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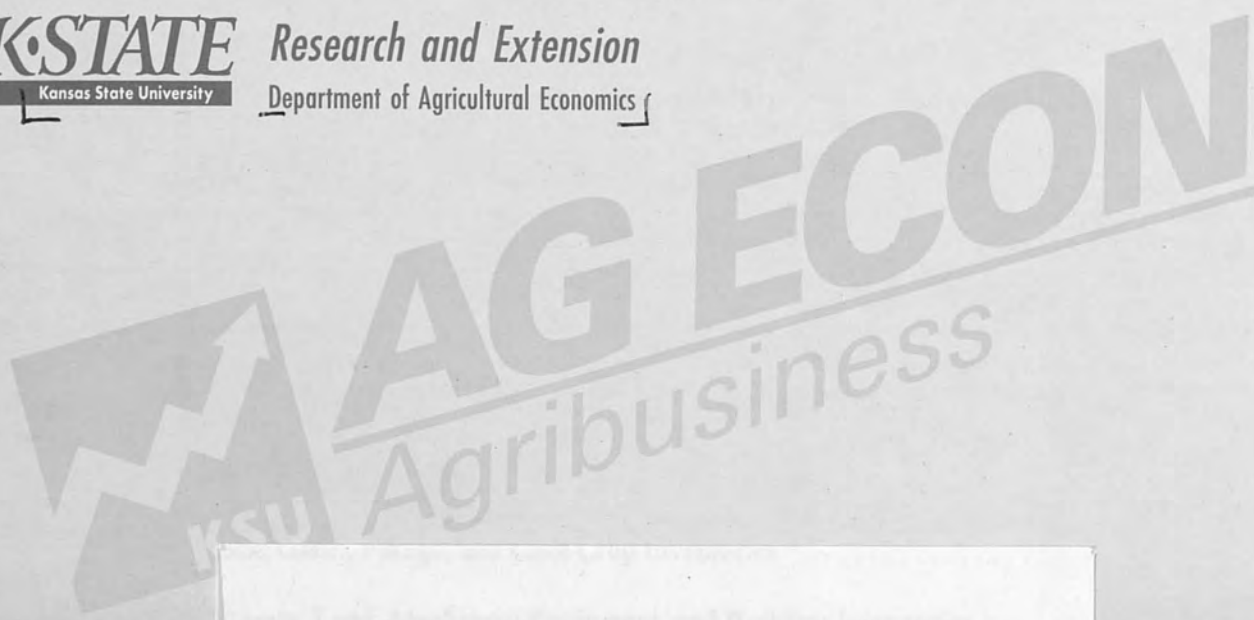
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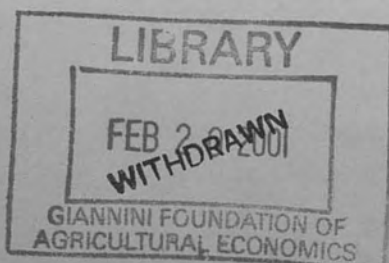


**KANSAS FARM MANAGEMENT  
DATA BANK DOCUMENTATION**

by Larry N. Langemeier

AUGUST 2000

Staff Paper No. 01-05



Department of Agricultural Economics  
Kansas State University

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**Staff Paper No. 01-05**

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**Contribution No. 01-192-D from the Kansas Agricultural Experiment Station, Kansas State University, Manhattan, KS 66506-4008.**



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**SECTION I**  
**FARM MANAGEMENT DATA BANK**  
**SAS DATA FILE**

Section I outlines the whole-farm variables stored on the Farm Management Data Bank, SAS Data File. This Kansas file contains 483 variables per farm for approximately 2,300 to 3,000 farms for the years 1973 through 1992, 689 variables per farm for about 2,300 to 2,500 farms for years beginning in 1993, and 990 variables per farm for about 2,300 farms for years beginning in 1999. Other SAS data files can be developed from this comprehensive data bank, such as a file that contains only farms that have continuous data for a given period.

The data sources are farms enrolled in the Kansas Farm Management Association program. For each farm, the variable values are on a **per operator** basis, except for Gross Value of Crops (451). This variable includes the landlord's share of the value of crop production. The values are whole numbers, except where indicated by decimal format. Additional information on the source of the data obtained from the Kansas Farm Management Association Account Book as well as the Financial Plus and Micro-Computer Financial Plus programs are outlined in Section II titled "K-MAR-105 Directory and Raw Data File".

The SAS Data File provides a means whereby extension, research, and instruction personnel can easily access the data bank to obtain information for numerous projects. Data bank users have access to the information using a simple, but standardized, procedure through the Department of Agricultural Economics Systems Analyst.

**FARM MANAGEMENT DATA BANK  
SAS DATA FILE\***

VARIABLE #	ITEM -- EXPLANATION	DECIMAL FORMAT
<b>SPECIAL DATA ITEMS:</b>		
Farm	Farm Number and Year of Data 1 -- Association Number 2-3 -- County Number 4-8 -- Farm Number	
Year	9-10 -- Year of Data	
001	Farm Type Code  1976-Present: Farm typing is done by labor utilization. For farms to be classified as a single enterprise type, 70 percent of the total labor must be utilized with that enterprise, for a dual-enterprise farm type, 35 percent of the total labor must be utilized with each enterprise.  (See Appendix Table A for a definition of the various farm types).	9 (2)
002	Crop Acres  Total (owned and rented) crop acres.	9 (6).9
479	Harvested Acres <sup>1</sup>  Provides information on harvested acres. This variable, in conjunction with total crop acres, can be used to determine the amount of cropland that is summer fallowed, left idle, or in government programs.	9 (6).9

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\*NOTE: The decimal format is indicated for those variables that carry a decimal. For example, the variable Crop Acres has a decimal format of 9(6).9, which means that there are 6 digits before the decimal and one digit after the decimal.

<sup>1</sup>New in 1977. Blank for 1973-76.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
003	<p>PWU -- Productive Work Units</p> <p>Each acre of each different crop and each livestock unit is assigned a "labor factor" as a fraction of a 10-hour day or productive work units.</p> <p>Crop and livestock labor standards were revised in 1990, 1991, and 1998. The current labor standards also are listed in KSU Farm Management Guide, MF-670, Labor Standards for Forward Planning.</p>	9 (7).99
004	<p>Capital Managed (\$)</p> <p>Total farm assets plus value of rented land.</p>	9 (9)
005	<p>Value of Farm Production (\$)²</p> <p>Total farm income computed on accrual basis.</p>	9 (9)
006	<p>Net Farm Income (\$)</p> <p>Equals Value of Farm Production minus cash operating expense minus depreciation minus accrued income-expense adjustment. Represents a return to operator's unpaid labor, management, and equity.</p>	9 (9)
007	<p>Farm Summary Usage Code</p> <p>0 -- Farm was used in Summary and Analysis Report</p> <p>1 -- Farm was not used in Summary and Analysis Report</p> <p>If a farm is coded "1", then the Extension Association Economist determined that this farm's data were not complete or the farm was not typical of farms in the county or region. Thus, the farm was removed from that year's Summary and Analysis Report.</p>	9 (1)

²Variable was gross farm income for the period 1973-97. Gross farm income equals value of farm production plus accrual feed purchased.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
484	Family Living Summary Usage Code	9 (1)
	0 -- Nonfarm and family living data were used in Summary and Analysis Report	
	1 -- Nonfarm and family living data were not used in Summary and Analysis Report	
	If nonfarm and family living data are coded "1", then the Extension Association Economist determined that this farm's family living and nonfarm data were not complete or the expenses were not typical of farms in the county or region. Thus, the family living and nonfarm data were removed from that year's Summary and Analysis Report.	
008	Business Organization Type	9 (1)
	1 -- Corporations	
	2 -- Partnership, Owner	
	3 -- Partnership, Part-Owner	
	4 -- Partnership, Tenant	
	5 -- Sole Proprietor, Owner	
	6 -- Sole Proprietor, Part-Owner	
	7 -- Sole Proprietor, Tenant	
	Owner, part-owner, and tenant classification based entirely on whether crop acres are owned and/or rented.	
009	Tax Code	9 (1)
	0 -- Cash	
	1 -- Accrual	
	Variable has no real importance, because all income is computed on accrual basis.	
010	Number of Operators	9 (1).9
	Represents number of unpaid operators. In the case of corporations, shareholders' salary was removed from labor expense and number of months of operator labor was recorded under unpaid operator labor. For a few farms each	

VARIABLE	ITEM-EXPLANATION	DECIMAL FORMAT
#		
	year, the Extension Association Economist may have recorded zero months of unpaid labor for an incorporated farm. In these cases, the number of operators would be zero.	
011	Number of Workers	9 (2).9
012	Number Family Dependents	9 (2)
	Total number of family dependents. In cases of partnership and corporation farms, the value for number of family dependents will be for the "primary" operator.	
013	Operator's Age	9 (2)
	Age of the operator. For partnership and corporation farms, the value for operator's age will be for the "primary" operator. For a few corporation farms, no primary operator was selected, and, thus, the value for operator's age will be zero.	
014	Oldest Child's Age	9 (2)
	Represents age of oldest child correlated with variables "012" and "013". This variable is used to develop the family living expense summaries in the Summary and Analysis Reports.	
<b>FAMILY LIVING EXPENSES-TAXES-NONFARM INCOME AND EXPENSE (\$):</b>		9 (9)

These variables represent family living expenditures, taxes, and nonfarm income and expense. The nonfarm income values represent only the information recorded in the farm and home account books, Financial Plus Program, and MCFP Program, and, thus, may not represent the total nonfarm income.

Family living expenditures are provided for those producers that kept a family living records. A test for specific variables, such as food expenses greater than \$1,700.00, can be used to determine which farms provided a complete family living summary. For other farms, the data may not be complete.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
<b>1973-75**</b>		
015	Medical Care (\$)	
016	Contributions (\$)	
485	Sewing Materials (\$)	
486	Recreation (\$)	
481	Income, Social Security, and Property Tax (\$)	
017	Food (\$)	
018	Clothing (\$)	
019	Household Operations (\$)	
027	Personal (\$)	
020	Education (\$)	
021	Furniture and Household Equipment (\$)	
026	Gifts (\$)	
028	Life Insurance (\$)	
029	Deductible Nonfarm Expenses (\$)	
033	Nondeductible Transfers/Savings (\$)	
034	House Upkeep and Repairs (\$)	
022	Utilities (Nonfarm) (\$)	
023	Auto Expense (Nonfarm) (\$)	
487		
488		
024	Miscellaneous Taxable Nonfarm Income (\$)	
025	Nontaxable Income (\$)	
489		
030		
031		
032		
480		
490		
491		
492		
493		
<b>1976-78**</b>		
015	Medical Care (\$)	
016	Contributions (\$)	
485		
486		
481	Income, Social Security, and Property Tax (\$)	

\*\*NOTE: The type of information included in each Family Living Expenses-Taxes-Nonfarm Income and Expense variable may have changed during the period 1973-present. Review the K-MAR-105 Directory and Raw Data File, Source of Variables from Financial Plus, MCFP, and Account Book section to determine the specific information included in each variable value during this period.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
017	Food (\$)	000
018	Clothing (\$)	000
019	Household Operations (\$)	000
027	Personal-Recreation (\$)	000
020	Education (\$)	000
021	Furniture and Household Equipment (\$)	000
026	Gifts (\$)	000
028	Life Insurance (\$)	000
029	Deductible Nonfarm Expenses (\$)	000
033	Nondeductible Transfers/Savings (\$)	000
034	House Upkeep and Repairs (\$)	000
022	Utilities (Nonfarm) (\$)	000
023	Auto Expense (Nonfarm) (\$)	000
487		
488		
024	Miscellaneous Taxable Nonfarm Income (\$)	000
025	Nontaxable Income (\$)	000
489		
030		
031		
032		
480		
490		
491		
492		
493		
1979**		
015	Medical Care (\$)	000
016	Contributions (\$)	000
485		
486		
481	Income, Social Security, and Property Tax (\$)	000
017	Food (\$)	000
018	Clothing (\$)	000
019	Household Operations (\$)	000
027	Personal-Recreation (\$)	000
020	Education (\$)	000
021	Furniture and Household Equipment (\$)	000
026	Gifts (\$)	000
028	Life Insurance (\$)	000
029	Deductible Nonfarm Expenses (\$)	000
033	Nondeductible Transfers/Savings (\$)	000
034	House Upkeep and Repairs (\$)	000
022	Utilities (Nonfarm) (\$)	000

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
023	Auto Expense (Nonfarm) (\$)	710
487		310
488		310
024	Miscellaneous Taxable Nonfarm Income (\$)	710
025	Nontaxable Income (\$)	310
489		310
030	Wages (\$)	410
031	Rental Income and Dividends (\$)	710
032		710
480		310
490		410
491		310
492		310
493		310
1980-92**		
015	Medical Care (\$)	210
016	Contributions (\$)	310
485		310
486		310
481	Income, Social Security, and Property Tax (\$)	310
017	Food (\$)	310
018	Clothing (\$)	310
019	Household Operations (\$)	310
027	Personal-Recreation (\$)	310
020	Education (\$)	310
021	Furniture and Household Equipment (\$)	310
026	Gifts (\$)	310
028	Life Insurance (\$)	310
029	Deductible Nonfarm Expenses (\$)	310
033	Income Tax and Capital Distributions (\$)	310
034	House Upkeep and Repairs (\$)	310
022	Utilities (Nonfarm) (\$)	310
023	Auto Expense (Nonfarm) (\$)	310
487		310
488		310
024	Miscellaneous Taxable Nonfarm Income (\$)	310
025	Nontaxable Income (\$)	310
489		310
030	Wages (\$)	310
031	Rent and Royalties (\$)	310
032	Dividends and Interest (\$)	310
480	Nontaxable and Capital Receipts (\$)	310
490	Nondeductible Nonfarm Expenses (\$)	310
491	Nondeductible Transfers/Savings (\$)	310

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
492		
493		
<b>1993-Present**</b>		
015	Medical Care (\$)	
016	Contributions (\$)	
485	Health Insurance (\$)	
486	Interest (\$)	
481	Income, Social Security, and Property Tax (\$)	
017	Food (\$)	
018	Clothing (\$)	
019	Household Operations (\$)	
027	Personal-Recreation (\$)	
020	Education (\$)	
021	Furniture and Household Equipment (\$)	
026	Gifts (\$)	
028	Life Insurance (\$)	
029	Deductible Nonfarm Expenses (\$)	
033	Income Tax and Capital Distributions (\$)	
034	House Upkeep and Repairs (\$)	
022	Utilities (Nonfarm) (\$)	
023	Auto Expense (Nonfarm) (\$)	
487	Total Itemized Deductions (\$) <sup>3</sup>	
488	Total Family Living (\$) <sup>4</sup>	
024	Miscellaneous Taxable Nonfarm Income (\$)	
025	Nontaxable Income (\$)	
489	Child Care (\$)	
030	Wages (\$)	
031	Rent and Royalties (\$)	
032	Dividends and Interest (\$)	
480	Nontaxable and Capital Receipts (\$)	
490	Nondeductible Nonfarm Expenses (\$)	
491	Nondeductible Transfers/Savings (\$)	
492	Nonfarm Business Expenses (\$)	
493	Nonfarm Capital Purchases (\$)	

**LIVESTOCK FEED DISAPPEARANCE (\$):**

035	Livestock Feed Disappearance (\$)	9 (9)
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<sup>3</sup>Miscellaneous itemized deductions (ATIG = 0040) are included in this variable.

<sup>4</sup>Miscellaneous family living expenses (ATIG = 0050) are included in this variable. Total Family Living Expenses can be derived by combining the variables of total itemized deductions, total family living, and child care.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
---------------	------------------	-------------------

Represents disappearance of feed, both raised and purchased, computed on a dollar basis. Price shifts from beginning and ending inventory will influence this value. The value does not include wheat or cash crops, such as soybeans.

**LIVESTOCK AND GRAIN SALES AND PURCHASES (UNITS, POUNDS, DOLLARS):**

These variables represent livestock-grain sales and purchases. For each specific type of livestock or crop, four values are provided: TI (K-MAR-105 Code), units, pounds, and dollars. For example, raised beef sales will have the following variables:

036 -- Raised Beef Sales, TI = 11	9 (2)
037 -- Raised Beef Sales, Units	9 (7)
038 -- Raised Beef Sales, Pounds	9 (8)
039 -- Raised Beef Sales, Dollars	9 (9)

The units and pounds of a livestock-grain sale or purchase were not recorded in most farm account books; Financial Plus program, and MCFP program, thus, these values will be zero for most of the variables. The TI (K-MAR-105 code) value has no importance.

036	Raised Beef Sales, TI = 11
037	Raised Beef Sales, Units
038	Raised Beef Sales, Pounds
039	Raised Beef Sales, Dollars
040	Raised Dairy Sales, TI = 12
041	Raised Dairy Sales, Units
042	Raised Dairy Sales, Pounds
043	Raised Dairy Sales, Dollars
044	Raised Sheep Sales, TI = 13
045	Raised Sheep Sales, Units
046	Raised Sheep Sales, Pounds
047	Raised Sheep Sales, Dollars
048	Raised Swine Sales, TI = 14
049	Raised Swine Sales, Units
050	Raised Swine Sales, Pounds
051	Raised Swine Sales, Dollars
052	Raised Poultry Sales, TI = 16
053	Raised Poultry Sales, Units
054	Raised Poultry Sales, Pounds
055	Raised Poultry Sales, Dollars
056	Raised Grain Sales, TI = 17

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
057	Raised Grain Sales, Units <sup>5</sup>	
058	Raised Grain Sales, Pounds <sup>5</sup>	
059	Raised Grain Sales, Dollars <sup>5</sup>	
060	Raised Hay and Forage Sales, TI = 18	
061	Raised Hay and Forage Sales, Units <sup>5</sup>	
062	Raised Hay and Forage Sales, Pounds <sup>5</sup>	
063	Raised Hay and Forage Sales, Dollars <sup>5</sup>	
064	Raised Cash Crop Sales, TI = 19	
065	Raised Cash Crop Sales, Units <sup>5</sup>	
066	Raised Cash Crop Sales, Pounds <sup>5</sup>	
067	Raised Cash Crop Sales, Dollars <sup>5</sup>	
068	Poultry Purchases, TI = 40	
069	Poultry Purchases, Units	
070	Poultry Purchases, Pounds	
071	Poultry Purchases, Dollars	
072	Feed Purchases, TI = 44	
073	Feed Purchases, Units	
074	Feed Purchases, Pounds	
075	Feed Purchases, Dollars	
076	Purchase for Resale, Beef Sales, TI = 61	
077	Purchase for Resale, Beef Sales, Units	
078	Purchase for Resale, Beef Sales, Pounds	
079	Purchase for Resale, Beef Sales, Dollars	
080	Purchase for Resale, Dairy Sales, TI = 62	
081	Purchase for Resale, Dairy Sales, Units	
082	Purchase for Resale, Dairy Sales, Pounds	
083	Purchase for Resale, Dairy Sales, Dollars	
084	Purchase for Resale, Sheep Sales, TI = 63	
085	Purchase for Resale, Sheep Sales, Units	
086	Purchase for Resale, Sheep Sales, Pounds	
087	Purchase for Resale, Sheep Sales, Dollars	
088	Purchase for Resale, Swine Sales, TI = 64	
089	Purchase for Resale, Swine Sales, Units	
090	Purchase for Resale, Swine Sales, Pounds	
091	Purchase for Resale, Swine Sales, Dollars	
092	Purchase for Resale, Grain Future Sales, TI = 66	
093	Purchase for Resale, Grain Future Sales, Units	
094	Purchase for Resale, Grain Future Sales, Pounds	
095	Purchase for Resale, Grain Future Sales, Dollars	
096	Purchase for Resale, Grain-Hay-Forage Sales, TI = 67	
097	Purchase for Resale, Grain-Hay-Forage Sales, Units	
098	Purchase for Resale, Grain-Hay-Forage Sales, Pounds	

<sup>5</sup>Blank for 1993-present. Variables 599-688 represent crop sales.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
099	Purchase for Resale, Grain-Hay-Forage Sales, Dollars	
100	Purchase for Resale, Beef Purchases, TI = 71	
101	Purchase for Resale, Beef Purchases, Units	
102	Purchase for Resale, Beef Purchases, Pounds	
103	Purchase for Resale, Beef Purchases, Dollars	
104	Purchase for Resale, Dairy Purchases, TI = 72	
105	Purchase for Resale, Dairy Purchases, Units	
106	Purchase for Resale, Dairy Purchases, Pounds	
107	Purchase for Resale, Dairy Purchases, Dollars	
108	Purchase for Resale, Sheep Purchases, TI = 73	
109	Purchase for Resale, Sheep Purchases, Units	
110	Purchase for Resale, Sheep Purchases, Pounds	
111	Purchase for Resale, Sheep Purchases, Dollars	
112	Purchase for Resale, Swine Purchases, TI = 74	
113	Purchase for Resale, Swine Purchases, Units	
114	Purchase for Resale, Swine Purchases, Pounds	
115	Purchase for Resale, Swine Purchases, Dollars	
116	Purchase for Resale, Grain Future Purchases, TI = 76	
117	Purchase for Resale, Grain Future Purchases, Units	
118	Purchase for Resale, Grain Future Purchases, Pounds	
119	Purchase for Resale, Grain Future Purchases, Dollars	
120	Purchase for Resale, Grain-Hay-Forage Purchases, TI = 77	
121	Purchase for Resale, Grain-Hay-Forage Purchases, Units	
122	Purchase for Resale, Grain-Hay-Forage Purchases, Pounds	
123	Purchase for Resale, Grain-Hay-Forage Purchases, Dollars	
124	Breeding Livestock, Beef Sales, TI = 81	
125	Breeding Livestock, Beef Sales, Units	
126	Breeding Livestock, Beef Sales, Pounds	
127	Breeding Livestock, Beef Sales, Dollars	
128	Breeding Livestock, Dairy Sales, TI = 82	
129	Breeding Livestock, Dairy Sales, Units	
130	Breeding Livestock, Dairy Sales, Pounds	
131	Breeding Livestock, Dairy Sales, Dollars	
132	Breeding Livestock, Sheep Sales, TI = 83	
133	Breeding Livestock, Sheep Sales, Units	
134	Breeding Livestock, Sheep Sales, Pounds	
135	Breeding Livestock, Sheep Sales, Dollars	
136	Breeding Livestock, Swine Sales, TI = 84	
137	Breeding Livestock, Swine Sales, Units	
138	Breeding Livestock, Swine Sales, Pounds	
139	Breeding Livestock, Swine Sales, Dollars	
140	Breeding Livestock, Beef Purchases, TI = 91	
141	Breeding Livestock, Beef Purchases, Units	
142	Breeding Livestock, Beef Purchases, Pounds	
143	Breeding Livestock, Beef Purchases, Dollars	
144	Breeding Livestock, Dairy Purchases, TI = 92	

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
145	Breeding Livestock, Dairy Purchases, Units	
146	Breeding Livestock, Dairy Purchases, Pounds	
147	Breeding Livestock, Dairy Purchases, Dollars	
148	Breeding Livestock, Sheep Purchases, TI = 93	
149	Breeding Livestock, Sheep Purchases, Units	
150	Breeding Livestock, Sheep Purchases, Pounds	
151	Breeding Livestock, Sheep Purchases, Dollars	
152	Breeding Livestock, Swine Purchases, TI = 94	
153	Breeding Livestock, Swine Purchases, Units	
154	Breeding Livestock, Swine Purchases, Pounds	
155	Breeding Livestock, Swine Purchases, Dollars	

**OTHER LIVESTOCK, MISC. INCOME, MACHINERY AND BUILDING SALES-PURCHASES (\$):**

These variables represent sales and purchases of other livestock (horses, dogs, etc.); miscellaneous income; and purchases of machinery, equipment, and buildings. For each specific item, two values are provided: TI (K-MAR-105 Code) and dollars. For example, raised, other livestock sales will have the following two variables:

156 -- Raised, Other Livestock Sales, TI = 15	9 (2)
157 -- Raised, Other Livestock Sales, Dollars	9 (9)

The TI (K-MAR-105 Code) value has no importance.

