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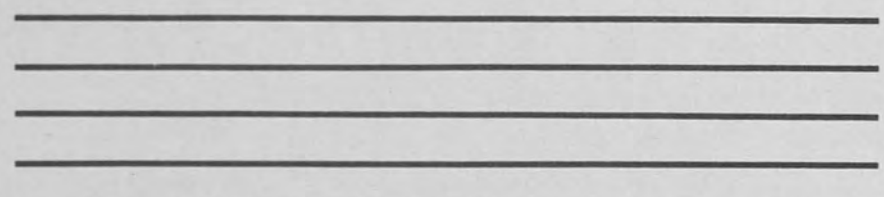
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# STAFF PAPER

**ENTERPRISE DATA BANK  
DOCUMENTATION**

**Larry N. Langemeier**

**FEBRUARY 1995  
No. 95-7**



Department of Agricultural Economics  
Kansas State University

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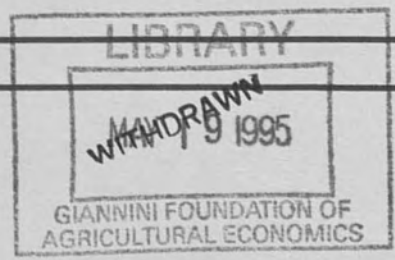
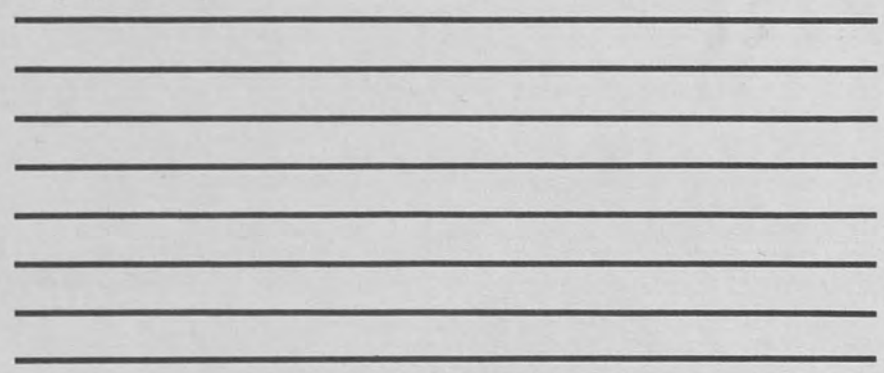


TABLE OF CONTENTS

SECTION I: ENTERPRISE DATA BANK AND DATA FILE

Introduction to Enterprise Data Bank and Data File ..... 1

Special Data Files ..... 2

Special Integrated Total Farm Data ..... 2

Livestock and Grain Sales, Inventory, Other ..... 4

Livestock and Grain Purchases, Inventory, Other ..... 5

Total Farm Data ..... 6

Other Income ..... 6

Other Income ..... 7

Variable Expenses ..... 8

Total Variable Expenses, Net Cash ..... 10

Fixed Expenses ..... 10

Total Expenses and Returns ..... 10

Production Items ..... 11

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SECTION II: ENTERPRISE DATA BANK SYSTEM, K-MAR-101 RAW DATA FILE AND RETRIEVAL SYSTEM

Introduction to Raw Data File and Retrieval System ..... 12

Special Enterprise Data ..... 15

Special Total Farm Data ..... 15

Livestock and Grain Sales, Inventory, Other ..... 14

Livestock and Grain Purchases, Inventory, Other ..... 15

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## TABLE OF CONTENTS

### SECTION I: ENTERPRISE DATA BANK SAS DATA FILE

Introduction to Enterprise Data Bank, SAS Data File .....	1
Special Data Items .....	2
Special Enterprise/Total Farm Data .....	2
Livestock and Grain Sales, Inventory, Other .....	4
Livestock and Grain Purchases, Inventory, Other .....	5
Net Sale Gain .....	6
Other Income .....	6
Gross Income .....	7
Variable Expenses .....	8
Total Variable Expenses, Net Returns .....	10
Fixed Expenses .....	10
Total Expenses and Returns .....	10
Production Items .....	11

### SECTION II: ENTERPRISE DATA BANK SYSTEM, K-MAR-105 RAW DATA FILE AND RETRIEVAL SYSTEM

Introduction to Raw Data File and Retrieval System .....	12
Special Enterprise Data .....	13
Special Total Farm Data .....	13
Livestock and Grain Sales, Inventory, Other .....	14
Livestock and Grain Purchases, Inventory, Other .....	15
Other Income .....	15
Variable Expenses .....	16
Fixed Expenses .....	17
Total Expenses and Returns .....	17

Production Items ..... 17

**APPENDIXES:**

Appendix Table A -- Enterprise Codes by Type of Enterprise ..... 18

Appendix Table B -- Farm Type Codes ..... 20

Appendix Table C -- Income and Expense Account (TI) Codes ..... 26

SECTION I  
ENTERPRISE DATA BANK  
SAS DATA FILE

INTRODUCTION

Section I outlines in depth the enterprise analysis variables stored on the Enterprise Data Bank, SAS file. The file contains 238 variables per enterprise for the years 1982-1994. The number of different enterprises, as well as number of farms for each enterprise, will vary from year to year. Subsequent years' data will be added to the overall file when made available. Other SAS data files can be developed from this comprehensive enterprise data bank, such as a file that contains only a specific enterprise for a given period.

The enterprise data sources are farms enrolled in the Kansas Farm Management Association program. For each enterprise, the variable values are on a per operator basis. Except where indicated by decimal format, the values are whole numbers.

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



ENTERPRISE DATA BANK  
SAS DATA FILE

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

**SPECIAL DATA ITEMS:**

Farm No.	Farm No., Enterprise No., Year of Data
	1 -- Association Number
	2-3 -- County Number
	4-8 -- Farm Number
Enterprise No.	9-12 -- Enterprise No.**
Year	13-15 -- Year of Data

**SPECIAL ENTERPRISE/TOTAL FARM DATA:**

001	Farm Type Code***	9 (2)
-----	-------------------	-------

Farm typing is done by labor utilization. For farms to be classified as a single enterprise farm, 70 percent to the total labor must be utilized with that enterprise; whereas in a dual enterprise farm, 35 percent of the total labor must be utilized with each enterprise.

002	Enterprise Size	9(5)
-----	-----------------	------

Enterprise size varies by the type of enterprise.

