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STAFF PAPER

**FARM MANAGEMENT DATA BANK
DOCUMENTATION**

Larry N. Langemeier

**AUGUST 1994
No. 95-1**

Department of Agricultural Economics |

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INTRODUCTION
FARM MANAGEMENT DATA BANK
SAS DATA FILE

Section I outlines in detail the whole farm variables included in the Farm Management Data Bank. This file contains 483 variables per farm for approximately 2,300 to 3,000 farms for the years 1973 through 1992 and 689 variables per farm for about 2,300 to 2,500 farms for 1993 and future years. Variable #'s 484-689 were added in 1993. Variables added or revised in the period 1973-93 were as follows:

SECTION I

**FARM MANAGEMENT DATA BANK
SAS DATA FILE**

NOTE: The Farm Management Data Bank contains 483 variables per farm for approximately 2,300 to 3,000 farms for the years 1973 through 1992 and 689 variables per farm for about 2,300 to 2,500 farms for 1993 and future years. Variable #'s 484-689 were added in 1993. Variables added or revised in the period 1973-93 were as follows:

VARIABLES REVISED 1976:

019, 020, 026, 027, 028, 029, 034

VARIABLES NEW 1977:

471-479

VARIABLES NEW 1979 AND REVISED 1980:

024, 025, 033

VARIABLES NEW/REVISED 1980:

030-032, 222-251, 258-259, 285-288, 466-467, 480-483

VARIABLES REVISED 1982:

468-470

VARIABLES ADDED 1993:

484-689

INTRODUCTION

Section I outlines in depth the whole-farm variables stored on the Farm Management Whole-Farm Data Bank, SAS Data File. This file contains 483 variables per farm for approximately 2,300 to 3,000 farms for the years 1973 through 1992 and 689 variables per farm for about 2,300 to 2,500 farms for 1993 and future years. Subsequent years' data will be added to the overall file when made available. 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)," which includes the landlord's share of the value of crop production. Except where indicated by decimal format, the values are whole numbers. Section II titled "K-MAR-105 Directory and Raw Data File" provides additional information on the source of the data as obtained from the Kansas Farm Management Association Account Book and the K-MAR-105 Year-End Whole-Farm Business and Enterprise Analysis program.

The SAS Data File 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 data bank information using a simple, but standardized, procedure.

**FARM MANAGEMENT DATA BANK
SAS DATA FILE
1993-**

VARIABLE #	ITEM - EXPLANATION	DECIMAL FORMAT
SPECIAL DATA ITEMS:		
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 farm, 70 percent of the total labor must be utilized with that enterprise; whereas in 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 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
003	PMWU -- Production Man Work Units Each acre of each different crop and each livestock unit is assigned a "labor factor" as a	9 (7).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.

VARIABLE #	ITEM -- EXPLANATION	DECIMAL FORMAT
	fraction of a 10-hour day or productive man work units.	
	Crop labor standards were revised in 1990 and 1991. The current labor standards are also listed in KSU Farm Management Guide, MF-670, "Labor Standards for Forward Planning".	
004	Capital Managed (\$)	9 (9)
	Total farm assets plus value of rented land.	
005	Gross Farm Income (\$)¹	9 (9)
	Total farm income computed on accrual basis.	
006	Net Farm Income (\$)¹	9 (9)
	Equals Gross Farm Income minus cash operating expense minus depreciation. Represents a return to operator's unpaid labor, management, and net worth.	
007	Farm Summary Usage Code	9 (1)
	0 -- Farm was used in Summary and Analysis Report	
	1 -- Farm was not used in Summary and Analysis Report	
	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.	
484	Family Living Summary Usage Code	9 (1)
	0 -- Family living data were used in Summary and Analysis Report	
	1 -- Family living data were not used in Summary and Analysis Report	

¹The variables "Gross Farm Income" and "Net Farm Income" include off-farm income such as custom work, but not nonfarm income.

VARIABLE #	ITEM - EXPLANATION	DECIMAL FORMAT
	If family living data are coded "1", then the Extension Association Economist determined that this farm's family living data were not complete or the expenses were not typical of farms in the county or region. Thus, the family living 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 owned and/or rented crop acres.	
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 recorded under unpaid operator labor. For a few farms each year, the Extension Association Economists 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 Men	9 (2).9
012	Number Family Dependents	9 (2)
	Total number of family dependents. In cases of partnership and corporation farms, the value for	

VARIABLE #	ITEM – EXPLANATION	DECIMAL FORMAT
	number of family dependents will be for the "primary" operator.	
013	Operator's Age 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.	9 (2)
014	Oldest Child's Age 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.	9 (2)
FAMILY LIVING EXPENSES-TAXES-NONFARM INCOME AND EXPENSE:		9 (9)
<p>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 and, thus, may not represent the total nonfarm income.</p> <p>Family living expenditures are provided for those producers that kept a family living account book. 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.</p>		
015	Medical Care (\$)	
016	Contributions (\$)	
485	Health Insurance	
486	Interest	
481	Income, Social Sec., & 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 Expense	
033	Income Tax and Capital Distributions	

VARIABLE #	ITEM – EXPLANATION	DECIMAL FORMAT
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034	House Upkeep and Repairs (\$)	
022	Utilities (\$)	
023	Auto Expense (\$)	
487	Total Itemized Deductions (\$)	
488	Total Family Living (\$)	
024	Miscel. Taxable Nonfarm Income (\$)	
025	Nontaxable Income (\$)	
489	Child Care (\$)	
030	Wages (\$)	
031	Rent & Royalties (\$)	
032	Dividends and Royalties (\$)	
480	Nontaxable and Capital Receipts	
490	Nondeductible Nonfarm Receipts	
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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Represents feed disappearance, 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:

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; 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	

VARIABLE #	ITEM – EXPLANATION	DECIMAL FORMAT
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	
057	Raised Grain Sales, Units	
058	Raised Grain Sales, Pounds	
059	Raised Grain Sales, Dollars	
060	Raised Hay and Forage Sales, TI = 18	
061	Raised Hay and Forage Sales, Units	
062	Raised Hay and Forage Sales, Pounds	
063	Raised Hay and Forage Sales, Dollars	
064	Raised Cash Crop Sales, TI = 19	
065	Raised Cash Crop Sales, Units	
066	Raised Cash Crop Sales, Pounds	
067	Raised Cash Crop Sales, Dollars	
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	

VARIABLE #	ITEM - EXPLANATION	DECIMAL FORMAT
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	
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	

VARIABLE #	ITEM – EXPLANATION	DECIMAL FORMAT
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	
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	