156	Raised, Other Livestock Sales, TI = 15
157	Raised, Other Livestock Sales, Dollars
158	Machine Work, TI = 32
159	Machine Work, Dollars
160	Patronage Refunds, TI = 35
161	Patronage Refunds, Dollars
162	Gas Tax Refunds, TI = 37
163	Gas Tax Refunds, Dollars
164	Purchase for Resale, Other Livestock Sales, TI = 65
165	Purchase for Resale, Other Livestock Sales, Dollars
166	Purchase for Resale, Other Livestock Purchases, TI = 75
167	Purchase for Resale, Other Livestock Purchases, \$
168	Breeding Livestock, Other Livestock Sales, TI = 85
169	Breeding Livestock, Other Livestock Sales, Dollars
170	Basis of Machinery, Sold, TI = 90 <sup>6</sup>
171	Basis of Machinery, Sold, Dollars <sup>6</sup>
172	Breeding Livestock, Other Livestock Purchases, TI = 95

<sup>6</sup>Variable equalled miscellaneous capital assets purchased (ATI = 090) for 1973-79. In 1980, the variable was changed to basis of machinery sold.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
173	Breeding Livestock, Other Livestock Purchases, \$	
174	Motor Vehicle Purchases, TI = 96	
175	Motor Vehicle Purchases, Dollars	
176	Machinery-Equipment Purchases, TI = 97	
177	Machinery-Equipment Purchases, Dollars	
178	Building Purchases, TI = 98	
179	Building Purchases, Dollars	
494	Motor Vehicle - Machinery Sales, TI = 86 <sup>7</sup>	
482	Motor Vehicle - Machinery Sales, Dollars <sup>7</sup>	
495	Building Sales, TI = 88 <sup>7</sup>	
483	Building Sales, Dollars <sup>7</sup>	

**LIVESTOCK, GRAIN, FORAGE, AND CASH CROP INVENTORIES (UNITS, POUNDS, DOLLARS):**

These variables represent the beginning and ending inventory values for livestock, grain, forage, cash crops, and feed. Each specific item has the following six values: beginning inventory of units, pounds, and dollars and ending inventory of units, pounds, and dollars. For example, beef feeders will have the following six variables:

180 -- Beginning Inventory, Beef Feeders, Units	9 (7)
181 -- Beginning Inventory, Beef Feeders, Pounds	9 (8)
182 -- Beginning Inventory, Beef Feeders, Dollars	9 (9)
183 -- Ending Inventory, Beef Feeders, Units	9 (7)
184 -- Ending Inventory, Beef Feeders, Pounds	9 (8)
185 -- Ending Inventory, Beef Feeders, Dollars	9 (9)

For breeding livestock, the beginning and ending inventory values are lowered annually from the purchase cost until a salvage value is obtained. At that time, the value is held constant for approximately 3 to 5 years and is not changed as market price fluctuates.

180	Beginning Inventory, Beef Feeders, Units
181	Beginning Inventory, Beef Feeders, Pounds
182	Beginning Inventory, Beef Feeders, Dollars
183	Ending Inventory, Beef Feeders, Units
184	Ending Inventory, Beef Feeders, Pounds
185	Ending Inventory, Beef Feeders, Dollars
186	Beginning Inventory, Beef Breeding Stock, Units
187	Beginning Inventory, Beef Breeding Stock, Pounds
188	Beginning Inventory, Beef Breeding Stock, Dollars

<sup>7</sup>New in 1979. Blank for 1973-78.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
189	Ending Inventory, Beef Breeding Stock, Units	
190	Ending Inventory, Beef Breeding Stock, Pounds	
191	Ending Inventory, Beef Breeding Stock, Dollars	
192	Beginning Inventory, Dairy Breeding Stock, Units	
193	Beginning Inventory, Dairy Breeding Stock, Pounds	
194	Beginning Inventory, Dairy Breeding Stock, Dollars	
195	Ending Inventory, Dairy Breeding Stock, Units	
196	Ending Inventory, Dairy Breeding Stock, Pounds	
197	Ending Inventory, Dairy Breeding Stock, Dollars	
198	Beginning Inventory, Sheep Feeders, Units	
199	Beginning Inventory, Sheep Feeders, Pounds	
200	Beginning Inventory, Sheep Feeders, Dollars	
201	Ending Inventory, Sheep Feeders, Units	
202	Ending Inventory, Sheep Feeders, Pounds	
203	Ending Inventory, Sheep Feeders, Dollars	
204	Beginning Inventory, Sheep Breeding Stock, Units	
205	Beginning Inventory, Sheep Breeding Stock, Pounds	
206	Beginning Inventory, Sheep Breeding Stock, Dollars	
207	Ending Inventory, Sheep Breeding Stock, Units	
208	Ending Inventory, Sheep Breeding Stock, Pounds	
209	Ending Inventory, Sheep Breeding Stock, Dollars	
210	Beginning Inventory, Swine Feeders, Units	
211	Beginning Inventory, Swine Feeders, Pounds	
212	Beginning Inventory, Swine Feeders, Dollars	
213	Ending Inventory, Swine Feeders, Units	
214	Ending Inventory, Swine Feeders, Pounds	
215	Ending Inventory, Swine Feeders, Dollars	
216	Beginning Inventory, Swine Breeding Stock, Units	
217	Beginning Inventory, Swine Breeding Stock, Pounds	
218	Beginning Inventory, Swine Breeding Stock, Dollars	
219	Ending Inventory, Swine Breeding Stock, Units	
220	Ending Inventory, Swine Breeding Stock, Pounds	
221	Ending Inventory, Swine Breeding Stock, Dollars	
222	Beginning Inventory, Poultry, Units <sup>8</sup>	
223	Beginning Inventory, Poultry, Pounds <sup>8</sup>	
224	Beginning Inventory, Poultry, Dollars <sup>8</sup>	
225	Ending Inventory, Poultry, Units <sup>8</sup>	
226	Ending Inventory, Poultry, Pounds <sup>8</sup>	
227	Ending Inventory, Poultry, Dollars <sup>8</sup>	
228	Beginning Inventory, Other Livestock-Futures, Units	

<sup>8</sup>Included inventory value of poultry purchased for resale (ATI = 566 and 576) for 1973-79. In 1980, the codes of TI = 66 and 76 were changed from Poultry Purchased for Resale to Grain Futures, and thus, the inventory values for ATI = 566 and 576 were removed from this variable.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
229	Beginning Inventory, Other Livestock-Futures, Pounds	
230	Beginning Inventory, Other Livestock-Futures, Dollars	
231	Ending Inventory, Other Livestock Futures, Units	
232	Ending Inventory, Other Livestock-Futures, Pounds	
233	Ending Inventory, Other Livestock-Futures, Dollars	
234	Beginning Inventory, Grain, Units <sup>9</sup>	
235	Beginning Inventory, Grain, Pounds <sup>9</sup>	
236	Beginning Inventory, Grain, Dollars <sup>9</sup>	
237	Ending Inventory, Grain, Units <sup>9</sup>	
238	Ending Inventory, Grain, Pounds <sup>9</sup>	
239	Ending Inventory, Grain, Dollars <sup>9</sup>	
240	Beginning Inventory, Hay and Forage, Units <sup>10</sup>	
241	Beginning Inventory, Hay and Forage, Pounds <sup>10</sup>	
242	Beginning Inventory, Hay and Forage, Dollars <sup>10</sup>	
243	Ending Inventory, Hay and Forage, Units <sup>10</sup>	
244	Ending Inventory, Hay and Forage, Pounds <sup>10</sup>	
245	Ending Inventory, Hay and Forage, Dollars <sup>10</sup>	
246	Beginning Inventory, Cash Field Crops, Units <sup>11</sup>	
247	Beginning Inventory, Cash Field Crops, Pounds <sup>11</sup>	
248	Beginning Inventory, Cash Field Crops, Dollars <sup>11</sup>	
249	Ending Inventory, Cash Field Crops, Units <sup>11</sup>	
250	Ending Inventory, Cash Field Crops, Pounds <sup>11</sup>	
251	Ending Inventory, Cash Field Crops, Dollars <sup>11</sup>	
252	Beginning Inventory, Feed, Units	
253	Beginning Inventory, Feed, Pounds	

<sup>9</sup>Included inventory values of grain purchased for resale (ATIG = 5670-5674, 5676, 5679, 5770-5774, 5776, and 5779) for the period 1973-79. For the 1980-92 period, the inventory values for grain futures (ATI = 566 and 576, ATIG = 5675 and 5775) were added, whereas the inventory values for the codes of ATIG = 5679 and 5779 were removed. In 1993, the inventory values for the codes of ATIG = 566x, 576x, 567x, and 577x were removed.

<sup>10</sup>Included inventory values of hay and forage purchased for resale (ATI = 568 and 578, ATIG = 5677, 5678, 5777, and 5778) for the period 1973-79. In 1980, the codes of TI = 68 and 78 were changed from Hay and Forage Purchased for Resale to Seed and Supply Resale Expense, and thus, for the period 1980-92, the inventory values for the codes of ATIG = 568x and 578x were removed. In 1993, the inventory values for the codes of ATIG = 5677, 5678, 5777, and 5778 were removed.

<sup>11</sup>Included inventory values of cash field crops purchased for resale (ATI = 569 and 579, ATIG = 5675 and 5775) for the period 1973-79. For the 1980-92 period, the inventory values for the codes of ATIG = 5679 and 5779 were added, whereas the inventory values for the codes of ATIG = 5675 and 5775 were removed. In 1993, the inventory values for the codes of ATIG = 5679, 5779, 569x, and 579x were removed. Inventory values for Cotton (ATIG = 5195), Tobacco (ATIG = 5198), and Peanuts/Rice (5199) are not included.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
254	Beginning Inventory, Feed, Dollars	
255	Ending Inventory, Feed Units	
256	Ending Inventory, Feed, Pounds	
257	Ending Inventory, Feed, Dollars	

#### MISCEL. ASSETS, LAND, MACHINERY-EQUIPMENT, AND BUILDING INVENTORIES (\$):

These variables represent the beginning and ending inventory dollar values for miscellaneous assets, land, motor vehicles, machinery-equipment, and buildings. Each specific item will have two values: beginning inventory dollars and ending inventory dollars. For example, products and misc.-livestock-crop supplies will have the following two variables:

258 -- Beginning Inventory, Products and Misc.- Livestock-Crop Supplies, Dollars	9 (9)
259 -- Ending Inventory, Products and Misc. Livestock, Crop Supplies, Dollars	9 (9)

Starting in 1992, the values of motor vehicles, machinery-equipment, and buildings represent the management basis from the management depreciation schedule.

Land is revalued every 5 years and then held at a constant value. Land was revalued in 1973, 1975, 1980, 1985, 1990, 1995, and 2000. On a given farm, land value may vary from year to year because of land sales and/or purchases.

258	Beginning Inventory, Products and Miscellaneous, Dollars <sup>12</sup>
259	Ending Inventory, Products and Miscellaneous, Dollars <sup>12</sup>
260	Beginning Inventory, Fuel and Oil, Dollars
261	Ending Inventory, Fuel and Oil, Dollars
262	Beginning Inventory, Miscellaneous Assets, Dollars
263	Ending Inventory, Miscellaneous Assets, Dollars
264	Beginning Inventory, Motor Vehicles, Dollars
265	Ending Inventory, Motor Vehicles, Dollars
266	Beginning Inventory, Machinery-Equipment, Dollars

<sup>12</sup>In 1980, the codes of TI = 68 and 78 were changed from Hay and Forage Purchased for Resale to Seed and Supply Resale Expense. Therefore, the inventory values for the codes of ATIG = 568x and 578x were added to this item. In 1993, the inventory values for Grain Futures, Grain-Hay and Forage Purchased for Resale, and Miscellaneous Items Purchased for Resale (ATIG = 566x, 576x, 567x, 577x, 569x, and 579x) were added to this variable.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
267	Ending Inventory, Machinery-Equipment, Dollars	
268	Beginning Inventory, Buildings, Dollars	
269	Ending Inventory, Buildings, Dollars	
270	Beginning Inventory, Owned Land, Dollars	
271	Ending Inventory, Owned Land, Dollars	
272	Beginning Inventory, Cash and Misc., Dollars <sup>13</sup>	
273	Ending Inventory, Cash and Misc., Dollars <sup>13</sup>	
496	Beginning Inventory, Seeds, Dollars <sup>14</sup>	
497	Ending Inventory, Seeds, Dollars <sup>14</sup>	
498	Beginning Inventory, Fertilizer/Lime, Dollars <sup>14</sup>	
499	Ending Inventory, Fertilizer/Lime, Dollars <sup>14</sup>	
500	Beginning Inventory, Herbicides/Insecticides, Dollars <sup>14</sup>	
501	Ending Inventory, Herbicides/Insecticides, Dollars <sup>14</sup>	
502	Beginning Inventory, Crop Supplies, Dollars <sup>14</sup>	
503	Ending Inventory, Crop Supplies, Dollars <sup>14</sup>	
504	Beginning Inventory, Livestock Supplies, Dollars <sup>14</sup>	
505	Ending Inventory, Livestock Supplies, Dollars <sup>14</sup>	
506	Beginning Inventory, Crop Insurance, Dollars <sup>14</sup>	
507	Ending Inventory, Crop Insurance, Dollars <sup>14</sup>	

**FARM INCOME ITEMS, ACCRUAL (\$):**

9 (9)

274	Beef, Accrual
275	Dairy, Accrual
276	Sheep, Accrual
277	Swine, Accrual
278	Poultry, Accrual
279	Other Livestock, Livestock Futures, Accrual
508	Milk Product Sales, Accrual <sup>14</sup>
509	Egg Sales, Accrual <sup>14</sup>
282	Grain, Accrual
283	Hay and Forage, Accrual
284	Cash Crops, Accrual
510	Other Products Sales (Fruits, Wool, Hides, Other), Accrual <sup>14</sup>
286	Product Inventory Change
511	Government Payments, Accrual <sup>14</sup>
512	Other Income, Accrual <sup>14</sup>

<sup>13</sup>Included only the inventory value for cash balance (ATIG = 501x) for the period 1973-92. In 1993, the inventory values for miscellaneous assets (ATI = 503-505 and 507-509) were added, whereas the inventory value for Nonfarm Cash Balance (ATIG = 5019) was removed.

<sup>14</sup>New in 1993. Blank for 1973-92.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
<b>CASH INCOME ITEMS (\$):</b>		9 (9)
280	Milk Product Sales	
281	Egg Sales	
285	Other Product Sales <sup>15</sup>	
287	Government Payments	
288	Other Income <sup>16</sup>	
<b>FARM CASH OPERATING EXPENSES (\$):</b>		9 (9)
289	Hired Labor	
290	Machinery Repairs <sup>17</sup>	
291	Building Repairs	
292	Interest Paid	
293	Feed Purchased	
294	Seed Expense	
513	Crop Insurance <sup>18</sup>	
295	Fertilizer and Lime	
296	Machine Hire <sup>19</sup>	
297	Organization Fees, Misc., Etc.	
298	Vet-Medicine-Drugs	

<sup>15</sup>Included only other product sales for the codes of ATI = 020, 021, 023, 024, 025, 027, and 029 for the period 1973-79. For the period 1980-92, net sales of Seed and Supply Purchased for Resale (ATIG: (068x minus 078x)) were added.

<sup>16</sup>Included only other income receipts for the codes of ATI = 030-035 and 037-039 for the period 1973-81. In 1982, capital gains from the sales of motor vehicle, machinery-equipment, and building assets (ATIG: 086x plus 087x plus 088x) minus 090)) were added to this variable.

<sup>17</sup>Included only machinery repairs (ATIG = 0420-0424) for the period 1973-81. Irrigation expense (ATIG = 050x) was added to the variable in 1982. In 1993, the code of TI = 50 was changed from Irrigation Expense to Dairy Expense and was removed from this variable. Irrigation energy (ATI = 0424) expense also was removed from this variable in 1993. A repair inventory adjustment of Beginning Repair Inventory (542) minus Ending Repair Inventory (542) was added in 1993.

<sup>18</sup>New in 1993. (NOTE: For variable 515, the TI of 050 was Irrigation Expense for the period 1973-92. Irrigation expense was a separate variable for the period 1973-81, but was added to machinery repairs for the period 1982-92. In 1993, the TI of 050 was changed from Irrigation Expense to Dairy Expense.) Blank for 1973-92.

<sup>19</sup>Included machine lease (ATIG = 053x) expense for the period 1973-79. In 1980, the code of ATIG = 053x was changed to Crop Storage-Marketing, and, thus, machine lease was removed from this variable.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
299	Crop Storage-Marketing <sup>20</sup>	
300	Livestock Marketing and Breeding	
301	Gas-Fuel-Oil <sup>21</sup>	
302	Real Estate Taxes	
303	Personal Property Taxes	
304	General Farm Insurance	
305	Telephone and Electricity	
306	Cash Farm Rent	
307	Herbicide and Insecticide	
308	Conservation	
309	Auto Expense	
514	Irrigation Energy <sup>18</sup>	
515	Dairy Expense <sup>18</sup>	
516	Irrigation Repairs <sup>18</sup>	
310	Expense Inventory Change <sup>22</sup>	
<b>DEPRECIATION (\$):</b>		9 (9)
311	Motor Vehicle Depreciation	
312	Machinery-Equipment Depreciation	
313	Building Depreciation	

**UNPAID FAMILY LABOR AND NET WORTH OPPORTUNITY COST CHANGE (\$):**

9 (9)

These variables represent an opportunity cost charge on net worth and family labor. The opportunity cost interest and labor rates were:

Interest Rates:

1973-81 -- 6.0%

1982-1990 -- 10.0%

1991- -- 8.0%

<sup>20</sup>Variable equalled irrigation expense (ATI = 050) for the period 1973-81. In 1982, the code of ATIG = 053x was changed from Machine Lease to Crop Storage-Marketing, and this variable became crop storage-marketing expense. Irrigation expense was added to machinery repairs.

<sup>21</sup>Irrigation energy (ATIG = 0525) expense was removed from gas-fuel-oil in 1993.

<sup>22</sup>Blank for 1993-present.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
	Labor Rates/Operator:	
	1973-79 -- \$7,500	
	1980-81 -- \$10,000	
	1982-90 -- \$15,000	
	1991-96 -- \$22,500	
	1997- -- \$27,000	
314	Interest Charge on Equity in Current and Intermediate Assets	
315	Interest Charge on Equity in Long-Term Assets (Land and Buildings)	
316	Charge for Unpaid Family Labor	

**RATE OF RETURNS AND NET WORTH CHANGE (%) (\$):**

These variables represent a residual return to capital managed and net worth and the change in net worth. The rate of returns to capital managed and net worth is obtained after removing a charge for operator labor equal to \$7,500 for 1973-79, \$10,000 for 1980-81, \$15,000 for 1982-90, \$22,500 for 1991-96, and \$27,000 for 1998-present and a management charge.

317	Rate of Return on Capital Managed (%)	9 (9).99
318	Rate of Return on Net Worth (%)	9 (9).99
319	Change in Net Worth (\$)	9 (9).99

**CURRENT-INTERMEDIATE ASSETS, LAND VALUE, AND CAPITAL MANAGED (\$):**

9 (9)

These variables represent farm size. Current-intermediate assets and owned land value are the averages of the beginning and ending inventory values. Current-intermediate assets represent the value of all assets except land and buildings. Rented land value represents the value at the end of the year. Total capital managed equals total assets plus value of rented land. The value of buildings can be obtained as follows: total capital managed minus rented land value minus owned land value minus current-intermediate assets.

320	Current and Intermediate Assets
321	Owned Land Value
322	Rented Land Value
323	Total Capital Managed

**ACRES--TOTAL, OWNED, AND RENTED:**

9 (4)

These variables represent total acres operated, both owned and rented, with

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
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breakdown by irrigated and nonirrigated crops, pasture, and farmstead-waste. Each specific item will have three values: total, owned, and rented. For example, acres operated will have the following three variables:

	324 -- Acres Operated, Total	
	325 -- Acres Operated, Owned	
	326 -- Acres Operated, Rented	
324	Acres Operated, Total	
325	Acres Operated, Owned	
326	Acres Operated, Rented	
327	Irrigated Crop Acres, Total	
328	Irrigated Crop Acres, Owned	
329	Irrigated Crop Acres, Rented	
330	Nonirrigated Crop Acres, Total	
331	Nonirrigated Crop Acres, Owned	
332	Nonirrigated Crop Acres, Rented	
333	Total Crop Acres, Total	
334	Total Crop Acres, Owned	
335	Total Crop Acres, Rented	
336	Pasture Acres, Total	
337	Pasture Acres, Owned	
338	Pasture Acres, Rented	
339	Farmstead-Waste, Total	
340	Farmstead-Waste, Owned	
341	Farmstead-Waste, Rented	

#### CROP MACHINERY INVESTMENT AND COSTS (\$):

9 (9)

These variables represent total crop machinery investment and crop machinery costs. Crop machinery investment is equal to the average of the beginning and ending remaining basis (undepreciated value) values for motor vehicles and machinery-equipment used for crop production.

Crop machinery costs equal: (crop share of machinery repairs, gas-fuel-oil, farm auto expense, motor vehicle depreciation, and machinery-equipment depreciation) plus crop machine hire expense plus opportunity interest charge on crop machinery investment minus machine work income.