- Type 1 = No. Beef Cows (Beef Cow Herd)
- Type 2 = No. Head (Livestock Feeding)
- Type 3 = No. Dairy Cows (Dairy Cow Herd)
- Type 4 = No. Ewes (Ewe and Lamb)
- Type 5 = No. Litters (Swine Farrowing)
- Type 6 = No. Head (Poultry)
- Type 7 = No. Acres (Crops)

003	Units of Enterprise Production	9(5)
-----	--------------------------------	------

Units of production varies by the type of enterprise.

---

\*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.

\*\*See Appendix Table A for list of enterprise numbers by type of enterprise.

\*\*\*See Appendix Table B for a definition of the various farm types.

VARIABLE #	ITEM - EXPLANATION	DECIMAL FORMAT
	Type 1 = No. Weanings (Beef Cow Herd)	
	Type 2 = Cwt. Produced (Livestock Feeding)	
	Type 3 = No. Weanings (Dairy Cow Herd)	
	Type 4 = No. Weanings (Ewe and Lamb)	
	Type 5 = No. Weanings (Swine Farrowing)	
	Type 6 = No. Births (Poultry)	
	Type 7 = Gross Sale Units (Crops)	
004	Enterprise Storage Code	9(1)
	0 -- Enterprise was used in Enterprise Analysis Report	
	1 -- Enterprise was not used in Enterprise Analysis Report	
	If an enterprise is code "1", then this enterprise's data were not complete or typical. Thus, the enterprise was removed from that year's Enterprise Analysis Report.	
005	Enterprise Type	9(1)
	The per unit analysis, and report format, varies by the type of enterprise.	
	Type 1 -- Beef Cow Herd	
	Type 2 -- Livestock Feeding	
	Type 3 -- Dairy Cow Herd	
	Type 4 -- Ewe and Lamb	
	Type 5 -- Swine Farrowing	
	Type 6 -- Poultry	
	Type 7 -- Crop	
006	Crop Acres	9(6).9
	Total (owned and rented) crop acres.	
007	Production Man Work Units	9(7).99
	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 man work units.	
008	Capital Managed	9(9).99
	Total farm assets plus value of rented land.	



VARIABLE #	ITEM - EXPLANATION	DECIMAL FORMAT
009	Gross Farm Income	9(9).99
	Total farm income computed on accrual basis.	
010	Net Farm Income	9(9).99
	Equals Gross Farm Income minus cash operating expense minus depreciation. Represents a return to operator's unpaid labor, management, and net worth.	

**LIVESTOCK AND GRAIN SALES, INVENTORY, OTHER:**

These variables represent livestock and grain sales, ending inventory, and other values that comprise Gross Sales. For each specific type of livestock, grain-hay, inventory, or other, three values are provided: units, pounds, and dollars. For example, raised livestock sales will have the following variables:

011 -- Raised Lvst. Sales, Units	9(7).99
012 -- Raised Lvst. Sales, Pounds	9(8).9
013 -- Raised Lvst. Sales, Dollars	9(9).99

The specific value in each variable will depend on the Enterprise Number. For example, "Raised Livestock Sales" can contain raised beef, dairy, sheep, swine, poultry, and other livestock sales. For example, the raised livestock sales will include only raised market hog sales for the Swine Farrow-Finish enterprise.

011	Raised Livestock Sales, Units
012	Raised Livestock Sales, Pounds
013	Raised Livestock Sales, Dollars
014	Raised Grain-Hay-Cash Crop Sales, Units
015	Raised Grain-Hay-Cash Crop Sales, Pounds
016	Raised Grain-Hay-Cash Crop Sales, Dollars
017	Livestock Purchased for Resale, Units
018	Livestock Purchased for Resale, Pounds
019	Livestock Purchased for Resale, Dollars
020	Grain-Other Purchased for Resale, Units
021	Grain-Other Purchased for Resale, Pounds
022	Grain-Other Purchased for Resale, Dollars
023	Livestock Breeding Sales, Units
024	Livestock Breeding Sales, Pounds
025	Livestock Breeding Sales, Dollars
026	Ending Inventory, Units
027	Ending Inventory, Pounds
028	Ending Inventory, Dollars

VARIABLE #	ITEM - EXPLANATION	DECIMAL FORMAT
029	Grain and Forage Fed, Units	
030	Grain and Forage Fed, Pounds	
031	Grain and Forage Fed, Dollars	
032	Death Loss, Units	
033	Death Loss, Pounds	
034	Death Loss, Dollars	
035	Gross Sales, Units	
036	Gross Sales, Pounds	
037	Gross Sales, Dollars	
038	Crop Insurance Proceeds, Units	
039	Crop Insurance Proceeds, Pounds	
040	Crop Insurance Proceeds, Dollars	

#### LIVESTOCK AND GRAIN PURCHASES, INVENTORY, OTHER:

These variables represent livestock and grain purchases, beginning inventory, and other values that comprise Gross Purchases. For each specific type of livestock, grain-hay, inventory, or other, three values are provided: units, pounds, and dollars. For example, livestock purchased for resale will have the following variables:

041 -- Lvst. Purch.-Resale, Units	9(7).99
042 -- Lvst. Purch.-Resale, Pounds	9(8).9
043 -- Lvst. Purch.-Resale, Dollars	9(9).99

The specific value in each variable will depend on the Enterprise Number. For example, "Livestock Purchased for Resale" can contain beef, dairy, sheep, swine, poultry, and other livestock purchases. For example, the livestock purchased for resale variable will include only feeder pigs for the Swine Finish Feeder Pig enterprise.

041	Livestock Purchased for Resale, Units
042	Livestock Purchased for Resale, Pounds
043	Livestock Purchased for Resale, Dollars
044	Grain-Other Purchased for Resale, Units
045	Grain-Other Purchased for Resale, Pounds
046	Grain-Other Purchased for Resale, Dollars
047	Livestock Breeding Purchases, Units
048	Livestock Breeding Purchases, Pounds
049	Livestock Breeding Purchases, Dollars
050	Beginning Inventory, Units
051	Beginning Inventory, Pounds
052	Beginning Inventory, Dollars
053	Livestock Births, Units
054	Livestock Births, Pounds

