUPS WEANED/LITTER; sum of [(born F2 L45 ColA minus preweaning stock died F2 L48 ColA) / females bearing young F2 L54 ColA]
40B	F2	L66 65	AVERAGE PRICE/PUP SOLD; sum of (sold or transferred F2 L66 ColB / sold or transferred F2 L65 ColA)
41B	F2	L11,46	AVERAGE PRICE/DOG SOLD - ALL AGES; sum of (sales total F2 L11 ColB / sold F2 L46 ColA)

20B			RETURN OVER ALL DIRECT COSTS, total; sum of (L5B minus L19B)
20C			RETURN OVER ALL DIRECT COSTS, per bitch; sum of (L5C minus L19C)
21			PRINT ONLY: ALLOCATED COSTS
22			PRINT ONLY: ACTUAL INTEREST PAID LESS
23B			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]}
23C			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per bitch; L23B / L1B
24B			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 & 28G]} x [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units T1 L7A]}
24C			GENERAL HIRED LABOR, per bitch; L24B / L1B
25B			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]}
25C			UTILITIES & MISCELLANEOUS, per bitch; L25B / L1B
26A	F2	L71	PCAF; PCAF F2 L71 ColA
26B			POWER & MACHINERY, 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]}
26C			POWER & MACHINERY, per bitch; L26B / L1B
27A	F2	L72	ECAF; ECAF F2 L72 ColA

TABLE 23 DOGS

Table 23 format is used for enterprise 6340-6349, dogs

(A) = lbs of feed/bitch; (B) = total;

(C) = per bitch

1B	F2 L56	AVERAGE NUMBER OF BREEDING FEMALES; average number adults F2 L56 ColA
2B	F2 L57	AVERAGE NUMBER OF OTHERS; average number others F2 L57 ColA
3B	F2 L6,9 10,11 4,8 13	NET INCREASE IN VALUE, total; sum of [(ending inventory, total F2 L6 ColB + transfers out F2 L9 ColB + butchered F2 L10 ColB + sales total F2 L11 ColB) minus (beginning inventory total F2 L4 ColB + transfers in F2 L8 ColB + purchases total F2 L13 ColB)]
3C		NET INCREASE IN VALUE, per bitch; L3B / L1B
4B	F2 L36	OTHER MISCELLANEOUS INCOME, total; miscellaneous livestock income F2 L36 ColB
4C		OTHER MISCELLANEOUS INCOME, per bitch; L4B / L1B
5B		TOTAL VALUE PRODUCED, total; sum of (L3B + L4B)
5C		TOTAL VALUE PRODUCED, per bitch; sum of (L3C + L4C)
6		PRINT ONLY: FEED FED: QUALITY & COST LBS/BITCH
7A	F2 L81	DRY COMMERCIAL DOG FOOD, lbs; sum of [(prot, salt, min, vit F2 L81 ColA x 100) / L1B]
7B	F2 L81	DRY COMMERCIAL DOG FOOD, total; prot, salt, min, vit F2 L81 ColB
7C		DRY COMMERCIAL DOG FOOD, per bitch; L7B / L1B
8A	F2 L96,97 95	MEAT AND MEAT PRODUCTS, lbs; sum of [(red meats & by-products F2 L96 ColA + poultry meats & by-products F2 L97 ColA + fish products F2 L95 ColA) / L1B]
8B	F2 L95,96 97	MEAT AND MEAT PRODUCTS, total; sum of (red meats & by-products F2 L96 ColB + poultry meats & by-products F2 L97 ColB + fish products F2 L95 ColB)
8C		MEAT AND MEAT PRODUCTS, per bitch; L8B / L1B

40B TOTAL LISTED COSTS/ACRE; sum of (L32B / L2B)

41B PRINT ONLY: OTHER COSTS NOT LISTED

24			PRINT ONLY: ACTUAL INTEREST PAID LESS
25B	T11A	27	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])
	T1	5	
25C			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per board; sum of (L25B / L1B)
26B	3	58	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 & 28G)] x [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units T1 L7A])
		63	
		64	
	2	68	
	4,5	26	
	1	8,28	
	T1	7	
26C			GENERAL HIRED LABOR, per board; sum of (L26B / L1B)
27B	3	75	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])
		76,77	
		65	
	T1	7	
27C			UTILITIES & MISCELLANEOUS, per board; sum of (L27B / L1B)
28A	2	71	PCAF; PCAF F2 L71A
28B	T11A	30	POWER & MACHINERY, 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	71	
	T10	31	
28C			POWER & MACHINERY, per board; sum of (L28B / L1B)
29A	2	72	ECAF; ECAF F2 L72A
29B	T11A	31	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	

TABLE 22 - LEAF CUTTER BEES

Table 22 format is used for enterprises 6200-6209
bees leaf cutter

(A) = lbs of feed/board; (B) = total value; (C)=
value per board

1B	2	56	AVERAGE NUMBER OF BOARDS; average no. of adults F2 L56A
2B	2	52	ACRES OF CROP POLLINATED; acres pollinated F2 L52A
3C	2	4, 6, 42,53	VALUE OF BOARDS, AVERAGE, per board; sum of [(beginning inventory total F2 L4B + ending inventory total F2 L6B) / (beginning inventory F2 L42A + ending inventory F2 L53A)]
4C	2	11	SALES, per board; sales total F2 L11B / 1B
5C	2	6, 9, 4,8 13	NET INCREASE IN VALUE NOT INCLUDING SALES, per board; sum of { [(ending inventory total F2 L6B + transfers out F2 L9B) minus (beginning inventory total F2 L4B + transfers in F2 L8B + purchases total F2 L13B)] / L1B}
6C	2	36	OTHER MISCELLANEOUS INCOME, per board; sum of (miscellaneous livestock income F2 L36B / L1B)
7B			TOTAL VALUE PRODUCED, total; sum of [(L4C + L5C + L6C) x L1B]
7C			TOTAL VALUE PRODUCED, per board; sum of (L4C + L5C + L6C)
8			PRINT ONLY: FEED FED QUANTITY & COST LBS/BOARD
9A	2	92, 93	HONEY AND SUGAR, lbs; sum of [(honey F2 L92A + sugar F2 L93A) / L1B]
9C	2	92, 93	HONEY AND SUGAR, per board; sum of [(honey F2 L92B + sugar F2 L93B) / L1B]
10A	2	95	NECTAR AND POLLEN, lbs; sum of (nectar & pollen F2 L95A / L1B)
10C	2	95	NECTAR AND POLLEN, per board; sum of (nectar & pollen F2 L95B / L1B)
11A	2	94	CHEMICAL AND OTHER, lbs; sum of (chemicals and others F2 L94A / L1B)

43		PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
44		PRINT ONLY: WINTERING COST/HIVE
45		PRINT ONLY: REPLACEMENT COST/HIVE
46B		% SURVIVAL INTRODUCED QUEENS & PACKAGES; sum of
	F2 L48	{[(1) minus [(all non-breeding animals died F2
	49	L47A) / born F2 L45 ColA] x 100}
47B		PERCENT HIVE LOSS OVER WINTER; sum of [breeding
	F2 L42	animal died F2 L50A / beginning inventory F2 L42
		ColA) x 100]
48B		DOLLAR PRICE/POUND OF HONEY SOLD; sum of (sales
	F2 L11	total F2 L11 ColB / sales total F2 L11 ColA)
49B		DOLLAR PRICE/POUND OF WAX SOLD; sum of (wax sold
	F2 L33	F2 L33 ColB / wax sold F2 L33 ColA)
50		PRINT ONLY: OTHER COSTS NOT LISTED
51		PRINT ONLY: TOTAL COSTS