342	Total Crop Machinery Investment <sup>23</sup>
343	Total Crop Machinery Costs

<sup>23</sup>Management Basis value replaced Tax Basis value in the computation of total crop machinery investment in 1992.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
<b>LIVESTOCK NUMBERS, WEANINGS, NUMBER HANDLED, AND DOLLARS:</b>		9 (7)
344	Beef, Number Cows	
345	Sheep, Number Ewes	
346	Swine Number Litters	
347	Dairy, Number Cows	
348	Poultry, Number Head	
689	Turkey, Number Head <sup>24</sup>	
349	Beef, Number Calves Weaned	
517	Avg. Calf Wean Wt., Pounds <sup>24</sup>	
350	Sheep, Number Lambs Weaned	
351	Swine, Number Pigs Weaned	9 (7)
518	Calving %, First 30 Days <sup>24</sup>	
519	Calving %, Second 30 Days <sup>24</sup>	
352	Beef Feeders, Number Sold	
353	Sheep Feeders, Number Sold	9 (7)
354	Swine Feeders, Number Sold	.
355	Beef, Percent Calf Crop	9 (3).99
356	Sheep, Percent Lamb Crop	9 (3).99
357	Swine, Pigs Weaned per Litter	9 (3).99
358	Dairy, Milk Receipts	
359	Poultry, Egg Receipts	
360	Beef, Accrual Dollar Production <sup>25</sup>	9 (7)
361	Sheep, Accrual Dollar Production <sup>25</sup>	
362	Swine, Accrual Dollar Production <sup>25</sup>	
<b>CROP PRODUCTION--ACRES:<sup>26</sup></b>		
363	Wheat, Total Irrigated Acres	9 (4).9
364	Wheat, Owned Irrigated Acres	9 (4).9
365	Wheat, Rented Irrigated Acres	9 (4).9

<sup>24</sup>New in 1993, but blank for 1973-98.

<sup>25</sup>Blank for 1980-present.

<sup>26</sup>The code descriptions and, therefore, the data recorded for the TI's of 17-19, 20-21, 27-30, and 34 were changed a number of times during the period 1973-present. The code descriptions used for 1998 are shown. See page 78 for a complete listing of the code descriptions for these TI's during the period 1973-present.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
366	Wheat, Total Nonirrigated Acres	9 (4).9
367	Wheat, Owned Nonirrigated Acres	9 (4).9
368	Wheat, Rented Nonirrigated Acres	9 (4).9
369	Corn, Total Irrigated Acres	9 (4).9
370	Corn, Owned Irrigated Acres	9 (4).9
371	Corn, Rented Irrigated Acres	9 (4).9
372	Corn, Total Nonirrigated Acres	9 (4).9
373	Corn, Owned Nonirrigated Acres	9 (4).9
374	Corn, Rented Nonirrigated Acres	9 (4).9
375	Grain Sorghum, Total Irrigated Acres	9 (4).9
376	Grain Sorghum, Owned Irrigated Acres	9 (4).9
377	Grain Sorghum, Rented Irrigated Acres	9 (4).9
378	Grain Sorghum, Total Nonirrigated Acres	9 (4).9
379	Grain Sorghum, Owned Nonirrigated Acres	9 (4).9
380	Grain Sorghum, Rented Nonirrigated Acres	9 (4).9
381	Soybeans, Total Irrigated Acres	9 (4).9
382	Soybeans, Owned Irrigated Acres	9 (4).9
383	Soybeans, Rented Irrigated Acres	9 (4).9
384	Soybeans, Total Nonirrigated Acres	9 (4).9
385	Soybeans, Owned Nonirrigated Acres	9 (4).9
386	Soybeans, Rented Nonirrigated Acres	9 (4).9
387	Sugar Beets, Total Irrigated Acres <sup>27</sup>	9 (4).9
388	Sugar Beets, Owned Irrigated Acres <sup>27</sup>	9 (4).9
389	Sugar Beets, Rented Irrigated Acres <sup>27</sup>	9 (4).9
390	Sugar Beets, Total Nonirrigated Acres <sup>27</sup>	9 (4).9
391	Sugar Beets, Owned Nonirrigated Acres <sup>27</sup>	9 (4).9
392	Sugar Beets, Rented Nonirrigated Acres <sup>27</sup>	9 (4).9
393	Alfalfa Hay, Total Irrigated Acres	9 (4).9
394	Alfalfa Hay, Owned Irrigated Acres	9 (4).9
395	Alfalfa Hay, Rented Irrigated Acres	9 (4).9
396	Alfalfa Hay, Total Nonirrigated Acres	9 (4).9
397	Alfalfa Hay, Owned Nonirrigated Acres	9 (4).9
398	Alfalfa Hay, Rented Nonirrigated Acres	9 (4).9
399	Silage, Total Irrigated Acres	9 (4).9
400	Silage, Owned Irrigated Acres	9 (4).9
401	Silage, Rented Irrigated Acres	9 (4).9
402	Silage, Total Nonirrigated Acres	9 (4).9
403	Silage, Owned Nonirrigated Acres	9 (4).9
404	Silage, Rented Nonirrigated Acres	9 (4).9
405	Other Grain, Total Irrigated Acres <sup>28</sup>	9 (4).9

<sup>27</sup>Variable was Brome-Fescue Seed for 1992-97.

<sup>28</sup>Barley, rye, and oats are the primary grains included in this variable.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
406	Other Grain, Owned Irrigated Acres <sup>28</sup>	9 (4).9
407	Other Grain, Rented Irrigated Acres <sup>28</sup>	9 (4).9
408	Other Grain, Total Nonirrigated Acres <sup>28</sup>	9 (4).9
409	Other Grain, Owned Nonirrigated Acres <sup>28</sup>	9 (4).9
410	Other Grain, Rented Nonirrigated Acres <sup>28</sup>	9 (4).9
411	Other Hay, Total Irrigated Acres	9 (4).9
412	Other Hay, Owned Irrigated Acres	9 (4).9
413	Other Hay, Rented Irrigated Acres	9 (4).9
414	Other Hay, Total Nonirrigated Acres	9 (4).9
415	Other Hay, Owned Nonirrigated Acres	9 (4).9
416	Other Hay, Rented Nonirrigated Acres	9 (4).9
417	Other Cash Crops, Total Irrigated Acres <sup>29</sup>	9 (4).9
418	Other Cash Crops, Owned Irrigated Acres <sup>29</sup>	9 (4).9
419	Other Cash Crops, Rented Irrigated Acres <sup>29</sup>	9 (4).9
420	Other Cash Crops, Total Nonirrigated Acres <sup>29</sup>	9 (4).9
421	Other Cash Crops, Owned Nonirrigated Acres <sup>29</sup>	9 (4).9
422	Other Cash Crops, Rented Nonirrigated Acres <sup>29</sup>	9 (4).9

**CROPS--PRODUCTION--(UNITS):**

423	Wheat, Owned Irrigated Production	9 (7).99
424	Wheat, Rented Irrigated Production	9 (7).99
425	Wheat, Owned Nonirrigated Production	9 (7).99
426	Wheat, Rented Nonirrigated Production	9 (7).99
427	Corn, Owned Irrigated Production	9 (7).99
428	Corn, Rented Irrigated Production	9 (7).99
429	Corn, Owned Nonirrigated Production	9 (7).99
430	Corn, Rented Nonirrigated Production	9 (7).99
431	Grain Sorghum, Owned Irrigated Production	9 (7).99
432	Grain Sorghum, Rented Irrigated Production	9 (7).99
433	Grain Sorghum, Owned Nonirrigated Production	9 (7).99
434	Grain Sorghum, Rented Nonirrigated Production	9 (7).99
435	Soybeans, Owned Irrigated Production	9 (7).99
436	Soybeans, Rented Irrigated Production	9 (7).99
437	Soybeans, Owned Nonirrigated Production	9 (7).99
438	Soybeans, Rented Nonirrigated Production	9 (7).99
439	Sugar Beets, Owned Irrigated Production	9 (7).99
440	Sugar Beets, Rented Irrigated Production	9 (7).99
441	Sugar Beets, Owned Nonirrigated Production	9 (7).99
442	Sugar Beets, Rented Nonirrigated Production	9 (7).99
443	Alfalfa Hay, Owned Irrigated Production	9 (7).99

<sup>29</sup>Crop production utilizing the code of ATIG = 8199 was not included in this variable for the period 1973-present.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
444	Alfalfa Hay, Rented Irrigated Production	9 (7).99
445	Alfalfa Hay, Owned Nonirrigated Production	9 (7).99
446	Alfalfa Hay, Rented Nonirrigated Production	9 (7).99
447	Silage, Owned Irrigated Production	9 (7).99
448	Silage, Rented Irrigated Production	9 (7).99
449	Silage, Owned Nonirrigated Production	9 (7).99
450	Silage, Rented Nonirrigated Production	9 (7).99

#### GROSS CROP VALUE AND PRODUCTION COSTS (\$):

These variables represent gross value of crops, fertilizer cost, and crop production costs. Gross value of crops represents the total value of production from cropland, including the landlord's. The variable includes insurance proceeds and government payments.

Fertilizer cost represents the operator's share of fertilizer/lime.

Crop production costs are defined as: total crop expense plus opportunity cost charge on motor vehicles, machinery-equipment, and buildings minus unpaid operator and family labor minus interest paid minus cash rent minus opportunity cost charge on net worth minus machine work income.

451	Total Gross Value of Crops	9 (9).99
452	Total Fertilizer Cost	9 (9).99
453	Total Crop Production Costs	9 (9).99

#### CURRENT AND LONG-TERM LOANS AND ACCOUNTS RECEIVABLE (\$):

These variables provide financial information on beginning and ending inventory values of loans and accounts receivable. Current, intermediate, and long-term loans and accounts receivable are defined as:

Current--Less than One Year  
Intermediate--One to Seven Years  
Long-Term--over Seven Years

Current loans do not include the value of the current year's payments of intermediate and long-term loans.

454	Current Loans, Beginning Inventory <sup>30</sup>	9 (9).99
455	Current Loans, Ending Inventory <sup>30</sup>	9 (9).99

<sup>30</sup>Included nonfarm accounts payable (ATI = 107-109) and farm accounts payable (ATI = 140-159) for the period 1973-92. In 1993, these accounts payable values were removed from this variable.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
456	Long-Term Loans, Beginning Inventory <sup>31</sup>	9 (9).99
457	Long-Term Loans, Ending Inventory <sup>31</sup>	9 (9).99
458	Current Accounts Receivable, Beginning Inventory <sup>32</sup>	9 (9).99
459	Current Accounts Receivable, Ending Inventory <sup>32</sup>	9 (9).99
460	Long-Term Accounts Receivable, Beginning Inventory <sup>33</sup>	9 (9).99
461	Long-Term Accounts Receivable, Ending Inventory <sup>33</sup>	9 (9).99
462	Current Assets to Current Loans Ratio, Beginning Inventory	9 (9).99
463	Current Assets to Current Loans Ratio, Ending Inventory	9 (9).99
464	Total Loans to Net Worth Ratio, Beginning	9 (9).99
465	Total Loans to Net Worth Ratio, Ending	9 (9).99
466	Capital Accounts, Beginning Inventory <sup>34</sup>	9 (9).99
467	Capital Accounts, Ending Inventory <sup>34</sup>	9 (9).99

#### CROP LABOR AND NET WORTH PERCENTAGES (%):

These variables provide specific percentage values that allow for the total division of all expenses between the crop and livestock segments of the business when used with the percentages stored on the main farm headers (in the raw data file).

468	Crop Labor Percentage <sup>35</sup>	99.99469
	Crop Current-Intermediate Asset Equity Opportunity Cost Charge Percent <sup>36</sup>	99.99

<sup>31</sup>Included capital accounts (ATIG = 1028) as well as capital accounts payable (ATI = 190-195 and 198-199) for the period 1973-79. The value for capital accounts was removed from this variable in 1980. The values for capital accounts payable were removed from this variable in 1993.

<sup>32</sup>Included nonfarm accounts receivable (ATI = 101 and 103) and farm accounts receivable (ATI = 111-139 and 160-169) for the period 1973-92. In 1993, these accounts receivable values were removed from this variable.

<sup>33</sup>Included capital accounts receivable (ATI = 180-185, and 188-189) for the period 1973-92. In 1993, these accounts receivable values were removed from this variable.

<sup>34</sup>New in 1980. Blank for 1973-79.

<sup>35</sup>New in 1982. Blank for 1973-81.

<sup>36</sup>Variables equalled farm size index and labor index for the period 1973-1981. In 1982, the variables were changed to Current and Intermediate Asset Charge % and Long-Term Asset Charge %.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
470	Crop Long-Term Asset Equity Opportunity Cost Charge Percent <sup>36</sup>	99.99

**NONFARM ASSETS AND LOANS; INTERMEDIATE LOANS AND ACCTS.  
RECEIVABLE (\$):**

9 (7)

These variables provide financial information on beginning and ending inventory values for nonfarm assets and loans and intermediate loans and accounts receivable.

471	Nonfarm Cash, Beginning Inventory <sup>37</sup>
472	Nonfarm Cash, Ending Inventory <sup>37</sup>
473	Intermediate Loans, Beginning Inventory <sup>37</sup>
474	Intermediate Loans, Ending Inventory <sup>37</sup>
475	Nonfarm Loans, Beginning Inventory <sup>37</sup>
476	Nonfarm Loans, Ending Inventory <sup>37</sup>
477	Intermediate Accts. Receivable, Beginning Inv. <sup>37</sup>
478	Intermediate Accts. Receivable, Ending Inv. <sup>37</sup>
520	Beginning Inventory, Residence <sup>38</sup>
521	Ending Inventory, Residence <sup>38</sup>
522	Beginning Inventory, Nonfarm Investment <sup>38</sup>
523	Ending Inventory, Nonfarm Investment <sup>38</sup>
524	Beginning Inventory, Salable Stock <sup>38</sup>
525	Ending Inventory, Salable Stock <sup>38</sup>
526	Beginning Inventory, IRA, Annuity <sup>38</sup>
527	Ending Inventory, IRA, Annuity <sup>38</sup>

**NOTE: Variables 528-688 were new in 1993. Blank for 1973-92.**

**INCOME/ACCOUNTS RECEIVABLE (\$):**

9 (9)

These variables provide financial information on the beginning and ending inventory values of accounts receivable for specific income items.

528	Crop Insurance Proceeds, Beginning
529	Crop Insurance Proceeds, Ending
530	Custom Feeding, Beginning

<sup>37</sup>New in 1977. Blank for 1973-76. (NOTE: Nonfarm Cash included nonfarm assets and accounts receivable (ATIG = 101x, 103x, 503x-505x, 507x, and 510x) in the period 1977-92. Nonfarm cash (ATIG = 5019) was not included in this variable during that period. In 1993, nonfarm cash was added to the variable, and nonfarm assets and accounts receivable, except ATIG = 5100-5101, were removed.

<sup>38</sup>New in 1993. Blank for 1973-92.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
531	Custom Feeding, Ending	
532	Machine Work, Beginning	
533	Machine Work, Ending	
534	Patronage Refunds, Beginning	
535	Patronage Refunds, Ending	
536	Government Payments, Beginning	
537	Government Payments, Ending	
538	Miscellaneous Income, Beginning	
539	Miscellaneous Income, Ending	
540	Livestock Income, Beginning	
541	Livestock Income, Ending	
542	Grain-Hay Income, Beginning	
543	Grain-Hay Income, Ending	
544	Resale-Other Income, Beginning	
545	Resale-Other Income, Ending	

**EXPENSE/ACCOUNTS PAYABLE (\$):** 9 (9)

These variables provide financial information on the beginning and ending inventory values of accounts payable for specific expense items.

546	Labor Hired, Beginning	
547	Labor Hired, Ending	
548	General Machinery Repairs, Beginning	
549	General Machinery Repairs, Ending	
550	Interest, Beginning	
551	Interest, Ending	
552	Feed Purchased, Beginning	
553	Feed Purchased, Ending	
554	Seed/Expense, Beginning	
555	Seed/Expense, Ending	
556	Fertilizer/Lime, Beginning	
557	Fertilizer/Lime, Ending	
558	Machine Hire, Beginning	
559	Machine, Hire, Ending	
560	Vet/Medicine/Drugs, Beginning	
561	Vet/Medicine/Drugs, Ending	
562	Fuel/Oil/Gas, Beginning	
563	Fuel/Oil/Gas, Ending	
564	Property Tax, Beginning	
565	Property Tax, Ending	
566	Farm Rent, Beginning	
567	Farm Rent, Ending	
568	Herbicide/Insecticide, Beginning	
569	Herbicide/Insecticide, Ending	

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
570	Other Accounts Payable, Beginning	
571	Other Accounts Payable, Ending	
572	Crop Insurance, Beginning	
573	Crop Insurance, Ending	

**ACCRUAL INCOME/EXPENSE (\$):**

9 (9)

These variables provide financial information on specific expense items computed on the accrual basis. Each expense item includes the following: cash expense, change in accounts payable inventory, and change in expense inventory.

574	Hired Labor
575	Machinery Repairs
576	Irrigation Repair
577	Machine Hire
578	Gas/Fuel/Oil
579	Auto Expense
580	Seed and Crop Insurance
581	Fertilizer/Lime
582	Dairy Expense
583	Irrigation Energy
584	Crop Marketing
585	Herbicide/Insecticide
586	Feed Purchased
587	Vet/Medicine/Drugs
588	Livestock Marketing/Breeding
589	Building Repairs
590	Conservation
591	Interest
592	Cash Farm Rent
593	Organization Fees, Dues, Publications
594	Real Estate Tax
595	Personal Property Tax
596	General Farm Insurance
597	Utilities
598	Crop Insurance

**RAISED CROP INCOME (UNITS, POUNDS, DOLLARS):**

These variables represent specific grain, hay and forage, and cash crop sales. For each type of crop, three values are provided: units, pounds, and dollars. For example, raised barley sales will have the following variables:

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
	599 -- Barley Sales, Units	9 (7)
	600 -- Barley Sales, Pounds	9 (8)
	601 -- Barley Sales, Dollars	9 (9)

The units and pounds of a specific grain, hay and forage, and cash crop sale were not recorded in most farm account books; thus, these values will be zero for most of the variables.

599	Barley Sales, Units
600	Barley Sales, Pounds
601	Barley Sales, Dollars
602	Corn Sales, Units
603	Corn Sales, Pounds
604	Corn Sales, Dollars
605	Grain Sorghum Sales, Units
606	Grain Sorghum Sales, Pounds
607	Grain Sorghum Sales, Dollars
608	Oat Sales, Units
609	Oat Sales, Pounds
610	Oat Sales, Dollars
611	Rye Sales, Units
612	Rye Sales, Pounds
613	Rye Sales, Dollars
614	Wheat Sales, Units
615	Wheat Sales, Pounds
616	Wheat Sales, Dollars
617	Other Grain (Triticale) Sales, Units
618	Other Grain (Triticale) Sales, Pounds
619	Other Grain (Triticale) Sales, Dollars
620	Other Grain Sales, Units
621	Other Grain Sales, Pounds
622	Other Grain Sales, Dollars
623	Crop Insurance Proceeds, Units
624	Crop Insurance Proceeds, Pounds
625	Crop Insurance Proceeds, Dollars
626	Grain Income, Units
627	Grain Income, Pounds
628	Grain Income, Dollars
629	Alfalfa Sales, Units
630	Alfalfa Sales, Pounds
631	Alfalfa Sales, Dollars
632	Brome/Fescue/Bermuda Sales, Units
633	Brome/Fescue/Bermuda Sales, Pounds
634	Brome/Fescue/Bermuda Sales, Dollars
635	Prairie Hay Sales, Units

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
636	Prairie Hay Sales, Pounds	
637	Prairie Hay Sales, Dollars	
638	Other Hay Sales, Units	
639	Other Hay Sales, Pounds	
640	Other Hay Sales, Dollars	
641	Corn Silage Sales, Units	
642	Corn Silage Sales, Pounds	
643	Corn Silage Sales, Dollars	
644	Sorghum Silage/Other Silage Sales, Units	
645	Sorghum Silage/Other Silage Sales, Pounds	
646	Sorghum Silage/Other Silage Sales, Dollars	
647	Straw Sales, Units	
648	Straw Sales, Pounds	
649	Straw Sales, Dollars	
650	Cereal/Residue Pasture Sales, Units	
651	Cereal/Residue Pasture Sales, Pounds	
652	Cereal/Residue Pasture Sales, Dollars	
653	Temporary Pasture Sales, Units	
654	Temporary Pasture Sales, Pounds	
655	Temporary Pasture Sales, Dollars	
656	Hay & Forage Income, Units	
657	Hay & Forage Income, Pounds	
658	Hay & Forage Income, Dollars	
659	Soybean Sales, Units	
660	Soybean Sales, Pounds	
661	Soybean Sales, Dollars	
662	Pinto Bean Sales, Units	
663	Pinto Bean Sales, Pounds	
664	Pinto Bean Sales, Dollars	
665	Sugar Beets Sales, Units	
666	Sugar Beets Sales, Pounds	
667	Sugar Beets Sales, Dollars	
668	Legume/Grass Seed Sales, Units	
669	Legume/Grass Seed Sales, Pounds	
670	Legume/Grass Seed Sales, Dollars	
671	Cotton Sales, Units	
672	Cotton Sales, Pounds	
673	Cotton Sales, Dollars	
674	Popcorn Sales, Units	
675	Popcorn Sales, Pounds	
676	Popcorn Sales, Dollars	
677	Sunflower Sales, Units	
678	Sunflower Sales, Pounds	
679	Sunflower Sales, Dollars	
680	Tobacco Sales, Units	

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
681	Tobacco Sales, Pounds	
682	Tobacco Sales, Dollars	
683	Peanuts/Rice Sales, Units	
684	Peanuts/Rice Sales, Pounds	
685	Peanuts/Rice Sales, Dollars	
686	Cash Crop Income, Units	
687	Cash Crop Income, Pounds	
688	Cash Crop Income, Dollars	

**NOTE: Variables 690-991 were new in 1999. Blank for 1973-98.**

**CASH FARM INCOME AND EXPENSE (UNITS, POUNDS, AND DOLLARS):**

These variables represent specific cash farm receipts and expense values. For each receipt and expense, three values are provided: units, pounds, and dollars. For example, raised beef sales will have the following variables:

690 – Raised Beef Sales, Units	9 (7).99
691 – Raised Beef Sales, Pounds	9 (8).9
692 – Raised Beef Sales, Dollars	9 (9).99

The units and pounds for most receipt and expense items will be zero.