VARIABLE #	ITEM - EXPLANATION	DECIMAL FORMAT
055	Livestock Births, Dollars	
056	Gross Purchases, Units	
057	Gross Purchases, Pounds	
058	Gross Purchases, Dollars	
<b>NET SALE GAIN:</b>		
	Net Sale Gain is equal to "Gross Sales" minus "Gross Purchases".	
059	Net Sale Gain, Units	9(7).99
060	Net Sale Gain, Pounds	9(8).9
061	Net Sale Gain, Dollars	9(9).99
<b>OTHER INCOME:</b>		
	For each specific other income variable, three values are provided: units, pounds, and dollars. For example, dairy products-milk will have the following variables:	
	065 -- Dairy Products-Milk, Units	9(7).99
	066 -- Dairy Products-Milk, Pounds	9(8).9
	067 -- Dairy Products-Milk, Dollars	9(9).99
	In most cases, these income variables will not include values for units and pounds.	
062	Miscellaneous Income, Units	
063	Miscellaneous Income, Pounds	
064	Miscellaneous Income, Dollars	
065	Dairy Products-Milk, Units	
066	Dairy Products-Milk, Pounds	
067	Dairy Products-Milk, Dollars	
068	Wool-Hides-Meat, Units	
069	Wool-Hides-Meat, Pounds	
070	Wool-Hides-Meat, Dollars	
071	Custom Feeding, Units	
072	Custom Feeding, Pounds	
073	Custom Feeding, Dollars	
074	Landlord Refunds, Units	
075	Landlord Refunds, Pounds	
076	Landlord Refunds, Dollars	
077	Eggs, Units	
078	Eggs, Pounds	
079	Eggs, Dollars	
080	Supplies, Units	
081	Supplies, Pounds	
082	Supplies, Dollars	

VARIABLE #	ITEM - EXPLANATION	DECIMAL FORMAT
083	Miscellaneous Income, Units	
084	Miscellaneous Income, Pounds	
085	Miscellaneous Income, Dollars	
086	Miscellaneous Income, Units	
087	Miscellaneous Income, Pounds	
088	Miscellaneous Income, Dollars	
089	Machine Work, Units	
090	Machine Work, Pounds	
091	Machine Work, Dollars	
092	Breeding Fees, Units	
093	Breeding Fees, Pounds	
094	Breeding Fees, Dollars	
095	Wood-Lumber, Units	
096	Wood-Lumber, Pounds	
097	Wood-Lumber, Dollars	
098	Patronage Refunds, Units	
099	Patronage Refunds, Pounds	
100	Patronage Refunds, Dollars	
101	Government Payments, Units	
102	Government Payments, Pounds	
103	Government Payments, Dollars	
104	Gas Tax Refunds, Units	
105	Gas Tax Refunds, Pounds	
106	Gas Tax Refunds, Dollars	
107	Non-Crop Insurance Proceeds, Units	
108	Non-Crop Insurance Proceeds, Pounds	
109	Non-Crop Insurance Proceeds, Dollars	
110	Miscellaneous Income, Units	
111	Miscellaneous Income, Pounds	
112	Miscellaneous Income, Dollars	
113	Livestock Futures, Units	
114	Livestock Futures, Pounds	
115	Livestock Futures, Dollars	
116	Other Income, Units	
117	Other Income, Pounds	
118	Other Income, Dollars	
<b>GROSS INCOME:</b>		
	Gross Income is equal to "Net Sale Gain" plus "Other Income Variables"	
119	Gross Income, Units	9(7).99
120	Gross Income, Pounds	9(8).9
121	Gross Income, Dollars	9(9).99

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

VARIABLE EXPENSES:

For each specific variable expense, three values are provided: units, pounds, and dollars. For example, hired labor will have the following variables:

122 -- Hired Labor, Units	9(7).99
123 -- Hired Labor, Pounds	9(8).9
124 -- Hired Labor, Dollars	9(9).99

In most cases, these variable expense variables will not include values for units and pounds.

122	Hired Labor, Units
123	Hired Labor, Pounds
124	Hired Labor, Dollars
125	Repairs-Tools, Units
126	Repairs-Tools, Pounds
127	Repairs-Tools, Dollars
128	Interest Paid, Units
129	Interest Paid, Pounds
130	Interest Paid, Dollars
131	Feed Purchased, Units
132	Feed Purchased, Pounds
133	Feed Purchased, Dollars
134	Raised Grain Fed, Units
135	Raised Grain Fed, Pounds
136	Raised Grain Fed, Dollars
137	Raised Hay-Forage Fed, Units
138	Raised Hay-Forage Fed, Pounds
139	Raised Hay-Forage Fed, Dollars
140	Total Feed, Units
141	Total Feed, Pounds
142	Total Feed, Dollars
143	Seed Expense, Units
144	Seed Expense, Pounds
145	Seed Expense, Dollars
146	Fertilizer-Lime Expense, Units
147	Fertilizer-Lime Expense, Pounds
148	Fertilizer-Lime Expense, Dollars
149	Machine Hire, Units
150	Machine Hire, Pounds
151	Machine Hire, Dollars
152	Farm Org. Fees-Other, Units
153	Farm Org. Fees-Other, Pounds
154	Farm Org. Fees-Other, Dollars
155	Vet-Medicine-Drugs, Units
156	Vet-Medicine-Drugs, Pounds
157	Vet-Medicine-Drugs, Dollars



VARIABLE #	ITEM - EXPLANATION	DECIMAL FORMAT
158	Dairy Expense, Units	
159	Dairy Expense, Pounds	
160	Dairy Expense, Dollars	
161	Livestock Marketing-Breeding, Units	
162	Livestock Marketing-Breeding, Pounds	
163	Livestock Marketing-Breeding, Dollars	
164	Gas-Fuel-Oil, Units	
165	Gas-Fuel-Oil, Pounds	
166	Gas-Fuel-Oil, Dollars	
167	Crop Storage-Marketing, Units	
168	Crop Storage-Marketing, Pounds	
169	Crop Storage-Marketing, Dollars	
170	Personal Property Taxes, Units	
171	Personal Property Taxes, Pounds	
172	Personal Property Taxes, Dollars	
173	General Farm Insurance, Units	
174	General Farm Insurance, Pounds	
175	General Farm Insurance, Dollars	
176	Farm Utilities, Units	
177	Farm Utilities, Pounds	
178	Farm Utilities, Dollars	
179	Cash Farm Rent, Units	
180	Cash Farm Rent, Pounds	
181	Cash Farm Rent, Dollars	
182	Herbicides-Insecticides, Units	
183	Herbicides-Insecticides, Pounds	
184	Herbicides-Insecticides, Dollars	
185	Conservation, Units	
186	Conservation, Pounds	
187	Conservation, Dollars	
188	Undivided Utilities, Units	
189	Undivided Utilities, Pounds	
190	Undivided Utilities, Dollars	
191	Undivided Auto, Units	
192	Undivided Auto, Pounds	
193	Undivided Auto, Dollars	
194	Livestock Futures, Units	
195	Livestock Futures, Pounds	
196	Livestock Futures, Dollars	
197	Irrigation Repairs, Units	
198	Irrigation Repairs, Pounds	
199	Irrigation Repairs, Dollars	
200	Crop Insurance, Units	
201	Crop Insurance, Pounds	
202	Crop Insurance, Dollars	
203	Irrigation Energy, Units	
204	Irrigation Energy, Pounds	
205	Irrigation Energy, Dollars	