VARIABLE #	ITEM -- EXPLANATION	DECIMAL FORMAT
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	
171	Basis of Machinery, Sold, Dollars	
172	Breeding Livestock, Other Livestock Purchases, TI = 95	
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	
482	Motor Vehicle - Machinery Sales, Dollars	
495	Building Sales, TI = 88	
483	Building Sales, Dollars	

LIVESTOCK, GRAIN, FORAGE, AND CASH CROP INVENTORIES:

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 three to five 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

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	
223	Beginning Inventory, Poultry, Pounds	
224	Beginning Inventory, Poultry, Dollars	
225	Ending Inventory, Poultry, Units	
226	Ending Inventory, Poultry, Pounds	
227	Ending Inventory, Poultry, Dollars	
228	Beginning Inventory, Other Livestock-Futures, Units	
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	
235	Beginning Inventory, Grain, Pounds	

VARIABLE #	ITEM - EXPLANATION	DECIMAL FORMAT
236	Beginning Inventory, Grain, Dollars	
237	Ending Inventory, Grain, Units	
238	Ending Inventory, Grain, Pounds	
239	Ending Inventory, Grain, Dollars	
240	Beginning Inventory, Hay and Forage, Units	
241	Beginning Inventory, Hay and Forage, Pounds	
242	Beginning Inventory, Hay and Forage, Dollars	
243	Ending Inventory, Hay and Forage, Units	
244	Ending Inventory, Hay and Forage, Pounds	
245	Ending Inventory, Hay and Forage, Dollars	
246	Beginning Inventory, Cash Field Crops, Units	
247	Beginning Inventory, Cash Field Crops, Pounds	
248	Beginning Inventory, Cash Field Crops, Dollars	
249	Ending Inventory, Cash Field Crops, Units	
250	Ending Inventory, Cash Field Crops, Pounds	
251	Ending Inventory, Cash Field Crops, Dollars	
252	Beginning Inventory, Feed, Units	
253	Beginning Inventory, Feed, Pounds	
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)

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

Land is revalued every five years and then held at a constant value. Land was revalued in 1973, 1975, 1980, 1985, and 1990. 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	
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VARIABLE #	ITEM – EXPLANATION	DECIMAL FORMAT
259	Ending Inventory, Products and Miscellaneous, Dollars	
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	
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	
273	Ending Inventory, Cash and Misc., Dollars	
496	Beginning Inventory, Seeds, Dollars	
497	Ending Inventory, Seeds, Dollars	
498	Beginning Inventory, Fertilizer/Lime, Dollars	
499	Ending Inventory, Fertilizer/Lime, Dollars	
500	Beginning Inventory, Herbicides/Insecticides, Dollars	
501	Ending Inventory, Herbicides/Insecticides, Dollars	
502	Beginning Inventory, Crop Supplies, Dollars	
503	Ending Inventory, Crop Supplies, Dollars	
504	Beginning Inventory, Livestock Supplies, Dollars	
505	Ending Inventory, Livestock Supplies, Dollars	
506	Beginning Inventory, Crop Insurance, Dollars	
507	Ending Inventory, Crop Insurance, Dollars	

FARM INCOME ITEMS, ACCRUAL:

9 (9)

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

VARIABLE #	ITEM – EXPLANATION	DECIMAL FORMAT
CASH INCOME ITEMS (\$):		9 (9)
280	Milk Product Sales	
281	Egg Sales	
285	Other Product Sales	
287	Government Payments	
288	Other Income	
FARM CASH OPERATING EXPENSES:		9 (9)
289	Hired Labor	
290	Machinery Repairs	
291	Building Repairs	
292	Interest Paid	
293	Feed Purchased	
294	Seed Expense	
513	Crop Insurance	
295	Fertilizer and Lime	
296	Machine Hire	
297	Organization Fees, Misc., Etc.	
298	Vet-Medicine-Drugs	
299	Crop Storage-Marketing	
300	Livestock Marketing and Breeding	
301	Gas-Fuel-Oil	
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	
515	Dairy Expense	
516	Irrigation Repairs	
310	Expense Inventory Change	
DEPRECIATION:		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:

VARIABLE #	ITEM - EXPLANATION	DECIMAL FORMAT
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Interest Rates:

1973-81 -- 6.0%
 1982-1990 -- 10.0%
 1991-93 -- 8.0%

Labor Rates/Operator:

1973-79 -- \$7,500
 1980-81 -- \$10,000
 1982-90 -- \$15,000
 1991-93 -- \$22,500

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 are 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, and \$22,500 for 1991-93 to the 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-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 dryland 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	Dryland Crop Acres, Total	
331	Dryland Crop Acres, Owned	
332	Dryland 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 equals: (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	
343	Total Crop Machinery Costs	

LIVESTOCK NUMBERS, WEANINGS, NUMBER HANDLED, AND PRODUCTION:

9 (7)

344	Beef, Number Cows--Avg. No./Year	
345	Sheep, Number Ewes--Avg. No./Year	
346	Swine Number Litters--Avg. No./Year	

VARIABLE #	ITEM - EXPLANATION	DECIMAL FORMAT
347	Dairy, Number Cows--Avg. No./Year	
348	Poultry, Number Head--Avg. No./Year	
689	Turkey, Number Head--Avg. No./Year	
349	Beef, Number Calves Weaned	
517	Avg. Calf Wean Wt., Pounds	
350	Sheep, Number Lambs Weaned	
351	Swine, Number Pigs Weaned	9 (7)
518	% Births First 30 Days	
519	% Births Second 30 Days	
352	Beef Feeders, Avg. Number Head Handled	
353	Sheep Feeders, Avg. Number Head Handled	9 (7)
354	Swine Feeders, Avg. Number Head Handled	
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	9 (7)
361	Sheep, Accrual Dollar Production	
362	Swine, Accrual Dollar Production	
CROP PRODUCTION--ACRES:		
363	Wheat, Total Irrigated Acres	9 (4).9
364	Wheat, Owned Irrigated Acres	9 (4).9
365	Wheat, Rented Irrigated Acres	9 (4).9
366	Wheat, Total Dryland Acres	9 (4).9
367	Wheat, Owned Dryland Acres	9 (4).9
368	Wheat, Rented Dryland 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 Dryland Acres	9 (4).9
373	Corn, Owned Dryland Acres	9 (4).9
374	Corn, Rented Dryland 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 Dryland Acres	9 (4).9
379	Grain Sorghum, Owned Dryland Acres	9 (4).9
380	Grain Sorghum, Rented Dryland Acres	9 (4).9
381	Soybeans, Total Irrigated Acres	9 (4).9
382	Soybeans, Owned Irrigated Acres	9 (4).9