27C	TOTAL DIRECT COSTS INCLUDING FEED, per hive; sum of (L18C + L26C)
28B	RETURN OVER ALL DIRECT COSTS, total; sum of (L12B minus L27B)
28C	RETURN OVER ALL DIRECT COSTS, per hive; sum of (L12C minus L27C)
29	PRINT ONLY: ALLOCATED COSTS
30	PRINT ONLY: ACTUAL INTEREST PAID LESS
31B	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]}
31C	ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per hive; L31B / L1B
32B	GENERAL HIRED LABOR, total; Step 1: 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 & 286]} x Step 2: [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units T1 L7A]}
32C	GENERAL HIRED LABOR, per hive; L32B / L1B
33B	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]}
33C	UTILITIES & MISCELLANEOUS, per hive L33B / L1B
34A	PCAF; PCAF F2 L71 ColA
34B	POWER & MACHINERY, 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 hive; L34B / L1B

TABLE 21 HONEY BEES

Table 21 format is used for enterprises 6190-6199,
bees, honey

(A) = lbs of feed fed/hive; (B) = total;

(C) = per hive

1B	F2	L56	AVERAGE NUMBER OF COLONIES; average number adults F2 L56 ColA
2B	F2	L11	POUNDS OF HONEY SOLD, total; sales total F2 L11 ColA
2C			POUNDS OF HONEY SOLD, per hive; L2B / L1B
3B	F2	L22	POUNDS OF WAX SOLD, total; wax sold F2 L33 ColA
3C			POUNDS OF WAX SOLD, per hive, L3B / L1B
4			PRINT ONLY: VALUE OF PRODUCE
5C	F2	L11	HONEY SOLD, per hive; sales total F2 L11 ColB / L1B
6C	F2	L32	HONEY USED IN HOUSE, per hive; honey used in house F2 L32 ColB / L1B
7C	F2	L92	HONEY FED TO BEES; honey F2 L92 ColB / L1B (honey bee enterprise only)
8C	F2	L33	WAX SOLD, per hive; wax sold F2 L33 ColB / L1B
9C	F2	L35	SALE OF QUEENS AND PACKAGES, per hive; queens & packages sold F2 L35 ColB / L1B
10C	F2	L6,9 4,8 13	NET INCREASE IN VALUE NOT INCLUDING SALES, per hive; sum of [(ending inventory total F2 L6 ColB + transfers out F2 L9 ColB) minus (beginning inventory total F2 L4 ColB + transfers in F2 L8 ColB + purchases total F2 L13 ColB)] / L1B
11C	F2	L36	OTHER MISCELLANEOUS INCOME, per hive; miscellaneous livestock income F2 L36 ColB / L1B
12B			TOTAL VALUE PRODUCED, total; sum of [(L5C + L6C + L7C + L8C + L9C + L10C + L11C) x L1B]
12C			TOTAL VALUE PRODUCED, per hive; sum of (L5C + L6C + L7C + L8C + L9C + L10C + L11C)
14			PRINT ONLY: FEED FED: QUANTITY & COST LBS/HIVE
15A	F2	L92	HONEY, lbs; honey F2 L92 ColA / L1B

38			PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
39B	2	47	DEATH LOSS - % BEDS LOST; sum of [(all nonbreeding animals died F2 L47A / L1B) x 100]
40B			TOTAL VALUE PRODUCED/ACRE; sum of (L6B / L2B)
41B			TOTAL LISTED COSTS/ACRE; sum of (L33B / L2B)
42B			PRINT ONLY: OTHER COSTS NOT LISTED

23B			RETURN OVER ALL DIRECT COSTS, total; sum of (L6B minus L22B)
23C			RETURN OVER ALL DIRECT COSTS, per bed; sum of (L6C minus L22C)
24			PRINT ONLY: ALLOCATED COSTS
25			PRINT ONLY: ACTUAL INTEREST PAID LESS
26B	T11A	27	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]}
	T1	5	
26C			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per bed; sum of (L26B / L1B)
27B	3	58,63	GENERAL HIRED LABOR, total; Step 1: 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 Step 2: [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units T1 L7A]}
		64	
	2	68	
	4,5	26	
	1	8,28	
	T1	7	
27C			GENERAL HIRED LABOR, per bed; sum of (L27B / L1B)
28B	3	75,76 77,65	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]}
	T1	7	
28C			UTILITIES & MISCELLANEOUS, per bed; sum of (L28B / L1B)
29A	2	71	PCAF; PCAF F2 L71A
29B	T11A	30	POWER & MACHINERY, 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	71	
	T10	31	
29C			POWER & MACHINERY COST, per bed; sum of (L29B / L1B)

TABLE 20 BEES, ALKALI

Table 20 format is used for enterprise 6180-6189
bees: alkali

(A) = lbs of feed fed/bed; (B) = total;

(C) = per bed

1B	2	56	AVERAGE NUMBER OF BEDS; average number adults F2 L56A
2B	2	52	ACRES POLLINATED; acres pollinated F2 L52A
3B	2	11	BEE LARVAE SOLD, total; sales total F2 L11B
3C	2	11	BEE LARVAE SOLD, per bed; sum of (sales total F2 L11B / L1B)
4B	2	6 9 4,8 13	NET INCREASE IN VALUE NOT INCLUDING SALES, total; sum of [(ending inventory total F2 L6B + transfers out F2 L9B) minus (beginning inventory total F2 L4B + transfers in F2 L8B + purchases total F2 L13B)]
4C			NET INCREASE IN VALUE NOT INCLUDING SALES, per bed; sum of (L4B / L1B)
5B	2	36	OTHER MISCELLANEOUS INCOME, total; miscellaneous livestock income F2 L36B
5C			OTHER MISCELLANEOUS INCOME, per bed; sum of (L5B / L1B)
6B			TOTAL VALUE PRODUCED, total; sum of (L3B + L4B + L5B)
6C			TOTAL VALUE PRODUCED, per bed; sum of (L3C + L4C + L5C)
9			PRINT ONLY: FEED FED: QUANTITY & COST LBS/BED
10A	2	92 93	HONEY AND SUGAR, lbs; sum of [(honey F2 L92A + sugar F2 L93A) / L1B]
10B	2	92 93	HONEY AND SUGAR, total; sum of (honey F2 L92B + sugar F2 L93B)
10C			HONEY AND SUGAR, per bed; sum of (L10B / L1B)
11A	2	95	NECTAR AND POLLEN, lbs; sum of (nectar & pollen F2 L95A / L1B)
11B	2	95	NECTAR AND POLLEN, total; nectar & pollen F2 L95B

41B		RETURN/\$100 FEED FED; sum of [(L5B / L14B) x 100]
42B	F2 L47,50 L42,43 44,45	PERCENT DEATH LOSS; sum of { [(all nonbreeding animals died F2 L47 ColA + breeding animals died F2 L50 ColA) / (beginning inventory F2 L42 ColA + purchased F2 L43 ColA + transferred in F2 L44 ColA + born F2 L45 ColA)] x 100}