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

**TOTAL VARIABLE EXPENSES, NET RETURNS:**

Total variable expenses are equal to the sum of variable 122-205. Net return above variable expenses is equal to "Gross Income" minus "Total Variable Expenses". Decimal format is equal to:

Units	9(7).99
Pounds	9(8).9
Dollars	9(9).99

206	Total Variable Expenses, Units
207	Total Variable Expenses, Pounds
208	Total Variable Expenses, Dollars
209	Net Return above Variable Expenses, Units
210	Net Return above Variable Expenses, Pounds
211	Net Return above Variable Expenses, Dollars

**FIXED EXPENSES:**

The unpaid operator labor and interest charge variables represent opportunity cost charges on labor and investment minus interest paid, respectively. The opportunity cost labor rates and interest were:

Labor Rates/Operator:

1982-90 -- \$15,000  
1991-93 -- \$22,500

Interest Rates:

1982-90 -- 10.0%  
1991-93 -- 8.0%

212	Depreciation	9(9).99
213	Unpaid Operator Labor	9(9).99
214	Interest Charge	9(9).99
215	Real Estate Taxes	9(9).99

**TOTAL EXPENSES AND RETURNS:**

Total fixed expenses are equal to sum of variables 212-215. Total expenses is the sum of "Total Variable Expenses" and "Total Fixed Expenses". Net return to mgt.-land is equal to "Gross Income" minus "Total Expenses". Net return to labor-mgt.-land is equal "Net Return to Mgt.-Land" plus "Unpaid Operator Labor" plus "Hired Labor". Decimal format is equal to:

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

	Units	9(7).99
	Pounds	9(8).9
	Dollars	9(9).99
216	Total Fixed Expenses, Units	
217	Total Fixed Expenses, Pounds	
218	Total Fixed Expenses, Dollars	
219	Total Expenses, Units	
220	Total Expenses, Pounds	
221	Total Expenses, Dollars	
222	Net Return to Mgt.-Land, Units	
223	Net Return to Mgt.-Land, Pounds	
224	Net Return to Labor-Mgt.-Land, Units	
225	Net Return to Labor-Mgt.-Land, Pounds	
226	Net Return to Labor-Mgt.-Land, Dollars	
227	Total Feed Costs, Units	
228	Total Feed Costs, Pounds	
229	Total Feed Costs, Dollars	
230	Total Nonfeed Costs, Units	
231	Total Nonfeed Costs, Pounds	
232	Total Nonfeed Costs, Dollars	

**PRODUCTION ITEMS:**

These production variables are specific to enterprise types "1" and "7".

233	Acres Owned	9(6).9
234	Acres Rented	9(6).9
235	Crop Production, Owned	9(9).99
236	Crop Production, Rented	9(9).99
237	Calving Percent--1st 30 Days	9(7).99
238	Calving Percent--2nd 30 Days	9(7).99

**Special Total Farm Units**

11	Crop Acres	9(6).9
12	Production Mgt. Work Units	9(7).99
14	Capital Managed	9(9).99
15	Gross Farm Income	9(9).99
16	Net Farm Income	9(9).99

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.

\*See Appendix Table A for a list of enterprise types by type of enterprise.

\*See Appendix Table B for a definition of the various farm types.

SECTION II  
ENTERPRISE DATA BANK SYSTEM  
K-MAR-105 RAW DATA FILE AND RETRIEVAL SYSTEM

INTRODUCTION

Section II outlines in depth the enterprise analysis variables stored on the enterprise data bank for use with the K-MAR-105 Retrieval System. The file contains 238 variables per enterprise for the years 1982-1994. The number of different enterprises, as well as the number of farms for each enterprise, will vary from year to year. Subsequent years' data will be added to the overall file when made available.

The enterprise data sources are farms enrolled in the Kansas Farm Management Association program. For each enterprise, the variable values are on a per operator basis. Except where indicated by decimal format, the values are whole numbers.

Section II must be used when utilizing the K-MAR-105 Retrieval System to access enterprise data from the raw data file. The Retrieval System includes numerous programs, such as the "Enterprise Analysis Summary" and "Enterprise Factor Retrieval". For example, the Enterprise Analysis Summary can be used to provide an aggregate analysis of farms for a given enterprise or an aggregate analysis for a given enterprise by county, farm type, or gross farm income.

The variables are accessed through the use of the "Table" and "Item" numbers listed under the "Retrieval File". Each variable has a four-digit number. For example, if an analysis on "Farm Type" is desired, then the variable number would be "0007" as obtained from Table 00. For tables that have numerous values, the formula listed with the table is used to obtain the desired variable number. For example, if "Livestock Raised Sales" dollars from Table 01 are desired, the formula listed with Table 01 is used to obtain the variable number of "0103".

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

# ENTERPRISE DATA BANK RETRIEVAL SYSTEM

## RETRIEVAL FILES:

<u>TABLE</u>	<u>ITEM</u>	<u>LENGTH</u>
00	<b>Special Enterprise Data:</b>	
	01 Association Number	1
	02 County Number	2
	03 Farm Number	3
	04 Subfarm Number	2
	05 Enterprise Number**	4
	06 Year of Data	2
	07 Farm Type***	2
	08 Enterprise Size	5
	Beef Cow Herd = No. Beef Cows	
	Livestock Feeding = No. Head	
	Dairy Cow Herd = No. Dairy Cows	
	Ewe-Lamb = No. Ewes	
	Swine Farrowing = No. Litters	
	Poultry = No. Head	
	Crops = No. Acres	
	09 Units of Production	5
	Lvst. Breeding = Weanings	
	Lvst. Feeding = Cwt. Produced	
	Crops = Units, Gross Sales	
	10 Enterprise Storage Code	1
	0 = Used in Enterprise Report	
	1 = Not Used In Enterprise Report	
	11 Enterprise Type	1
	Type 1 = Beef Cow Herd	
	Type 2 = Livestock Feeding	
	Type 3 = Dairy Cow Herd	
	Type 4 = Ewe and Lamb	
	Type 5 = Swine Farrowing	
	Type 6 = Poultry	
	Type 7 = Crops	
	<b>Special Total Farm Data:</b>	
	12 Crop Acres	9(6).9
	13 Production Man Work Units	9(7).99
	14 Capital Managed	9(9).99
	15 Gross Farm Income	9(9).99
	16 Net Farm Income	9(9).99

\*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.

