

# ARMS Phase 3 - Presentations

Introduction - 2

Face Page & Screening Supp. – 7

Sec. A: Land in Farms – 21

Sec. B: Crops... – 35

Sec. C-D: Livestock... – 41

Sec. E-F: Contracts & Accts. Rec. – 55

Sec. G: Gov't Payments... – 77

Sec. H: Expenses – 89

Sec. I-J: Farm Assets and Debt – 112

Sec. K: Personal Characteristics - 141

Sec. L: Type of Organization – 148

Sec. M: Farm Producer Household – 161

Sec. N: Conclusion – 173

[Click Here  
to return to  
topic list](#)

# Introduction



**Mike Laird**  
Great Lakes Region



**United States Department of Agriculture**  
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# What is ARMS?

Agricultural Resource Management Survey

Project conducted in cooperation with ERS

Primary source of information for agricultural resource use, costs, and farm finance

Supports key uses of enterprise, farm, and household data



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# What is TOTAL?

## Tenure, Ownership, and Transition of Agriculture Land

Incorporated within ARMS3

This survey is mandatory

## Study of all land rented out for agricultural purposes

Includes

Operator Landlords

This data is collected within ARMS3

Non-Operator Landlords

This data has its own survey



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# ARMS: Data Collection Phases

Phase I (May – July): Screens list frame operations for in-business status, operating arrangement, and presence of targeted commodities.

Phase II: (Oct – Dec): Collects data on chemical use, production practices, and variable input costs for targeted commodities.

Phase III/TOTAL: (January – April): Focuses on farm economics and risk management practices; typically includes the entire ARMS II sample and a general sample.



# Expectations

Read & review mailed packages from RFO  
Study manual  
Work with supervisors  
Participate in trainings  
Practice exercises



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# Face Page and Screening Supplement

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**Tanya McNeal**  
Southern Plains Region



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# Screening Process

## ARMS 3 Operators

Are screened and determined to be in business in referenced survey year

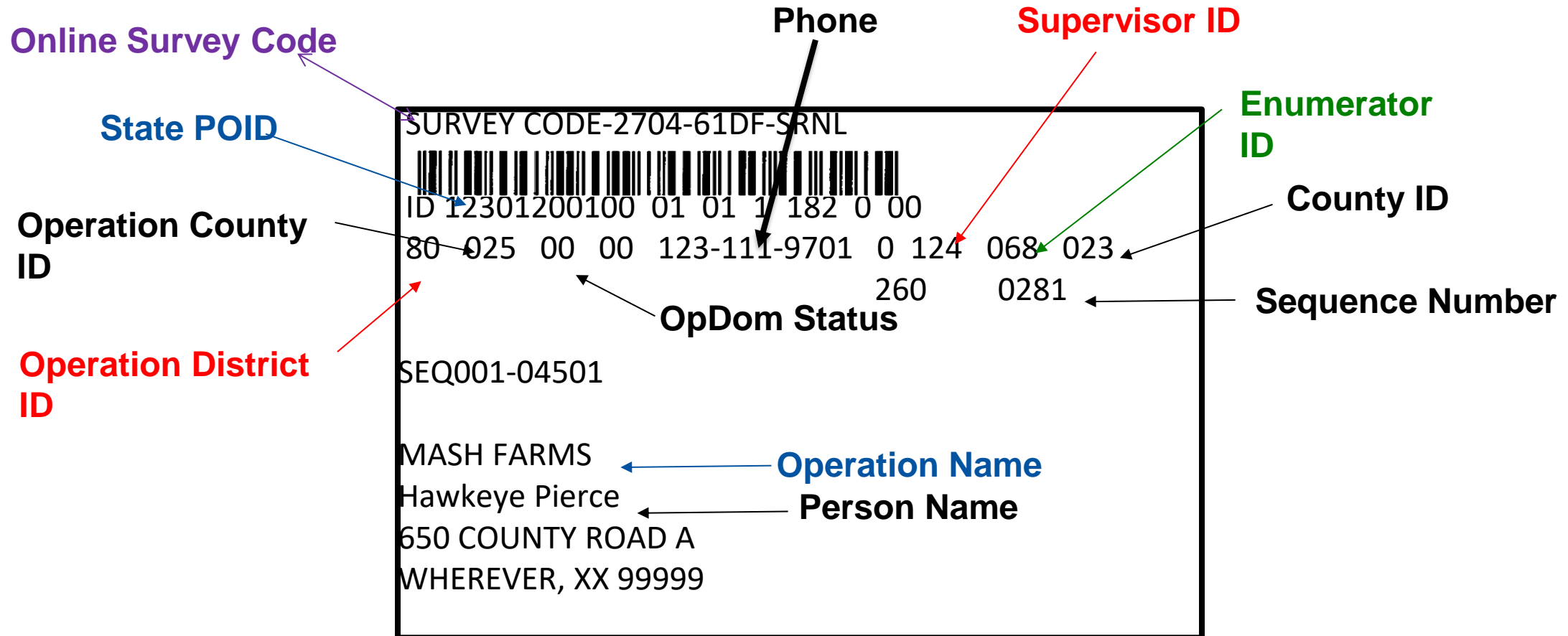
Previously Reported Data (PRD) was used to reduce respondent burden