24C			TOTAL DIRECT COSTS INCLUDING FEED, per adult; sum of (L14C + L23C)
25B			RETURN OVER ALL DIRECT COSTS, total; sum of (L5B minus L24B)
25C			RETURN OVER ALL DIRECT COSTS, per adult; sum of (L5C minus L24C)
26			PRINT ONLY: ALLOCATED COSTS
27			PRINT ONLY: ACTUAL INTEREST PAID LESS
28			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, total; sum of {T11A L27B Step 4 x [(enterprise units this enterprise x work units this enterprise F2L) / total work units on livestock T1 L5A]}
28C			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per adult; L28B / L1B
29B			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 & 28G]} x [(enterprise units this enterprise x work units this enterprise F2L total work units T1 L7A]}
29C			GENERAL HIRED LABOR, per adult; L29B / L1B
30B			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, F2L) / total work units T1 L7A]}
30C			UTILITIES & MISCELLANEOUS, per adult; L30B / L1B
31A	F2	L71	PCAF; PCAF F2 L71 ColA
31B			POWER & MACHINERY, total; sum of {net power & machinery costs T11A L30B Step 2 x [(enterprise units this enterprise x work units this enterprise F2L x PCAF F2 L71A) / power cost work unit allocation pool: livestock T10 L31A Step 1]}
31C			POWER & MACHINERY, per adult; L31B / L1B
32A	F2	L72	ECAF; ECAF F2 L72 ColA

8A	F2 L77,78 L79,80	OTHER GRAIN, lbs; sum of [(oats F2 L77 ColA x 32) + (barley, millet, buckwheat F2 L78 ColA x 48) + (rye, flax F2 L79 ColA x 56) + (wheat, soybeans, peas F2 L80 ColA x 60)] / L1B
8B	F2 L77,78 79,80	OTHER GRAIN, total; sum of (oats F2 L77 ColB + barely, millet, buckwheat F2 L78 ColB + rye, flax F2 L79 ColB + wheat, soybeans, peas F2 L80 ColB)
8C		OTHER GRAIN, per adult; L8B / L1B
9A	F2 L82	COMPLETE RATION, lbs; [(complete ration F2 L82 ColA x 2000) / L1B]
9B		COMPLETE RATION, total; complete ration F2 L82 ColB
9C		COMPLETE RATION, per adult; L9B / L1B
10A	F2 L81,90 91	PROT, SALT, MIN, lbs; sum of { [(prot, salt, min, vit F2 L81 ColA x 100) + (whole milk fed F2 L90 ColA / 10) + (farm skim milk fed F2 L91 ColA / 10)] / L1B }
10B	F2 L81,90 91	PROT, SALT, MIN, total; sum of (prot, salt, vit, min F2 L81 ColB + whole milk fed F2 L90 ColB + farm skim milk fed F2 L91 ColB)
10C		PROT, SALT, MIN, per adult; L10B / L1B
11A		TOTAL GRAIN MIX, lbs, sum of (L7A + L8A + L9A + L10A)
11B		TOTAL GRAIN MIX, total; sum of (L7B + L8B + L9B + L10B)
11C		TOTAL GRAIN MIX, total; per adult; sum of (L7C + L8C + L9C + L10C)
12A	F2 L83,84 85,86 88,89	FORAGES, lbs; sum of { [(legume hay F2 L83 ColA + other dry hay F2 L84 ColA + corn silage F2 L85 ColA + fodder + stover F2 L86 ColA + haylage F2 L88 ColA + grass silage F2 L89 ColA) x 2000] / L1B }
12B	F2 L83,84 85,86 88,89	FORAGES, total; sum of (legume hay F2 L83 ColB + other dry hay F2 L84 ColB + corn silage F2 L85 ColB + fodder + stover F2 L86 ColB + haylage F2 L88 ColB + grass silage F2 L89 ColB)
12C		FORAGES, per adult; L12B / L1B
13B	F2 L87	PASTURE, total; pasture F2 L87 ColB

TABLE 19 - OTHER PRODUCTIVE LIVESTOCK

TOTAL

PER ADULT

1	AVERAGE NUMBER OF ADULTS			
2	AVERAGE NUMBER OF OTHER			
3	NET INCREASE IN VALUE: ANIMALS			
4	OTHER MISCELLANEOUS INCOME			
5	TOTAL VALUE PRODUCED			
6	FEED FED: QUANTITY & COST	LBS/ADULT		
7	CORN			
8	OTHER GRAIN			
9	COMPLETE RATION			
10	PROT., SALT, MIN.			
11	TOTAL GRAIN MIX			
12	FORAGES			
13	PASTURE			
14	TOTAL FEED COST			
15	RETURN OVER FEED COSTS			
16	OTHER DIRECT COSTS			
17	VETERINARY			
18	BREEDING			
19	MISCELLANEOUS			
20	CUSTOM WORK & LEASE EXPENSE			
21	SPECIAL HIRED LABOR			
22	ASSIGNED INTEREST			
23	TOTAL OTHER DIRECT COSTS			
24	TOTAL DIRECT COSTS INCLUDING FEED			
25	RETURN OVER ALL DIRECT COSTS			
26	ALLOCATED COSTS			
27	ACTUAL INTEREST PAID LESS			
28	INTEREST ASSIGNED-L22			
29	GENERAL HIRED LABOR			
30	UTILITIES & MISCELLANEOUS			
31	POWER & MACHINERY	PCAF		
32	LIVESTOCK EQUIPMENT	ECAF		
33	BUILDINGS & FENCES	BCAF		
34	TOTAL ALLOCATED COSTS			
35	TOTAL ACTUAL LISTED COSTS			
36	RETURN OVER ACTUAL LISTED COSTS			
37	TOTAL LISTED COSTS ADJ TO 7% MIN INT.			
38	RETURN OVER LISTED & 7% OPPORTUNITY			
39	INTEREST COST			

40	SUPPLEMENTARY MANAGEMENT INFORMATION			
41	RETURN/\$100 FEED FED			
42	PERCENT DEATH LOSS			

33B	T11	32	BUILDINGS & FENCES, total; sum of (net building equipment 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	
33C			BUILDINGS & FENCES, per lb; sum of (L33B / lb*)
33D			BUILDINGS & FENCES, per bird; sum of (L33B / L1B)
34B			TOTAL ALLOCATED COSTS, total; sum of (L28B + L29B + L30B + L31B + L32B + L33B)
34C			TOTAL ALLOCATED COSTS, per lb; sum of (L28C + L29C + L30C + L31C + L32C + L33C)
34D			TOTAL ALLOCATED COSTS, per bird; sum of (L28D + L29D + L30D + L31D + L32D + L33D)
35B			TOTAL ACTUAL LISTED COSTS, total; sum of (L24B + L34B)
35C			TOTAL ACTUAL LISTED COSTS, per lb; sum of (L24C + L34C)
35D			TOTAL ACTUAL LISTED COSTS, per bird; sum of (L24D + L34D)
36B			RETURN OVER ACTUAL LISTED COSTS, total; sum of (L5B minus L35B)
36C			RETURN OVER ACTUAL LISTED COSTS, per lb; sum of (L5C minus L35C)
36D			RETURN OVER ACTUAL LISTED COSTS, per bird; sum of (L5D minus L35D)
37B			TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT, total; sum of (T11A L36B Step 1 + T11A L36B Step 2 + T11A L36B Step 3)
37C			TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT, per lb; sum of (L37B / lb*)
37D			TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT, per bird; sum of (L37B / L1B)
38			PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY
39B			RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, total; sum of (L5B minus L37B)