690	Raised Beef Sales, Units
691	Raised Beef Sales, Pounds
692	Raised Beef Sales, Dollars
693	Raised Dairy Sales, Units
694	Raised Dairy Sales, Pounds
695	Raised Dairy Sales, Dollars
696	Raised Sheep Sales, Units
697	Raised Sheep Sales, Pounds
698	Raised Sheep Sales, Dollars
699	Raised Swine Sales, Units
700	Raised Swine Sales, Pounds
701	Raised Swine Sales, Dollars
702	Raised Other Livestock Sales, Units
703	Raised Other Livestock Sales, Pounds
704	Raised Other Livestock Sales, Dollars
705	Raised Poultry Sales, Units
706	Raised Poultry Sales, Pounds
707	Raised Poultry Sales, Dollars
708	Raised Grain Sales, Units

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
709	Raised Grain Sales, Pounds	100
710	Raised Grain Sales, Dollars	200
711	Raised Hay and Forage Sales, Units	100
712	Raised Hay and Forage Sales, Pounds	100
713	Raised Hay and Forage Sales, Dollars	200
714	Raised Cash Field Crops, Units	100
715	Raised Cash Field Crops, Pounds	100
716	Raised Cash Field Crops, Dollars	200
717	Vegetable Sales, Units	100
718	Vegetable Sales, Pounds	100
719	Vegetable Sales, Dollars	200
720	Vegetable Sales, Units	100
721	Vegetables Sales, Pounds	100
722	Vegetables Sales, Dollars	200
723	Dairy Product Sales, Units	100
724	Dairy Product Sales, Pounds	100
725	Dairy Product Sales, Dollars	200
726	Animal By-Product Sales, Units	100
727	Animal By-Product Sales, Pounds	100
728	Animal By-Product Sales, Dollars	200
729	Custom Feeding Income, Units	100
730	Custom Feeding Income, Pounds	100
731	Custom Feeding Income, Dollars	200
732	Landlord Refund Income, Units	100
733	Landlord Refund Income, Pounds	100
734	Landlord Refund Income, Dollars	200
735	Egg Sales, Units	100
736	Egg Sales, Pounds	100
737	Egg Sales, Dollars	200
738	Truck Crop Sales, Units	100
739	Truck Crop Sales, Pounds	100
740	Truck Crop Sales, Dollars	200
741	Fruit-Berry-Grape Sales, Units	100
742	Fruit-Berry-Grape Sales, Pounds	100
743	Fruit-Berry-Grape Sales, Dollars	200
744	Nursery Crop Sales, Units	100
745	Nursery Crop Sales, Pounds	100
746	Nursery Crop Sales, Dollars	200
747	Tree Nut Sales, Units	100
748	Tree Nut Sales, Pounds	100
749	Tree Nut Sales, Dollars	200
750	Special Farm Income, Units	100
751	Special Farm Income, Pounds	100
752	Special Farm Income, Dollars	200
753	Machine Work Receipts, Units	100

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
754	Machine Work Receipts, Pounds	
755	Machine Work Receipts, Dollars	
756	Breeding Fee Income, Units	
757	Breeding Fee Income, Pounds	
758	Breeding Fee Income, Dollars	
759	Christmas Tree-Lumber Sales, Units	
760	Christmas Tree-Lumber Sales, Pounds	
761	Christmas Tree-Lumber Sales, Dollars	
762	Patronage Refund Income, Units	
763	Patronage Refund Income, Pounds	
764	Patronage Refund Income, Dollars	
765	Government Payment Income, Units	
766	Government Payment Income, Pounds	
767	Government Payment Income, Dollars	
768	Gas Tax Refund Income, Units	
769	Gas Tax Refund Income, Pounds	
770	Gas Tax Refund Income, Dollars	
771	Non-Crop Insurance Income, Units	
772	Non-Crop Insurance Income, Pounds	
773	Non-Crop Insurance Income, Dollars	
774	Miscellaneous Income, Units	
775	Miscellaneous Income, Pounds	
776	Miscellaneous Income, Dollars	
777	Labor Hired Expense, Units	
778	Labor Hired Expense, Pounds	
779	Labor Hired Expense, Dollars	
780	Repair-Tool-Supply Expense, Units	
781	Repair-Tool-Supply Expense, Pounds	
782	Repair-Tool-Supply Expense, Dollars	
783	Interest Paid Expense, Units	
784	Interest Paid Expense, Pounds	
785	Interest Paid Expense, Dollars	
786	Feed Purchased Expense, Units	
787	Feed Purchased Expense, Pounds	
788	Feed Purchased Expense, Dollars	
789	Seed-Crop Insurance Expense, Units	
790	Seed-Crop Insurance Expense, Pounds	
791	Seed-Crop Insurance Expense, Dollars	
792	Fertilizer-Lime Expense, Units	
793	Fertilizer-Lime Expense, Pounds	
794	Fertilizer-Lime Expense, Dollars	
795	Machine Hire-Leasing Expense, Units	
796	Machine Hire-Leasing Expense, Pounds	
797	Machine Hire-Leasing Expense, Dollars	
798	Farm Org. Fees-Travel-Publication Expense, Units	

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
799	Farm Org. Fees-Travel-Publication Expense, Pounds	
800	Farm Org. Fees-Travel-Publication Expense, Dollars	
801	Vet.-Medicine-Drug Expense, Units	
802	Vet.-Medicine-Drug Expense, Pounds	
803	Vet.-Medicine-Drug Expense, Dollars	
804	Dairy Expense, Units	
805	Dairy Expense, Pounds	
806	Dairy Expense, Dollars	
807	Livestock Marketing-Breeding Expense, Units	
808	Livestock Marketing-Breeding Expense, Pounds	
809	Livestock Marketing-Breeding Expense, Dollars	
810	Gas-Fuel-Oil Expense, Units	
811	Gas-Fuel-Oil Expense, Pounds	
812	Gas-Fuel-Oil Expense, Dollars	
813	Crop Storage-Marketing Expense, Units	
814	Crop Storage-Marketing Expense, Pounds	
815	Crop Storage-Marketing Expense, Dollars	
816	Property Tax Expense, Units	
817	Property Tax Expense, Pounds	
818	Property Tax Expense, Dollars	
819	General Farm Insurance Expense, Units	
820	General Farm Insurance Expense, Pounds	
821	General Farm Insurance Expense, Dollars	
822	Farm Utilities Expense, Units	
823	Farm Utilities Expense, Pounds	
824	Farm Utilities Expense, Dollars	
825	Cash Farm Rent Expense, Units	
826	Cash Farm Rent Expense, Pounds	
827	Cash Farm Rent Expense, Dollars	
828	Herbicide-Insecticide Expense, Units	
829	Herbicide-Insecticide Expense, Pounds	
830	Herbicide-Insecticide Expense, Dollars	
831	Conservation Expense, Units	
832	Conservation Expense, Pounds	
833	Conservation Expense, Dollars	
834	Livestock Futures Income, Units	
835	Livestock Futures Income, Pounds	
836	Livestock Futures Income, Dollars	
837	Beef Purchased for Resale Sales, Units	
838	Beef Purchased for Resale Sales, Pounds	
839	Beef Purchased for Resale Sales, Dollars	
840	Dairy Purchased for Resale Sales, Units	
841	Dairy Purchased for Resale Sales, Pounds	
842	Dairy Purchased for Resale Sales, Dollars	
843	Sheep Purchased for Resale Sales, Units	

VARIABLE	ITEM-EXPLANATION	DECIMAL FORMAT
#		
844	Sheep Purchased for Resale Sales, Pounds	
845	Sheep Purchased for Resale Sales, Dollars	
846	Swine Purchased for Resale Sales, Units	
847	Swine Purchased for Resale Sales, Pounds	
848	Swine Purchased for Resale Sales, Dollars	
849	Other Livestock Purchased for Resale Sales, Units	
850	Other Livestock Purchased for Resale Sales, Pounds	
851	Other Livestock Purchased for Resale Sales, Dollars	
852	Grain Futures Income, Units	
853	Grain Futures Income, Pounds	
854	Grain Futures Income, Dollars	
855	Grain-Hay-Forage Purchased for Resale Sales, Units	
856	Grain Hay-Forage Purchased for Resale Sales, Pounds	
857	Grain-Hay-Forage Purchased for Resale Sales, Dollars	
858	Seed-Supply Purchased for Resale Sales, Units	
859	Seed-Supply Purchased for Resale Sales, Pounds	
860	Seed-Supply Purchased for Resale Sales, Dollars	
861	Other Purchased for Resale Sales, Units	
862	Other Purchased for Resale Sales, Pounds	
863	Other Purchased for Resale Sales, Dollars	
864	Livestock Futures Expense, Units	
865	Livestock Futures Expense, Pounds	
866	Livestock Futures Expense, Dollars	
867	Beef Purchased for Resale Purchases, Units	
868	Beef Purchased for Resale Purchases, Pounds	
869	Beef Purchased for Resale Purchases, Dollars	
870	Dairy Purchased for Resale Purchases, Units	
871	Dairy Purchased for Resale Purchases, Pounds	
872	Dairy Purchased for Resale Purchases, Dollars	
873	Sheep Purchased for Resale Purchases, Units	
874	Sheep Purchased for Resale Purchases, Pounds	
875	Sheep Purchased for Resale Purchases, Dollars	
876	Swine Purchased for Resale Purchases, Units	
877	Swine Purchased for Resale Purchases, Pounds	
878	Swine Purchased for Resale Purchases, Dollars	
879	Other Livestock Purchased for Resale Purchases, Units	
880	Other Livestock Purchased for Resale Purchases, Pounds	
881	Other Livestock Purchased for Resale Purchases, Dollars	
882	Grain Futures Expense, Units	
883	Grain Futures Expense, Pounds	
884	Grain Futures Expense, Dollars	
885	Grain-Hay-Forage Purchased for Resale Purchases, Units	
886	Grain-Hay-Forage Purchased for Resale Purchases, Pounds	
887	Grain-Hay-Forage Purchased for Resale Purchases, Dollars	
888	Seed-Supply Purchased for Resale Purchases, Units	

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
889	Seed-Supply Purchased for Resale Purchases, Pounds	
890	Seed-Supply Purchased for Resale Purchases, Dollars	
891	Other Resale Purchased for Resale Purchases, Units	
892	Other Resale Purchased for Resale Purchases, Pounds	
893	Other Resale Purchased for Resale Purchases, Dollars	
894	Listed Property Sales, Units	
895	Listed Property Sales, Pounds	
896	Listed Property Sales, Dollars	
897	Motorized Equipment Sales, Units	
898	Motorized Equipment Sales, Pounds	
899	Motorized Equipment Sales, Dollars	
900	Machinery-Equipment Sales, Units	
901	Machinery-Equipment Sales, Pounds	
902	Machinery-Equipment Sales, Dollars	
903	Buildings-Improvement Sales, Units	
904	Buildings-Improvement Sales, Pounds	
905	Buildings-Improvement Sales, Dollars	
906	Land Sales, Units	
907	Land Sales, Pounds	
908	Land Sales, Dollars	
909	Listed Property Purchases, Units	
910	Listed Property Purchases, Pounds	
911	Listed Property Purchases, Dollars	
912	Motorized Equipment Purchases, Units	
913	Motorized Equipment Purchases, Pounds	
914	Motorized Equipment Purchases, Dollars	
915	Machinery-Equipment Purchases, Units	
916	Machinery-Equipment Purchases, Pounds	
917	Machinery-Equipment Purchases, Dollars	
918	Buildings-Improvements Purchases, Units	
919	Buildings-Improvements Purchases, Pounds	
920	Buildings-Improvements Purchases, Dollars	
921	Land Purchases, Units	
922	Land Purchases, Pounds	
923	Land Purchases, Dollars	

**CASH, FUTURES, EQUIPMENT/BUILDINGS, AND LAND INVENTORY (\$)  
(BEGINNING AND ENDING):**

These variables represent the beginning and ending inventory dollar values for farm cash, grain futures, listed property, motorized equipment, machinery-equipment, buildings-improvements, and land. Each specific item will have two values: beginning inventory dollars and ending

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
---------------	------------------	-------------------

inventory dollars. For example, farm cash will have the following two variables:

924 – Beginning Inventory, Farm Cash	9 (9).99
925 – Ending Inventory, Farm Cash	9 (9).99

Starting in 1992, the values of motorized equipment, machinery-equipment and buildings-improvements represent the management basis from the management depreciation schedule. Land is revalued every 5 years and then held at a constant value. Land was revalued in 1973, 1980, 1985, 1990, and 1995. On a given farm, land value may vary from year to year because of land sales and/or purchases.

924	Beginning Inventory, Farm Cash	
925	Ending Inventory, Farm Cash	
926	Beginning Inventory, Grain Futures	
927	Ending Inventory, Grain Futures	
928	Beginning Inventory Listed Property	
929	Ending Inventory Listed Property	
930	Beginning Inventory Motorized Equipment	
931	Ending Inventory Motorized Equipment	
932	Beginning Inventory Machinery-Equipment	
933	Ending Inventory Machinery-Equipment	
934	Beginning Inventory Buildings-Improvements	
935	Ending Inventory Buildings-Improvements	
936	Beginning Inventory Owned Land	
937	Ending Inventory Owned Land	

**MANAGEMENT CHARGE, RETURN TO CAPITAL, AND RATE OF RETURNS:**

938	Management Charge, Dollars	9 (10).99
939	Return to Capital, Dollars	9 (10).99
940	Rate of Return to Assets, Percent	9 (3).999
941	Rate of Return to Equity, Percent	9 (3).999

**CURRENT, DEBT/ASSET, AND DEBT/EQUITY RATIOS  
(BEGINNING AND ENDING):**

9 (3).999

942	Beginning Current Ratio, Percent	
943	Ending Current Ratio, Percent	
944	Beginning Debt/Asset Ratio, Percent	
945	Ending Debt/Asset Ratio, Percent	
946	Beginning Debt/Equity Ratio, Percent	
947	Ending Debt/Equity Ratio, Percent	

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
---------------	------------------	-------------------

**FINANCIAL VALUES AND RATIOS:<sup>39</sup>**

	Financial Values (\$)	9 (10).99
948	Gross Farm Income (GFI), Dollars	
949	Gross Revenue (GR), Dollars	
950	Value of Farm Production (VFP), Dollars	
951	Operating Expense Value-GFI, Dollars	
952	Operating Expense Value-GR, Dollars	
953	Operating Expense Value-VFP, Dollars	
	Financial Ratios (%)	9 (3).9999
954	Profit Margin Ratio-GFI, Percent	
955	Profit Margin Ratio-GR, Percent	
956	Profit Margin Ratio-VFP, Percent	
957	Turnover Ratio-GFI, Percent	
958	Turnover Ratio-GR, Percent	
959	Turnover Ratio-VFP, Percent	
960	Operating Expense Ratio-GFI, Percent	
961	Operating Expense Ratio-GR, Percent	
962	Operating Expense Ratio-VFP, Percent	
963	Interest Expense Ratio-GFI, Percent	
964	Interest Expense Ratio-GR, Percent	
965	Interest Expense Ratio-VFP, Percent	
966	Depreciation Expense Ratio-GFI, Percent	
967	Depreciation Expense Ratio-GR, Percent	
968	Depreciation Expense Ratio-VFP, Percent	
969	Net Farm Income Ratio-GFI, Percent	
970	Net Farm Income Ratio-GR, Percent	
971	Net Farm Income Ratio-VFP, Percent	

**LIVESTOCK INCOME, NONFARM INCOME, LOAN, AND ASSET VALUES(\$):**

	Livestock Income and Nonfarm Taxable Income (\$)	9 (10).99
972	Gross Livestock Income, Dollars	
973	Total Nonfarm Taxable Income, Dollars	
	Beginning and Ending Loan and Asset Values (\$)	9 (10).99

<sup>39</sup>Value of Farm Production (VFP) values and ratios are computed in the ProfitLink Business Analysis program. Gross Farm Income (GFI) and Gross Revenue (GR) values and ratios are computed from Value of Farm Production values and other data included in the ProfitLink Business Analysis.

VARIABLE #	ITEM-EXPLANATION	DECIMAL FORMAT
974	Beginning Working Capital <sup>40</sup>	
975	Ending Working Capital <sup>40</sup>	
976	Beginning Total Accrued Income	
977	Ending Total Accrued Income	
978	Beginning Total Accrued Expense	
979	Ending Total Accrued Expense	
980	Beginning Total Loans	
981	Ending Total Loans	
982	Beginning Total Current Assets	
983	Ending Total Current Assets	
984	Beginning Total Intermediate Assets	
985	Ending Total Intermediate Assets	
986	Beginning Total Long-Term Assets	
987	Ending Total Long-Term Assets	
988	Beginning Total Farm Assets	
989	Ending Total Farm Assets	
990	Beginning Farm Net Worth	
991	Ending Farm Net Worth	

<sup>40</sup>Working capital equals Total Current Assets minus Total Current Loans.

**APPENDIX TABLE A**

**FARM TYPE CODES**

<u>CODE</u>	<u>FARM TYPE</u>	<u>CODE</u>	<u>FARM TYPE</u>
01	Crop Nonirrigated	22	Crop - Dairy
02	Crop Irrigated	23	Crop - Sow & Litter (Market)
03	Crop Irrigated Beets	24	Crop - Sow & Litter (Feeder Pig)
04	Stock-Ranch Cow Herd	25	Crop - (Feeder Pig)
05	Cow Herd	26	Crop - Ewe and Lamb
06	Dairy	27	Crop - Feeder Lamb
07	Sow & Litter (Market)	28	Crop - Beef (Non-Cow Herd)
08	Sow & Litter (Feeder Pig)	29	Crop - Laying Hen
09	Feeder Pig	30	Beef - Swine
10	Ewe and Lamb	31	Beef - Laying Hen
11	Feeder Lamb	32	Dairy - Swine
12	Laying Hen	33	Dairy - Beef
13	Turkey	34	Dairy - Laying Hen
14		35	General Farm
15	Backgrounding	36	Cow Herd - Backgrounding
16		37	Cow Herd - Finishing
17		38	Cow Herd - Backgrounding-Finishing
18	Beef-Finishing	39	Crop - Backgrounding
19	Backgrounding-Finishing	40	Crop - Finishing
20		41	Crop - Backgrounding - Finishing
21	Crop - Cow Herd	42	Crop - Beef

**APPENDIX TABLE A**

**FARM TYPE CODES (CONT.)**

<u>CODE</u>	<u>FARM TYPE</u>	
43	Crop - Swine	
44	Crop - Sheep	
45	Tobacco	
46	Peanuts/Rice	
47	Vegetables/Truck Crops	
48	Fruits-Berries-Grapes	
49	Nursery Crops	
50	Tree Nuts	
51	Christmas Tree-Lumber	
52	Tobacco/Peanuts/Rice	
53	Vegetable/Truck/Nursery	

APPENDIX TABLE A

RATIO FORMULAS\*

- 
- (1)  $\frac{\text{A grass operated}}{\text{A crops operated}}$
- (2)  $\frac{\text{TCP}}{\text{TP}}$
- (3)  $\frac{\text{Nonirrigated crop P}}{\text{TCP}}$
- (4)  $\frac{\text{beef cow P}}{\text{TP}}$
- (5)  $\frac{\text{dairy P}}{\text{TP}}$
- (6)  $\frac{\text{swine litters P}}{\text{TP}}$
- (7)  $\frac{\text{ewe P}}{\text{TP}}$
- (8)  $\frac{\text{laying hen P}}{\text{TP}}$
- (9)  $\frac{\text{turkey P}}{\text{TP}}$
- (11)  $\frac{\text{beef backgrounding P} + \text{beef grazing P}}{\text{TP}}$
- (14)  $\frac{\text{beef finishing P} + \text{beef custom feeding P}}{\text{TP}}$
- (15)  $\frac{\text{beef backgrounding P} + \text{beef grazing P} + \text{beef finishing P} + \text{beef custom feeding P}}{\text{TP}}$
- (17)  $\frac{\text{sugar beet P}}{\text{TP}}$
- (18)  $\frac{\text{feeder pig raised P}}{\text{feeder pig purchased P} + \text{feeder pig raised}}$

APPENDIX TABLE A

RATIO FORMULAS\* (CONT.)

- 
- (19)  $\frac{\text{ewe P}}{\text{feeder lamb purchased P} + \text{feeder lamb raised}}$
- (20)  $\frac{\text{feeder pig P plus feeder pig purchased P}}{\text{TP}}$
- (21)  $\frac{\text{ewe P plus feeder lamb purchases P}}{\text{TP}}$
- (22)  $\frac{\text{total beef P}}{\text{TP}}$
- (23)  $\frac{\text{total hog P}}{\text{TP}}$
- (25) number beef cows - units of 5110 (1) Farm Typing Card.
- (26) number dairy cows - units of 512 (1) Farm Typing Card.
- (27) number litters - units of 514 (1) Farm Typing Card.
- (28) number ewes - units to 513 (1) Farm Typing Card.
- (29) number laying hens - units of 516 (1) Farm Typing Card.
- (30) number turkeys - units of 5163 (1) Farm Typing Card
- (31) dollars of value of farm production (VFP)
- (32) tobacco receipts (0198) / VFP
- (33) peanuts/rice receipts (0199) / VFP
- (34) vegetables/truck crop receipts (020, 021, 027) / VFP
- (35) fruits-berries-grape receipts (028) / VFP
- (36) nursery crop receipts (029) / VFP
- (37) tree nut receipts (030) / VFP

APPENDIX TABLE A

RATIO FORMULAS\* (CONT.)

(38) christmas trees - lumber receipts (034) / VFP

\*Calculated from Productive Work Units (PWU) except (1).

PWU's = P

Acres = A

Total crop PWU's = TCP

Total PWU's = TP

## APPENDIX TABLE A

### METHODS

IF (2) GTE 0.35 and (4) GTE 0.35 and (25) GT 10.0	21 = crop - cow herd
IF (2) GTE 0.35 and (5) GTE 0.35 and (26) GT 10.0	22 = crop - dairy
IF (2) GTE 0.35 and (6) GTE 0.35 and (18) GTE .55	23 = crop - sow & litter (market)
IF (2) GTE 0.35 and (6) GTE 0.35 and (18) LT .55 and (20) LT 0.35	24 = crop - sow & litter (feeder pig)
IF (2) GTE 0.35 and (18) LT .55 and (20) GTE 0.35	25 = crop - feeder pig
IF (2) GTE 0.35 and (7) GTE 0.35 and (19) GTE .55	26 = crop - ewe and lamb
IF (2) GTE 0.35 and (21) GTE 0.35 and (19) LT .55	27 = crop - feeder lamb
	28 = crop - beef (non-cow herd)
IF (2) GTE 0.35 and (8) GTE 0.35	29 = crop - laying hen
IF (22) GTE 0.35 and (23) GTE 0.35	30 = beef - swine
IF (22) GTE 0.35 and (8) GTE 0.35	31 = beef - laying hen
IF (23) GTE 0.35 and (5) GTE 0.35	32 = dairy - swine
IF (5) GTE 0.35 and (22) GTE 0.35	33 = dairy - beef
IF (5) GTE 0.35 and (8) GTE 0.35	34 = dairy - laying hen
IF (4) GTE 0.35 and (11) GTE 0.35	36 = cow herd = backgrounding
IF (4) GTE 0.35 and (14) GTE 0.35	37 = cow herd - finishing
IF (4) GTE 0.35 and (15) GTE 0.35	38 = cow herd - backgrounding-finishing
IF (2) GTE 0.35 and (11) GTE 0.35	39 = crop - backgrounding
IF (2) GTE 0.35 and (14) GTE 0.35	40 = crop - finishing

APPENDIX TABLE A

METHODS (CONT.)