VARIABLE #	ITEM – EXPLANATION	DECIMAL FORMAT
383	Soybeans, Rented Irrigated Acres	9 (4).9
384	Soybeans, Total Dryland Acres	9 (4).9
385	Soybeans, Owned Dryland Acres	9 (4).9
386	Soybeans, Rented Dryland Acres	9 (4).9
387	Brome-Fescue Seed, Total Irrigated Acres	9 (4).9
388	Brome-Fescue Seed, Owned Irrigated Acres	9 (4).9
389	Brome-Fescue Seed, Rented Irrigated Acres	9 (4).9
390	Brome-Fescue Seed, Total Dryland Acres	9 (4).9
391	Brome-Fescue Seed, Owned Dryland Acres	9 (4).9
392	Brome-Fescue Seed, Rented Dryland Acres	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 Dryland Acres	9 (4).9
397	Alfalfa Hay, Owned Dryland Acres	9 (4).9
398	Alfalfa Hay, Rented Dryland 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 Dryland Acres	9 (4).9
403	Silage, Owned Dryland Acres	9 (4).9
404	Silage, Rented Dryland Acres	9 (4).9
405	Other Grain, Total Irrigated Acres	9 (4).9
406	Other Grain, Owned Irrigated Acres	9 (4).9
407	Other Grain, Rented Irrigated Acres	9 (4).9
408	Other Grain, Total Dryland Acres	9 (4).9
409	Other Grain, Owned Dryland Acres	9 (4).9
410	Other Grain, Rented Dryland Acres	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 Dryland Acres	9 (4).9
415	Other Hay, Owned Dryland Acres	9 (4).9
416	Other Hay, Rented Dryland Acres	9 (4).9
417	Other Cash Crops, Total Irrigated Acres	9 (4).9
418	Other Cash Crops, Owned Irrigated Acres	9 (4).9
419	Other Cash Crops, Rented Irrigated Acres	9 (4).9
420	Other Cash Crops, Total Dryland Acres	9 (4).9
421	Other Cash Crops, Owned Dryland Acres	9 (4).9
422	Other Cash Crops, Rented Dryland Acres	9 (4).9

CROPS-PRODUCTION:

423	Wheat, Owned Irrigated Production	9 (7).99
424	Wheat, Rented Irrigated Production	9 (7).99
425	Wheat, Owned Dryland Production	9 (7).99
426	Wheat, Rented Dryland Production	9 (7).99

VARIABLE #	ITEM – EXPLANATION	DECIMAL FORMAT
427	Corn, Owned Irrigated Production	9 (7).99
428	Corn, Rented Irrigated Production	9 (7).99
429	Corn, Owned Dryland Production	9 (7).99
430	Corn, Rented Dryland 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 Dryland Production	9 (7).99
434	Grain Sorghum, Rented Dryland Production	9 (7).99
435	Soybeans, Owned Irrigated Production	9 (7).99
436	Soybeans, Rented Irrigated Production	9 (7).99
437	Soybeans, Owned Dryland Production	9 (7).99
438	Soybeans, Rented Dryland Production	9 (7).99
439	Brome-Fescue, Seed, Owned Irrigated Production	9 (7).99
440	Brome-Fescue, Seed, Rented Irrigated Production	9 (7).99
441	Brome-Fescue, Seed, Owned Dryland Production	9 (7).99
442	Brome-Fescue, Seed, Rented Dryland Production	9 (7).99
443	Alfalfa Hay, Owned Irrigated Production	9 (7).99
444	Alfalfa Hay, Rented Irrigated Production	9 (7).99
445	Alfalfa Hay, Owned Dryland Production	9 (7).99
446	Alfalfa Hay, Rented Dryland Production	9 (7).99
447	Silage, Owned Irrigated Production	9 (7).99
448	Silage, Rented Irrigated Production	9 (7).99
449	Silage, Owned Dryland Production	9 (7).99
450	Silage, Rented Dryland 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

VARIABLE #	ITEM – EXPLANATION	DECIMAL FORMAT
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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	9 (9).99
455	Current Loans, Ending Inventory	9 (9).99
456	Long-Term Loans, Beginning Inventory	9 (9).99
457	Long-Term Loans, Ending Inventory	9 (9).99
458	Current Accts. Receivable, Beginning Inventory	9 (9).99
459	Current Accts. Receivable, Ending Inventory	9 (9).99
460	Long-Term Accts. Receivable, Beginning Inventory	9 (9).99
461	Long-Term Accts. Receivable, Ending Inventory	9 (9).99
462	Current-Intermediate Assets to Current-Intermediate Loans Ratio, Beginning Inventory	9 (9).99
463	Current-Intermediate Assets to Current-Intermediate 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	9 (9).99
467	Capital Accounts, Ending Inventory	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	99.99
469	Crop Current-Intermediate Asset Equity Opportunity Cost Charge Percent	99.99
470	Crop Long-Term Asset Equity Opportunity Cost Charge Percent	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 account receivables.

471	Nonfarm Cash, Beginning Inventory	
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VARIABLE #	ITEM – EXPLANATION	DECIMAL FORMAT
472	Nonfarm Cash, Ending Inventory	
473	Intermediate Loans, Beginning Inventory	
474	Intermediate Loans, Ending Inventory	
475	Nonfarm Loans, Beginning Inventory	
476	Nonfarm Loans, Ending Inventory	
477	Intermediate Accts. Receivable, Beginning Inv.	
478	Intermediate Accts. Receivable, Ending Inv.	
520	Beginning Inventory, Residence	
521	Ending Inventory, Residence	
522	Beginning Inventory, Nonfarm Investment	
523	Ending Inventory, Nonfarm Investment	
524	Beginning Inventory, Salable Stock	
525	Ending Inventory, Salable Stock	
526	Beginning Inventory, IRA, Annuity	
527	Ending Inventory, IRA, Annuity	

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
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

VARIABLE #	ITEM – EXPLANATION	DECIMAL FORMAT
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	
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

VARIABLE #	ITEM -- EXPLANATION	DECIMAL FORMAT
587	Vet/Medicine/Drugs	9 (7)
588	Livestock Marketing/Breeding	9 (7)
589	Building Repairs	9 (7)
590	Conservation	9 (7)
591	Interest	9 (7)
592	Cash Farm Rent	9 (7)
593	Organization Fees, Dues, Publications	9 (7)
594	Real Estate Tax	9 (7)
595	Personal Property Tax	9 (7)
596	General Farm Insurance	9 (7)
597	Utilities	9 (7)
598	Crop Insurance	9 (7)

RAISED CROP INCOME:

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:

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	Triticale Sales, Units

APPENDIX TABLE A

VARIABLE #	ITEM – EXPLANATION	DECIMAL FORMAT
618	Triticale Sales, Pounds	20
619	Triticale Sales, Dollars	20
620	Other Grain Sales, Units	20
621	Other Grain Sales, Pounds	20
622	Other Grain Sales, Dollars	20
623	Crop Insurance Proceeds, Units	20
624	Crop Insurance Proceeds, Pounds	20
625	Crop Insurance Proceeds, Dollars	20
626	Grain Income, Units	20
627	Grain Income, Pounds	20
628	Grain Income, Dollars	20
629	Alfalfa Sales, Units	20
630	Alfalfa Sales, Pounds	20
631	Alfalfa Sales, Dollars	20
632	Brome/Fescue/Bermuda Sales, Units	20
633	Brome/Fescue/Bermuda Sales, Pounds	20
634	Brome/Fescue/Bermuda Sales, Dollars	20
635	Prairie Hay Sales, Units	20
636	Prairie Hay Sales, Pounds	20
637	Prairie Hay Sales, Dollars	20
638	Other Hay Sales, Units	20
639	Other Hay Sales, Pounds	20
640	Other Hay Sales, Dollars	20
641	Corn Silage Sales, Units	20
642	Corn Silage Sales, Pounds	20
643	Corn Silage Sales, Dollars	20
644	Sorghum Silage/Other Silage Sales, Units	20
645	Sorghum Silage/Other Silage Sales, Pounds	20
646	Sorghum Silage/Other Silage Sales, Dollars	20
647	Straw Sales, Units	20
648	Straw Sales, Pounds	20
649	Straw Sales, Dollars	20
650	Cereal/Residue Pasture Sales, Units	20
651	Cereal/Residue Pasture Sales, Pounds	20
652	Cereal/Residue Pasture Sales, Dollars	20
653	Temporary Pasture Sales, Units	20
654	Temporary Pasture Sales, Pounds	20
655	Temporary Pasture Sales, Dollars	20
656	Hay & Forage Income, Units	20
657	Hay & Forage Income, Pounds	20
658	Hay & Forage Income, Dollars	20
659	Soybean Sales, Units	20
660	Soybean Sales, Pounds	20
661	Soybean Sales, Dollars	20
662	Pinto Bean Sales, Units	20
663	Pinto Bean Sales, Pounds	20
664	Pinto Bean Sales, Dollars	20

VARIABLE #	ITEM - EXPLANATION	DECIMAL FORMAT
665	Brome-Fescue Seed Sales, Units	313
666	Brome-Fescue Seed Sales, Pounds	313
667	Brome-Fescue Seed Sales, Dollars	313
668	Lespedeza-Clover Seed Sales, Units	313
669	Lespedeza-Clover Seed Sales, Pounds	313
670	Lespedeza-Clover Seed Sales, Dollars	313
671	Cotton Sales, Units	313
672	Cotton Sales, Pounds	313
673	Cotton Sales, Dollars	313
674	Popcorn Sales, Units	313
675	Popcorn Sales, Pounds	313
676	Popcorn Sales, Dollars	313
677	Sunflower Sales, Units	313
678	Sunflower Sales, Pounds	313
679	Sunflower Sales, Dollars	313
680	Alfalfa Seed Sales, Units	313
681	Alfalfa Seed Sales, Pounds	313
682	Alfalfa Seed Sales, Dollars	313
683	Summer Fallow/Other Sales, Units	313
684	Summer Fallow/Other Sales, Pounds	313
685	Summer Fallow/Other Sales, Dollars	313
686	Cash Crop Income, Units	313
687	Cash Crop Income, Pounds	313
688	Cash Crop Income, Dollars	313

APPENDIX TABLE A

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	Cowherd - Backgrounding
15	Backgrounding	37	Cowherd - Finishing
16		38	Cowherd - 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 A

RATIO FORMULAS*

Ratio Formula	Code
(1) $\frac{\text{A grass operated}}{\text{A crops operated}}$	01
(2) $\frac{\text{TCP}}{\text{TP}}$	02
(3) $\frac{\text{dryland crop P}}{\text{TCP}}$	03
(4) $\frac{\text{beef cow P}}{\text{TP}}$	04
(5) $\frac{\text{dairy P}}{\text{TP}}$	05
(6) $\frac{\text{swine litters P}}{\text{TP}}$	06
(7) $\frac{\text{ewe P}}{\text{TP}}$	07
(8) $\frac{\text{laying hen P}}{\text{TP}}$	08
(9) $\frac{\text{turkey P}}{\text{TP}}$	09
(11) $\frac{\text{beef backgrounding P} + \text{beef grazing P}}{\text{TP}}$	10
(14) $\frac{\text{beef finishing P} + \text{beef custom feeding P}}{\text{TP}}$	11
(15) $\frac{\text{beef backgrounding P} + \text{beef grazing P} + \text{beef finishing P} + \text{beef custom feeding P}}{\text{TP}}$	12
(17) $\frac{\text{sugar beet P}}{\text{TP}}$	13
(18) $\frac{\text{feeder pig raised P}}{\text{feeder pig purchased P} + \text{feeder pig raised P}}$	14
(19) $\frac{\text{ewe P}}{\text{feeder lamb purchased P} + \text{feeder lamb raised P}}$	15
(20) $\frac{\text{feeder pig P plus feeder pig purchased P}}{\text{TP}}$	16

APPENDIX TABLE A
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 A

RATIO FORMULAS*

Ratio Formula	Code
(1) $\frac{\text{A grass operated}}{\text{A crops operated}}$	01 - Cows Crop Dryland
(2) $\frac{\text{TCP}}{\text{TP}}$	02 - Cows Crop Irrigated
(3) $\frac{\text{dryland crop P}}{\text{TCP}}$	03 - Cows Crop Irrigated Pasture
(4) $\frac{\text{beef cow P}}{\text{TP}}$	04 - Stock/Ranch Cows Herd
(5) $\frac{\text{dairy P}}{\text{TP}}$	05 - Cows Herd
(6) $\frac{\text{swine litters P}}{\text{TP}}$	06 - Dairy
(7) $\frac{\text{ewe P}}{\text{TP}}$	07 - Sow & Litter (Market)
(8) $\frac{\text{laying hen P}}{\text{TP}}$	08 - Sow & Litter (Market P)
(9) $\frac{\text{turkey P}}{\text{TP}}$	09 - Feeder Pig
(11) $\frac{\text{beef backgrounding P + beef grazing P}}{\text{TP}}$	10 - Ewe and Lamb
(14) $\frac{\text{beef finishing P + beef custom feeding P}}{\text{TP}}$	11 - Feeder Lamb
(15) $\frac{\text{beef backgrounding P + beef grazing P + beef finishing P + beef custom feeding P}}{\text{TP}}$	12 - Laying Hen
(17) $\frac{\text{sugar beet P}}{\text{TP}}$	13 - Turkey
(18) $\frac{\text{feeder pig raised P}}{\text{feeder pig purchased P + feeder pig raised}}$	14 - Beef Backgrounding
(19) $\frac{\text{ewe P}}{\text{feeder lamb purchased P + feeder lamb raised}}$	15 - Beef Finishing
(20) $\frac{\text{feeder pig P plus feeder pig purchased P}}{\text{TP}}$	16 - Backgrounding-Finishing
	17 - Cows Crop - Cows Herd
	18 - Cows Crop - Dairy

APPENDIX TABLE A
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 A

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 A

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 A

METHODS (CONT.)