21D			BEDDING, per bird; sum of (L21B / L1B)
22B	2	88	HEATING FUEL, total; heat fuel: turkey F2 L88A
22C			HEATING FUEL, per lb; sum of (L22B / lb*)
22D			HEATING FUEL, per bird; sum of (L22B / L1B)
23B			TOTAL OTHER DIRECT COSTS, total; sum of (L16B + L17B + L18B + L19B + L20B + L21B + L22B)
23C			TOTAL OTHER DIRECT COSTS, per lb; sum of (L16C + L17C + L18C + L19C + L20C + L21C + L22C)
23D			TOTAL OTHER DIRECT COSTS, per bird; sum of (L16D + L17D + L18D + L19D + L20D + L21D + L22D)
24B			TOTAL DIRECT COSTS INCLUDING FEED, total; sum of (L13B + L23B)
24C			TOTAL DIRECT COSTS INCLUDING FEED, per lb; sum of (L13C + L23C)
24D			TOTAL DIRECT COSTS INCLUDING FEED, per bird; sum of (L13D + L23D)
25B			RETURN OVER ALL DIRECT COSTS, total; sum of (L5B minus L24B)
25C			RETURN OVER ALL DIRECT COSTS, per lb; sum of (L5C minus L24C)
25D			RETURN OVER ALL DIRECT COSTS, per bird; sum of (L5D minus L24D)
26			PRINT ONLY: ALLOCATED COSTS
27			PRINT ONLY: ACTUAL INTEREST PAID LESS
28B	T11A	27	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]}
	T1	5	
28C			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per lb; sum of (L28B / lb*)
28D			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per bird; sum of (L28B / L1B)
29B	3		GENERAL HIRED LABOR, total; sum of {{{ wages of
	58,63		hired labor F3 L58D + hired labor boarded:
	64		operator F3 L63D + hired labor boarded: partner
	2	68	F3 L64D) minus [all special hired labor assigned

8A	2	77 78 79 80	OTHER GRAIN, lb; 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)] / lb*}
8B	2	77 78 78,79	OTHER GRAIN, total; sum of (oats F2 L77B + barley, millet, buckwheat F2 L78B + rye, flax F2 L79B + wheat, soybeans, peas F2 L80B)
8C			OTHER GRAIN, per lb; sum of (L8B / lb*)
8D			OTHER GRAIN, per bird; sum of (L8B / L1B)
9A	2	82	STARTER FEED, lbs; sum of [(complete ration F2 L82A x 2000) / lb*]
9B	2	82	STARTER FEEDS, total; complete ration F2 L82B
9C			STARTER FEEDS, per lb; sum of (L9B / lb*)
9D			STARTER FEEDS, per bird; sum of (L9B / L1B)
10A	2	92	COMP. RAT: GROWER, lbs; sum of [(comp. ration: grow/hold F2 L92A x 2000) / lb*]
10B	2	92	COMP RAT: GROWER, total; comp. ration: grow/hold F2 L92B
10C			COMP RAT: GROWER, per lb; sum of (L10B / lb*)
10D			COMP RAT: GROWER, per bird; sum of (L10B / L1B)
11A	2	93	COMP RAT: FINISHER, lbs; sum of [(comp. ration: fin/breed F2 L93A x 2000) / lb*]
11B	2	93	COMP RAT: FINISHER, total; comp. ration: fin/breed F2 L93B
11C			COMP RAT: FINISHER, per lb; sum of (L11B / lb*)
11D			COMP RAT: FINISHER, per bird; sum of (L11B / L1B)
12A	2	81	PROT, SALT, MIN, lbs; sum of [(prot. salt, min, vit F2 L81A x 100) / lb*]
12B	2	81	PROT, SALT, MIN, total; prot, salt, min, vit F2 L81B
12C			PROT, SALT, MIN, per lb; sum of (L12B / lb*)
12D			PROT, SALT, MIN, per bird; sum of (L12B / L1B)
13B			TOTAL FEED COST, total; sum of (L7B + L8B + L9B + L10B + L11B + L12B)

TABLE 18B TURKEYS, MARKET BIRD PRODUCTION		TOTAL	PER LB.	PER BIRD
1	NUMBER BIRDS SOLD			
2	CWT OF TURKEY PRODUCED			
3	NET INCREASE IN VALUE: TURKEY			
4	OTHER MISCELLANEOUS INCOME			
5	TOTAL VALUE PRODUCED			
6	FEED FED: QUANTITY & COST			
7	CORN			
8	OTHER GRAIN			
9	STARTER FEEDS			
10	COMPLETE RATION/GROWER			
11	COMPLETE RATION/FINISHER			
12	PROT., SALT, MIN.			
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	BEDDING			
22	HEATING FUEL			
23	TOTAL OTHER DIRECT COSTS			
24	TOTAL DIRECT COSTS INCLUDING FEED			
25	RETURN OVER ALL DIRECT COSTS			
26	ALLOCATED COSTS			
27	ACTUAL INTEREST PAID LESS			
28	INTEREST ASSIGNED-L20			
29	GENERAL HIRED LABOR			
30	UTILITIES & MISCELLANEOUS			
31	POWER & MACHINERY	PCAF		
32	LIVESTOCK EQUIPMENT	ECAF		
33	BUILDINGS & FENCES	BCAF		
34	TOTAL ALLOCATED COSTS			
35	TOTAL ACTUAL LISTED COSTS			
36	RETURN OVER ACTUAL LISTED COSTS			
37	TOTAL LISTED COSTS ADJ TO 7% MIN INT.			
38	RETURN OVER LISTED & 7% OPPORTUNITY			
39	INTEREST COST			

40	SUPPLEMENTARY MANAGEMENT INFORMATION			
41	RETURN/\$100 FEED FED			
42	AVE PRICE RECEIVED/LB. BIRD MARKETING			
43	PRICE PAID/POULT			
44	NUMBER OF POULTS PURCHASED			
45	PERCENT DEATH LOSS			
46	DATE POULTS PLACED			
47	DATE BIRDS MARKETING			
48	DAYS ON FEED			
49	AVERAGE DAILY GAIN			
50	POUNDS FEED/POUND OF GAIN			
51	PRICE/CWT. FEED FED			
52	MARKET GRADE			

38C			TOTAL ACTUAL LISTED COSTS, per hen; sum of (L27C + L37C)
38D			TOTAL ACTUAL LISTED COSTS, per egg; sum of (L27D + L37D)
39B			RETURN OVER ACTUAL LISTED COSTS, total; sum of (L6B minus L38B)
39C			RETURN OVER ACTUAL LISTED COSTS, per hen; sum of (L6C minus L38C)
39D			RETURN OVER ACTUAL LISTED COSTS, per egg; sum of (L6D minus L38D)
40B			TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT, total; sum of (T11A L36B Step 1 + T11A L36B Step 2 + T11A L36B Step 3)
40C			TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT, per hen; L40B / L1B
40D			TOTAL LISTED COSTS ADJUSTED TO 7% MIN INT, per egg; L40B / egg*
41			PRINT ONLY: RETURN OVER LISTED AND 7% OPPORTUNITY
42B			RETURN OVER LISTED AND 7% OPPORTUNITY INTEREST COST, total; sum of (L6B minus L40B)
42C			RETURN OVER LISTED AND 7% OPPORTUNITY INTEREST COST, per hen; sum of (L6C minus L40C)
42D			RETURN OVER LISTED AND 7% OPPORTUNITY INTEREST COST, per egg; sum of (L6D minus L40D)
43			PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
44B			RETURN/\$100 FEED FED; (L6B / L16B) x 100
45B			EGGS PRODUCED/HEN; L1B egg* / L1B
46B	F2	L54 55	AVERAGE % FERTILITY; sum of [(females bearing young F2 L54 ColA / female supp to bear young F2 L55 ColA) x 100]
47B	F2	L45 54	AVERAGE % HATCHABILITY; [(born F2 L45 ColA) / (eggs sold F2 L30A x 12) x 100]
48B	F2	L13 43	PRICE PAID/BIRD; sum of (purchases total F2 L13B / purchased F2 L43A)
49B			PRINT ONLY: BREEDER PREMIUM PAID/BIRD