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# Label



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# Survey Code

- Survey code for operator to complete survey over the internet


- Website:  
[agcounts.usda.gov](https://agcounts.usda.gov)


OMB No. 0535-0240; Approval Expires 10/31/2027

**2024 TENURE, OWNERSHIP, AND TRANSITION OF AGRICULTURAL LAND (TOTAL)**

**SURVEY CODE:**

[www.agcounts.usda.gov](https://www.agcounts.usda.gov)

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**ECONOMIC RESEARCH SERVICE**

U.S. Department of Agriculture  
National Agricultural Statistics Service  
National Processing Center  
1201 East 10th Street  
Jeffersonville, IN 47132  
Phone: 1-888-424-7828  
Fax: 1-812-218-2232  
E-mail: [nass@nass.usda.gov](mailto:nass@nass.usda.gov)

Costs and Returns Report – Version 1  
Project Code: 904  
(09/28/2024)

123456789012345678901234567890123456789  
**Survey Code = AA BBBB BBBB CCCCCC**


**ID 12345678901** AA BB C DDD F EE QQ PPP  
GG HHH II JJ KKK-KKK-KKKK L MMM NNN RRR  
SSS-SSS-SSSS TTT OOOO

Please make corrections to label name, address, and ZIP code, if needed.

The information you provide will be used for statistical purposes only. Your response will be kept confidential and any person who willfully discloses ANY identifiable information about you or your operation is subject to a jail term, a fine, or both. This survey is conducted in accordance with the Confidential Information Protection and Statistical Efficiency Act of 2016, Title III of Pub. L. No. 115-435, codified in 44 U.S.C. Ch. 35 and other applicable Federal laws. For more information on how we protect your information please visit: [www.nass.usda.gov/confidentiality](https://www.nass.usda.gov/confidentiality). Response to this survey is required by law under Title 7 USC 2204(g) Public Law 105-113.

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0535-0240. The time required to complete this information collection is estimated to average 100 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

NASS is collecting information on the costs and returns for operating a farm or ranch in the United States and it is essential that we collect this information directly from the