IF (14) GTE 0.65

18 = beef-finishing

IF (15) GTE 0.65

19 = backgrounding finishing

20 =

All farms not meeting above

35 = general farm

INTRODUCTION

WHOLE-FARM

FARM MANAGEMENT DATA BANK

Section II outlines the original sources of the variables stored on the Farm Management Whole-Farm Raw Data Bank and Raw Data File. The Farm Management Whole-Farm Raw Data File contains 483 variables per farm for approximately 2,300 to 3,000 farms for the years 1973 through 1992 and 689 variables per farm for about 2,300 to 2,500 farms for 1993 and future years. The raw data file will be added to the raw data file when the whole-farm raw data file is added to the Kansas Farm Management Association program. For this program, the whole-farm raw data file is on a per operator basis, except for "Gross Value of Crops," which includes the total value of the value of crop production.

Section II should be studied if the user has any questions relating to the original source and/or definition of specific variables stored on the SAS or Raw Data File. For the information to be stored on either file, a farm must first be processed through the K-MAR-105 Year-End Whole-Farm Business and Economics Analysis program. The data for this computer program are derived from the input cards of the Kansas Farm Management Association Account Book.

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 cards includes a specific "ATIG" code. For example, the "ATIG" for raised feed sales is "1111". The Section Number in the documentation represent specifications in the Year-End Whole-Farm Business and Economics Analysis program. For example, "Gross Value of Crops" is defined in Section 18 of the account book.

SECTION II WHOLE-FARM FARM MANAGEMENT DATA BANK K-MAR-105 DIRECTORY AND RAW DATA FILE -SOURCES OF VARIABLES-

NOTE: The Farm Management Data Bank contains 483 variables per farm for approximately 2,300 to 3,000 farms for the years 1973 through 1992 and 689 variables per farm for about 2,300 to 2,500 farms for 1993 and future years. See page 1 for a list of variables added or revised in the period 1973-93.

RETRIEVAL FILE:

01	01	Acct. Co/Farm No.	1
	02	Year of Data	2
02		FAMILY LIVING EXPENSES (F)	ATIG
	01	Medical Care	0041-0042
	02	Contributions	0043
	03	Health Insurance	0044
	04	Interest	0045
	05	Income, Social Security & Property Tax	0046-0049
	06	Food	0050
	07	Clothing	0051
	08	Household Operations	0052
	09	Personal Recreation	0053

INTRODUCTION

Section II outlines indepth the original source of the variables stored on the Farm Management Whole-Farm Raw Data Bank and SAS Data Files. As background information, 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 and 689 variables per farm for about 2,300 to 2,500 farms for 1983 and future years. Subsequent years' data will be added to the raw data file when made available. These data files store data for 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," which includes the landlord's share of the value of crop production.

Section II should be studied if the user has any questions relating to the original source and/or definition of specific variables stored on the SAS or Raw Data Files. For the information to be stored on either file, a farm's data must first be processed through the K-MAR-105 Year-End Whole-Farm Business and Enterprise Analysis program. The data for this computer program are derived from the input pages of the Kansas Farm Management Association Account Book.

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 includes a specific "ATIG" code. For example, the "ATIG" for raised beef sales is "0110". The Section Numbers in the documentation represent specific sections in the Year-End Whole-Farm Business and Enterprise Analysis printout. For example, "Gross Value of Crops" is obtained from Section 38 of the analysis printout.

The SAS and Raw Data Files provide a means whereby extension, instruction, and research 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. This document can provide the necessary background information required by the user.

**WHOLE-FARM
FARM MANAGEMENT DATA BANK**

K-MAR-105 DIRECTORY AND RAW DATA FILE

**Source of Variables from Year-End Business Analysis
and Account Book
1993-**

DIRECTORY FILE:

<u>TABLE</u>	<u>ITEM</u>	<u>LENGTH</u>
00	01 Association No.	1
	02 County No.	2
	03 Farm Number	5
	05 Year of Data	2
	06 Farm Type	2
	07 Crop Acres	4
	08 Harvested Acres	4
	09 Production Man Work Units	5
	10 Capital Managed	6
	11 Gross Farm Income	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 No. Operators	2
	18 No. Men	3
	19 No. Family Dependents	2
	20 Operator's Age	2
	21 Oldest Child's Age	2

RETRIEVAL FILE:

01	01 Assn/Co/Farm No.	8
	02 Year of Data	2
02	FAMILY LIVING EXPENSES (\$)	ATIG
	01 Medical Care	0041, 0042
	02 Contributions	0043
	03 Health Insurance	0044
	04 Interest	0045
	05 Income, Social Security & Property Tax	0046-0049
	06 Food	0051
	07 Clothing	0052
	08 Household Operations	0053
	09 Personal-Recreation	0054

	10	Education	0055
	11	Furniture & Household Equip.	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	004
	18	Total Family Living	005
03		TAXES-FAMILY OUTSIDE INCOME AND EXPENSES (\$)	<u>ATIG</u>
	01	Misc. Taxable Nonfarm Income	0010, 0015, 0016, 0018,
	02	Nontaxable Income	0033-0038
	03	Child Care	0107
	04	Wages	0011, 0019
	05	Rent & 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 Expenses	0100-0106
	11	Nonfarm Capital Purchases	0108-0109
04	01	LIVESTOCK FEED DISAPPEARANCE (\$)	Section 35
05		LIVESTOCK AND GRAIN SALES AND PURCHASES	<u>ATI</u>
		(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
	06	Poultry Purchases	040
	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 OTHER LIVESTOCK, MISCELLANEOUS INCOME, AND MACHINERY-BUILDING SALES-PURCHASES (\$) ATI

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	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	086, 087
14	Building Sales	088

07 LIVESTOCK, GRAIN, FORAGE, AND CASH CROP INVENTORIES--BEGINNING & ENDING (Units, Pounds, Dollars) ATIG

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	516, 540
09	Other Livestock	515, 560, 565, 570, 575, 585, 595
10	Grain	5170-5178
11	Hay and Forage	518
12	Cash Field Crops	5190-5199,
13	Feed	544