\*\*See Appendix Table A for list of enterprise numbers by type of enterprise.

\*\*\*See Appendix Table B for a definition of the various farm types.

**TABLE**

**ITEM**

**LENGTH**

01

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

Units	9(7).99
Pounds	9(8).9
Dollars	9(9).99

(The numbers, such as "11" for "Beef", represent the codes TI or TIG. See Appendix Table C for complete code list.)

(Formula = 3A + B - 3)

	<b>A</b>	<b>B</b>
Livestock Raised	1	Units = 1 Pounds = 2 Dollars = 3
Beef -- 11		
Dairy -- 12		
Sheep -- 13		
Swine -- 14		
Other Livestock -- 15		
Poultry -- 16		
Grain-Hay-Cash Crops Raised	2	
Grain -- 170-178		
Hay-Roughage -- 18		
Cash Crops -- 19		
Fruits-Nuts-Berries -- 21		
Miscellaneous Income -- 27		
Miscellaneous Income -- 28		
Livestock Purchased for Resale	3	
Futures -- 60		
Beef -- 61		
Dairy -- 62		
Sheep -- 63		
Swine -- 64		
Other Livestock -- 65		
Grain-Other Purchased for Resale	4	
Futures -- 66		
Grain-Hay-Forage -- 67		
Seed-Supply -- 68		
Other Resale -- 69		
Livestock Breeding	5	
Beef -- 81		
Dairy -- 82		
Sheep -- 83		
Swine -- 84		
Other Livestock -- 85		
Ending Inventory	6	
Grain and Forage Fed	7	
Death Loss	8	
Gross Sales	9	
Insurance Proceeds -- 179	10	



**TABLE**

**ITEM**

**LENGTH**

02

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

Units	9(7).99
Pounds	9(8).9
Dollars	9(9).99

(The numbers, such as "71" for "Beef", represent the codes TI or TIG. See Appendix Table C for complete code list.)

(Formula = 3A + B - 3)

Livestock Purchased for Resale	1
Poultry -- 40	
Beef -- 71	
Dairy -- 72	
Sheep -- 73	
Swine -- 74	
Other Livestock -- 75	
Grain-Other Purchased for Resale	2
Grain-Hay-Forage -- 77	
Seed-Supply -- 78	
Other Resale -- 79	
Livestock Breeding	3
Beef -- 91	
Dairy -- 92	
Sheep -- 93	
Swine -- 94	
Other Livestock -- 95	
Beginning Inventory	4
Livestock Births	5
Gross Purchases	6
Net Sale Gain	7

Units = 1  
Pounds = 2  
Dollars = 3

03

**OTHER INCOME: (UNITS, POUNDS, DOLLARS)**

Units	9(7).99
Pounds	9(8).9
Dollars	9(9).99

(The numbers, such as "22" for "Dairy Products-Milk", represent the codes TI or TIG. See Appendix Table C for complete code list.)

(Formula = 3A + B - 3)

Other Income -- 20	1
Dairy Products Milk -- 22	2
Wool, Hides, Meat -- 23	3
Custom Feeding -- 24	4
Landlord Refunds -- 25	5
Eggs -- 26	6
Supplies -- 29	7

Units = 1  
Pounds = 2  
Dollars = 3



**TABLE**

**ITEM**

**LENGTH**

**B**

Other Income -- 30	8
Other Income -- 31	9
Machine Work -- 32	10
Breeding Fees -- 33	11
Wood and Lumber -- 34	12
Patronage Refunds -- 36	13
Government Payments -- 36	14
Gas Tax Refunds -- 37	15
Non-Crop Insurance Refunds -- 38	16
Miscellaneous Income -- 39	17
Livestock Futures -- 60	18
Other Income	19
Gross Income	20

04

**VARIABLE EXPENSES: (UNITS, POUNDS, DOLLARS)**

Units	9(7).99
Pounds	9(8).9
Dollars	9(9).99

(The numbers, such as "41" for "Labor Hired", represent the codes TI or TIG. See Appendix Table C for complete code list.)

(Formula = 3A + B - 3)

Labor Hired -- 41	1
Repairs-Tools -- 42	2
Interest Paid -- 43	3
Feed Purchased -- 44	4
Raised Grain	5
Raised Hay and Forage	6
Total Feed	7
Seed Expense -- 450-455, 457-459	8
Fertilizer-Lime -- 46	9
Machine Work -- 47	10
Farm Org. Fees, Other -- 48	11
Vet.-Medicine-Drugs -- 49	12
Dairy Expense -- 50	13
Livestock Marketing-Breeding -- 51	14
Gas-Fuel-Oil -- 520-524, 526-529	15
Crop Storage and Marketing -- 53	16
Personal Property Taxes -- 542-549	17
General Farm Insurance -- 55	18
Farm Utilities -- 56	19
Cash Farm Rent -- 57	20
Herbicides-Insecticides -- 58	21
Conservation -- 59	22
Undivided Utilities -- 07	23
Undivided Auto - 08	24
Livestock Futures -- 70	25

Units = 1  
Pounds = 2  
Dollars = 3

TABLE	ITEM	LENGTH	
		A	B
	Total Variable Expense	26	
	Net Return	27	
	Irrigation Repair -- 424	28	
	Crop Insurance -- 456	29	
	Irrigation Energy -- 525	30	
05	<b>FIXED EXPENSES: (DOLLARS)</b>		
	01 Depreciation	9(9).99	
	02 Unpaid Operator Labor	9(9).99	
	03 Interest Charge	9(9).99	
	04 Real Estate Taxes	9(9).99	
06	<b>TOTAL EXPENSES AND RETURNS: (UNITS, POUNDS, DOLLARS)</b>		
	Units	9(7).99	
	Pounds	9(8).9	
	Dollars	9(9).99	
	(Formula = 3A + B - 3)	<b>A</b>	<b>B</b>
	Total Fixed Expenses	1	Units = 1
	Total Expenses	2	Pounds = 2
	Net Return to Mgt. and Land	3	Dollars = 3
	Net Return to Labor, Mgt., Land	4	
	Total Feed Costs	5	
	Total Nonfeed Costs	6	
07	<b>PRODUCTION ITEMS:</b>		
	01 Acres Owned	9(6).9	
	02 Acres Rented	9(6).9	
	03 Production, Owned	9(9).99	
	04 Production, Rented	9(9).99	
	05 Calf Percent -- 1st 30 Days	9(7).99	
	06 Calf Percent -- 2nd 30 Days	9(7).99	