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# OpDom Status Intro

00

Target is the person listed on front of questionnaire

85/45

Operator has 2 or more separate operations

Example: One is the crops operation and the other is the livestock

99

Special Operation

SURVEY CODE-2704-61DF-SRNL



ID 27301200100 01 01 1 182 0 00

80 025 00 00 123-111-9701 0 124 068 023  
260 0281

SEQ001-04501

MASH FARMS

Hawkeye Pierce

650 COUNTY ROAD A

WHEREVER, XX 99999



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# OpDom Status: 00

Person name is the target


SURVEY CODE-2704-61DF-SRNL



ID 27301200100 01 01 1 182 0 00

80 025 00 00 123-111-9701 0 124 068 023  
260 0281

SEQ001-04501

MASH FARMS  
Hawkeye Pierce   
650 COUNTY ROAD A  
WHEREVER, XX 99999

- Op Dom Status=00 indicates Hawkeye Pierce is the target



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## Multiple operations

Person Name is still the Target

SURVEY CODE-2704-61DF-SRNL



ID 27301200100 01 01 1 182 0 00

80 025 45 00 123-111-9701 0 124 068 023  
260 0281

SEQ001-04501

MASH FARMS



Hawkeye Pierce

650 COUNTY ROAD A  
WHEREVER, XX 99999

- Only collect data for the operation listed



# OpDom Status: 99

Operation is Managed – Operation name is the target

SURVEY CODE-2704-61DF-SRNL



ID 27301200100 01 01 1 182 0 00

80 025 99 00 123-111-9701 0 124 068 023  
260 0281

SEQ001-04501

MASH FARMS



Hawkeye Pierce

650 COUNTY ROAD A

WHEREVER, XX 99999

- Op Dom Status=99 indicates MASH Farms is the target



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# Partners

All known partners pre-printed

## Verify Partner Information

Your Regional Office will direct you how they'd like you to make updates, on paper form or in CAPI

<b>Partner 1</b>				<b>Partner 2</b>			
Partner Name Radar O'Reilly				Partner Name			
Address 1484 STATE HWY 99				Address			
City WHEREVER	State XX	Zip 99999	Phone Number 123-111-6540	City	State	Zip	Phone Number
<b>Partner 3</b>				<b>Partner 4</b>			
Partner Name				Partner Name			
Address				Address			
City	State	Zip	Phone Number	City	State	Zip	Phone Number



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# Adding/Deleting Partners

## Adding Partner(s)

Write in contact info for new Partner(s)

Complete ARMS 3 survey

Partner 1			
Partner Name			
Radar O'Reilly			
Address			
1484 STATE HWY 99			
City	State	Zip	Phone Number
WHEREVER	XX	99999	123-111-6540

## Deleting Partner(s)

Cross Off Partner(s) info on Face page

Complete ARMS 3 survey

<del>Partner 1</del>			
<del>Partner Name</del>			
<del>Radar O'Reilly</del>			
<del>Address</del>			
<del>1484 STATE HWY 99</del>			
<del>City</del>	<del>State</del>	<del>Zip</del>	<del>Phone Number</del>
<del>WHEREVER</del>	<del>XX</del>	<del>99999</del>	<del>123-111-6540</del>



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# Target Partner Switch

Write SWITCH on Face  
page with notes

- Complete ARMS 3  
survey

SURVEY CODE-2704-61DF-SRNL



ID 27301200100 01 01 1 182 0 00

80 025 00 00 123-111-9701 0 124 068 023  
260 0281

SEQ001-04501

**SWITCH**

MASH FARMS  
Hawkeye Pierce  
650 COUNTY ROAD A  
WHEREVER, XX 99999

Hawkeye has stepped down but is still  
involved. Radar should be the main  
contact/target

**Partner 1**

Partner Name

Radar O'Reilly

Address

1484 STATE HWY 99

City

WHEREVER

State

XX

Zip

99999

Phone Number

123-111-6540



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## Complete Screening Supplement

- DO NOT COMPLETE ARMS 3 survey

SURVEY CODE-2704-61DF-SRNL



ID 27301200100 01 01 1 182 0 00

80 025 00 00 123-111-9701 0 124 068 023  
260 0281

SEQ001-04501

**OOB**

MASH FARMS

Hawkeye Pierce

650 COUNTY ROAD A

WHEREVER, XX 99999

**Hawkeye has stepped down completely and is no longer involved.**

**Partner 1**

Partner Name

Radar O'Reilly

Address

1484 STATE HWY 99

City

WHEREVER

State

XX

Zip

99999

Phone Number

123-111-6540



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# Out of Business...Are you sure???