27C	TOTAL DIRECT COSTS INCLUDING FEED, per hen; sum of (L16C + L26C)
27D	TOTAL DIRECT COSTS INCLUDING FEED, per egg; sum of (L16D + L26D)
28B	RETURN OVER ALL DIRECT COSTS, total; sum of (L6B minus L27B)
28C	RETURN OVER ALL DIRECT COSTS, per hog; sum of (L6C minus L27C)
28D	RETURN OVER ALL DIRECT COSTS, per egg; sum of (L6D minus L27D)
29	PRINT ONLY: ALLOCATED COSTS
30	PRINT ONLY: ACTUAL INTEREST PAID LESS
31B	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]}
31C	ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per hen; L31B / L1B
31D	ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per egg; L31B / L1B eggs*
32B	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 & 28G]} x [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units T1 L7A]}
32C	GENERAL HIRED LABOR, per hen; L32B / L1B
32D	GENERAL HIRED LABOR, per egg; L32B / L1B egg*
33B	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]}

13A		TOTAL GRAIN MIX, lbs; sum of (L8A + L9A + L10A + L11A + L12A)
13B		TOTAL GRAIN MIX, total; sum of (L8B + L9B + L10B + L11B + L12B)
13C		TOTAL GRAIN MIX, per hen; sum of (L8C + L9C + L10C + L11D + L12C)
13D		TOTAL GRAIN MIX, per egg; sum of (L8D + L9D + L10D + L11D + L12D)
14A	F2 L83,84 85 89	FORAGES, lbs; sum of legume hay F2 L83A + other dry hay F2 L84A + corn silage F2 L85A + grass silage F2 L89A x 2000
14B	F2 L83,84 85,89	FORAGES, total; sum of (legume hay F2 L83B + other dry hay F2 L84B + corn silage F2 L85B + grass silage F2 L89B)
14C		FORAGES, per hen; L14B / L1B
14D		FORAGES, per egg; L14B / L1B eggs*
15B		PASTURE, total; pasture F2 L87B
15C		PASTURE, per hen; L15B / L1B
15D		PASTURE, per egg; L15B / L1B eggs*
16B		TOTAL FEED COST, total; sum of (L13B + L14B + L15B)
16C		TOTAL FEED COST, per hen; sum of (L13C + L14C + L15C)
16D		TOTAL FEED COST, per egg; sum of (L13D + L14D + L15D)
17B		RETURN OVER FEED COSTS, total; sum of (L6B minus L16B)
17C		RETURN OVER FEED COSTS, per hen, sum of (L6C minus L16C)
17D		RETURN OVER FEED COSTS, per egg; sum of (L6D minus L16D)
18		PRINT ONLY: OTHER DIRECT COSTS
19B	F2 L60	VETERINARY, total; veterinary expense F2 L60B
19C		VETERINARY, per hen; L19B / L1B

TABLE 18A LAYING FLOCK, TURKEYS

Table 18A format is used for enterprise 6690-6699
 (A) = lbs of feed fed/hen; (B) = total;
 (C) = per hen; (D) = per egg

1B	F2	L56	AVERAGE NUMBER OF HENS, average number of adults F2 L56 ColA
	F2	L29 30	Calculate only: eggs* = sum of [(eggs sold F2 L29A x 12) + (eggs used in house F2 L30A x 12)] = total number of eggs produced.
2			PRINT ONLY: VALUE OF PRODUCE
3B	F2	L29 30	VALUE OF EGGS PRODUCED, total; sum of (eggs sold F2 L29B + eggs used in house F2 L30B)
3C			VALUE OF EGGS PRODUCED, per hen; L3B / L1B
3D			VALUE OF EGGS PRODUCED, per eggs; L3B / L1B eggs*
4B	F2	L6,9 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 hen; L4B / L1B
4D			NET INCREASE IN VALUE, per egg; L4B / L1B eggs*
5B	F2	L36	OTHER MISCELLANEOUS INCOME, total; misc. livestock income F2 L36B
5C			OTHER MISCELLANEOUS INCOME, per hen; L5B / L1B
5D			OTHER MISCELLANEOUS INCOME, per eggs; L5B / L1B eggs*
6B			TOTAL VALUE PRODUCED, total; sum of (L3B + L4B + L5B)
6C			TOTAL VALUE PRODUCED, per hen; sum of (L3C + L4C + L5C)
6D			TOTAL VALUE PRODUCED, per egg; sum of (L3D + L4D + L5D)
7			PRINT ONLY: FEED FED; QUALITY AND COST LBS/HEN
8A	F2	L76	CORN, lbs; [(corn F2 L76A x 56) / L1B]

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32C		TOTAL LISTED COSTS ADJ TO 7% MIN INT, per bird; sum of (L32B / L1B)
33		PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY
34B		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, total; sum of (L4B minus L32B)
34C		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, per bird; sum of (L4C minus L32C)
40		PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
41B		RETURN / \$100 FEED FED; sum of [(L4B / L10B) X 100]
42B 2	43	NUMBER OF BIRDS PURCHASED; purchased F2 L43A
43B 2	13,43	PRICE PAID / BIRD PURCHASED: CENTS; sum of [(purchases total F2 L13B / purchased F2 L43A) X 100]
44B 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}
45B		PRICE / CWT OF FEED; sum of (L10B / {(L6A + L7A + L8A + L9A) X L1B} / 100)}
46B 2	11,46	PRICE RECEIVED / BIRD SOLD: CENTS; sum of [(sales total F2 L11B / sold F2 L46A) X 100]
47B 2	11, 46	WEIGHT / BIRD SOLD; sum of (sales total F2 L11A / sold F2 L46A)

18C			TOTAL OTHER DIRECT COSTS, per bird; sum of (L13C + L14C + L15C + L16C + L17C)
19B			TOTAL DIRECT COSTS INCLUDING FEED, total; sum of (L10B + L18B)
19C			TOTAL DIRECT COSTS INCLUDING FEED, per bird; sum of (L10C + L18C)
20B			RETURN OVER ALL DIRECT COSTS, total; sum of (L4B minus L19B)
20C			RETURN OVER ALL DIRECT COSTS, per bird; sum of (L4C minus L19C)
21			PRINT ONLY: ALLOCATED COSTS
22			PRINT ONLY: ACTUAL INTEREST PAID LESS
23B	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 L5A]}
	T1	5	
23C			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per bird; sum of (L23B / L1B)
24B	3	58,63	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 & 28G]} x [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units T1 L7A]}
	2	64	
	2	68	
	4,5	26	
	1	8,28	
24C			GENERAL HIRED LABOR, per bird; sum of (L23B / L1B)
25B	3	75,76	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]}
		77,65	
	T1	7	
25C			UTILITIES & MISCELLANEOUS, per bird; sum of (L25B / L1B)
26A	2	71	PCAF; PCAF F2 L71A

TABLE NO. 17C PULLETS

DOCUMENTATION

CARRY TO P-O FORM TABLE L	FORM LINE	DESCRIPTION
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This table format is to be used with enterprises 6255-6259, chickens, pullets.

All values are whole farm values unless other wise noted.

(A) = lbs. of feed fed per bird; (B) = total flock value; (C) = value per bird; unless otherwise indicated.