IF (2) GTE 0.35 and (15) GTE 0.35	41 = crop - backgrounding-finishing
IF (2) GTE 0.35 and (22) GTE 0.35	42 = crop - beef
IF (2) GTE 0.35 and (23) GTE 0.35	43 = crop - swine
IF (2) GTE 0.35 and (21) GTE 0.35	44 = crop - sheep
IF (2) GTE 0.35 AND (9) GTE 0.35	45 = crop - turkey
IF (22) GTE 0.35 AND (9) GTE 0.35	46 = beef - turkey
IF (5) GTE 0.35 AND (9) GTE 0.35	47 = dairy - turkey
IF (2) GTE 0.65 AND (3) GTE 0.40 and (32) LT 0.65 and (33) LT 0.65 and (34) LT 0.65 and (35) LT 0.65 and (36) LT 0.65 and (37) LT 0.65 and (38) LT 0.65	1 = crop nonirrigated
IF (2) GTE 0.65 and (3) LT 0.40 and (17) LT 0.50 and (32) LT 0.65 and (33) LT 0.65 and (34) LT 0.65 and (35) LT 0.65 and (36) LT 0.65 and (37) LT 0.65 and (38) LT 0.65	2 = crop irrigated
IF (2) GTE 0.65 and (3) LT 0.40 and (17) GTE .5	3 = crop irrigated beets
IF (4) GTE 0.65 and (25) GT 10.0 and (1) GTE 5.0	4 = stock-ranch cow herd
IF (4) GTE 0.65 and (25) GT 10.0 and (1) LT 5.0	5 = cow herd
IF (5) GTE 0.65 and (26) GT 20.0	6 = dairy
IF (6) GTE 0.65 and (27) GT 10.00 and (18) LT .55	7 = sow & litter (market)
IF (6) GTE 0.65 and (27) GT 10.0 and (18) LT .55	8 = sow & litter (feeder pig)
IF (18) GTE 0.55 and (20) GTE 0.65	9 = feeder pig
IF (21) GTE 0.65 and (28) GT 50.0 and (19) GTE .55	10 = ewe and lamb

## APPENDIX TABLE A

### METHODS (CONT.)

IF (21) GTE 0.65 and (19) LT .55	11 = feeder lamb
IF (8) GTE 0.65 and (29) GTE 500.0	12 = laying hen
IF (9) GTE 0.65 AND (30) GTE 500.0	13 = turkey
	14 =
IF (11) GTE 0.65	15 = backgrounding
	16 =
	17 =
IF (14) GTE 0.65	18 = beef-finishing
IF (15) GTE 0.65	19 = backgrounding finishing
	20 =
IF (32) GTE 0.65	45 = tobacco
IF (33) GTE 0.65	46 = peanuts/rice
IF (34) GTE 0.65	47 = vegetables/truck crop
IF (35) GTE 0.65	48 = fruits-berries-grapes
IF (36) GTE 0.65	49 = nursery crop
IF (37) GTE 0.65	50 = tree nuts
IF (38) GTE 0.65	51 = christmas tree-lumber
IF (32) GT 0.35 and (33) GT 0.35	52 = tobacco/peanuts/rice
IF (34) GT 0.35 and (36) GT 0.35	53 = vegetable/truck/nursery
All farms not meeting above	35 = general farm

## SECTION II WHOLE-FARM FARM MANAGEMENT DATA BANK

### K-MAR-105 DIRECTORY AND RAW DATA FILE

#### Source of Variables from ProfitLink Business Analysis Program Derived from Financial Plus, MCFP, and Account Book

Section II outlines the original source of the variable stored on the Farm Management Whole-Farm Raw Data Bank and SAS Data File. The Raw and SAS Data Files contain 483 variables per farm for approximately 2,300 to 3,000 farms for the years 1973 through 1992, 689 variables per farm for about 2,300 to 2,500 farms for years beginning in 1993, and 990 variables per farm for about 2,300 farms for years beginning in 1999. These data files store information for farms enrolled in the Kansas Farm Management Association program. For each farm, the variables are on a **per operator** basis, except for Gross Value of Crops. This variable includes the landlord's share of the value of crop production.

Section II should be reviewed, if the data bank user has any questions relating to the original source and/or definition of specific variables stored on the SAS or Raw Data Files. A farm's data must be processed first through the K-MAR-105 ProfitLink Business Analysis program for the information to be stored on either file. The data for this program are derived from the input pages of the Kansas Farm Management Association account book, as well as from the Financial Plus and Micro-Computer Financial Plus programs.

In Section II, the "ATIG" represents the Account, Transaction, Item, and General codes of the K-MAR-105 Code System. Each record transaction listed in the account book input pages, as well as in the Financial Plus and MCFP programs, includes a specific ATIG code. For example, the ATIG code for raised beef sales is 0110. For additional information on this code system, see the following publication: "The Financial Plus Code System Manual," Department of Agricultural Economics, Kansas State University, October, 1997. The Section Numbers in Section II represent specific sections in the ProfitLink Business Analysis report. For example, Gross Value of Crops is obtained from Section 38 of the analysis report.

The SAS and Raw Data Files provide means whereby extension, research, and instruction personnel can easily access the data bank to obtain information for numerous projects. The accuracy of a data bank user's analysis will depend on the complete understanding of the original source of the data and the definition of each variable. Section II can provide the necessary background information required by the data bank user.

**WHOLE-FARM  
FARM MANAGEMENT DATA BANK**

**K-MAR-105 DIRECTORY AND RAW DATA FILE**

**Source of Variables from ProfitLink Business Analysis Program  
Derived from Financial Plus, MCFP, and Account Book**

TABLE #	ITEM #	VARIABLE DESCRIPTION	VARIABLE LENGTH
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**DIRECTORY FILE:**

00	01	Association Number	1
	02	County Number	2
	03	Farm Number	5
	05	Year of Data	2
	06	Farm Type	2
	07	Crop Acres	4
	08	Harvested Acres <sup>1</sup>	4
	09	Productive Work Units	5
	10	Capital Managed	6
	11	Value of Farm Production <sup>2</sup>	6
	12	Net Farm Income	6
	13	Farm Summary Usage Code	1
	14	Family Living Summary Usage Code	1
	15	Business Organization Type	1
	16	Tax Code	1
	17	Number Operators	2
	18	Number Workers	3
	19	Number Family Dependents	2
	20	Operator's Age	2
	21	Oldest Child's Age	2

**RETRIEVAL FILE:**

01	01	Association/County/Farm Number	8
	02	Year of Data	2

<sup>1</sup>New in 1977. Blank for 1973-76.

<sup>2</sup>Variable was gross farm income for the period 1973-97. Gross farm income equals value of farm production plus accrual feed purchased.

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/ SECTION*
		<b>1973-1975</b>	
02		<b>FAMILY LIVING EXPENSES (\$)</b>	
	01	Medical Care	0041, 0042 0044
	02	Contributions	0043
	03	Sewing Materials	0045
	04	Recreation	0049
	05	Income, Social Security, and Property Tax	0046-0048
	06	Food	0051
	07	Clothing	0052
	08	Household Operations	0053
	09	Personal	0054
	10	Education	0055
	11	Furniture and Household Equipment	0056
	12	Gifts	0057
	13	Life Insurance	0058
	14	House Upkeep and Repairs	0059
	15	Utilities (Nonfarm)	007
	16	Auto Expense (Nonfarm)	008
	17		
	18		
		<b>1976-1992</b>	
02		<b>FAMILY LIVING EXPENSES (\$)</b>	
	01	Medical Care	0041, 0042, 0044
	02	Contributions	0043
	03		
	04		
	05	Income, Social Security, and Property Tax	0046-0048
	06	Food	0051
	07	Clothing	0052
	08	Household Operations	0053, 0045
	09	Personal-Recreation	0054
	10	Education	0055

\*NOTE: Four-digit numbers represent the ATIG codes, whereas three-digit numbers represent the ATI codes. For an explanation of the ATIG codes, see the following publication: The Financial Plus Code System Manual, Department of Agricultural Economics, Kansas State University, October, 1997. The Section number refers to the various sections in the K-MAR-105 Association's ProfitLink Business Analysis Report.

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/ SECTION*
	11	Furniture and Household Equipment	0056
	12	Gifts	0057
	13	Life Insurance	0058
	14	House Upkeep and Repairs	0059
	15	Utilities (Nonfarm)	007
	16	Auto Expense (Nonfarm)	008
	17		
	18		
	<b>1993-Present</b>		
02	<b>FAMILY LIVING EXPENSES (\$)</b>		
	01	Medical Care	0041, 0042
	02	Contributions	0043
	03	Health Insurance	0044
	04	Interest	0045
	05	Income, Social Security and Property Tax	0046-0049
	06	Food	0051
	07	Clothing	0052
	08	Household Operations	0053
	09	Personal-Recreation	0054
	10	Education	0055
	11	Furniture and Household Equipment	0056
	12	Gifts	0057
	13	Life Insurance	0058
	14	House Upkeep and Repairs	0059
	15	Utilities (Nonfarm)	007
	16	Auto Expense (Nonfarm)	008
	17	Total Itemized Deductions <sup>3</sup>	004
	18	Total Family Living <sup>4</sup>	005
	<b>1973-1975</b>		
03	<b>TAXES-FAMILY OUTSIDE INCOME AND EXPENSE (\$)</b>		
	01	Miscellaneous Taxable Nonfarm Income	001
	02	Nontaxable Income	003
	03		
	04		

<sup>3</sup>Miscellaneous itemized deductions (ATIG = 0040) are included in this variable.

<sup>4</sup>Miscellaneous family living expenses (ATIG = 0050) are included in this variable. Total Family Living Expenses can be derived by combining the variables of total itemized deductions, total family living, and child care.

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/SECTION*
	05		
	06		
	07		
	08		
	09	Nondeductible Transfers/Savings	0091
	10	Deductible Nonfarm Expense	010
	11		
	<b>1976-1978</b>		
03	<b>TAXES-FAMILY OUTSIDE INCOME AND EXPENSE (\$)</b>		
	01	Miscellaneous Taxable Nonfarm Income	001
	02	Nontaxable Income	003
	03		
	04		
	05		
	06		
	07		
	08		
	09	Nondeductible Transfers/Savings	0091
	10	Deductible Nonfarm Expense	010, 0049
	11		
	<b>1979</b>		
03	<b>TAXES-FAMILY OUTSIDE INCOME AND EXPENSE (\$)</b>		
	01	Miscellaneous Taxable Nonfarm Income	0010, 0014-0019
	02	Nontaxable Income	0030, 0032-0039
	03		
	04	Wages	0011
	05	Rental Income and Dividends	0012, 0013
	06		
	07		
	08		
	09	Nondeductible Transfers/Savings	0090, 0092-0099
	10	Nonfarm Business Expense	0100, 0049
	11		
	<b>1980-92</b>		
03	<b>TAXES-FAMILY OUTSIDE INCOME AND EXPENSE (\$)</b>		
	01	Miscellaneous Taxable Nonfarm Income	0010, 0015 0016, 0018
	02	Nontaxable Income	0032-0038

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/ SECTION*
	03		
	04	Wages	0011, 0019
	05	Rent and Royalties	0012, 0014
	06	Dividends and Interest	0013, 0017
	07	Nontaxable and Capital Receipts	0039
	08	Income Tax and Capital Receipts	0098
	09	Nondeductible Transfers/Savings	0090, 0092-0097, 0099
	10	Nonfarm Business Expense	0100
	11		
		<b>1993-Present</b>	
03		<b>TAXES-FAMILY OUTSIDE INCOME AND EXPENSE (\$)</b>	
	01	Miscellaneous Taxable Nonfarm Income	0010, 0015 0016, 0018
	02	Nontaxable Income	0033-0038
	03	Child Care	0107
	04	Wages	0011, 0019
	05	Rent and Royalties	0012, 0014
	06	Dividends and Interest	0013, 0017
	07	Nontaxable and Capital Receipts	0030-0032 0039
	08	Nondeductible Nonfarm Expenses	0093-0098
	09	Nondeductible Transfers/Savings	0090-0092
	10	Nonfarm Business Expense	0100-0106
	11	Nonfarm Capital Purchases	0108-0109
04	01	<b>LIVESTOCK FEED DISAPPEARANCE (\$)</b>	Section 35
05		<b>LIVESTOCK AND GRAIN SALES AND PURCHASES</b> (Units, Pounds, Dollars)	
	01	Raised Beef Sales	011
	02	Raised Dairy Sales	012
	03	Raised Sheep Sales	013
	04	Raised Swine Sales	014
	05	Raised Poultry Sales	016
		Raised Grain Sales <sup>5</sup>	017
		Raised Hay and Forage Sales <sup>5</sup>	018
		Raised Cash Crop Sales <sup>5</sup>	019
	06	Poultry Purchases	040

<sup>5</sup>Blank for 1993-present. Table 31 provides raised crop income.

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/ SECTION*
	07	Feed Purchases	044
	08	Purchase for Resale, Beef Sales	061
	09	Purchase for Resale, Dairy Sales	062
	10	Purchase for Resale, Sheep Sales	063
	11	Purchase for Resale, Swine Sales	064
	12	Purchase for Resale, Grain Futures Sales	066
	13	Purchase for Resale, Grain-Hay-Forage Sales	067
	14	Purchase for Resale, Beef Purchases	071
	15	Purchase for Resale, Dairy Purchases	072
	16	Purchase for Resale, Sheep Purchases	073
	17	Purchase for Resale, Swine Purchases	074
	18	Purchase for Resale, Grain Futures Purchase	076
	19	Purchase for Resale, Grain-Hay-Forage Purchases	077
	20	Breeding Livestock, Beef Sales	081
	21	Breeding Livestock, Dairy Sales	082
	22	Breeding Livestock, Sheep Sales	083
	23	Breeding Livestock, Swine Sales	084
	24	Breeding Livestock, Beef Purchases	091
	25	Breeding Livestock, Dairy Purchases	092
	26	Breeding Livestock, Sheep Purchases	093
	27	Breeding Livestock, Swine Purchases	094
06		<b>OTHER LIVESTOCK, MISCELLANEOUS INCOME, AND MACHINERY-BUILDING SALES-PURCHASES (\$)</b>	
	01	Raised, Other Livestock	015
	02	Machine Work	032
	03	Patronage Refunds	035
	04	Gas Tax Refunds	037
	05	Purchase for Resale, Other Livestock Sales	065
	06	Purchase for Resale, Other Livestock Purchases	075
	07	Breeding Livestock, Other Livestock Sales	085
	08	Basis of Machinery Sold <sup>6</sup>	090
	09	Breeding Livestock, Other Livestock Purchases	095
	10	Motor Vehicle Purchases	096
	11	Machinery-Equipment Purchases	097
	12	Building Purchases	098
	13	Motor Vehicle-Machinery Sales <sup>7</sup>	086, 087
	14	Building Sales <sup>7</sup>	088

<sup>6</sup>Variable equaled miscellaneous capital assets purchased (ATI = 090) for 1973-79. In 1980, the variable was changed to basis of machinery sold.

<sup>7</sup>New 1979. Blank for 1973-78.

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/ SECTION*
07		<b>LIVESTOCK, GRAIN, FORAGE, AND CASH CROP INVENTORIES-- BEGINNING AND ENDING (Units, Pounds, Dollars)</b>	
	01	Beef Feeders	561, 571, 5110-5116, 5119
	02	Beef Breeding Stock	581, 591, 5117, 5118
	03	Dairy Breeding Stock	512, 562, 572, 582, 592
	04	Sheep Feeders	563, 573, 5130-5136, 5139
	05	Sheep Breeding Stock	583, 593, 5137, 5138
	06	Swine Feeders	564, 574, 5140-5146, 5149
	07	Swine Breeding Stock	584, 594, 5147, 5148
	08	Poultry <sup>8</sup>	516, 540
	09	Other Livestock	515, 560, 565, 570 575, 585, 595
	10	Grain <sup>9</sup>	5170-5178
	11	Hay and Forage <sup>10</sup>	518
	12	Cash Field Crops <sup>11</sup>	5190-5194, 5196, 5197
	13	Feed	544

<sup>8</sup>Included inventory value of poultry purchased for resale (ATI = 566 and 576) for 1973-79. In 1980, the codes of TI = 66 and 76 were changed from Poultry Purchased for Resale to Grain Futures, and thus, the inventory values for ATI = 566 and 576 were removed from this variable.

<sup>9</sup>Included inventory values of grain purchased for resale (ATIG = 5670-5674, 5676, 5679, 5770-5774, 5776, and 5779) for the period 1973-79. For the 1980-92 period, the inventory values for grain futures (ATI = 566 and 576, ATIG = 5675 and 5775) were added, whereas the inventory values for the codes of ATIG = 5679 and 5779 were removed. In 1993, the inventory values for the codes of ATIG = 566x, 576x, 567x, and 577x were removed.

<sup>10</sup>Included inventory values of hay and forage purchased for resale (ATI = 568 and 578, ATIG = 5677, 5678, 5777, and 5778) for the period 1973-79. In 1980, the codes of TI = 68 and 78 were changed from Hay and Forage Purchased for Resale to Seed and Supply Resale Expense, and thus, the inventory values for the codes of ATIG = 568x and 578x were removed. In 1993, the inventory values for the codes of ATIG = 5677, 5678, 5777, and 5778 were removed.

<sup>11</sup>Included inventory values of cash field crops purchased for resale (ATI = 569 and 579, ATIG = 5675 and 5775) for the period 1973-79. For the 1980-92 period, the inventory values for the codes of ATIG = 5679 and 5779 were added, whereas the inventory values for the codes of ATIG = 5675 and 5775 were removed. In 1993, the inventory values for the codes of ATIG = 5679, 5779, 569x, and 579x were removed. Inventory values for Cotton (ATIG = 5195), Tobacco (ATIG = 5198), and Peanuts/Rice (5199) are not included.

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/ SECTION*
08		<b>INVENTORY TABLE (BEGINNING AND ENDING) (\$)</b>	
	01	Products-Supplies <sup>12</sup>	520-539, 541, 543, 547-551, 553-557, 559, 566, 576, 567, 577, 568, 578, 569, 579
	02	Fuel and Oil	552
	03	Miscellaneous Assets	580, 590
	04	Motor Vehicles	586, 596
	05	Machinery - Equipment	587, 597
	06	Buildings	588, 598
	07	Owned Land	589, 599
	08	Cash/Other Miscellaneous Assets <sup>13</sup>	5010-5018, 503-505, 507-509
	09	Seeds <sup>14</sup>	5450-5455, 5457-5459
	10	Fertilizer/Lime <sup>14</sup>	546
	11	Herbicides/Insecticides <sup>14</sup>	558
	12	Crop Supplies <sup>14</sup>	5420-5424, 5427-5429
	13	Livestock Supplies <sup>14</sup>	5425-5426
	14	Crop Insurance <sup>14</sup>	5456
09		<b>FARM INCOME ITEMS, ACCRUAL (\$)</b>	
	01	Beef, Accrual	Section 35
	02	Dairy, Accrual	Section 35
	03	Sheep, Accrual	Section 35
	04	Swine, Accrual	Section 35
	05	Poultry, Accrual	Section 35
	06	Other Livestock, Livestock Futures, Accrual	Section 35
	07	Milk Product Sales, Accrual <sup>14</sup>	022 + 122
	08	Egg Sales, Accrual <sup>14</sup>	026 + 126

<sup>12</sup>In 1980, the codes of TI = 68 and 78 were changed from Hay and Forage Purchased for Resale to Seed and Supply Resale Expense. Therefore, the inventory values for the codes of ATIG = 568x and 578x were added to this item. In 1993, the inventory values for Grain Futures, Grain-Hay and Forage Purchased for Resale, and Miscellaneous Items Purchased for Resale (ATIG = 566x, 576x, 567x, 577x, 569x, and 579x) were added to this variable.

<sup>13</sup>Included only the inventory value for cash balance (ATIG = 501x) for the period 1973-92. In 1993, the inventory values for miscellaneous assets (ATI = 503-505 and 507-509) were added, whereas the inventory value for Nonfarm Cash Balance (ATIG = 5019) was removed.

<sup>14</sup>New in 1993. Blank for 1973-92.

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/ SECTION*
	09	Grain, Accrual	Section 35
	10	Hay-Forage, Accrual	Section 35
	11	Cash Crops, Accrual	Section 35
	12	Other Product Sales (Fruits, Hides, Other), Accrual <sup>14</sup>	(066+067+068+069-076-077-078-079), 020, 021, 023-025, 027-029, 520-539, 566, 567, 568, 569, 576, 577, 578, 579
	13	Product Inventory Change	520-539, 566, 567, 568, 569, 576, 577, 578, 579
	14	Government Payments, Accrual <sup>14</sup>	036+136
	15	Other Income, Accrual <sup>14</sup>	(080 + 087 + 088) - 090 030-035, 037, 038, 039
09A		<b>CASH INCOME (\$)</b>	
	01	Milk Product Sales	022
	02	Egg Sales	026
	03	Other Product Sales <sup>15</sup>	020, 021, 023-025, 027-029 (068-078)
	04	Government Payments	036
	05	Other Income <sup>16</sup>	030-035, 037-039, (086 + 087 + 088) - 090)
10		<b>FARM CASH OPERATING EXPENSES (\$)</b>	
	01	Hired Labor	041
	02	Machinery Repairs <sup>17</sup>	0420-0423
	03	Building Repairs	0425-0429
	04	Interest Paid	043
	05	Feed Purchases	044

<sup>15</sup>Included only other product sales for the codes of ATI = 020, 021, 023, 024, 025, 027, and 029 for the period 1973-79. For the period 1980-92, net sales of Seed and Supply Purchased for Resale (ATIG: (068x minus 078x)) were added.

<sup>16</sup>Included only other income receipts for the codes of ATI = 030-035 and 037-039 for the period 1973-81. In 1982, capital gains from the sales of motor vehicle, machinery-equipment, and building assets (ATIG: (086x plus 087x plus 088x) minus 090)) were added to this variable.

<sup>17</sup>Included only machinery repairs (ATIG = 0420-0424) for the period 1973-81. Irrigation expense (ATIG = 050x) was added to the variable in 1982. In 1993, the code of TI = 50 was changed from Irrigation Expense to Dairy Expense and was removed from this variable. Irrigation energy (ATI = 0424) expense also was removed from this variable in 1993. A repair inventory adjustment of Beginning Repair Inventory (542) minus Ending Repair Inventory (542) was added in 1993.