## Screening Supplement

- Questions 1-4, at least one of the questions was answered YES
  - Complete ARMS 3 survey
- Questions 1-4, all are answered NO
  - Complete Screening Form
  - Do Not complete ARMS

### 2024 TOTAL/ARMS 3 SCREENING SUPPLEMENT

VERSION	ID	TRACT	SUBTRACT
__	_____	01	__

1. Does this operation do business under any other name?  
(such as a farm or ranch name)  
☐ NO – [Go to item 2]      ☐ YES – [Record other name below and ask---]  
a. Is \_\_\_\_\_ the name that should appear on the label?  
☐ NO      ☐ YES
2. During 2024, were any crops grown, hay cut or livestock or poultry raised on the total acres operated?  
☐ NO – [Continue]      ☐ YES – [Go to item 7]
3. During 2024, did this operation sell any agricultural products or receive government agricultural payments?  
(Exclude any income received as a landlord.)  
☐ NO – [Go to item 4]      ☐ YES – [Go to item 7]
4. During 2024, will this operation have more than 19 acres of idle cropland or more than 99 acres of pastureland?  
☐ NO – [Go to item 5]      ☐ YES – [Go to item 7]

# Part of Year Operations

## Examples

Floriculture Operation – In business until April of the referenced survey year



Commercial Dairy – Went out of business the first half of the referenced survey year



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# Land in Farm/Ranch Section



**Laci Banks-Walker**  
**Eastern Mountain Region**



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# Land in Farm/Ranch – What's New

## TOTAL - Tenure, Ownership, and Transition of Agriculture Land

Studies all land rented out for ag. purposes  
Targets landlords

## New Questions

Organic Land (Question 6)  
Land Rented to Others Subsection (Questions 16-24)  
Land Use Subsection (Questions 25-31)



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# Section A: Acres Operated

SECTION A LAND IN FARM / RANCH			
For 2024, please report farm/ranch land owned, rented, or used by you, your spouse, or by the partnership, corporation or organization for which you are reporting. INCLUDE all cropland, idle land, Conservation Reserve Program (CRP), pastureland, woodland, wasteland, farmstead, acres used for crop/livestock production facilities, and all other building sites associated with this operation, etc.			
ACRES OPERATED	None		Number of Acres
1. How many acres of farm/ranch land were <u>owned</u> ? . . . . . 0020	<input type="checkbox"/>	+	
2. How many acres of farm/ranch land were <u>rented or leased from others</u> — EXCLUDE land used on an animal unit month (AUM) or fee per head basis under a grazing permit.			
a. for a fixed <u>cash rent</u> payment? . . . . . 0021	<input type="checkbox"/>	+	
b. for a <u>flexible rent</u> payment? (INCLUDE hybrid rental arrangements where rent paid is based on a fixed cash payment plus some shared production.) . . . . . 0022	<input type="checkbox"/>	+	
c. for a <u>share</u> of the crop or livestock production? (EXCLUDE hybrid rental arrangements.) . . . . . 0023	<input type="checkbox"/>	+	
d. for <u>free</u> ? . . . . . 0024	<input type="checkbox"/>	+	
3. How many acres of farm/ranch land were rented or leased <u>to others</u> ? (INCLUDE land rented for cash, for a flexible rent, for a share of crop or livestock production, or rent free.) . . 0025	<input type="checkbox"/>	-	
			<b>Total Acres</b>
4. Then the TOTAL ACRES in this operation in 2024 were: (Total Items 1 + 2a + 2b + 2c + 2d - 3.) . . . . . 0026		=	
5. How many of the (Item 4) acres were considered <b>cropland</b> in 2024? (INCLUDE land in government programs, fruit/nut/berry/nursery acres, and land planted to hay, including wild hay. EXCLUDE CRP acres planted to trees.) . . . . . 0063	<input type="checkbox"/>		



# Section A – Organic Land

**ORGANIC LAND**

6. For the acres **OWNED** and **RENTED** in 2024, how many acres were:

2449

1

☐

No organic acres

(If checked, go to question 7)