1B	2		NUMBER OF PULLETS PRODUCED, total number; sum of 51,52, [(transferred out F2 L51A + butchered F2 L52A + 46,53, sold F2 L46A + ending inventory F2 L53A) minus 42 (beginning inventory F2 L42A)]
2B	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)]
2C			NET INCREASE IN VALUE, per bird; sum of (L2B / L1B)
3B	2	36	OTHER MISCELLANEOUS INCOME, total; misc. livestock income F2 L36B
3C			OTHER MISCELLANEOUS INCOME, per bird; sum of (L3B / L1B)
4B			TOTAL VALUE PRODUCED, total; sum of (L2B + L3B)
4C			TOTAL VALUE PRODUCED, per bird; sum of (L2C + L3C)
5			PRINT ONLY: FEED FED: QUANTITY & COST LBS/HEN
6A	2	76	CORN, lbs; sum of [(corn F2 L76A X 56) / L1B]
6C	2	76	CORN, per bird; sum of (corn F2 L76B / L1B)
7A	2	77, 78, 79, 80	OTHER GRAIN, 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]

32B 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)
32C		TOTAL LISTED COSTS ADJ TO 7% MIN INT, per cwt; sum of (L32B / L1B)
33		PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY
34B		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, total; sum of (L4B minus L32B)
34C		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, per cwt; sum of (L4C minus L32C)
35		PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
36B		RETURN / \$100 FEED FED; sum of [(L4B / L10B) X 100]
37B 2	43	NUMBER OF BIRDS PURCHASED; purchased F2 L43A
38B 2	13,43	PRICE PAID / BIRD PURCHASED; sum of (purchases total F2 L13B / purchased F2 L43A)
39B 2	47, 50,42, 43,44	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)] X 100}
40B 2	11	PRICE RECEIVED / POUND OF BROILERS SOLD; sum of (sales total F2 L11B / sales total F2 L11A)
41B 2	11, 46	WEIGHT / BIRD SOLD; sum of (sales total F2 L11A / sold F2 L46A)

18C			TOTAL OTHER DIRECT COSTS, per cwt; sum of (L13C + L14C + L15C + L16C + L17C)
19B			TOTAL DIRECT COSTS INCLUDING FEED, total; sum of (L10B + L18B)
19C			TOTAL DIRECT COSTS INCLUDING FEED, per cwt; sum of (L10C + L18C)
20B			RETURN OVER ALL DIRECT COSTS, total; sum of (L4B minus L19B)
20C			RETURN OVER ALL DIRECT COSTS, per cwt; sum of (L4C minus L19C)
21			PRINT ONLY: ALLOCATED COSTS
22			PRINT ONLY: ACTUAL INTEREST PAID LESS
23B	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 L5A]}
	T1	5	
23C			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per cwt; sum of (L23B / L1B)
24B	3	58,63	MEMORY ONLY: GENERAL HIRED LABOR, total; sum of {(wages of hired labor F3 L58D + hired labor boarded: operator F3 L63 D + 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 L28)20 wages paid F1 L8 & 28G]} x {(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units T1 L7A]}
		64	
	T1	7	
24C			GENERAL HIRED LABOR, per cwt; sum of (L24B / L1B)
25B			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	
25C			UTILITIES & MISCELLANEOUS, per cwt; sum of (L25B / L1B)

TABLE NO. 17B BROILERS, PRODUCED

DOCUMENTATION

CARRY TO P-O FORM	FORM	DESCRIPTION
TABLE L	LINE	

This table format is to be used with enterprises 6260-6269, chickens, broilers.

All values are whole farm values unless other wise noted.

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

1B	2		CWT OF BROILERS PRODUCED, total in 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)] / 100]
2B	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)]
2C			NET INCREASE IN VALUE, per cwt; sum of (L2B / L1B)
3B	2	36	OTHER MISCELLANEOUS INCOME, total; misc. livestock income F2 L36B
3C			OTHER MISCELLANEOUS INCOME, per cwt; sum of (L3B / L1B)
4B			TOTAL VALUE PRODUCED, total; sum of (L2B + L3B)
4C			TOTAL VALUE PRODUCED, per cwt; sum of (L2C + L3C)
5			PRINT ONLY: FEED FED: QUANTITY & COST LBS/CWT
6A	2	76	CORN, lbs; sum of [(corn F2 L76A X 56) / L1B]
6C	2	76	CORN, per cwt; sum of (corn F2 L76B / L1B)
7A	2	77, 78, 79, 80	OTHER GRAIN, 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]

34B		RETURN OVER ACTUAL LISTED COSTS, total; sum of (L6B minus L33B)
34C		RETURN OVER ACTUAL LISTED COSTS, per hen; sum of (L6C minus L33C)
35B		TOTAL LISTED COSTS ADJUSTED TO 7% MINIMUM INTEREST, 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 hen; sum of (L35B / L1B)
36		PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY
37B		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, total; sum of (L6B minus L35B)
37C		RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST, per hen; sum of (L6C minus L35C)
40		PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
41B		RETURN / \$100 FEED FED; sum of [(L6B / L12B) X 100]
42B	29, 30	EGGS LAID / HEN; sum of {[eggs sold-dozen F2 L29A + eggs used in house F2 L30A) X 12] / L1B}
43B	29	PRICE / DOZ EGGS SOLD: CENTS; sum of [(eggs sold F2 L29B / eggs sold F2 L29A) X 100]
44B	29, 30	FEED COST / DOZ EGGS: CENTS; sum of {[L12B / (eggs sold F2 L29A + eggs used in house F2 L30A)] X 100}
45B	29, 30	RETURN OVER FEED COSTS / DOZ EGGS: CENTS; sum of {[L13B / (eggs sold F2 L29A + eggs used in house F2 L30A)] X 100}
46B	29, 30, 42, 43, 44	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)] X 100}

20B 2	70	ASSIGNED INTEREST TOTAL F2 L70B
20C 2	70	ASSIGNED INTEREST, per hen; sum of (assigned interest F2 L70B / L1B)
21B		TOTAL OTHER DIRECT COSTS, total; sum of [(L15C + L16C + L17C + L18C + L19C + L20C) X L1B]
21C		TOTAL OTHER DIRECT COSTS, per hen; sum of (L15C + L16C + L17C + L18C + L19C + L20C)
22B		TOTAL DIRECT COSTS INCLUDING FEED, total; sum of (L12B + L21B)
22C		TOTAL DIRECT COSTS INCLUDING FEED, per hen; sum of (L12C + L21C)
23B		RETURN OVER ALL DIRECT COSTS, total; sum of (L6B minus L22B)
23C		RETURN OVER ALL DIRECT COSTS, per hen; sum of (L6C minus L22C)
24		PRINT ONLY: ALLOCATED COSTS
25		PRINT ONLY: ACTUAL INTEREST PAID LESS
26B 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 L5A]}
T1	5	
26C		ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per hen; sum of (L26B / L1B)
27B 3 5B,63		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 special2hired lab8r 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 & 28G]} x [(enterprise units this enterprise x work units this enterprise assigned from memory) / total work units T1 L7A]}
4,5 26		
1 8,28		
T1 7		
27C		GENERAL HIRED LABOR, per hen; sum of (L27B / L1B)

TABLE NO. 17A LAYING FLOCK-CHICKENS

DOCUMENTATION

CARRY TO P-O FORM TABLE	L	FORM LINE	DESCRIPTION
			This table format is to be used with enterprises 6240-6249, chickens, commercial laying flock, and enterprise 6250-6254, chickens, farm laying flock. Commercial laying flock: 4.00 work units / 100 hens. Farm laying flock: 5.00 work units / 100 hens. All values are whole farm values unless otherwise noted. (A) = lbs. of feed fed per hen; (B) = total flock value; (C) = value per hen; unless otherwise indicated.
1B	2	56	AVERAGE NUMBER OF HENS, total number; average no. adults F2 L56A
2			PRINT ONLY: VALUE OF PRODUCE
3B	2	29, 30	EGGS SOLD & USED, total; sum of (eggs sold F2 L29B + eggs used in house F2 L30B)
3C			EGGS SOLD & USED, per hen; sum of (L3B / L1B)
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 hen; sum of (L4B / L1B)
5B	2	36	OTHER MISCELLANEOUS INCOME, total; misc. livestock income F2 L36B
5C			OTHER MISCELLANEOUS INCOME, per hen; sum of (L5B / L1B)
6B			TOTAL VALUE PRODUCED, total; sum of [(L3B + L4B + L5B)
6C			TOTAL VALUE PRODUCED, per hen; sum of (L3C + L4C + L5C)
7			PRINT ONLY: FEED FED: QUANTITY & COST LBS/HEN
8A	2	76	CORN, lbs.; sum of [(corn F2 L76A X 56) / L1B]