APPENDIX TABLE A

ENTERPRISE CODES BY TYPE OF ENTERPRISE\*

**Type 1 - Beef Cow Herd**

- 1000 Beef Cows
- 1100 Beef Cows
- 1200 **Beef Cows, Grade**
- 1300 Beef Cows, Purebred

**Type 2 - Livestock Feeding\*\***

- 1400 **Beef Backgrounding**
- 1500 Beef Finishing
- 1600 Custom Feeding, Steers
- 1700 Custom Feeding, Heifers
- 1800 **Beef Backgrounding-Finishing**
- 1900 **Beef Graze**
- 2500 Dairy Feeding
- 2600 Dairy Feeding
- 2700 Dairy Feeding
- 2800 Dairy Feeding
- 2900 Dairy Feeding
- 3400 Sheep Growing
- 3500 **Sheep Fattening--Feeder Lambs**
- 3600 Sheep Feeding
- 3700 Sheep Feeding
- 3800 Sheep Feeding
- 3900 Sheep Feeding
- 4400 Swine Fattening--Raised
- 4500 **Swine Fattening--Purchased Feeder Pigs**
- 4600 Swine Feeding
- 4700 Swine Feeding
- 4800 Swine Feeding
- 4900 Swine Feeding
- 5000 Other Livestock Feeding
- 5100 Bees
- 5200 Dogs
- 5300 Goats
- 5400 Horses
- 5500 Rabbits
- 5600 Furbearing
- 5700 Other Livestock Feeding
- 5800 Other Livestock Feeding
- 5900 Other Livestock Feeding

**Type 3 - Dairy Cow Herd**

- 2000 Dairy Cows
- 2100 Dairy Cows
- 2200 **Dairy Cows, Grade A**
- 2300 Dairy Cows, Purebred
- 2400 Dairy Replacement

**Type 4 - Ewe and Lamb**

- 3000 Sheeping Breeding
- 3100 Sheep Breeding

3200 Sheep Breeding, Grade  
 3300 Sheep Breeding, Purebred

**Type 5 - Swine Farrowing\*\***

4000 Sow and Litter  
 4100 Sow and Litter--Sell Fecder Pigs  
 4200 Sow and Litter, Grade--Sell Market Hogs  
 4300 Sow and Litter, Purebred--Sell Market Hogs

**Type 6 - Poultry**

6000 Poultry  
 6100 Broilers  
 6200 Layers  
 6300 Turkeys  
 6400 Poultry  
 6500 Poultry  
 6600 Poultry

**Type 7 - Crops\*\*\***

6700 Cash Crops--Dry  
 6800 Cash Crops--Irrigated  
 6900 Cash Crops, Other  
 7000 Custom Crop Work  
 7100 Barley  
 7200 Corn  
 7300 Grain Sorghum  
 7400 Oats  
 7500 Rye  
 7600 Wheat  
 7700 CRP  
 7800 Sugar Beets  
 7900 Soybeans  
 8000 Dry Beans  
 8100 Alfalfa Hay  
 8200 Brome Hay  
 8300 Bermuda Hay  
 8400 Alfalfa/Grass Haylage  
 8500 Small Grain Silage  
 8600 Corn Silage  
 8700 Sudan - Cane Hay  
 8800 Sorghum Silage  
 8900 Graze Out Small Grain  
 9000 Rape/Canola  
 9100 Other Crops  
 9200 Pinto Beans  
 9300 Cotton  
 9400 Other Crops  
 9500 Other Crops  
 9600 Tree Nuts  
 9700 Sunflowers, Oil  
 9800 Sunflowers, Confectionary  
 9900 Vegetables

\*Enterprises in "Bold" type are the primary enterprises.

\*\*For these livestock enterprises, third and fourth digits of "10" and "20" in the enterprise number represents drylot and confinement, respectively.

\*\*\*For irrigated crops, the third and fourth digits of the enterprise number will be between "50" and "90".

APPENDIX TABLE B

FARM TYPE CODES

<u>CODE</u>	<u>FARM TYPE</u>	<u>CODE</u>	<u>FARM TYPE</u>
01	Cash Crop Dryland	23	Cash Crop - Sow & Litter (Market)
02	Cash Crop Irrigated	24	Cash Crop - Sow & Litter (Feeder Pig)
03	Cash Crop Irrigated Beets	25	Cash Crop - (Feeder Pig)
04	Stock-Ranch Cow Herd	26	Cash Crop - Ewe and Lamb
05	Cow Herd	27	Cash Crop - Feeder Lamb
06	Dairy	28	Cash Crop - Beef (Non-Cow Herd)
07	Sow & Litter (Market)	29	Cash Crop - Laying Hen
08	Sow & Litter (Feeder Pig)	30	Beef - Swine
09	Feeder Pig	31	Beef - Laying Hen
10	Ewe and Lamb	32	Dairy - Swine
11	Feeder Lamb	33	Dairy - Beef
12	Laying Hen	34	Dairy - Laying Hen
13	Turkey	35	General Farm
14		36	Cow Herd - Backgrounding
15	Backgrounding	37	Cow Herd - Finishing
16		38	Cow Herd - Backgrounding-Finishing
17		39	Cash Crop - Backgrounding
18	Beef-Finishing	40	Cash Crop - Finishing
19	Backgrounding-Finishing	41	Cash Crop - Backgrounding - Finishing
20		42	Cash Crop - Beef
21	Cash Crop - Cow Herd	43	Cash Crop - Swine
22	Cash Crop - Dairy	44	Cash Crop - Sheep