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/SECTION*
	06	Seed Expense	0450-0455, 0457-0459
	07	Fertilizer and Lime	046
	08	Machine Hire <sup>18</sup>	047
	09	Organization Fees, Other	048
	10	Vet-Medicine-Drugs	049
	11	Crop Storage-Marketing <sup>19</sup>	053
	12	Livestock Marketing and Breeding	051
	13	Gas-Fuel-Oil <sup>20</sup>	0520-0524, 0526-0529
	14	Real Estates Taxes	0540-0541, 0543-0549
	15	Personal Property Taxes	0542
	16	General Farm Insurance	055
	17	Telephone and Electricity	056, 007 (Farm)
	18	Cash Farm Rent	057
	19	Herbicide-Insecticide	058
	20	Conservation	059
	21	Auto Expense	008 (Farm)
	22	Irrigation Energy <sup>21</sup>	0525
	23	Dairy Expense <sup>21</sup>	050
	24	Irrigation Repairs <sup>21</sup>	0424
	25	Crop Insurance <sup>21</sup>	0456
	26	Inventory Change <sup>22</sup>	541-544, 548-549, 551-552, 554-556
11	<b>DEPRECIATION (\$)</b>		
	01	Motor Vehicles	696
	02	Machinery-Equipment	697
	03	Buildings	698

<sup>18</sup>Included machine lease (ATIG = 053x) expense for the period 1973-79. In 1980, the code of ATIG = 053x was changed to Crop Storage-Marketing, and, thus, machine lease was removed from this variable.

<sup>19</sup>Variable equaled irrigation expense (ATI = 050) for the period 1973-81. In 1982, the code of ATIG = 053x was changed from Machine Lease to Crop Storage-Marketing, and this variable became crop storage-marketing expense. Irrigation expense was added to machinery repairs.

<sup>20</sup>Irrigation energy (ATIG = 0525) expense was removed from gas-fuel-oil in 1993.

<sup>21</sup>New in 1993. (NOTE: For item 23, the TI of 050 was Irrigation Expense for the period 1973-92. Irrigation expense was a separate variable for the period 1973-81 but was added to machinery repairs for the period 1982-92. In 1993, the TI of 050 was changed to Dairy Expense.)

<sup>22</sup>Blank for 1993-present.

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/ SECTION*
12		<b>UNPAID FAMILY LABOR AND NET WORTH OPPORTUNITY COST CHARGE (\$)</b>	
	01	Interest on Current and Intermediate Assets	Section 36
	02	Interest on Long-Term Assets	Section 36
	03	Unpaid Family Labor	Family Labor Months
13		<b>RATE OF RETURNS AND NET WORTH CHANGE (%) (\$)</b>	
	01	Rate of Return on Capital Managed (%)	Section 37
	02	Rate of Return on Net Worth (%)	Section 37
	03	Change in Net Worth (\$)	Section 32
14		<b>CURRENT-INTERMEDIATE ASSETS, LAND VALUE, AND CAPITAL MANAGED (\$)</b>	
	01	Current and Intermediate Assets	Section 38
	02	Land Value, Owned	Section 38
	03	Land Value, Rented	Section 38
	04	Total Capital Managed	Section 38
15		<b>ACRES--TOTAL, OWNED, AND RENTED</b>	
		Acres Operated	Section 34
		Irrigated Crop Acres	Section 34
		Nonirrigated Crop Acres	Section 34
		Total Crop Acres	Section 34
		Pasture Acres	8990-8997
		Farmstead - Waste Acres	8998-8999
16		<b>CROP MACHINERY INVESTMENT AND COSTS (\$)</b>	
	01	Total Crop Machinery Investment <sup>23</sup>	Section 38
	02	Total Crop Machinery Costs	Section 38
17		<b>LIVESTOCK NUMBERS--UNITS</b>	
	01	Beef Cows, Head	Units, Farm Type
	02	Sheep, Ewes	Units, Farm Type
	03	Swine, Litters	Units, Farm Type
	04	Dairy Cows, Head	Units, Farm Type

<sup>23</sup>Management Basis value replaced Tax Basis value in the computation of total crop machinery investment in 1992.

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/SECTION*
	05	Poultry, Head	Units, Farm Type
	06	Turkey, Head <sup>24</sup>	Units, Farm Type
18		<b>LIVESTOCK WEANINGS--UNITS/POUNDS</b>	
	01	Beef, Calves Weaned	811
	02	Average Calf Wean Wt., Pounds <sup>24</sup>	Units, Farm Type
	03	Sheep, Lambs Weaned	813
	04	Swine, Pigs Weaned	814
	05	Calving %, First 30 Days <sup>24</sup>	Units, Farm Type
	06	Calving %, Second 30 Days <sup>24</sup>	Units, Farm Type
19		<b>LIVESTOCK NUMBER--SOLD</b>	
	01	Beef Feeders	Section 38
	02	Sheep Feeders	Section 38
	03	Swine Feeders	Section 38
20		<b>LIVESTOCK BIRTHS</b>	
	01	Beef, Calf Crop (%)	Section 38
	02	Sheep, Lamb Crop (%)	Section 38
	03	Swine, Pigs Weaned per Litter (Units)	Section 38
21		<b>LIVESTOCK PRODUCTION (\$)</b>	
	01	Dairy, Milk Receipts	Section 38
	02	Poultry, Egg Receipts	Section 38
	03	Beef, Accrual Dollars <sup>25</sup>	Section 35 Production
	04	Sheep, Accrual Dollars <sup>25</sup>	Section 35 Production
	05	Swine, Accrual Dollars <sup>25</sup>	Section 35 Production

<sup>24</sup>New in 1993, but blank for 1973-98.

<sup>25</sup>Blank for 1980-present.

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/ SECTION*
22		<b>CROPS--ACRES (TOTAL, OWNED, RENTED--IRRIGATED, NONIRRIGATED)<sup>26</sup></b>	
	01	Wheat	8176
	02	Corn	8172
	03	Grain Sorghum	8173
	04	Soybeans	8191
	05	Sugar Beets <sup>27</sup>	8193
	06	Alfalfa Hay	8181
	07	Silage (All)	8185-8186
	08	Other Grain <sup>28</sup>	8170-8171, 8174-8175, 8177-8178
	09	Other Hay	8180, 8182-8184, 8187- 8189
	10	Other Cash Crops <sup>29</sup>	8190, 8192, 8194-8198
23		<b>CROPS--PRODUCTION (OWNED, RENTED--IRRIGATED, NONIRRIGATED)</b>	
	01	Wheat	8176
	02	Corn	8172
	03	Grain Sorghum	8173
	04	Soybeans	8191
	05	Sugar Beets	8193
	06	Alfalfa Hay	8181
	07	Silage	8185-8186
24		<b>GROSS CROP VALUE AND PRODUCTION COSTS (\$)</b>	
	01	Total Gross Value of Crops	Section 38
	02	Total Fertilizer Cost	Section 36
	03	Total Crop Production Costs	Section 38

<sup>26</sup>The code descriptions and, therefore, the data recorded for the TI's of 17-19, 20-21, 27-30, and 34 were changed a number of times during the period 1973-present. The code descriptions used for 1998 are shown. See page 78 for a complete listing of the code descriptions for these TI's during the period 1973-present.

<sup>27</sup>Variable was Brome-Fescue Seed for 1992-97.

<sup>28</sup>Barley, rye, and oats are the primary grains included in this variable.

<sup>29</sup>Crop production utilizing the code of ATIG = 8199 was not included in this variable for the period 1973-present.

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/ SECTION*
25		<b>CURRENT AND LONG-TERM LOANS AND ACCOUNTS RECEIVABLE (BEGINNING AND ENDING) (\$)</b>	
	01	Current Loans <sup>30</sup>	1020-1026
	02	Long-Term Loans <sup>31</sup>	1029
	03	Current Accounts Receivable <sup>32</sup>	1060-1066
	04	Long-Term Accounts. Receivable <sup>33</sup>	1068, 1069, 180
	05	Current Assets/Current Loans	Section 32
	06	Total Loans/Net Worth	Section 32
	07	Capital Accounts <sup>34</sup>	Section 32 or 1028
26		<b>CROP LABOR AND NET WORTH PERCENTAGES (%)</b>	
	01	Crop Labor % <sup>35</sup>	Section 36
	02	Current and Intermediate Asset Charge % <sup>36</sup>	Section 36
	03	Long-Term Asset Charge % <sup>36</sup>	Section 36

<sup>30</sup>Included nonfarm accounts payable (ATI = 107-109) and farm accounts payable (ATI = 140-159) for the period 1973-92. In 1993, these accounts payable values were removed from this variable.

<sup>31</sup>Included capital accounts (ATIG = 1028) as well as capital accounts payable (ATI = 190-195 and 198-199) for the period 1973-79. The value for capital accounts was removed from this variable in 1980. The values for capital accounts payable were removed from this variable in 1993.

<sup>32</sup>Included nonfarm accounts receivable (ATI = 101 and 103) and farm accounts receivable (ATI = 111-139 and 160-169) for the period 1973-92. In 1993, these accounts receivable values were removed from this variable.

<sup>33</sup>Included capital accounts receivable (ATI = 180-185, and 188-189) for the period 1973-92. In 1993, these accounts receivable values were removed from this variable.

<sup>34</sup>New in 1980. Blank for 1973-79.

<sup>35</sup>New in 1982. Blank for 1973-81.

<sup>36</sup>Variables equaled farm size index and labor index for the period 1973-1981. In 1982, the variables were changed to Current and Intermediate Asset Charge % and Long-Term Asset Charge %.

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/SECTION*
27		<b>NONFARM ASSETS AND LOANS, INTERMEDIATE LOANS AND ACCOUNTS RECEIVABLE (BEGINNING AND ENDING) (\$)</b>	
	01	Nonfarm Cash <sup>37</sup>	5019, 5100, 5101
	02	Intermediate Loans <sup>37</sup>	1027, 196, 197
	03	Nonfarm Loans <sup>37</sup>	104, 105, 107-109, 110
	04	Intermediate Accounts, Receivable <sup>37</sup>	1067, 186, 187
	05	Residence <sup>38</sup>	5102
	06	Nonfarm Investment <sup>38</sup>	5103-5107
	07	Salable Stocks <sup>38</sup>	5108
	08	IRA, Annuity <sup>38</sup>	5109

NOTE: Variables in Tables 28-31 were new in 1993. Blank for 1973-92.

28		<b>INCOME/ACCOUNTS RECEIVABLE (\$)</b> <b>(Beginning And Ending)</b>	
	01	Crop Insurance Proceeds	1179
	02	Custom Feeding	124
	03	Machine Work	132
	04	Patronage Refunds	135
	05	Government Payments	136
	06	Misc. Income	120-123, 125-131, 133-134, 137-139
	07	Livestock Income	111-116, 160-165, 181-185
	08	Grain-Hay Income	1170-1178, 118, 119
	09	Resale-Other Income	166-169
29		<b>EXPENSE/ACCOUNTS PAYABLE (\$)</b> <b>(Beginning And Ending)</b>	
	01	Labor Hired	141
	02	General Machinery Repairs	142
	03	Interest	143
	04	Feed Purchased	144
	05	Seed/Expense	1450-1455, 1457-1459
	06	Fertilizer/Lime	146

<sup>37</sup>New in 1977. Blank for 1973-76. (NOTE: Nonfarm Cash included nonfarm assets and accounts receivable (ATIG = 101x, 103x, 503x-505x, 507x, and 510x) in the period 1977-92. Nonfarm cash (ATIG = 5019) was not included in this variable during that period. In 1993, nonfarm cash was added to the variable, and nonfarm assets and accounts receivable, except ATIG = 5100-5101, were removed.

<sup>38</sup>New in 1993. Blank for 1973-92.

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/ SECTION*
	07	Machine Hire	147
	08	Vet/Medicine/Drugs	149
	09	Fuel/Oil/Gas	152
	10	Property Tax	154
	11	Cash Farm Rent	157
	12	Herbicide/Insecticide	158
	13	Other Accounts Payable	148, 150, 151, 153 156, 159
	14	Crop Insurance	1456

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**ACCRUAL INCOME/EXPENSE (\$)**

**(Cash + Beginning Inventory - Ending Inventory +  
Ending Accrual Expense - Beginning Accrual Expense)**

01	Hired Labor	041
02	Machinery Repair	0420-0423, 0426-0429
03	Irrigation Repair	0424
04	Machine Hire	047
05	Gas/Fuel/Oil	0520-0524, 0526-0529
06	Auto Expense	008 (Farm %)
07	Seed Expense	0450-0455, 0457-0459 + Seed DLS
08	Fertilizer/Lime	046
09	Dairy Expense	050
10	Irrigation Energy	0525
11	Crop Marketing	053
12	Herbicide/Insecticide	058
13	Feed Purchased	044
14	Vet/Medicine/Drugs	049
15	Livestock Marketing/Breeding	051
16	Building Repair	0425
17	Conservation	059
18	Interest	043
19	Cash Farm Rent	057
20	Organization Fees, Dues, Publications	048
21	Real Estate Tax	0540-0541, 0543-0549
22	Personal Property Tax	0542
23	General Farm Insurance	055
24	Utilities	056, 007(Farm %)
25	Crop Insurance	0456

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/ SECTION*
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31		<b>RAISED CROP INCOME (UNITS, POUNDS, DOLLARS)</b>	
	01	Barley	0171
	02	Corn	0172
	03	Grain Sorghum	0173
	04	Oats	0174
	05	Rye	0175
	06	Wheat	0176
	07	Other Grain (Triticale)	0177
	08	Other Grain	0178
	09	Crop Insurance Proceeds	0179
	10	Grain Income	0170
	11	Alfalfa	0181
	12	Brome/Fescue/Bermuda	0182
	13	Prairie Hay	0183
	14	Other Hay	0184
	15	Corn Silage	0185
	16	Sorghum Silage/Other Silage	0186
	17	Straw	0187
	18	Cereal/Residue Pasture	0188
	19	Temporary Pasture	0189
	20	Hay & Forage Income	0180
	21	Soybeans	0191
	22	Pinto Beans	0192
	23	Sugar Beets	0193
	24	Legume/Grass Seed	0194
	25	Cotton	0195
	26	Popcorn	0196
	27	Sunflowers	0197
	28	Tobacco	0198
	29	Peanuts/Rice	0199
	30	Cash Crop Income	0190

NOTE: Variables in Tables 32-37 were new in 1999. Blank for 1973-98.

32		<b>CASH FARM INCOME AND EXPENSE (UNITS, POUNDS, AND DOLLARS)</b>	
	01	Beef, Raised	011
	02	Dairy, Raised	012
	03	Sheep, Raised	013
	04	Swine, Raised	014
	05	Other Livestock, Raised	015
	06	Poultry	016

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/ SECTION*
	07	Grain	017
	08	Hay and Forage	018
	09	Cash Field Crops	019
	10	Vegetables	020
	11	Vegetables	021
	12	Dairy Products	022
	13	Animal By-Products	023
	14	Custom Feeding	024
	15	Landlord Refunds	025
	16	Eggs	026
	17	Truck Crops	027
	18	Fruits-Berries-Grapes	028
	19	Nursery Crops	029
	20	Tree Nuts	030
	21	Special Farm Income	031
	22	Machine Work	032
	23	Breeding Fees	033
	24	Christmas Trees-Lumber	034
	25	Patronage Refunds	035
	26	Government Payments	036
	27	Gas Tax Refunds	037
	28	Non-Crop Insurance Income	038
	29	Miscellaneous Income	039
	30	Poultry Purchased	040
	31	Labor Hired	041
	32	Repairs-Tools-Supplies	042
	33	Interest Paid	043
	34	Feed Purchased	044
	35	Seeds-Crop Insurance	045
	36	Fertilizer-Lime	046
	37	Machine Hire	047
	38	Farm Org. Fees-Travel-Publ.	048
	39	Vet.-Medicine-Drugs	049
	40	Dairy Expense	050
	41	Livestock Marketing-Breeding	051
	42	Gas-Fuel-Oil	052
	43	Crop Storage-Marketing	053
	44	Property Taxes	054
	45	General Farm Insurance	055
	46	Farm Utilities	056
	47	Cash Farm Rent	057
	48	Herbicide-Insecticide	058
	49	Conservation	059

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/ SECTION*
	50	Livestock Futures	060
	51	Beef, Resale Sales	061
	52	Dairy, Resale Sales	062
	53	Sheep, Resale Sales	063
	54	Swine, Resale Sales	064
	55	Other Livestock, Resale Sales	065
	56	Grain Futures Receipts	066
	57	Grain-Hay-Forage Resale Sales	067
	58	Seed-Supply Resale Sales	068
	59	Other Resale Sales	069
	60	Livestock Futures Purchases	070
	61	Beef, Resale Purchases	071
	62	Dairy, Resale Purchases	072
	63	Sheep, Resale Purchases	073
	64	Swine, Resale Purchases	074
	65	Other Livestock, Resale Purchases	075
	66	Grain Futures Purchases	076
	67	Grain-Hay-Forage Resale Purchases	077
	68	Seed-Supply Resale Purchases	078
	69	Other Resale Purchases	079
	70	Listed Property Sales	080
	71	Beef Breeding Sales	081
	72	Dairy Breeding Sales	082
	73	Sheep Breeding Sales	083
	74	Swine Breeding Sales	084
	75	Other Livestock Breeding Sales	085
	76	Motorized Equipment Sales	086
	77	Machinery-Equipment Sales	087
	78	Buildings-Improvements Sales	088
	79	Land Sales	089
	80	Listed Property Purchases	090
	81	Beef Breeding Purchases	091
	82	Dairy Breeding Purchases	092
	83	Sheep Breeding Purchases	093
	84	Swine Breeding Purchases	094
	85	Other Livestock Breeding Purchases	095
	86	Motorized Equipment Purchases	096
	87	Machinery-Equipment Purchases	097
	88	Buildings-Improvements Purchases	098
	89	Land Purchases	099

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/ SECTION*
33		<b>CASH, FUTURES, EQUIPMENT/BUILDINGS, AND LAND INVENTORY (\$) (BEGINNING AND ENDING)</b>	
	01	Farm Cash-Checking Accounts	501
	02	Grain Futures	566
	03	Grain Futures	576
	04	Listed Property	690
	05	Motorized Equipment	696
	06	Machinery-Equipment	697
	07	Buildings-Improvements	698
	08	Land	599
34		<b>MANAGEMENT CHARGE, RETURN TO CAPITAL, AND RATE OF RETURNS</b>	
	01	Management Charge (\$)	Section 37
	02	Return to Capital (\$)	Section 37
	03	Rate of Return to Assets (%)	Section 37
	04	Rate of Return to Equity (%)	Section 37
35		<b>CURRENT, DEBT/ASSET, AND DEBT/EQUITY RATIOS (BEGINNING AND ENDING)</b>	
	01	Current Ratio	Section 32
	02	Debt/Asset Ratio	Section 32
	03	Debt/Equity Ratio	Section 32
36		<b>FINANCIAL VALUES AND RATIOS<sup>39</sup></b>	
	01	Gross Farm Income (GFI) (\$)	
		Gross Revenue (GR) (\$)	
		Value of Farm Production (VFP) (\$)	Section 37
	04	Operating Expense Value-GFI (\$)	
		Operating Expense Value-GR (\$)	
		Operating Expense Value-VFP (\$)	Section 37
	07	Profit Margin Ratio-GFI (%)	
		Profit Margin Ratio-GR (%)	
		Profit Margin Ratio-VFP (%)	Section 37
	10	Turnover Ratio-GFI (%)	
		Turnover Ratio-GR (%)	
		Turnover Ratio-VFP (%)	Section 37
	13	Operating Expense Ratio-GFI (%)	
		Operating Expense Ratio-GR (%)	
		Operating Expense Ratio-VFP (%)	Section 37

TABLE #	ITEM #	VARIABLE DESCRIPTION	ATIG CODE/ SECTION*
	16	Interest Expense Ratio-GFI (%) Interest Expense Ratio-GR (%) Interest Expense Ratio-VFP (%)	Section 37
	19	Depreciation Expense Ratio-GFI (%) Depreciation Expense Ratio-GR (%) Depreciation Expense Ratio-VFP (%)	Section 37
	22	Net Farm Income Ratio-GFI (%) Net Farm Income Ratio-GR (%) Net Farm Income Ratio-VFP (%)	Section 37
37		<b>LIVESTOCK INCOME, NONFARM INCOME, LOAN, AND ASSET VALUES (\$)</b>	
	01	Gross Livestock Income	Section 37
	02	Total Nonfarm Taxable Income	Section 33
		(Beginning and Ending Values)	
	03	Working Capital <sup>40</sup>	
	04	Total Accrued Income	Section 32
	05	Total Accrued Expense	Section 32
	06	Total Loans	Section 32
	07	Total Current Assets	Section 32
	08	Total Intermediate Assets	Section 32
	09	Total Long-Term Assets	Section 32
	10	Total Farm Assets	Section 32
	11	Farm Net Worth	Section 32

<sup>39</sup>Value of Farm Production (VFP) values and ratios are computed in the ProfitLink Business Analysis program. Gross Farm Income (GFI) and Gross Revenue (GR) values and ratios are computed from Value of Farm Production values and other data included in the ProfitLink Business Analysis.

<sup>40</sup>Working capital equals Total Current Assets minus Total Current Loans.

**SECTION III  
WHOLE-FARM  
FARM MANAGEMENT DATA BANK**

**K-MAR-105 DIRECTORY AND RAW DATA FILE**

Section III outlines the variables stored on the Farm Management Whole-Farm Raw Data Bank for use with the K-MAR-105 Retrieval System. This file contains 483 variables per farm for approximately 2,300 to 3,000 farms for the years 1973 through 1992, 689 variables per farm for about 2,300 to 2,500 farms for years beginning in 1993, and 990 variables per farm for about 2,300 farms for years beginning in 1999.

The data source are farms enrolled in the Kansas Farm Management Association program. For each farm, the variable values are on a **per operator** basis, except for Gross Value of Crops. This variable includes the landlord's share of the value of crop production.

Section III must be used when utilizing the K-MAR-105 Retrieval System to access data from the raw data file. The Retrieval System includes numerous programs, such as the Summary and Analysis and Whole-Farm Factor Retrieval. The Summary and Analysis program can be used to provide an aggregate analysis of farms for a given variable such as county, farm type, or business organization. If desired, range values can be inserted on certain variables such as crop acres. Dual breakdowns also can be done, such as an analysis on crop acres by farm type.