a. USDA Certified organic. . . . . 2381

b. Transitioning to organic. . . . . 2383

c. Certified organic by your operation  
after purchase or rental. . . . . 2386

Acres OWNED and  
OPERATED

Acres OWNED and  
RENTED TO OTHERS

Acres RENTED and  
OPERATED

0115

2382

2384

2385

2387

2388



# Section A – Land Rented From Others

LAND RENTED <u>FROM</u> OTHERS			
7.	Including rent for land and/or buildings, what was the total <b>CASH RENT PAID</b> in 2024 by this operation? (INCLUDE rent paid in 2024 for previous years and rent paid in advance. EXCLUDE storage bins, to be reported in SECTION H, Item 21. EXCLUDE grazing of livestock, to be reported in Item 8 below.) . . . . .	0044	<div> <div>None</div> <div> <input type="checkbox"/> </div> </div> <div> <div>Dollars</div> <div> <div>\$</div> <div></div> <div>.00</div> </div> </div>
8.	Report any land this operation used (on a <b>per head or AUM basis</b> ) that is administered either by: public or private agencies, industrial corporations, grazing associations, or rented from individuals on a short term grazing arrangement in 2024.		
a.	In 2024, what were the total fees this operation paid for the use of <b>publicly owned land</b> on an AUM basis? (INCLUDE fees paid for privately owned land administered by a public agency through exchange-of-use.) . . . . .	0045	<div> <div>None</div> <div> <input type="checkbox"/> </div> </div> <div> <div>Dollars</div> <div> <div>\$</div> <div></div> <div>.00</div> </div> </div>
b.	In 2024, how much did this operation spend on pasturing or grazing of livestock on <b>privately owned land</b> (railroads, another farm/ranch, etc.) used on a fee per head (AUM) or gain basis? . . . . .	0046	<div> <div>None</div> <div> <input type="checkbox"/> </div> </div> <div> <div>Dollars</div> <div> <div>\$</div> <div></div> <div>.00</div> </div> </div>
9.	Report any crop or livestock <b>SHARE RENT</b> payments for land rented from others in 2024.		
a.	What was the estimated total MARKET VALUE of your landlord's share of <b>crop</b> production from this operation in 2024? . . . . .	0184	<div> <div>None</div> <div> <input type="checkbox"/> </div> </div> <div> <div>Dollars</div> <div> <div>\$</div> <div></div> <div>.00</div> </div> </div>
b.	What was the estimated total MARKET VALUE of your landlord's share of <b>livestock</b> production sold or removed from this operation in 2024? EXCLUDE shared livestock production not part of a land rental arrangement . . . . .	0276	<div> <div>None</div> <div> <input type="checkbox"/> </div> </div> <div> <div>Dollars</div> <div> <div>\$</div> <div></div> <div>.00</div> </div> </div>
10.	What was the estimated market value of the land and buildings on the acres rented or leased FROM OTHERS on December 31, 2024? . . . . .	0855	<div> <div>None</div> <div> <input type="checkbox"/> </div> </div> <div> <div>Dollars</div> <div> <div>\$</div> <div></div> <div>.00</div> </div> </div>
11.	How many different landlords did this operation rent land from in 2024? . . . . .	0054	<div> <div>None</div> <div> <input type="checkbox"/> </div> </div> <div> <div>Number</div> <div></div> </div>
a.	Of the total landlords reported in Item 11, how many operated a farm or ranch in 2024? . . . . .	7147	<div> <div>None</div> <div> <input type="checkbox"/> </div> </div> <div> <div>Number</div> <div></div> </div>

# Section A – Land Rented From Others

12. Did this operation **RENT or LEASE LAND TO OTHERS** for agricultural purposes in 2024?

0143

1

☐

**Yes - Continue**

3

☐

**No - Go to Item 25**

Skip to Item 25, if no.  
Continue, if yes.



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# Section A – Land Rented To Others