## APPENDIX TABLE B

### RATIO FORMULAS\*

- 
- |      |   |  |
|------|---|--|
| (1)  | <u>A grass operated</u><br>A crops operated   |  |
| (2)  | <u>TCP</u><br>TP  |  |
| (3)  | <u>dryland crop P</u><br>TCP  |  |
| (4)  | <u>beef cow P</u><br>TP   |  |
| (5)  | <u>dairy P</u><br>TP  |  |
| (6)  | <u>swine litters P</u><br>TP  |  |
| (7)  | <u>ewe P</u><br>TP  |  |
| (8)  | <u>laying hen P</u><br>TP   |  |
| (9)  | <u>turkey P</u><br>TP   |  |
| (11) | <u>beef backgrounding P + beef grazing P</u><br>TP  |  |
| (14) | <u>beef finishing P + beef custom feeding P</u><br>TP   |  |
| (15) | <u>beef backgrounding P + beef grazing P + beef finishing P + beef custom feeding P</u><br>TP |  |
| (17) | <u>sugar beet P</u><br>TP   |  |
| (18) | <u>feeder pig raised P</u><br>feeder pig purchased P + feeder pig raised                      |  |
| (19) | <u>ewe P</u><br>feeder lamb purchased P + feeder lamb raised                                  |  |
| (20) | <u>feeder pig P plus feeder pig purchased P</u><br>TP   |  |



## APPENDIX TABLE B

### RATIO FORMULAS\* (CONT.)

(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

\*Calculated from Production Man Work Units (PMWU) except (1).

PMWU's = P

Acres = A

Total crop PMWU's = TCP

Total PMWU's = TP

## APPENDIX TABLE B

### METHODS

IF (2) GTE 0.35 and (4) GTE 0.35 and (25) GT 10.0	21 = cash crop - cow herd
IF (2) GTE 0.35 and (5) GTE 0.35 and (26) GT 10.0	22 = cash crop - dairy
IF (2) GTE 0.35 and (6) GTE 0.35 and (18) GTE .55	23 = cash crop - sow & litter (market)
IF (2) GTE 0.35 and (6) GTE 0.35 and (18) LT .55 and (20) LT 0.35	24 = cash crop - sow & litter (feeder pig)
IF (2) GTE 0.35 and (18) LT .55 and (20) GTE 0.35	25 = cash crop - feeder pig
IF (2) GTE 0.35 and (7) GTE 0.35 and (19) GTE .55	26 = cash crop - ewe and lamb
IF (2) GTE 0.35 and (21) GTE 0.35 and (19) LT .55	27 = cash crop - feeder lamb
	28 = cash crop - beef (non-cow herd)
IF (2) GTE 0.35 and (8) GTE 0.35	29 = cash 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 = cash crop - backgrounding
IF (2) GTE 0.35 and (14) GTE 0.35	40 = cash crop - finishing
IF (2) GTE 0.35 and (15) GTE 0.35	41 = cash crop - backgrounding-finishing

## APPENDIX TABLE B

### METHODS (CONT.)

IF (2) GTE 0.35 and (22) GTE 0.35	42 = cash crop - beef
IF (2) GTE 0.35 and (23) GTE 0.35	43 = cash crop - swine
IF (2) GTE 0.35 and (21) GTE 0.35	44 = cash crop - sheep
IF (2) GTE 0.35 AND (9) GTE 0.35	45 = cash 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	1 = cash crop dryland
IF (2) GTE 0.65 and (3) GTE 0.40 and (17) LT .5	2 = cash crop irrigated
IF (2) GTE 0.65 and (3) LT 0.40 and (17) GTE .5	3 = cash 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
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 =

APPENDIX TABLE B

METHODS (CONT.)