08 INVENTORY TABLE (BEGINNING & ENDING) (\$) ATIG

01	Products-Supplies	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	5010-5018, 503-505, 507-509
09	Seeds	5450-5455, 5457-5459
10	Fertilizer/Lime	546
11	Herbicides/Insecticides	558
12	Crop Supplies	5420-5424, 5427-5429
13	Livestock Supplies	5425-5426
14	Crop Insurance	5456

09

FARM INCOME ITEMS, ACCRUAL (\$)

ATI - SECTION

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, Futures, Accrual	Section 35
07	Milk Product Sales, Accrual	022 + 122
08	Egg Sales, Accrual	026 + 126
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	(066+067+068+069-076- 077-078-079), 020, 021, 023-025, 027-029, 566, 567, 568, 569, 576, 577, 578, 579
13	Product Inventory Change	520-539
14	Government Payments, Accrual	036+136
15	Other Income, Accrual	(080 + 087 + 088) - 090 030-035, 037, 038, 039

09A

CASH INCOME (\$)

ATIG

01	Milk Product Sales	022
02	Egg Sales	026
03	Other Product Sales	020, 021, 023-025, 027- 029(066+067+068+069- 076-077-078-079)
04	Government Payments	036
05	Other Income	030-035, 037-039, (086 + 087 + 088) - 090

10

FARM CASH OPERATING EXPENSES (\$)

ATIG

01	Hired Labor	041
02	Machinery Repairs	0420-0423
03	Building Repairs	0425-0429
04	Interest Paid	043
05	Feed Purchases	044

	06	Seed Expense	0450-0455, 0457-0459
	07	Fertilizer and Lime	046
	08	Machine Hire	047
	09	Organization Fees, Other	048
	10	Vet-Medicine-Drugs	049
	11	Crop Storage-Marketing	053
	12	Livestock Marketing and Breeding	051
	13	Gas-Fuel-Oil	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	0525
	23	Dairy Expense	050
	24	Irrigation Repairs	0424
	25	Crop Insurance	0456
	26	Inventory Change	541-544, 548-549, 551-552, 554-556
11		DEPRECIATION (\$)	<u>ATI</u>
	01	Motor Vehicles	696
	02	Machinery-Equipment	697
	03	Buildings	698
12		UNPAID FAMILY LABOR AND NET WORTH OPPORTUNITY COST CHARGE (\$)	<u>SECTION</u>
	01	Interest on Current & Intermediate Assets	Section 36
	02	Interest on Long-Term Assets	Section 36
	03	Unpaid Family Labor	Family Labor Months x 1,875
13		RATE OF RETURNS AND NET WORTH CHANGE (%) (\$)	<u>SECTION</u>
	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		CURRENT-INTERMEDIATE ASSETS, LAND VALUE, AND CAPITAL MANAGED (\$)	<u>SECTION</u>
	01	Current & Intermediate Assets	Section 38
	02	Land Value, Owned	Section 38
	03	Land Value, Rented	Section 38
	04	Total Capital Managed	Section 38
15		ACRES-TOTAL, OWNED, AND RENTED	<u>SECTION</u>
		Acres Operated	Section 34
		Irrigated Crop Acres	Section 34
		Dryland Crop Acres	Section 34

	Total Crop Acres	Section 34
	Pasture Acres	8990-8997
	Farmstead - Waste Acres	8998-8999
16	CROP MACHINERY INVESTMENT AND COSTS (\$)	<u>SECTION</u>
	01 Total Crop Machinery Investment	Section 38
	02 Total Crop Machinery Costs	Section 38
17	LIVESTOCK NUMBERS—UNITS	<u>ATIG</u>
	01 Beef Cows, Head	5118, 5818, 5918
	02 Sheep, Ewes	5138, 5838, 5938
	03 Swine, Litters	5148, 5848, 5948
	04 Dairy Cows, Head	5128, 5828, 5928
	05 Poultry, Head	5162, 5402
	06 Turkey, Head	5163
18	LIVESTOCK WEANINGS—UNITS/POUNDS	<u>ATI</u>
	01 Beef, Calves Weaned	811
	02 Average Calf Wean Wt., Pounds	812
	03 Sheep, Lambs Weaned	813
	04 Swine, Pigs Weaned	814
	05 First 30 Days	815
	06 Second 30 Days	816
19	LIVESTOCK NUMBER—AVERAGE HEAD HANDLED	<u>SECTION</u>
	01 Beef Feeders	Section 38
	02 Sheep Feeders	Section 38
	03 Swine Feeders	Section 38
20	LIVESTOCK BIRTHS	<u>SECTION</u>
	01 Beef, Calf Crop (%)	Section 38
	02 Sheep, Lamb Crop (%)	Section 38
	03 Swine, Pigs Weaned per Litter (Units)	Section 38
21	LIVESTOCK PRODUCTION (\$)	<u>SECTION</u>
	01 Dairy, Milk Receipts	Section 38
	02 Poultry, Egg Receipts	Section 38
	03 Beef, Accrual Dollars	Section 35 Production
	04 Sheep, Accrual Dollars	Section 35 Production
	05 Swine, Accrual Dollars	Section 35 Production
22	CROPS—ACRES (IRR., DRY, TOTAL OWNED, RENTED)	<u>ATIG</u>
	01 Wheat	8176
	02 Corn	8172
	03 Grain Sorghum	8173
	04 Soybeans	8191
	05 Brome-Fescue Seed	8193

06	Alfalfa Hay	8181
07	Silage	8185-8186
08	Other Grain	8170-8171, 8174-8175, 8177-8178
09	Other Hay	8180, 8182-8184, 8187- 8189
10	Other Cash Crops	8190, 8192, 8194-8198

23 CROPS—PRODUCTION (IRR., DRY, OWNED, RENTED) ATIG

01	Wheat	8176
02	Corn	8172
03	Grain Sorghum	8173
04	Soybeans	8191
05	Brome-Fescue Seed	8193
06	Alfalfa Hay	8181
07	Silage	8185-8186

24 GROSS CROP VALUE AND PRODUCTION COSTS (\$) SECTION

01	Total Gross Value of Crops	Section 38
02	Total Fertilizer Cost	Section 36
03	Total Crop Production Costs	Section 38

25 CURRENT AND LONG-TERM LOANS AND ACCOUNTS RECEIVABLE (BEGINNING AND ENDING) (\$) ATIG

01	Current Loans	1020-1026
02	Long-Term Loans	1029
03	Current Accts. Receivable	1060-1066
04	Long-Term Accts. Receivable	1068, 1069, 180
05	C & I Assets/C & I Loans	Section 32
06	Total Loans/Net Worth	Section 32
07	Capital Accounts	Section 32 or 1028