50B 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 X100}
51B	DAILY GAIN-POUNDS / HEAD / DAY; sum of [(L2B / L1B) / 365]

34B	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 71	
	T10 31	
34C		POWER & MACHINERY COST, per cwt; sum of (L34B / cwt*)
34D		POWER & MACHINERY COST, per head; sum of (L34B / L1B)
35A 2	72	ECAF; ECAF F2 L72A
35B	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	
35C		LIVESTOCK EQUIPMENT, per cwt; sum of (L35B / cwt*)
35D		LIVESTOCK EQUIPMENT, per head; sum of (L35C / L1B)
36A 2	73	BCAF; BCAF F2 L73A
36B T11A 32		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]}
	2 73	
36C		BUILDING & FENCES, per cwt; sum of (L36B / cwt*)
36D		BUILDINGS & FENCES, per head; sum of (L36B / L1B)
37B		TOTAL ALLOCATED COSTS, total; sum of [(L31B + L32B + L33B + L34B + L35B + L36B)
37C		TOTAL ALLOCATED COSTS, per cwt; sum of (L31C + L32C + L33C + L34C + L35C + L36C)
37D		TOTAL ALLOCATED COSTS, per head; sum of (L31D + L32D + L33D + L34D + L35D + L36D)
38B		TOTAL ACTUAL LISTED COSTS, total; sum of (L27B + L37B)
38C		TOTAL ACTUAL LISTED COSTS, per cwt; sum of (L27C + L37C)

22C	2	63	CUSTOM WORK, per cwt; sum of (custom work hired F2 L63B / cwt*)
22D	2	63	CUSTOM WORK, per head; sum of (custom work hired F2 L63B / L1B)
23C	2	64	LEASE EXPENSE, per cwt; sum of (lease expense F2 L64B / cwt*)
23D	2	64	LEASE EXPENSE, per head; sum of (lease expense F2 L64B / L1B)
24C	2	68	SPECIAL HIRED LABOR, per cwt; sum of (special hired labor F2 L68B / cwt*)
24D	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 cwt; sum of (assigned interest F2 L70B / cwt*)
25D	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 cwt*]
26C			TOTAL OTHER DIRECT COSTS, per cwt; sum of (L20C + L21C + L22C + L23C + L24C + L25C)
26D			TOTAL OTHER DIRECT COSTS, per head; sum of (L20D + L21D + L22D + L23D + L24D + L25D)
27B			TOTAL DIRECT COSTS INCLUDING FEED, total; sum of (L17B + L26B)
27C			TOTAL DIRECT COSTS INCLUDING FEED, per cwt; sum of (L17C + L26C)
27D			TOTAL DIRECT COSTS INCLUDING FEED, per head; sum of (L17D + L26D)
28B			RETURN OVER ALL DIRECT COSTS, total; sum of (L8B minus L27B)
28C			RETURN OVER ALL DIRECT COSTS, per cwt; sum of (L8C minus L27C)
28D			RETURN OVER ALL DIRECT COSTS, per head; sum of (L8D minus L27D)

8B		TOTAL VALUE PRODUCED, total; sum of [(L5C + L6C + L7C) X cwt*]
8C		TOTAL VALUE PRODUCED, per cwt; sum of (L5C + L6C + L7C)
8D		TOTAL VALUE PRODUCED, per head; sum of (L5D + L6D + L7D)
9		PRINT ONLY: FEED FED: QUANTITY & COST LBS/CWT
10A 2	76,77, 78, 79, 80, 82	GRAIN, lbs; sum of [(corn F2 L76A X 56) + (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) + (complete ration F2 L82A X 2000)] / cwt*]
10C 2	76,77, 78,79, 80, 82	GRAIN, per cwt; sum of [(corn F2 L76B + oats F2 L77B + barley, millet, buckwheat F2 L78B + rye, flax F2 L79B + wheat, soybeans, peas F2 L80B + complete ration F2 L82B) / cwt*]
10D		GRAIN, per head; sum of [(L10C X cwt*) / L1B]
11A 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*]
11C 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*]
11D		PROT.,SALT,MIN, per head; sum of [(L11C X cwt*) / L1B]
12A 2	83	LEGUME HAY, lbs; sum of [(legume hay F2 L83A X 2000) / cwt*]
12C 2	83	LEGUME HAY, per cwt; sum of (legume hay F2 L83B / cwt*)
12D 2	83	LEGUME HAY, per head; sum of (legume hay F2 L83B / L1B)
13A 2	84,86	OTHER DRY HAY & ROUGHAGE, lbs; sum of [(other dry hay F2 L84A X 2000) + (fodder & stover F2 L86A X 2000)] / cwt*]
13C 2	84,86	OTHER DRY HAY & ROUGHAGE, per cwt; sum of [(other dry hay F2 L84B + fodder & stover F2 L86B) / cwt*]
13D 2	84,86	OTHER DRY HAY & ROUGHAGE, per head; sum of (other dry hay F2 L84B + fodder & stover F2 L86B)

TABLE 16B FEEDER LAMBS

TOTAL

PER CWT

PER HEAD

1	AVERAGE NUMBER OF LAMBS			
2	POUNDS OF LAMB PRODUCED			
3	POUNDS OF WOOL PRODUCED			
4	VALUE OF PRODUCE			
5	WOOL			
6	NET INCREASE IN VALUE: LAMBS			
7	OTHER MISCELLANEOUS INCOME			
8	TOTAL VALUE PRODUCED			
9	FEED FED: QUANTITY & COST	LBS/CWT		
10	GRAIN			
11	PROT., SALT, MIN.			
12	LEGUME HAY			
13	OTHER DRY HAY AND ROUGHAGE			
14	SILAGE			
15	HAYLAGE			
16	PASTURE			
17	TOTAL FEED COSTS			
18	RETURN OVER FEED COSTS			
19	OTHER DIRECT COSTS			
20	VETERINARY			
21	MISCELLANEOUS			
22	CUSTOM WORK			
23	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	PRICE/CWT LAMB SOLD			
46	AVE WT./LAMB SOLD			
47	LBS. WOOL/SHEEP SHEARED			
48	AVE PRICE/CWT. BOUGHT			
49	AVE WT./LAMB BOUGHT			
50	PERCENT DEATH LOSS			
51	DAILY GAIN-LBS/HD/DAY			