The variables are accessed through the use of the Table and Item numbers listed under the Directory File and "Retrieval File". Each variable has a four-digit number. For example, if an analysis on Operator's Age is desired, then the variable number would be 0020 as obtained from Table 00. The formulas listed with some tables are used to obtain the desired variable number for tables that contain numerous values. For example, if the Ending Dollar Value for Swine Breeding Stock from Table 07 is desired, the formula listed with Table 07 is used to obtain the variable number of 0742.

The K-MAR-105 Retrieval System provides a means whereby extension, research, and instruction personnel can easily access the raw data bank or obtain aggregate farm analysis of specific farms for numerous projects. Thus, users have access to the raw data bank information through a simple, but standardized, procedure.

**WHOLE-FARM  
FARM MANAGEMENT DATA BANK**

**K-MAR-105 DIRECTORY AND RAW DATA FILE**

TABLE #	ITEM #	VARIABLE DESCRIPTION
<b><u>DIRECTORY FILE:</u></b>		
00	01	Association Number
	02	County Number
	03	Farm Number
	04	Retrieval ID
	05	Year of Data
	06	Farm Type
	07	Crop Acres
	08	Harvested Acres <sup>1</sup>
	09	Productive Work Units
	10	Capital Managed
	11	Value of Farm Production <sup>2</sup>
	12	Net Farm Income
	13	Farm Summary Usage Code
	14	Family Living Summary Usage Code
	15	Business Organization Type
	16	Tax Code
	17	Number Operators
	18	Number Workers
	19	Number Family Dependents
	20	Operator's Age
	21	Oldest Child's Age

**RETRIEVAL FILE:**

01	01	Association/County/Farm Number
	02	Year of Data

<sup>1</sup>New in 1977. Blank for 1973-76.

<sup>2</sup>Variable was gross farm income for the period 1973-97. Gross farm income equals value of farm production plus accrual feed purchased.

TABLE #	ITEM #	VARIABLE DESCRIPTION
---------	--------	----------------------

		<b>1973-1975*</b>
02		<b>FAMILY LIVING EXPENSES (\$)</b>
	01	Medical Care
	02	Contributions
	03	Sewing Materials
	04	Recreation
	05	Income, Social Security, and Property Tax
	06	Food
	07	Clothing
	08	Household Operations
	09	Personal
	10	Education
	11	Furniture and Household Equipment
	12	Gifts
	13	Life Insurance
	14	House Upkeep and Repairs
	15	Utilities (Nonfarm)
	16	Auto Expense (Nonfarm)
	17	
	18	

		<b>1976-1992*</b>
02		<b>FAMILY LIVING EXPENSES (\$)</b>
	01	Medical Care
	02	Contributions
	03	
	04	
	05	Income, Social Security, and Property Tax
	06	Food
	07	Clothing
	08	Household Operations
	09	Personal-Recreation
	10	Education
	11	Furniture and Household Equipment
	12	Gifts
	13	Life Insurance
	14	House Upkeep and Repairs

\*NOTE: The type of information included in each Family Living Expense and Taxes-Family Outside Income and Expense variable may have changed during the period 1973-present. Review the K-MAR-105 Directory and Raw Data File, Source of Variables from Financial Plus, MCFP, and Account Book section to determine the specific information included in each variable value during this period.

TABLE #	ITEM #	VARIABLE DESCRIPTION
	15	Utilities (Nonfarm)
	16	Auto Expense (Nonfarm)
	17	
	18	
02		<b>1993-Present*</b>
		<b>FAMILY LIVING EXPENSES (\$)</b>
	01	Medical Care
	02	Contributions
	03	Health Insurance
	04	Interest
	05	Income, Social Security, and Property Tax
	06	Food
	07	Clothing
	08	Household Operations
	09	Personal-Recreation
	10	Education
	11	Furniture and Household Equipment
	12	Gifts
	13	Life Insurance
	14	House Upkeep and Repairs
	15	Utilities (Nonfarm)
	16	Auto Expense (Nonfarm)
	17	Total Itemized Deductions <sup>3</sup>
	18	Total Family Living <sup>4</sup>
03		<b>1973-1975*</b>
		<b>TAXES-FAMILY OUTSIDE INCOME AND EXPENSE (\$)</b>
	01	Miscellaneous Taxable Nonfarm Income
	02	Nontaxable Income
	03	
	04	
	05	
	06	
	07	
	08	

<sup>3</sup>Miscellaneous itemized deductions (ATIG = 0040) are included in this variable.

<sup>4</sup>Miscellaneous family living expenses (ATIG = 0050) are included in this variable. Total Family Living Expenses can be derived by combining the variables of total itemized deductions, total family living, and child care.

TABLE #	ITEM #	VARIABLE DESCRIPTION	
		Purchase for Resale, Sheep Purchases (73)	16
		Purchase for Resale, Swine Purchases (74)	17
		Purchase for Resale, Grain Future Purchases (76)	18
		Purchase for Resale, Grain-Hay-Forage Purchases (77)	19
		Breeding Livestock, Beef Sales (81)	20
		Breeding Livestock, Dairy Sales (82)	21
		Breeding Livestock, Sheep Sales (83)	22
		Breeding Livestock, Swine Sales (84)	23
		Breeding Livestock, Beef Purchases (91)	24
		Breeding Livestock, Dairy Purchases (92)	25
		Breeding Livestock, Sheep Purchases (93)	26
		Breeding Livestock, Swine Purchases (94)	27

06

**OTHER LIVESTOCK, MISCEL. INCOME, AND MACHINERY AND BUILDING SALES-PURCHASES (\$)**

(Formula = 2A + B - 2)	<u>A</u>	<u>B</u>
Raised, Other Livestock (15)	1	TI=1
Machine Work (32)	2	DOLLARS=2
Patronage Refunds (35)	3	
Gas Tax Refunds (37)	4	
Purchase for Resale, Other Lvst. Sales (65)	5	
Purchase for Resale, Other Lvst. Purchases (75)	6	
Breeding Livestock, Other Lvst. Sales (85)	7	
Basis of Machinery Sold (90) <sup>6</sup>	8	
Breeding Livestock, Other Lvst. Purchases (95)	9	
Motor Vehicle Purchases (96)	10	
Machinery-Equipment Purchases (97)	11	
Building Purchases (98)	12	
Motor Vehicle - Machinery Sales (086, 087) <sup>7</sup>	13	
Building Sales (088) <sup>7</sup>	14	

<sup>6</sup>Variable equaled miscellaneous capital assets purchased (ATI = 090) for 1973-79. In 1980, the variable was changed to basis of machinery sold.

<sup>7</sup>New in 1979. Blank for 1973-78.

TABLE #	ITEM #	VARIABLE DESCRIPTION			
07		<b>LIVESTOCK GRAIN, FORAGE, AND CASH CROP INVENTORIES; BEGINNING AND ENDING</b>			
		(Formula = 6A + 2B + C - 8, IF B = 2, ADD 1)	<b>A</b>	<b>B</b>	<b>C</b>
		Beef Feeders	1	BEG.=1	UNITS=1
		Beef Breeding Stock	2	END.=2	POUNDS=2
		Dairy Breeding Stock	3		DOLLARS=3
		Sheep Feeders	4		
		Sheep Breeding Stock	5		
		Swine Feeders	6		
		Swine Breeding Stock	7		
		Poultry <sup>8</sup>	8		
		Other Livestock	9		
		Grain <sup>9</sup>	10		
		Hay and Forage <sup>10</sup>	11		
		Cash Field Crops <sup>11</sup>	12		
		Feed	13		

<sup>8</sup>Included inventory value of poultry purchased for resale (ATI = 566 and 576) for 1973-79. In 1980, the codes of TI = 66 and 76 were changed from Poultry Purchased for Resale to Grain Futures; and thus, the inventory values for ATI = 566 and 576 were removed from this variable.

<sup>9</sup>Included inventory values of grain purchased for resale (ATIG = 5670-5674, 5676, 5679, 5770-5774, 5776, and 5779) for the period 1973-79. For the 1980-92 period, the inventory values for grain futures (ATI = 566 and 576, ATIG = 5675 and 5775) were added, whereas the inventory values for the codes of ATIG = 5679 and 5779 were removed. In 1993, the inventory values for the codes of ATIG = 566x, 576x, 567x, and 577x were removed.

<sup>10</sup>Included inventory values for hay and forage purchased for resale (ATI = 568 and 578, ATIG = 5677, 5678, 5777, and 5778) for the period 1973-79. In 1980, the codes of TI = 68 and 78 were changed from Hay and Forage Purchased for Resale to Seed and Supply Resale Expense, and thus, for the period 1980-92, the inventory values for the codes of ATIG = 568x and 578x were removed. In 1993, the inventory values for the codes of ATIG = 5677, 5678, 5777, and 5778 were removed.

<sup>11</sup>Included inventory values of cash field crops purchased for resale (ATI = 569 and 579, ATIG = 5675 and 5775) for the period 1973-79. For the 1980-92 period, the inventory values for the codes of ATIG = 5679 and 5779 were added, whereas the inventory values for the codes of ATIG = 5675 and 5775 were removed. In 1993, the inventory values for the codes of ATIG = 5679, 5779, 569x, and 579x were removed. Inventory values for Cotton (ATIG = 5195), Tobacco (ATIG = 5198), and Peanuts/Rice (5199) are not included.

TABLE #	ITEM #	VARIABLE DESCRIPTION		
08		<b>MISC. ASSETS., LAND, MACHINERY - EQUIPMENT, AND BUILDING INVENTORIES BEGINNING AND ENDING (\$)</b>		
		(Formula = 2A + B - 2)	<u>A</u>	<u>B</u>
		Products, Miscellaneous Supplies <sup>12</sup>	1	BEG.=1
		Fuel and Oil	2	END.=2
		Miscellaneous Assets	3	
		Motor Vehicles	4	
		Machinery - Equipment	5	
		Buildings	6	
		Owned Land	7	
		Cash/Other Miscellaneous Assets <sup>13</sup>	8	
		Seeds <sup>14</sup>	9	
		Fertilizer/Lime <sup>14</sup>	10	
		Herbicides/Insecticides <sup>14</sup>	11	
		Crop Supplies <sup>14</sup>	12	
		Livestock Supplies <sup>14</sup>	13	
		Crop Insurance <sup>14</sup>	14	
09		<b>FARM INCOME ITEMS, ACCRUAL (\$)</b>		
	01	Beef Accrual		
	02	Dairy, Accrual		
	03	Sheep, Accrual		
	04	Swine, Accrual		
	05	Poultry, Accrual		
	06	Other Livestock, Livestock Futures, Accrual		
	07	Milk Product Sales, Accrual <sup>14</sup>		
	08	Egg Sales, Accrual <sup>14</sup>		
	09	Grain, Accrual		
	10	Hay-Forage, Accrual		
	11	Cash Crops, Accrual		
	12	Other Product Sales (Fruits, Hides, Other), Accrual <sup>14</sup>		

<sup>12</sup>In 1980, the codes of TI = 68 and 78 were changed from Hay and Forage Purchased for Resale to Seed and Supply Resale Expense. Therefore, the inventory values for the codes of ATIG = 568x and 578x were added to this item. In 1993, the inventory values for Grain Futures, Grain-Hay and Forage Purchased for Resale, and Miscellaneous Items Purchased for Resale (ATIG = 566x, 576x, 567x, 577x, 569x, and 579x) were added to this variable.

<sup>13</sup>Included only the inventory value for cash balance (ATIG = 501x) for the period 1973-92. In 1993, the inventory values for miscellaneous assets (ATI = 503-505, and 507-509) were added, whereas the inventory value for Nonfarm Cash Balance (ATIG = 5019) was removed.

<sup>14</sup>New in 1993. Blank for 1973-92.

TABLE #	ITEM #	VARIABLE DESCRIPTION
	13	Product Inventory Change
	14	Government Payments, Accrual <sup>14</sup>
	15	Other Income, Accrual <sup>14</sup>
09A		<b>CASH INCOME (\$)</b>
	01	Milk Product Sales
	02	Egg Sales
	03	Other Product Sales <sup>15</sup>
	04	Government Payments
	05	Other Income <sup>16</sup>
10		<b>FARM CASH OPERATING EXPENSES (\$)</b>
	01	Hired Labor
	02	Machinery Repairs <sup>17</sup>
	03	Building Repairs
	04	Interest Paid
	05	Feed Purchases
	06	Seed Expense
	07	Fertilizer and Lime
	08	Machine Hire <sup>18</sup>
	09	Organization Fees, Other
	10	Vet-Medicine-Drugs

<sup>15</sup>Included only other product sales for the codes of ATI = 020, 021, 023, 024, 025, 027, and 029 for the period 1973-79. For the period 1980-92, net sales of Seed and Supply Purchased for Resale (ATIG: (068x minus 078x)) were added.

<sup>16</sup>Included only other income receipts for the codes of ATI = 030-035 and 037-039 for the period 1973-81. In 1982, capital gains from the sales of motor vehicle, machinery-equipment, and building assets (ATIG: (086x plus 087x plus 088x) minus 090)) were added to this variable.

<sup>17</sup>Included only machinery repairs (ATIG = 0420-0424) for the period 1973-81. Irrigation expense (ATIG = 050x) was added to the variable in 1982. In 1993, the code of TI = 50 was changed from Irrigation Expense to Dairy Expense, and was removed from this variable. Irrigation energy (ATI = 0424) expense also was removed from this variable in 1993. A repair inventory adjustment of Beginning Repair Inventory (542) minus Ending Repair Inventory (542) was added in 1993.

<sup>18</sup>Included Machine Lease (ATIG = 053x) expense for the period 1973-79. In 1980, the code of ATIG = 053x was changed to Crop Storage-Marketing and, thus, removed from this variable.

TABLE #	ITEM #	VARIABLE DESCRIPTION
	11	Crop Storage-Marketing <sup>19</sup>
	12	Livestock Marketing & Breeding
	13	Gas-Fuel-Oil <sup>20</sup>
	14	Real Estate Taxes
	15	Personal Property Taxes
	16	General Farm Insurance
	17	Telephone & Electricity
	18	Cash Farm Rent
	19	Herbicide and Insecticide
	20	Conservation
	21	Auto Expense
	22	Irrigation Energy <sup>21</sup>
	23	Dairy Expense <sup>21</sup>
	24	Irrigation Repairs <sup>21</sup>
	25	Crop Insurance <sup>21</sup>
	26	Inventory Change <sup>22</sup>
11		<b>DEPRECIATION(\$)</b>
	01	Motor Vehicles
	02	Machinery-Equipment
	03	Buildings
12		<b>UNPAID FAMILY LABOR AND NET WORTH OPPORTUNITY COST CHARGE (\$)</b>
	01	Interest on Current and Intermediate Assets
	02	Interest on Long-Term Assets
	03	Unpaid Family Labor

<sup>19</sup>Variable equaled irrigation expense (ATI = 050) for the period 1973-81. In 1982, the code of ATIG = 053x was changed from Machine Lease to Crop Storage-Marketing, and this variable became crop storage-marketing expense. Irrigation expense was added to machinery repairs.

<sup>20</sup>Irrigation energy (ATIG = 0525) expense was removed from gas-fuel-oil in 1993.

<sup>21</sup>New in 1993. (NOTE: For item 23, the TI of 050 was irrigation expense for the period 1973-92. Irrigation expense was a separate variable for the period 1973-81, but was added to machinery repairs for the period 1982-92. In 1993, the TI of 050 was changed to Dairy Expense.) Blank for 1973-92.

<sup>22</sup>Blank for 1993-present.

TABLE #	ITEM #	VARIABLE DESCRIPTION		
13		<b>RATE OF RETURNS AND NET WORTH CHANGE</b>		
	01	Rate of Return on Capital Managed (%)		
	02	Rate of Return on Net Worth (%)		
	03	Change in Net Worth (\$)		
14		<b>CURRENT-INTERMEDIATE ASSETS, LAND VALUE, AND CAPITAL MANAGED (\$)</b>		
	01	Current and Intermediate Assets		
	02	Land Value, Owned		
	03	Land Value, Rented		
	04	Total Capital Managed		
15		<b>ACRES--TOTAL, OWNED, AND RENTED</b>		
		(Formula = 3A + B - 3)	<u>A</u>	<u>B</u>
		Acres Operated	1	TOTAL=1
		Irrigated Crop Acres	2	OWNED=2
		Nonirrigated Crop Acres	3	RENTED=3
		Total Crop Acres	4	
		Pasture Acres	5	
		Farmstead - Waste Acres	6	
16		<b>CROP MACHINERY INVESTMENT AND COSTS</b>		
	01	Total Crop Machinery Investment <sup>23</sup>		
	02	Total Crop Machinery Costs		
17		<b>LIVESTOCK NUMBERS (UNITS)</b>		
	01	Beef Cows, Head		
	02	Sheep, Ewes		
	03	Swine, Litters		
	04	Dairy Cows, Head		
	05	Poultry, Head		
	06	Turkey, Head <sup>24</sup>		

<sup>23</sup>Management Basis value replaced Tax Basis value in the computation of total crop machinery investment in 1992.

<sup>24</sup>New in 1993, but blank for 1973-98.

TABLE #	ITEM #	VARIABLE DESCRIPTION																				
18		<b>LIVESTOCK WEANINGS--UNITS/POUNDS</b>																				
	01	Beef, Calves Weaned																				
	02	Avg. Calf Wean Wt., Pounds <sup>24</sup>																				
	03	Sheep, Lambs Weaned																				
	04	Swine, Pigs Weaned																				
	05	Calving %, First 30 Days <sup>24</sup>																				
	06	Calving %, Second 30 Days <sup>24</sup>																				
19		<b>LIVESTOCK NUMBER SOLD</b>																				
	01	Beef Feeders																				
	02	Sheep Feeders																				
	03	Swine Feeders																				
20		<b>LIVESTOCK BIRTHS</b>																				
	01	Beef, Calf Crop (%)																				
	02	Sheep, Lamb Crop (%)																				
	03	Swine, Pigs Weaned per Litter (Units)																				
21		<b>LIVESTOCK PRODUCTION (\$)</b>																				
	01	Dairy, Milk Receipts																				
	02	Poultry, Egg Receipts																				
	03	Beef, Accrual Dollars <sup>25</sup>																				
	04	Sheep, Accrual Dollars <sup>25</sup>																				
	05	Swine, Accrual Dollars <sup>25</sup>																				
22		<b>CROPS--ACRES (TOTAL, OWNED, RENTED--IRRIGATED, NONIRRIGATED)<sup>26</sup></b>																				
		(Formula = 6A + 2B + C - 8, IF B = 2, ADD 1)																				
		<table border="0"> <thead> <tr> <th></th> <th><u>A</u></th> <th><u>B</u></th> <th><u>C</u></th> </tr> </thead> <tbody> <tr> <td>Wheat</td> <td>1</td> <td>IRRIG=1</td> <td>TOTAL=1</td> </tr> <tr> <td>Corn</td> <td>2</td> <td>NONIRRIG=2</td> <td>OWNED=2</td> </tr> <tr> <td>Grain Sorghum</td> <td>3</td> <td></td> <td>RENTED=3</td> </tr> <tr> <td>Soybeans</td> <td>4</td> <td></td> <td></td> </tr> </tbody> </table>		<u>A</u>	<u>B</u>	<u>C</u>	Wheat	1	IRRIG=1	TOTAL=1	Corn	2	NONIRRIG=2	OWNED=2	Grain Sorghum	3		RENTED=3	Soybeans	4		
	<u>A</u>	<u>B</u>	<u>C</u>																			
Wheat	1	IRRIG=1	TOTAL=1																			
Corn	2	NONIRRIG=2	OWNED=2																			
Grain Sorghum	3		RENTED=3																			
Soybeans	4																					

<sup>25</sup>Blank for 1980-present.

<sup>26</sup>The code descriptions and, therefore, the data recorded for the TI's of 17-19, 20-21, 27-30, and 34 were changed a number of times during the period 1973-present. The code descriptions used for 1998 are shown. See page 78 for a complete listing of the code descriptions for these TI's during the period 1973-present.

TABLE #	ITEM #	VARIABLE DESCRIPTION
---------	--------	----------------------

Sugar Beets <sup>27</sup>	5
Alfalfa Hay	6
Silage (All)	7
Other Grain <sup>28</sup>	8
Other Hay	9
Other Cash Crops <sup>29</sup>	10

23 CROPS--PRODUCTION (OWNED, RENTED--IRRIGATED, NONIRRIGATED)

(Formula = 4A + 2B + C - 6)	<u>A</u>	<u>B</u>	<u>C</u>
Wheat	1	IRRIG=1	OWNED=1
Corn	2	NONIRRIG=2	RENTED=2
Grain Sorghum	3		
Soybeans	4		
Sugar Beets	5		
Alfalfa Hay	6		
Silage	7		

24 GROSS CROP VALUE AND PRODUCTION COSTS (\$)

01	Total Gross Value of Crops
02	Total Fertilizer Cost
03	Total Crop Production Costs

<sup>27</sup>Variable was Brome-Fescue Seed for 1992-97.

<sup>28</sup>Barley, rye, and oats are the primary grains included in this variable.

<sup>29</sup>Crop production utilizing the code of ATIG = 8199 was not included in this variable for the period 1973-present.

TABLE #	ITEM #	VARIABLE DESCRIPTION
---------	--------	----------------------

25                    **CURRENT AND LONG-TERM LOANS AND ACCOUNTS RECEIVABLE;  
BEGINNING AND ENDING**

(Formula = 2A + B - 2)	<u>A</u>	<u>B</u>
Current Loans <sup>30</sup>	1	BEG.=1
Long-Term Loans <sup>31</sup>	2	END.=2
Current Accounts Receivable <sup>32</sup>	3	
Long-Term Accounts Receivable <sup>33</sup>	4	
Current Assets/Current Loans	5	
Total Loans/Net Worth	6	
Capital Accounts <sup>34</sup>	7	

26                    **CROP LABOR AND NET WORTH PERCENTAGES**

- 01 Crop Labor %<sup>35</sup>
- 02 Current and Intermediate Asset Charge %<sup>36</sup>
- 03 Long-Term Asset Charge %<sup>36</sup>

---

<sup>30</sup>Included nonfarm accounts payable (ATI = 107-109) and farm accounts payable (ATI = 140-159) for the period 1973-92. In 1993, these accounts payable values were removed from this variable.

<sup>31</sup>Included capital accounts (ATIG = 1028) as well as capital accounts payable (ATI = 190-195 and 198-199) for the period 1973-79. The value for capital accounts was removed from this variable in 1980. The values for capital accounts payable were removed from this variable in 1993.

<sup>32</sup>Included nonfarm accounts receivable (ATI = 101 and 103) and farm accounts receivable (ATI = 111-139 and 160-169) for the period 1973-92. In 1993, these accounts receivable values were removed from this variable.

<sup>33</sup>Included capital accounts receivable (ATI = 180-185, and 188-189) for the period 1973-92. In 1993, these accounts receivable values were removed from this variable.