26 CROP LABOR AND NET WORTH PERCENTAGES SECTION

01	Crop Labor %	Section 36
02	C & I Asset Charge %	Section 36
03	Long-Term Asset Charge %	Section 36

27 NONFARM ASSETS AND LOANS, INTERMEDIATE LOANS AND ACCOUNTS RECEIVABLE (BEGINNING & ENDING) (\$) ATIG

01	Nonfarm Cash	5019, 5100, 5101
02	Intermediate Loans	1027, 196, 197
03	Nonfarm Loans	104, 105, 107-109, 110
04	Intermediate Accts, Receivable	1067, 186, 187
05	Residence	5102
06	Nonfarm Investment	5103-5107
07	Salable Stocks	5108
08	IRA, Annuity	5109

28 **INCOME/ACCOUNTS RECEIVABLE (\$)**
(Beginning & Ending)

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 **EXPENSE/ACCOUNTS PAYABLE (\$)**
(Beginning & Ending)

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
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

30 **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

31 RAISED CROP INCOME (UNITS, POUNDS, DOLLARS)

01	Barley	0171
02	Corn	0172
03	Grain Sorghum	0173
04	Oats	0174
05	Rye	0175
06	Wheat	0176
07	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	Brome-Fescue Seed	0193
24	Lespedeza-Clover Seed	0194
25	Cotton	0195
26	Popcorn	0196
27	Sunflowers	0197
28	Alfalfa Seed	0198
29	Summer Fallow/Other	0199
30	Cash Crop Income	0190

SECTION III
FARM MANAGEMENT WHOLE-FARM DATA BANK SYSTEM
K-MAR-105 RAW DATA FILE AND RETRIEVAL SYSTEM

NOTE: The Farm Management Data Bank contains 483 variables per farm for approximately 2,300 to 3,000 farms for the years 1973 through 1992 and 689 variables per farm for about 2,300 to 2,500 farms for 1993 and future years. See page 1 for a list of variables added or revised in the period 1973-93.

INTRODUCTION

Section III outlines indepth 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 and 689 variables per farm for about 2,300 to 2,500 farms for 1993 and future years. Subsequent years' data will be added to the raw data file when made available.

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 the "Gross Value of Crops", which 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". For example, 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 or gross farm income. Dual breakdowns also can be done, such as an analysis of farms 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. For tables that have numerous values, the formula listed with the table is used to obtain the desired variable number. 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 "0741".

The K-MAR-105 Retrieval system provides a means whereby extension, instruction, and research personnel can easily access the raw data bank to obtain aggregate farm analysis of specific farms for numerous projects. Thus, every user has 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 1993--

DIRECTORY FILE:

<u>TABLE</u>	<u>ITEM</u>	
00	01	Association No.
	02	County No.
	03	Farm Number
	04	Retrieval ID
	05	Year of Data
	06	Farm Type
	07	Crop Acres
	08	Harvested Acres
	09	Production Man Work Units
	10	Capital Managed
	11	Gross Farm Income
	12	Net Farm Income
	13	Farm Summary Usage Code
	14	Family Living Summary Usage Code
	15	Business Organization Type
	16	Tax Code
	17	No. Operators
	18	No. Men
	19	No. Family Dependents
	20	Operator's Age
	21	Oldest Child's Age

RETRIEVAL FILE:

01	01	Assn/Co/Farm No.
	02	Year of Data
02	FAMILY LIVING EXPENSES (\$)	
	01	Medical Care
	02	Contributions
	03	Health Insurance
	04	Interest
	05	Income, Social Security, & Property Tax
	06	Food
	07	Clothing
	08	Household Operations
	09	Personal-Recreation
	10	Education
	11	Furniture & Household Equip.
	12	Gifts
	13	Life Insurance
14	House Upkeep and Repairs	

TABLE**ITEM**

- 15 Utilities (Nonfarm)
- 16 Auto Expense (Nonfarm)
- 17 Total Itemized Deductions
- 18 Total Family Living

03 **TAXES-FAMILY LIVING-OUTSIDE INCOME AND EXPENSES (\$)**

- 01 Misc. Taxable Nonfarm Income
- 02 Nontaxable Income
- 03 Child Care
- 04 Wages
- 05 Rent & Royalties
- 06 Dividends and Interest
- 07 Nontaxable and Capital Receipts
- 08 Nondeductible Nonfarm Receipts
- 09 Nondeductible Transfers/Savings
- 10 Nonfarm Business Expenses
- 11 Nonfarm Capital Purchases

04 01 **LIVESTOCK FEED DISAPPEARANCE (\$)**

05 **LIVESTOCK AND GRAIN SALES AND PURCHASES**

A**B**

(Formula = 4A + B - 4)

Raised Beef Sales (11)	1	TI=1
Raised Dairy Sales (12)	2	UNITS=2
Raised Sheep Sales (13)	3	POUNDS=3
Raised Swine Sales (14)	4	DOLLARS=4
Raised Poultry Sales (16)	5	
Poultry Purchases (40)	6	
Feed Purchases (44)	7	
Purchase for Resale, Beef Sales (61)	8	
Purchase for Resale, Dairy Sales (62)	9	
Purchase for Resale, Sheep Sales (63)	10	
Purchase for Resale, Swine Sales (64)	11	
Purchase for Resale, Grain Future Sales (66)	12	
Purchase for Resale, Grain-Hay-Forage Sales (67)	13	
Purchase for Resale, Beef Purchases (71)	14	
Purchase for Resale, Dairy Purchases (72)	15	
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	

TABLE

06

ITEM**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)	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)	13	
Building Sales (088)	14	

07

LIVESTOCK GRAIN, FORAGE, AND CASH CROP INVENTORIES; BEGINNING AND ENDING(Formula = $6A + 2B + C - 8$,

IF B = 2, ADD 1)

	<u>A</u>	<u>B</u>	<u>C</u>
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	8		
Other Livestock	9		
Grain	10		
Hay and Forage	11		
Cash Field Crops	12		
Feed	13		

08

MISC. ASSETS. LAND, MACHINERY - EQUIPMENT, AND BUILDING INVENTORIES BEGINNING AND ENDING (\$)(Formula = $2A + B - 2$)

	<u>A</u>	<u>B</u>
Products, Miscellaneous Supplies	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	8	
Seeds	9	
Fertilizer/Lime	10	
Herbicides/Insecticides	11	
Crop Supplies	12	
Livestock Supplies	13	
Crop Insurance	14	