Line No.	Method Description	Line No.	Method Description
70	Swine, Raising	60	Other Raising
71	Other Livestock, Raising	61	Beef, Raising
72	Swine, Raising	62	Dairy, Raising
73	Swine, Raising	63	Swine, Raising
74	Other Livestock, Raising	64	Swine, Raising
75	Swine, Raising	65	Other Livestock, Raising
76	Other Livestock, Raising	66	Poultry
77	Swine, Raising	67	Beef, Raising
78	Other Livestock, Raising	68	Dairy, Raising
79	Swine, Raising	69	Swine, Raising
80	Other Livestock, Raising	70	Swine, Raising
81	Swine, Raising	71	Other Livestock, Raising
82	Other Livestock, Raising	72	Poultry
83	Swine, Raising	73	Beef, Raising
84	Other Livestock, Raising	74	Dairy, Raising
85	Swine, Raising	75	Swine, Raising
86	Other Livestock, Raising	76	Swine, Raising
87	Swine, Raising	77	Other Livestock, Raising
88	Other Livestock, Raising	78	Poultry
89	Swine, Raising	79	Beef, Raising
90	Other Livestock, Raising	80	Dairy, Raising
91	Swine, Raising	81	Swine, Raising
92	Other Livestock, Raising	82	Swine, Raising
93	Swine, Raising	83	Other Livestock, Raising
94	Other Livestock, Raising	84	Poultry
95	Swine, Raising	85	Beef, Raising
96	Other Livestock, Raising	86	Dairy, Raising
97	Swine, Raising	87	Swine, Raising
98	Other Livestock, Raising	88	Swine, Raising
99	Swine, Raising	89	Other Livestock, Raising
100	Other Livestock, Raising	90	Poultry
101	Swine, Raising	91	Beef, Raising
102	Other Livestock, Raising	92	Dairy, Raising
103	Swine, Raising	93	Swine, Raising
104	Other Livestock, Raising	94	Swine, Raising
105	Swine, Raising	95	Other Livestock, Raising
106	Other Livestock, Raising	96	Poultry
107	Swine, Raising	97	Beef, Raising
108	Other Livestock, Raising	98	Dairy, Raising
109	Swine, Raising	99	Swine, Raising
110	Other Livestock, Raising	100	Swine, Raising
111	Swine, Raising	101	Other Livestock, Raising
112	Other Livestock, Raising	102	Poultry
113	Swine, Raising	103	Beef, Raising
114	Other Livestock, Raising	104	Dairy, Raising
115	Swine, Raising	105	Swine, Raising
116	Other Livestock, Raising	106	Swine, Raising
117	Swine, Raising	107	Other Livestock, Raising
118	Other Livestock, Raising	108	Poultry
119	Swine, Raising	109	Beef, Raising
120	Other Livestock, Raising	110	Dairy, Raising
121	Swine, Raising	111	Swine, Raising
122	Other Livestock, Raising	112	Swine, Raising
123	Swine, Raising	113	Other Livestock, Raising
124	Other Livestock, Raising	114	Poultry
125	Swine, Raising	115	Beef, Raising
126	Other Livestock, Raising	116	Dairy, Raising
127	Swine, Raising	117	Swine, Raising
128	Other Livestock, Raising	118	Swine, Raising
129	Swine, Raising	119	Other Livestock, Raising
130	Other Livestock, Raising	120	Poultry
131	Swine, Raising	121	Beef, Raising
132	Other Livestock, Raising	122	Dairy, Raising
133	Swine, Raising	123	Swine, Raising
134	Other Livestock, Raising	124	Swine, Raising
135	Swine, Raising	125	Other Livestock, Raising
136	Other Livestock, Raising	126	Poultry
137	Swine, Raising	127	Beef, Raising
138	Other Livestock, Raising	128	Dairy, Raising
139	Swine, Raising	129	Swine, Raising
140	Other Livestock, Raising	130	Swine, Raising
141	Swine, Raising	131	Other Livestock, Raising
142	Other Livestock, Raising	132	Poultry
143	Swine, Raising	133	Beef, Raising
144	Other Livestock, Raising	134	Dairy, Raising
145	Swine, Raising	135	Swine, Raising
146	Other Livestock, Raising	136	Swine, Raising
147	Swine, Raising	137	Other Livestock, Raising
148	Other Livestock, Raising	138	Poultry
149	Swine, Raising	139	Beef, Raising
150	Other Livestock, Raising	140	Dairy, Raising
151	Swine, Raising	141	Swine, Raising
152	Other Livestock, Raising	142	Swine, Raising
153	Swine, Raising	143	Other Livestock, Raising
154	Other Livestock, Raising	144	Poultry
155	Swine, Raising	145	Beef, Raising
156	Other Livestock, Raising	146	Dairy, Raising
157	Swine, Raising	147	Swine, Raising
158	Other Livestock, Raising	148	Swine, Raising
159	Swine, Raising	149	Other Livestock, Raising
160	Other Livestock, Raising	150	Poultry
161	Swine, Raising	151	Beef, Raising
162	Other Livestock, Raising	152	Dairy, Raising
163	Swine, Raising	153	Swine, Raising
164	Other Livestock, Raising	154	Swine, Raising
165	Swine, Raising	155	Other Livestock, Raising
166	Other Livestock, Raising	156	Poultry
167	Swine, Raising	157	Beef, Raising
168	Other Livestock, Raising	158	Dairy, Raising
169	Swine, Raising	159	Swine, Raising
170	Other Livestock, Raising	160	Swine, Raising
171	Swine, Raising	161	Other Livestock, Raising
172	Other Livestock, Raising	162	Poultry
173	Swine, Raising	163	Beef, Raising
174	Other Livestock, Raising	164	Dairy, Raising
175	Swine, Raising	165	Swine, Raising
176	Other Livestock, Raising	166	Swine, Raising
177	Swine, Raising	167	Other Livestock, Raising
178	Other Livestock, Raising	168	Poultry
179	Swine, Raising	169	Beef, Raising
180	Other Livestock, Raising	170	Dairy, Raising
181	Swine, Raising	171	Swine, Raising
182	Other Livestock, Raising	172	Swine, Raising
183	Swine, Raising	173	Other Livestock, Raising
184	Other Livestock, Raising	174	Poultry
185	Swine, Raising	175	Beef, Raising
186	Other Livestock, Raising	176	Dairy, Raising
187	Swine, Raising	177	Swine, Raising
188	Other Livestock, Raising	178	Swine, Raising
189	Swine, Raising	179	Other Livestock, Raising
190	Other Livestock, Raising	180	Poultry
191	Swine, Raising	181	Beef, Raising
192	Other Livestock, Raising	182	Dairy, Raising
193	Swine, Raising	183	Swine, Raising
194	Other Livestock, Raising	184	Swine, Raising
195	Swine, Raising	185	Other Livestock, Raising
196	Other Livestock, Raising	186	Poultry
197	Swine, Raising	187	Beef, Raising
198	Other Livestock, Raising	188	Dairy, Raising
199	Swine, Raising	189	Swine, Raising
200	Other Livestock, Raising	190	Swine, Raising

## APPENDIX TABLE C

### INCOME AND EXPENSE ACCOUNT (TI) CODES

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#### INCOME--SALE OF LIVESTOCK:

11	Beef, Raised
12	Dairy, Raised
13	Sheep, Raised
14	Swine, Raised
15	Other Livestock, Raised
16	Poultry
61	Beef, Resale
62	Dairy, Resale
63	Sheep, Resale
64	Swine, Resale
65	Other Livestock, Resale
81	Beef, Breeding
82	Dairy, Breeding
83	Sheep, Breeding
84	Swine, Breeding
85	Other Livestock Breeding

#### INCOME--GRAIN AND FORAGE SALES:

17	Grain, Raised
18	Hay and Forage, Raised
19	Cash Field Crops, Raised
67	Grain-Hay-Forage, Resale

#### INCOME--OTHER SALES:

20	Miscellaneous Income
21	Fruits-Nuts-Truck Crops
22	Dairy Products-Milk
23	Wool-Hides-Meat Products
24	Custom Feeding
25	Landlord Refunds
26	Eggs
27	Miscellaneous Income
28	Miscellaneous Income
29	Supplies
30	Miscellaneous Income
31	Miscellaneous Income
32	Machine Work
33	Breeding Fees
34	Wood and Lumber
35	Patronage Refunds
36	Government Payments
37	Gas Tax Refunds
38	Non-Crop Insurance Proceeds
39	Miscellaneous Income
60	Livestock Futures
66	Grain Futures
68	Seed-Supply-Sales, Resale
69	Other Resale Sales



**EXPENSE--LIVESTOCK PURCHASES:**

40	Poultry
71	Beef, Resale
72	Dairy, Resale
73	Sheep, Resale
74	Swine, Resale
75	Other Livestock, Resale
91	Beef, Breeding
92	Dairy, Breeding
93	Sheep, Breeding
94	Swine, Breeding
95	Other Livestock, Breeding

**EXPENSE--OPERATING:**

41	Labor Hired
42	Repairs-Tools-Supplies
43	Interest Paid
44	Feed Purchased
45	Seeds-Crop Insurance
46	Fertilizer-Lime
47	Machine Hire
48	Farm Org. Fees-Travel-Publ.
49	Vet-Medicine-Drugs
50	Dairy Expense
51	Livestock Marketing-Breeding
52	Gas-Fuel-Oil
53	Crop Storage and Marketing
54	Property Taxes
55	General Farm Insurance
56	Utilities
57	Cash Farm Rent
58	Herbicide and Insecticide
59	Conservation

**EXPENSE--OTHER:**

70	Livestock Futures
76	Grain Futures
77	Grain-Hay-Forage, Resale
78	Seed-Supply Purchases, Resale
79	Other Resale Purchases