LAND RENTED <u>TO</u> OTHERS							
13. Including rent for land and/or buildings, what was the total <b>CASH RENT RECEIVED</b> in 2024 for acres rented TO OTHERS by this operation? INCLUDE rent received in 2024 for previous years, rent received in advance, and government payments received from those acres. EXCLUDE grazing of livestock, to be reported in SECTION G, Item 3b . . . . .	0042	None <input type="checkbox"/>	<table><thead><tr><th colspan="2">Dollars</th></tr></thead><tbody><tr><td>\$</td><td>.00</td></tr></tbody></table>	Dollars		\$	.00
Dollars							
\$	.00						
14. For acres <b>SHARE-RENTED</b> to others, what was the total value of crop or livestock shares received in 2024 by this operation? INCLUDE rent received in 2024 from previous years and government commodity payments received from those acres . . . . .	0043	<input type="checkbox"/>	<table><tbody><tr><td>\$</td><td>.00</td></tr></tbody></table>	\$	.00		
\$	.00						
15. What was the estimated market value of the land and buildings on the acres rented or leased TO OTHERS on December 31, 2024? . . . . .	0857	<input type="checkbox"/>	<table><tbody><tr><td>\$</td><td>.00</td></tr></tbody></table>	\$	.00		
\$	.00						
16. For the acres <b>rented or leased</b> TO OTHERS and not fully paid for, what is the remaining debt owed on these acres as of December 31, 2024? . . . . .	7148	<input type="checkbox"/>	<table><tbody><tr><td>\$</td><td>.00</td></tr></tbody></table>	\$	.00		
\$	.00						
17. For the acres <b>rented or leased</b> TO OTHERS, what amount of expenses did you incur in 2024 related to property taxes, interest payments, and other ownership costs of the owned land? . . . . .	7149	<input type="checkbox"/>	<table><tbody><tr><td>\$</td><td>.00</td></tr></tbody></table>	\$	.00		
\$	.00						
18. For the acres <b>rented or leased</b> TO OTHERS, what amount of expenses did you incur in 2024 related to the agricultural production that occurred on the owned land? INCLUDE inputs purchased and provided such as fertilizer or pesticides. . . . .	7150	<input type="checkbox"/>	<table><tbody><tr><td>\$</td><td>.00</td></tr></tbody></table>	\$	.00		
\$	.00						
19. For the acres <b>rented or leased</b> TO OTHERS, what amount of expenses did you incur in 2024 related to capital purchases on the owned land? INCLUDE land improvements, irrigation equipment, machinery purchases, etc . . . . .	7110	<input type="checkbox"/>	<table><tbody><tr><td>\$</td><td>.00</td></tr></tbody></table>	\$	.00		
\$	.00						

# Section A – Land Rented To Others

20. For the acres <b>rented or leased</b> TO OTHERS in 2024, how many acres were:	None	Acres
a. Fully paid for? . . . . .	7120 <input type="checkbox"/>	
b. Not fully paid for (purchased under mortgage or acquired under other financial arrangements)? . . . . .	7121 <input type="checkbox"/>	
21. For the acres <b>rented or leased</b> TO OTHERS in 2024, how many acres were:		
a. Enrolled in the Environmental Quality Incentives Program (EQIP), the Conservation Stewardship program (CSP) or another conservation program (excluding CRP) in 2024? . . . . .	7010 <input type="checkbox"/>	
b. Under conservation easement? (e.g., against non-agricultural development, draining wetlands, tilling grassland for crop production, etc.) . . . . .	7161 <input type="checkbox"/>	
		Number
22. How many total tenants did you have in 2024? . . . . .	7030	





# Section A – Land Rented To Others


23. Report the following information for up to three tenants you had on the total owned acres rented out in 2024. If you had more than three tenants, report for the three that rented the largest number of acres from you in 2024.