TABLE

09

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

- 01 Beef Accrual
- 02 Dairy, Accrual
- 03 Sheep, Accrual
- 04 Swine, Accrual
- 05 Poultry, Accrual
- 06 Other Livestock, Futures, Accrual
- 07 Milk Product Sales, Accrual
- 08 Egg Sales, Accrual
- 09 Grain, Accrual
- 10 Hay-Forage, Accrual
- 11 Cash Crops, Accrual
- 12 Other Product Sales (Fruits, Hides, Other), Accrual
- 13 Product Inventory Change
- 14 Government Payments, Accrual
- 15 Other Income, Accrual

09A

CASH INCOME (\$)

- 01 Milk Product Sales
- 02 Egg Sales
- 03 Other Product Sales
- 04 Government Payments
- 05 Other Income

10

FARM CASH OPERATING EXPENSES (\$)

- 01 Hired Labor
- 02 Machinery Repairs
- 03 Building Repairs
- 04 Interest Paid
- 05 Feed Purchases
- 06 Seed Expense
- 07 Fertilizer and Lime
- 08 Machine Hire
- 09 Organization Fees, Other
- 10 Vet-Medicine-Drugs
- 11 Crop Storage-Marketing
- 12 Livestock Marketing & Breeding
- 13 Gas-Fuel-Oil
- 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
- 23 Dairy Expense
- 24 Irrigation Repairs
- 25 Crop Insurance
- 26 Inventory Change

TABLE

11	DEPRECIATION(\$)		
	01	Motor Vehicles	
	02	Machinery-Equipment	
	03	Buildings	
12	UNPAID FAMILY LABOR AND NET WORTH OPPORTUNITY COST CHARGE (\$)		
	01	Interest on Current & Intermediate Assets	
	02	Interest on Long-Term Assets	
	03	Unpaid Family Labor	
13	RATE OF RETURNS AND NET WORTH CHANGE		
	01	Rate of Return on Capital Managed (%)	
	02	Rate of Return on Net Worth (%)	
	03	Change in Net Worth (\$)	
14	CURRENT-INTERMEDIATE ASSETS, LAND VALUE, AND CAPITAL MANAGED (\$)		
	01	Current & Intermediate Assets	
	02	Land Value, Owned	
	03	Land Value, Rented	
	04	Total Capital Managed	
15	ACRES—TOTAL, OWNED, AND RENTED		
		(Formula = 3A + B - 3)	
		Acres Operated	A
		Irrigated Crop Acres	1
		Dryland Crop Acres	2
		Total Crop Acres	3
		Pasture Acres	4
		Farmstead - Waste Acres	5
			6
			B
			TOTAL=1
			OWNED=2
			RENTED=3
16	CROP MACHINERY INVESTMENT AND COSTS		
	01	Total Crop Machinery Investment	
	02	Total Crop Machinery Costs	
17	LIVESTOCK NUMBERS (UNITS)		
	01	Beef Cows, Head	
	02	Sheep, Ewes	
	03	Swine, Litters	
	04	Dairy Cows, Head	
	05	Poultry, Head	
	06	Turkey, Head	
18	LIVESTOCK WEANINGS—UNITS/POUNDS		
	01	Beef, Calves Weaned	
	02	Avg. Calf Wean Wt., Pounds	
	03	Sheep, Lambs Weaned	
	04	Swine, Pigs Weaned	
	05	% Births First 30 Days	
	06	% Births Second 30 Days	
19	LIVESTOCK NUMBER—AVERAGE HEAD HANDLED		
	01	Beef Feeders	
	02	Sheep Feeders	
	03	Swine Feeders	

TABLE

20

ITEM**LIVESTOCK BIRTHS**

- 01 Beef, Calf Crop (%)
- 02 Sheep, Lamb Crop (%)
- 03 Swine, Pigs Weaned per Litter (Units)

21

LIVESTOCK PRODUCTION (\$)

- 01 Dairy, Milk Receipts
- 02 Poultry, Egg Receipts
- 03 Beef, Accrual Dollars
- 04 Sheep, Accrual Dollars
- 05 Swine, Accrual Dollars

22

CROPS—ACRES (Irr., Dry, Total, Owned, Rented)(Formula = $6A + 2B = C - 8$,IF $B = 2$, ADD 1)

	<u>A</u>	<u>B</u>	<u>C</u>
Wheat	1	IRRIG=1	TOTAL=1
Corn	2	DRY=2	OWNED=2
Grain Sorghum	3	RENTED=3	
Soybeans	4		
Brome-Fescue Seed	5		
Alfalfa Hay	6		
Silage	7		
Other Grain	8		
Other Hay	9		
Other Cash Crops	10		

23

CROPS—PRODUCTION (Irr., Dry, Owned, Rented)(Formula = $4A + 2B + C - 6$)

	<u>A</u>	<u>B</u>	<u>C</u>
Wheat	1	IRRIG=1	OWNED=1
Corn	2	DRY=2	RENTED=2
Grain Sorghum	3		
Soybeans	4		
Brome-Fescue Seed	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

25

**CURRENT AND LONG-TERM LOANS AND ACCOUNTS RECEIVABLE;
BEGINNING AND ENDING**(Formula = $2A + B - 2$)

	<u>A</u>	<u>B</u>
Current Loans	1	BEG.=1
Long-Term Loans	2	END.=2
Current Accts. Receivable	3	
Long-Term Accts. Receivable	4	
C & I Assets/C & I Loans	5	
Total Loans/Net Worth	6	
Capital Accounts	7	

26

CROP LABOR AND NET WORTH PERCENTAGES

TABLE**ITEM**

- 01 Crop Labor %
- 02 C & I Asset Charge %
- 03 Long-Term Asset Charge %

27

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

- 01 Nonfarm Cash
- 02 Intermediate Loans
- 03 Nonfarm Loans
- 04 Intermediate Accts. Receivable
- 05 Residence
- 06 Nonfarm Investment
- 07 Salable Stock
- 08 IRA, Annuity

28

INCOME/ACCOUNTS RECEIVABLE (\$)

(Formula = 2A + B - 2)

	A	B
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)

	A	B
Labor Hired	1	BEG.=1
General Machinery Repairs	2	END.=2
Interest	3	
Feed Purchased	4	
Seed Expense	5	
Fertilizer/Lime	6	
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

TABLE

ITEM

- 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)

(Formula = 4A + B - 3)

	<u>A</u>	<u>B</u>
Barley	1	UNITS=1
Corn	2	POUNDS=2
Grain Sorghum	3	DOLLARS=3
Oats	4	
Rye	5	
Wheat	6	
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	
Brome-Fescue Seed	23	
Lespedeza-Clover Seed	24	
Cotton	25	
Popcorn	26	
Sunflowers	27	
Alfalfa Seed	28	
Summer Fallow/Other	29	
Cash Crop Income	30	