<sup>34</sup>New in 1980. Blank for 1973-79.

<sup>35</sup>New in 1982. Blank for 1973-81.

<sup>36</sup>Variables equaled farm size index and labor index for the period 1973-1981. In 1982, the variables were changed to Current and Intermediate Asset Charge % and Long-Term Asset Charge %.

TABLE #	ITEM #	VARIABLE DESCRIPTION
---------	--------	----------------------

27                    **NONFARM ASSETS AND INTERMEDIATE LOANS AND ACCOUNTS RECEIVABLE (BEGINNING AND ENDING) (\$)**

(Formula = 2A + B - 2)		<u>A</u>	<u>B</u>
01	Nonfarm Cash <sup>37</sup>	1	BEG.=1
02	Intermediate Loans <sup>37</sup>	2	END.=2
03	Nonfarm Loans <sup>37</sup>	3	
04	Intermediate Accts. Receivable <sup>37</sup>	4	
05	Residence <sup>38</sup>	5	
06	Nonfarm Investment <sup>38</sup>	6	
07	Salable Stock <sup>38</sup>	7	
08	IRA, Annuity <sup>38</sup>	8	

NOTE: Variables in Tables 28-31 were new in 1993. Blank for 1973-92.

28                    **INCOME/ACCOUNTS RECEIVABLE (\$)**

(Formula = 2A + B - 2)		<u>A</u>	<u>B</u>
	Crop Insurance Proceeds	1	BEG.=1
	Custom Feeding	2	END.=2
	Machine Work	3	
	Patronage Refunds	4	
	Government Payments	5	
	Miscellaneous Income	6	
	Livestock Income	7	
	Grain-Hay Income	8	
	Resale-Other Income	9	

29                    **EXPENSE/ACCOUNTS PAYABLE (\$)**

(Formula = 2A + B - 2)		<u>A</u>	<u>B</u>
	Labor Hired	1	BEG.=1
	General Machinery Repairs	2	END.=2
	Interest	3	
	Feed Purchased	4	
	Seed Expense	5	
	Fertilizer/Lime	6	

<sup>37</sup>New in 1977. Blank for 1973-76. (NOTE: Nonfarm Cash included nonfarm assets and accounts receivable (ATIG = 101x, 103x, 503x-505x, 507x, and 510x) in the period 1977-92. Nonfarm cash (ATIG = 5019) was not included in this variable during that period. In 1993, nonfarm cash was added to the variable, and nonfarm assets and accounts receivable, except ATIG = 5100-5101, were removed.

<sup>38</sup>New in 1993. Blank for 1973-92.

TABLE #	ITEM #	VARIABLE DESCRIPTION
---------	--------	----------------------

Machine Hire	7
Vet/Medicine/Drugs	8
Fuel/Oil/Gas	9
Property Tax	10
Cash Farm Rent	11
Herbicide/Insecticide	12
Other Accounts Payable	13
Crop Insurance	14

30

**ACCRUAL INCOME/EXPENSE (DOLLARS)**  
**(Cash + Beginning Inventory - Ending Inventory +**  
**Ending Accrual Expense - Beginning Accrual Expense)**

01	Hired Labor
02	Machinery Repair
03	Irrigation Repair
04	Machine Hire
05	Gas/Fuel/Oil
06	Auto Expense
07	Seed Expense
08	Fertilizer/Lime
09	Dairy Expense
10	Irrigation Energy
11	Crop Marketing
12	Herbicide/Insecticide
13	Feed Purchased
14	Vet/Medicine/Drugs
15	Livestock Marketing/Breeding
16	Building Repairs
17	Conservation
18	Interest
19	Cash Farm Rent
20	Organization Fees, Dues, Publications
21	Real Estate Tax
22	Personal Property Tax
23	General Farm Insurance
24	Utilities
25	Crop Insurance

31

**RAISED CROP INCOME (UNITS, POUNDS, DOLLARS)**

A

B

(Formula = 4A + B - 3)

Barley	1	UNITS=1
Corn	2	POUNDS=2

TABLE #	ITEM #	VARIABLE DESCRIPTION		
		Grain Sorghum	3	DOLLARS=3
		Oats	4	
		Rye	5	
		Wheat	6	
		Other Grain (Triticale)	7	
		Other Grain	8	
		Crop Insurance Proceeds	9	
		Grain Income	10	
		Alfalfa	11	
		Brome/Fescue/Bermuda	12	
		Prairie Hay	13	
		Other Hay	14	
		Corn Silage	15	
		Sorghum Silage/Other Silage	16	
		Straw	17	
		Cereal/Residue Pasture	18	
		Temporary Pasture	19	
		Hay & Forage Income	20	
		Soybeans	21	
		Pinto Beans	22	
		Sugar Beets	23	
		Legume/Grass Seed	24	
		Cotton	25	
		Popcorn	26	
		Sunflowers	27	
		Tobacco	28	
		Peanuts/Rice	29	
		Cash Crop Income	30	

TABLE #	ITEM #	VARIABLE DESCRIPTION
---------	--------	----------------------

NOTE: Variables in Tables 32-37 were new in 1999. Blank for 1973-98.

32

**CASH FARM INCOME AND EXPENSE  
(UNITS, POUNDS, DOLLARS)**

(Formula = 3A + B - 3)

	<b>A</b>	<b>B</b>
01 Beef, Raised	1	UNITS=1
02 Dairy, Raised	2	POUNDS=2
03 Sheep, Raised	3	DOLLARS=3
04 Swine, Raised	4	
05 Other Livestock, Raised	5	
06 Poultry	6	
07 Grain	7	
08 Hay and Forage	8	
09 Cash Field Crops	9	
10 Vegetables	10	
11 Vegetables	11	
12 Dairy Products	12	
13 Animal By-Products	13	
14 Custom Feeding	14	
15 Landlord Refunds	15	
16 Eggs	16	
17 Truck Crops	17	
18 Fruits-Berries-Grapes	18	
19 Nursery Crops	19	
20 Tree Nuts	20	
21 Special Farm Income	21	
22 Machine Work	22	
23 Breeding Fees	23	
24 Christmas Trees-Lumber	24	
25 Patronage Refunds	25	
26 Government Payments	26	
27 Gas Tax Refunds	27	
28 Non-Crop Insurance Income	28	
29 Miscellaneous Income	29	
30 Poultry Purchased	30	
31 Labor Hired	31	
32 Repairs-Tools-Supplies	32	
33 Interest Paid	33	
34 Feed Purchased	34	
35 Seeds-Crop Insurance	35	
36 Fertilizer-Lime	36	
37 Machine Hire	37	
38 Farm Org. Fees-Travel-Publ.	38	

TABLE #	ITEM #	VARIABLE DESCRIPTION	
	39	Vet.-Medicine-Drugs	39
	40	Dairy Expense	40
	41	Livestock Marketing-Breeding	41
	42	Gas-Fuel-Oil	42
	43	Crop Storage-Marketing	43
	44	Property Taxes	44
	45	General Farm Insurance	45
	46	Farm Utilities	46
	47	Cash Farm Rent	47
	48	Herbicide-Insecticide	48
	49	Conservation	49
	50	Livestock Futures	50
	51	Beef, Resale Sales	51
	52	Dairy, Resale Sales	52
	53	Sheep, Resale Sales	53
	54	Swine, Resale Sales	54
	55	Other Livestock, Resale Sales	55
	56	Grain Futures Receipts	56
	57	Grain-Hay-Forage Resale Sales	57
	58	Seed-Supply Resale Sales	58
	59	Other Resale Sales	59
	60	Livestock Futures Purchases	60
	61	Beef, Resale Purchases	61
	62	Dairy, Resale Purchases	62
	63	Sheep, Resale Purchases	63
	64	Swine, Resale Purchases	64
	65	Other Livestock, Resale Purchases	65
	66	Grain Futures Purchases	66
	67	Grain-Hay-Forage Resale Purchases	67
	68	Seed-Supply Resale Purchases	68
	69	Other Resale Purchases	69
	70	Listed Property Sales	70
	71	Beef Breeding Sales	71
	72	Dairy Breeding Sales	72
	73	Sheep Breeding Sales	73
	74	Swine Breeding Sales	74
	75	Other Livestock Breeding Sales	75
	76	Motorized Equipment Sales	76
	77	Machinery-Equipment Sales	77
	78	Buildings-Improvements Sales	78
	79	Land Sales	79
	80	Listed Property Purchases	80
	81	Beef Breeding Purchases	81
	82	Dairy Breeding Purchases	82

TABLE #	ITEM #	VARIABLE DESCRIPTION		
	83	Sheep Breeding Purchases	83	
	84	Swine Breeding Purchases	84	
	85	Other Livestock Breeding Purchases	85	
	86	Motorized Equipment Purchases	86	
	87	Machinery-Equipment Purchases	87	
	88	Buildings-Improvements Purchases	88	
	89	Land Purchases	89	
33		<b>CASH, FUTURES, EQUIPMENT/BUILDINGS, AND LAND INVENTORY (\$) (BEGINNING AND ENDING)</b>		
		(Formula = 2A + B - 2)	<u>A</u>	<u>B</u>
	01	Farm Cash-Checking Accounts	1	BEG.=1
	02	Grain Futures	2	END.=2
	03	Grain Futures	3	
	04	Listed Property	4	
	05	Motorized Equipment	5	
	06	Machinery-Equipment	6	
	07	Buildings-Improvements	7	
	08	Land	8	
34		<b>MANAGEMENT CHARGE, RETURN TO CAPITAL, AND RATE OF RETURNS</b>		
	01	Management Charge (\$)		
	02	Return to Capital (\$)		
	03	Rate of Return to Assets (%)		
	04	Rate of Return to Equity (%)		
35		<b>CURRENT, DEBT/ASSET, AND DEBT/EQUITY RATIOS (BEGINNING AND ENDING)</b>		
		(Formula = 2A + B - 2)	<u>A</u>	<u>B</u>
	01	Current Ratio	1	BEG. = 1
	02	Debt/Asset Ratio	2	END. = 2
	03	Debt/Equity Ratio	3	
36		<b>FINANCIAL VALUES AND RATIOS<sup>39</sup> (Using Gross Farm Income, Gross Revenue, or Value of Farm Production)</b>		
		(Formula = 3A + B - 3)	<u>A</u>	<u>B</u>
	01	Value (\$)	1	GFI = 1
	02	Operating Expense Value (\$)	2	GR = 2
	03	Profit Margin Ratio (%)	3	VFP = 3
	04	Turnover Ratio (%)	4	

TABLE #	ITEM #	VARIABLE DESCRIPTION		
	05	Operating Expense Ratio (%)	5	
	06	Interest Expense Ratio (%)	6	
	07	Depreciation Expense Ratio (%)	7	
	08	Net Farm Income Ratio (%)	8	
37		<b>LIVESTOCK INCOME, NONFARM INCOME, LOAN, AND ASSET VALUES (\$)</b>		
	01	Gross Livestock Income		
	02	Total Nonfarm Taxable Income		
		(Beginning and Ending Values)		
		(Formula = 2A + B -2)	<u>A</u>	<u>B</u>
	03	Working Capital <sup>40</sup>	1	BEG. = 1
	04	Total Accrued Income	2	END. =2
	05	Total Accrued Expense	3	
	06	Total Loans	4	
	07	Total Current Assets	5	
	08	Total Intermediate Assets	6	
	09	Total Long-Term Assets	7	
	10	Total Farm Assets	8	
	11	Farm Net Worth	9	

<sup>39</sup>Value of Farm Production (VFP) values and ratios are computed in the ProfitLink Business Analysis program. Gross Farm Income (GFI) and Gross Revenue (GR) values and ratios are computed from Value of Farm Production values and other data included in the ProfitLink Business Analysis.

<sup>40</sup>Working capital equals Total Current Assets minus Total Current Loans.

**APPENDIX TABLE B  
FINANCIAL PLUS CODES  
GRAIN, HAY AND FORAGE, CASH FIELD CROPS, VEGETABLES,  
TRUCK CROPS, FRUITS-BERRIES-GRAPES, NURSERY CROPS  
TREE NUTS, AND CHRISTMAS TREES-LUMBER**

**HISTORY - 1968 - PRESENT**

**YEAR - 1968-73:**

**YEAR - 1974-79:**

<u>ATIG</u>	<u>Description</u>	<u>ATIG</u>	<u>Description</u>
<b>017</b>	<b>GRAIN</b>	<b>017</b>	<b>GRAIN</b>
1	Barley	1	Barley
2	Corn	2	Corn
3	Grain Sorghum	3	Grain Sorghum
4	Oats	4	Oats
5	Rye	5	Rye
6	Wheat	6	Wheat
7		7	Other Grain
8		8	Other Grain
9		9	
<b>018</b>	<b>HAY &amp; FORAGE</b>	<b>018</b>	<b>HAY &amp; FORAGE</b>
1	Alfalfa	1	Alfalfa
2	Brome	2	Brome
3	Bermuda	3	Bermuda
4	Grass	4	Prairie/Grass/Native
5	Native	5	Corn Silage
6	Silage	6	Sorghum/Other Silage
7	Aftermath	7	Straw
8	Straw	8	Residue Pasture
9	Crop Pasture	9	Temporary Pasture
<b>019</b>	<b>CASH FIELD CROPS</b>	<b>019</b>	<b>CASH FIELD CROPS</b>
1	Broomcorn	1	Soybeans
2	Castorbeans	2	Castorbeans
3	Cotton	3	Sugar Beets
4	Guar	4	Peanuts
5	Peanuts	5	Cotton
6	Tobacco	6	Broomcorn
7	Safflower	7	Tobacco
8	Soybeans	8	Safflower
9	Others	9	Summer Fallow

APPENDIX TABLE B

YEAR - 1968-73:

YEAR - 1974-79:

<u>ATIG</u>	<u>Description</u>
<b>020</b>	<b>SPECIAL FARM INCOME</b>
1	
2	
3	
4	
5	
6	
7	
8	
9	

<u>ATIG</u>	<u>Description</u>
<b>021</b>	<b>FRUITS AND NUTS</b>
1	Strawberries
2	Muskmelons
3	Watermelons
4	Pecans
5	Walnuts
6	
7	
8	
9	

<u>ATIG</u>	<u>Description</u>
<b>027</b>	<b>FRUITS</b>
1	Apples
2	Cherries
3	Pears
4	Peaches
5	
6	
7	
8	
9	

<u>ATIG</u>	<u>Description</u>
<b>028</b>	<b>VEGETABLES</b>
1	Beans
2	Peas
3	Spinach
4	Sweet Corn
5	
6	
7	
8	
9	

<u>ATIG</u>	<u>Description</u>
<b>020</b>	<b>SPECIAL FARM INCOME</b>
1	
2	
3	
4	
5	
6	
7	
8	
9	

<u>ATIG</u>	<u>Description</u>
<b>021</b>	<b>FRUIT AND NUTS</b>
1	Strawberries
2	Muskmelons
3	Watermelons
4	Pecans
5	Walnuts
6	
7	
8	
9	

<u>ATIG</u>	<u>Description</u>
<b>027</b>	<b>FRUITS</b>
1	Apples
2	Cherries
3	Pears
4	Peaches
5	
6	
7	
8	
9	

<u>ATIG</u>	<u>Description</u>
<b>028</b>	<b>VEGETABLES</b>
1	Beans
2	Peas
3	Spinach
4	Sweet Corn
5	
6	
7	
8	
9	

**APPENDIX TABLE B**

**YEAR - 1968-73:**

**YEAR - 1974-79:**

<u>ATIG</u>	<u>Description</u>	<u>ATIG</u>	<u>Description</u>
<b>029</b>	<b>SPECIAL FARM INCOME</b>	<b>029</b>	<b>SPECIAL FARM INCOME</b>
1		1	
2		2	
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
<b>030</b>	<b>SPECIAL FARM INCOME</b>	<b>030</b>	<b>SPECIAL FARM INCOME</b>
1		1	
2		2	
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
<b>034</b>	<b>WOOD &amp; LUMBER</b>	<b>034</b>	<b>WOOD &amp; LUMBER</b>
1	Seedlings	1	Seedlings
2	Posts	2	Posts
3	Standing Trees	3	Standing Trees
4	Logs	4	Logs
5	Dimension Lumber	5	Dimension Lumber
6	Used Lumber	6	Used Lumber
7		7	
8		8	
9		9	

**APPENDIX TABLE B**

**YEAR - 1980-91:**

**YEAR - 1992-97:**

<u>ATIG</u>	<u>Description</u>	<u>ATIG</u>	<u>Description</u>
<b>017</b>	<b>GRAIN</b>	<b>017</b>	<b>GRAIN</b>
1	Barley	1	Barley
2	Corn	2	Corn
3	Grain Sorghum	3	Grain Sorghum
4	Oats	4	Oats
5	Rye	5	Rye
6	Wheat	6	Wheat
7		7	
8		8	
9	Crop Ins. Proceeds	9	Crop Ins. Proceeds
<b>018</b>	<b>HAY &amp; FORAGE</b>	<b>018</b>	<b>HAY &amp; FORAGE</b>
1	Alfalfa	1	Alfalfa
2	Brome-Fescue-Bermuda	2	Brome-Fescue-Bermuda
3	Prairie Hay	3	Prairie Hay
4	Other Hay	4	Other Hay
5	Corn Silage	5	Corn Silage
6	Sorghum/Other Silage	6	Sorghum/Other Silage
7	Straw	7	Straw
8	Cereal & Residue Pasture	8	Cereal & Residue Pasture
9	Temporary Pasture	9	Temporary Pasture
<b>019</b>	<b>CASH FIELD CROPS</b>	<b>019</b>	<b>CASH FIELD CROPS</b>
1	Soybeans	1	Soybeans
2		2	Pinto Beans
3	Sugar Beets	3	Brome-Fescue Seed
4	Dry Beans	4	Lespedeza-Clover Seed
5	Cotton	5	Cotton
6	Broomcorn	6	Popcorn
7		7	Sunflowers
8		8	Alfalfa Seed
9	Summer Fallow	9	
<b>020</b>	<b>SPECIAL FARM INCOME</b>	<b>020</b>	<b>SPECIAL FARM INCOME</b>
1		1	
2		2	
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	

**APPENDIX TABLE B**

**YEAR - 1980-91:**

**YEAR - 1992-97:**

ATIG  
**021**      Description  
**FRUITS-NUTS-TRUCK CROPS**

- 1      Berries
- 2      Melons
- 3      Pecans-Tree Nuts
- 4      Vegetables
- 5      Apples
- 6      Peaches
- 7      Peanuts
- 8
- 9

**027**      **SPECIAL FARM INCOME**

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9

**028**      **SPECIAL FARM INCOME**

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9

**029**      **SPECIAL FARM INCOME**

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9

ATIG  
**021**      Description  
**FRUIT-NUTS-TRUCK CROPS**

- 1      Berries
- 2      Melons
- 3      Pecans-Tree Nuts
- 4      Vegetables
- 5      Apples
- 6      Peaches
- 7      Peanuts
- 8
- 9

**027**      **SPECIAL FARM INCOME**

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9

**028**      **SPECIAL FARM INCOME**

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9

**029**      **SPECIAL FARM INCOME**

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9

**APPENDIX TABLE B**

**YEAR - 1980-91:**

**YEAR - 1992-97:**

<u>ATIG</u>	<u>Description</u>
<b>030</b>	<b>SPECIAL FARM INCOME</b>
1	
2	
3	
4	
5	
6	
7	
8	
9	

<u>ATIG</u>	<u>Description</u>
<b>030</b>	<b>SPECIAL FARM INCOME</b>
1	
2	
3	
4	
5	
6	
7	
8	
9	

<u>ATIG</u>	<u>Description</u>
<b>034</b>	<b>WOOD &amp; LUMBER</b>
1	Posts
2	Standing Trees
3	Logs
4	Christmas Trees
5	
6	
7	
8	
9	

<u>ATIG</u>	<u>Description</u>
<b>034</b>	<b>WOOD &amp; LUMBER</b>
1	Posts
2	Standing Trees
3	Logs
4	Christmas Trees
5	Firewood
6	
7	
8	
9	

**APPENDIX TABLE B**

**YEAR - 1998-PRESENT:**

<u>ATIG</u>	<u>Description</u>
<b>017</b>	<b>GRAIN</b>
1	Barley
2	Corn
3	Grain Sorghum
4	Oats
5	Rye
6	Wheat
7	
8	
9	Crop Ins. Proceeds
<b>018</b>	<b>HAY &amp; FORAGE</b>
1	Alfalfa
2	Brome-Fescue-Bermuda
3	Prairie Hay
4	Other Hay
5	Corn Silage
6	Sorghum/Other Silage
7	Straw
8	Cereal & Residue Pasture
9	Temporary Pasture
<b>019</b>	<b>CASH FIELD CROPS</b>
1	Soybeans
2	Pinto Beans
3	Alfalfa/Other Legume Seed
4	Fescue/Other Grass Seed
5	Cotton
6	Popcorn
7	Sunflowers
8	Tobacco
9	Peanuts/Rice
<b>020</b>	<b>VEGETABLES</b>
1	Beans
2	Beets
3	Cabbage
4	Carrots
5	Eggplant
6	Lettuce
7	Peas
8	Peppers
9	Spinach

APPENDIX TABLE B

YEAR - 1998-PRESENT:

<u>ATIG</u>	<u>Description</u>
<b>021</b>	<b>VEGETABLES</b>
1	Asparagus
2	Broccoli
3	Cauliflower
4	Greens
5	Onions
6	Radish
7	Rhubarb
8	Root Crops
9	Other Vegetables
<b>027</b>	<b>TRUCK CROPS</b>
1	Sweet Corn
2	Potatoes
3	Tomatoes
4	Watermelon
5	Cantaloupe/Honeydew
6	Cucumber
7	Strawberries
8	Pumpkins
9	Squash
<b>028</b>	<b>FRUITS-BERRIES-GRAPES</b>
1	Apples
2	Cherries
3	Peaches
4	Pears
5	Plums
6	Other Fruit
7	Berries
8	Grapes
9	Speciality Fruits
<b>029</b>	<b>NURSERY CROPS</b>
1	Flowers
2	Bedding Plants
3	Vegetable Plants
4	Ground Cover
5	Shrubs
6	Trees
7	
8	
9	

APPENDIX TABLE B

YEAR - 1998-PRESENT:

ATIG	Description	ATIG	Description
<b>030</b>	<b>TREE NUTS</b>		
1	Almond		
2	Butternut		
3	Chestnut		
4	Hican		
5	Hickory		
6	Pecan		
7	Walnut		
8	Other		
9			
<b>034</b>	<b>CHRISTMAS TREES - LUMBER</b>		
1	Christmas Trees		
2	Standing Trees		
3	Chip Wood		
4	Pulp Wood		
5	Pine Straw		
6	Logs		
7	Posts		
8	Firewood		
9			