	Tenant 1	Tenant 2	Tenant 3
	7031	7032	7033
a. How many total <b>ACRES</b> did you rent to this tenant in 2024? . . . . .			
b. How many <b>YEARS</b> have you rented land to this tenant? . . . . .	7034 <input type="text"/> Years	7035 <input type="text"/> Years	7036 <input type="text"/> Years
c. What type of rental agreement is used? . . . . .	7037 <b>Check one</b> 1 <input type="checkbox"/> Fixed cash 2 <input type="checkbox"/> Flexible cash (INCLUDE hybrid) 3 <input type="checkbox"/> Share 4 <input type="checkbox"/> Free	7038 <b>Check one</b> 1 <input type="checkbox"/> Fixed cash 2 <input type="checkbox"/> Flexible cash (INCLUDE hybrid) 3 <input type="checkbox"/> Share 4 <input type="checkbox"/> Free	7039 <b>Check one</b> 1 <input type="checkbox"/> Fixed cash 2 <input type="checkbox"/> Flexible cash (INCLUDE hybrid) 3 <input type="checkbox"/> Share 4 <input type="checkbox"/> Free
d. Is the tenant related to you or another owner of this land? . . . . .	7040 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	7041 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	7042 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No
e. Is the rental agreement written? . . . . .	7043 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	7044 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	7045 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No
f. Did the rental agreement allow payments to be adjusted due to exceptional or unusual conditions? . . . . .	7046 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	7047 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	7048 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No
g. How often is the rental agreement renewed? . . . . .	7049 <b>Check one</b> 1 <input type="checkbox"/> Annually 2 <input type="checkbox"/> Every two years 3 <input type="checkbox"/> Every three years 4 <input type="checkbox"/> Every four or more years	7050 <b>Check one</b> 1 <input type="checkbox"/> Annually 2 <input type="checkbox"/> Every two years 3 <input type="checkbox"/> Every three years 4 <input type="checkbox"/> Every four or more years	7051 <b>Check one</b> 1 <input type="checkbox"/> Annually 2 <input type="checkbox"/> Every two years 3 <input type="checkbox"/> Every three years 4 <input type="checkbox"/> Every four or more years
h. Do you live in the same county as the majority of the land you rented to this tenant? . . . . .	7052 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	7053 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	7054 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No

# Section A – Land Rented To Others

24. Of all the <b>total owned acres rented out</b> in 2024, who made the management decisions during that year for the practices listed below? (Check only one per practice)		Tenant only	Landlord only	Landlord and tenant together	Landlord and tenant separately	N/A
a. Selection of fertilizers and chemicals . . . . . 7060	1	<input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
b. Cultivation practices. . . . . 7061	1	<input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
c. Selection of crop varieties and/or livestock breeds . . . . . 7062	1	<input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
d. Harvesting decisions . . . . . 7063	1	<input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
e. Marketing agricultural products . . . . . 7064	1	<input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
f. Crop insurance . . . . . 7065	1	<input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
g. Adoption of permanent conservation practices (terraces, grass waterways, etc.) . . . . . 7066	1	<input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
h. Adoption of one-season conservation practices (conservation tillage, etc.) . . . . . 7068	1	<input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
i. USDA program participation (such as commodity and conservation programs). . . . . 3741	1	<input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>

# Section A – Land Use

LAND USE					
25. For the acres <b>OWNED</b> in 2024, how many acres were?		Acres OWNED and OPERATED	Acres OWNED and RENTED TO OTHERS		
a. Orchards/vineyards. . . . .	0964		7964		
b. Cropland (INCLUDE hay acres, land in government programs). . . . .	7801		7802		
c. Pastureland (INCLUDE cropland pasture, woodland pasture, other pasture and rangeland and land in government programs). . . . .	7004		7003		
d. Other (INCLUDE forest, woodland not pastured, farmsteads, buildings, livestock facilities, ponds, roads, ditches, wasteland, etc.) . . . . .	7006		7005		
26. For the acres <b>OWNED</b> in 2024, how many acres were?		Acres OWNED and OPERATED	Year Acquired	Acres OWNED and RENTED TO OTHERS	Year Acquired
a. Purchased from a relative . . .	0076	2389	7076	3654	
b. Purchased from a non-relative. . . . .	0077	2390	7077	3655	
c. Purchased in an auction . . .	7071	2391	7070	3656	
d. Inherited as the beneficiary of a will. . . . .	0078	2392	3657	3658	
e. Acquired through a trust. . . .	7176	2393	3659	3660	
f. Received as a gift or donation . . . . .	0079	2394	3661	3662	
g. Obtained in some other way Specify:  . . . . .	2448	2395	7072	3663	
Acres owned and operated		Acres owned and rented to others			
2396 <input type="text"/>		7073 <input type="text"/>			

# Section A – Land Use

27. Were any of the acres reported in item 26 purchased as a like-kind exchange?  
A like-kind exchange (also known as a 1031) allows capital gains taxes to be deferred on investment property that is sold so long as another "like-kind" purchase is made.