37A	2	73	BCAF; BCAF F2 L73A
37B			MEMORY ONLY: BUILDINGS & FENCES, total; sum of
	T11A	32	{net building costs for livestock T11A L32B Step 4
			Beta x [(enterprise units this enterprise x work
	2	73	units this enterprise assigned from memory x BCAF
			F2 L73A) / building cost allocation pool:
			livestock T11A L32B Step 2 Alpha]}
37C			BUILDING & FENCES, per ewe; sum of (L37B / L1B)
38B			TOTAL ALLOCATED COSTS, total; sum of (L32B + L33B
			+ L34B + L35B + L36B + L37B)
38C			TOTAL ALLOCATED COSTS, per ewe; sum of (L32C +
			L33C + L34C + L35C + L36C + L37C)
39B			TOTAL ACTUAL LISTED COSTS, total; sum of (L28B +
			L38B)
39C			TOTAL ACTUAL LISTED COSTS, per ewe; sum of (L28C +
			L38C)
40B			RETURN OVER ACTUAL LISTED COSTS, total; sum of
			(L8B minus L39B)
40C			RETURN OVER ACTUAL LISTED COSTS, per ewe; sum of
			(L8C minus L39C)
41B			TOTAL LISTED COSTS ADJUSTED TO 7% MINIMUM
	T11A	36	INTEREST, total; sum of (T11A L36B Step 1 + T11A
			L36B Step 2 + T11A L36B Step 3)
41C			TOTAL LISTED COSTS ADJ TO 7% MIN INT, per ewe; sum
			of (L41B / L1B)
42			PRINT ONLY: RETURN OVER LISTED & 7% OPPORTUNITY
43B			RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST,
			total; sum of (L8B minus L41B)
43C			RETURN OVER LISTED & 7% OPPORTUNITY INTEREST COST,
			per cow; sum of (L8C minus L41C)
44			PRINT ONLY: SUPPLEMENTARY MANAGEMENT INFORMATION
45B			RETURN / \$100 FEED FED; sum of [(L8B / L17B) X
			100]
46B	2	66	PRICE / CWT LAMB SOLD OR TRANSFERRED; sum of
			[(sold or transferred F2 L66B / sold or
			transferred F2 L66A) X 100]

18C		RETURN OVER FEED COSTS, per ewe; sum of (L8C minus L17C)
19		PRINT ONLY: OTHER DIRECT COSTS
20C 2	60	VETERINARY, per ewe; sum of (veterinary expense F2 L60B / L1B)
21C 2	62	BREEDING, per ewe; sum of (breeding expense F2 L62B / L1B)
22C 2	61	MISCELLANEOUS, per ewe; sum of (misc. livestock expense F2 L61B / L1B)
23C 2	63	CUSTOM WORK, per ewe; sum of (custom work hired F2 L63B / L1B)
24C 2	64	LEASE EXPENSE, per ewe; sum of (lease expense F2 L64B / L1B)
25C 2	68	SPECIAL HIRED LABOR, per ewe; sum of (special hired labor F2 L68B / L1B)
26B 2	70	ASSIGNED INTEREST F2 L70B
26C 2	70	ASSIGNED INTEREST, per ewe; sum of (assigned interest F2 L70B / L1B)
27B		TOTAL OTHER DIRECT COSTS, total; sum of [(L20C + L21C + L22C + L23C + L24C + L25C + L26C) X L1B]
27C		TOTAL OTHER DIRECT COSTS, per ewe; sum of (L20C + L21C + L22C + L23C + L24C + L25C + L26C)
28B		TOTAL DIRECT COSTS INCLUDING FEED, total; sum of (L17B + L27B)
28C		TOTAL DIRECT COSTS INCLUDING FEED, per ewe; sum of (L17C + L27C)
29B		RETURN OVER ALL DIRECT COSTS, total; sum of (L8B minus L28B)
29C		RETURN OVER ALL DIRECT COSTS, per ewe; sum of (L8C minus L28C)
30		PRINT ONLY: ALLOCATED COSTS
31		PRINT ONLY: ACTUAL INTEREST PAID LESS

TABLE NO. 16A SHEEP FLOCK

DOCUMENTATION

CARRY TO TABLE	P-O L	FORM LINE	DESCRIPTION
			This table format is to be used with enterprises 6660-6679, sheep flock. All values are whole farm values unless other wise noted. (A) = lbs. of feed fed per ewe; (B) = total flock value; (C) = value per ewe; unless otherwise indicated.
1B	2	56	AVERAGE NUMBER OF EWES, total number; average no. adults F2 L56A
2B	2	6, 9,10, 11,4, 8,13	POUNDS OF LAMB, MUTTON 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)]
3B	2	27	POUNDS OF WOOL PRODUCED, total pounds; wool/hair sold & incentives F2 L27A
4			PRINT ONLY: VALUE OF PRODUCE
5C	2	27	WOOL, per ewe; wool/hair sold & incentives F2 L27B / L1B
6C	2	6,9, 10,11, 4, 8,13	NET INCREASE IN VALUE, per ewe; 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
7C	2	36	OTHER MISCELLANEOUS INCOME, per ewe; sum of (misc. livestock income F2 L36B / L1B)
8B			TOTAL VALUE PRODUCED, total; sum of [(L5C + L6C + L7C) X L1B]
8C			TOTAL VALUE PRODUCED, per ewe; sum of (L5C + L6C + L7C)
9			PRINT ONLY: FEED FED: QUANTITY & COST LBS/COW

47B	PRICE/CWT CALF SOLD/TRANSFER; price/cwt calf sold/transfer T15A L47B
48B	AVE WEIGHT/CALF SOLD/TRANSFER; ave weight/calf sold/transfer T15A L48B
49B	PERCENT CALF CROP BORN; percent calf crop born T15A L49B
50B	PERCENT CALF CROP WEANED; percent calf crop weaned T15A L50B
51B	PERCENT CALF DEATH LOSS; percent calf death loss T15A L51B
52B	CULL INCOME / BREEDING COW; cull income/breeding cow T15A L52B
53B	HAY EQUIVALENT; sum of $\{L10A + L11A + (L12A / 3) + (L14A / 2)\} / 2000$
54B	LCORN EQUIVALENT; sum of $(L8A / 56)$

31C			ACTUAL INTEREST PAID LESS INTEREST ASSIGNED, per cwt; sum of (L31B / cwt*)
32B			MEMORY ONLY: GENERAL HIRED LABOR, total; sum of
	3	58	{(wages of hired labor F3 L58D + hired labor
		63	boarded: operator F3 L63D + hired labor boarded:
		64	partner F3 L64D) minus (all special hired labor
	2	68	assigned F2 L68B sum over all livestock
			enterprises + sum over all crop codes (special
	4,5	26	hired labor F4 L26 + special hired labor F5 L26) +
			custom work enterprise wages paid F1 L8 & 28G]} X
	1	8,28	[(enterprise units this enterprise X work units
			this enterprise assigned from memory) / total work
			units T1 L7A]}
32C			GENERAL HIRED LABOR, per cwt; sum of {(general
	T15A	30C	hired labor T15A L30C X L1B) + (general hired
	T15B	30D	labor T15B L30D X L2B)} / cwt*
33B			MEMORY ONLY: UTILITIES & MISCELLANEOUS, total; sum of
	3	75	{(electricity expense F3 L75D + telephone
		76,77	expense 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 L7A]}
33C			UTILITIES & MISCELLANEOUS, per cwt; sum of (L33B /
			cwt*)
34B			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
	2	71	this enterprise assigned from memory X PCAF F2
			L71A) / power cost work unit allocation pool:
	T10	31	livestock T10 L31A Step 1]}
34C			POWER & MACHINERY COST, per cwt; sum of (L34B /
			cwt*)
35B			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
	2	72	L72A) / livestock equipment allocation pool T11A
			L31B Step 2]}
35C			LIVESTOCK EQUIPMENT, per cwt; sum of (L35B / cwt*)
36B			MEMORY ONLY: BUILDINGS & FENCES, total; sum of
	T11A	32	{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
	2	73	F2 L73A) / building cost allocation pool:
			livestock T11A L32B Step 2 alpha]}