2397 1 ☐ **Yes - Continue** 3 ☐ **No - Go to Item 28**

	Acres OWNED and OPERATED	Acres OWNED and RENTED TO OTHERS
a. Of the acres purchased as a like-kind exchange, how many acres were acquired in each of the following time periods?		
i. In 2024 . . . . . 2398		3665
ii. From 2019-2023 . . . . . 2399		3666
iii. From 2014-2018 . . . . . 2400		3667
iv. Before 2014 . . . . . 2401		3668

28. Do you anticipate transferring ownership of any owned land in the next 5 years?

7074 1 ☐ **Yes - Continue** 3 ☐ **No - Go to Item 30**

	Acres OWNED and OPERATED	Acres OWNED and RENTED TO OTHERS
29. For the acres <b>OWNED</b> in 2024, how many acres do you anticipate transferring ownership through the following methods in the next 5 years?		
a. Sell to a relative . . . . . 7081		7080
b. Sell to a non-relative (INCLUDE like-kind exchanges) . . . . . 7083		7082
c. Gift . . . . . 7085		7084
d. Put or keep in a Trust. . . . . 7087		7086
e. Put or keep in a will (even though ownership will transfer at an unknown time in the future) . . . . . 7089		7088

# Section A – Land Use

30. Of all the acres OWNED, including acres rented to others, for how many acres have the following rights been SOLD and in what year were they sold? EXCLUDE rented or leased rights.

- a. Oil and gas rights sold . . . . . 2402 ☐
- b. Mineral rights sold . . . . . 2404 ☐
- c. Development rights sold . . . . . 2406 ☐
- d. Recreational rights sold (e.g., hunting) . . . . . 2408 ☐
- e. Other rights sold (EXCLUDE conservation easements reported in Item 21b.) Specify: . . . . . 2444 ☐

None

Acres	Year Sold (YYYY)
	2403
	2405
	2407
	2409
	2445

2410

31. Of all the acres OWNED, including acres rented to others, for how many acres have the following rights been LEASED and what was the first year of the lease? EXCLUDE rights already sold.

- a. Oil and gas rights leased . . . . . 2411 ☐
- b. Mineral rights leased . . . . . 2413 ☐
- c. Solar rights leased . . . . . 2415 ☐
- d. Wind rights leased . . . . . 2417 ☐
- e. Recreational rights leased (e.g., hunting) . . . . . 2419 ☐
- f. Other rights leased (EXCLUDE land in conservation programs reported in Item 21a.) Specify: . . . . . 2421 ☐

None

Acres	First Year of Lease (YYYY)
	2412
	2414
	2416
	2418
	2420
	2422

2423

# Section A – Land Use

32. During 2024, did this operation **produce and sell** any crops, livestock, poultry, or agricultural products directly to Consumers, Retail Markets, Institutions, or Intermediate Markets? Refer to the Respondent Booklet for examples of these types of markets.

- INCLUDE ALL products, both unprocessed and processed (value-added) **produced by this operation**
- EXCLUDE commodities produced under production contracts and products purchased and resold

3301

1 ☐

**Yes - Continue**

3 ☐

**No - Go to Section B**

33. For each sales channel, report the Gross Values of Sales of **Edible** Products in column 1 and the Gross Value of Sales of **Non-edible** Products in column 2. Refer to the Respondent Booklet for definitions and examples of Edible and Non-Edible products.

a. Consumers . . . . . 4170

b. Retail markets . . . . . 4172

c. Institutions . . . . . 4165

d. Intermediate markets . . . . . 4167

(1) Gross Value of Sales of Edible products	
\$	.00
\$	.00
\$	.00
\$	.00

5768  
5769  
5770  
5771

(2) Gross Value of Sales of Non-edible products	
\$	.00
\$	.00
\$	.00
\$	.00

34. Report the Gross Value of Sales received in 2024 from the sales of **processed or value-added** products produced and sold from this operation's **own agricultural production** directly to consumers, retail markets, institutions, and intermediate markets. . . . . 2446

None

☐

Gross Value of Sales (Dollars)	
\$	.00





[Click Here  
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topic list](#)

# Section B

## Acreage, Production, and Cash Sales



**Gretchen Divincen**  
Statistician - Heartland Region

# Section B- Acreage, Production, and Cash Sales

## What do we collect?

- Harvested Acres
- Total Production
- Production Used on the Operation
- Cash Sales



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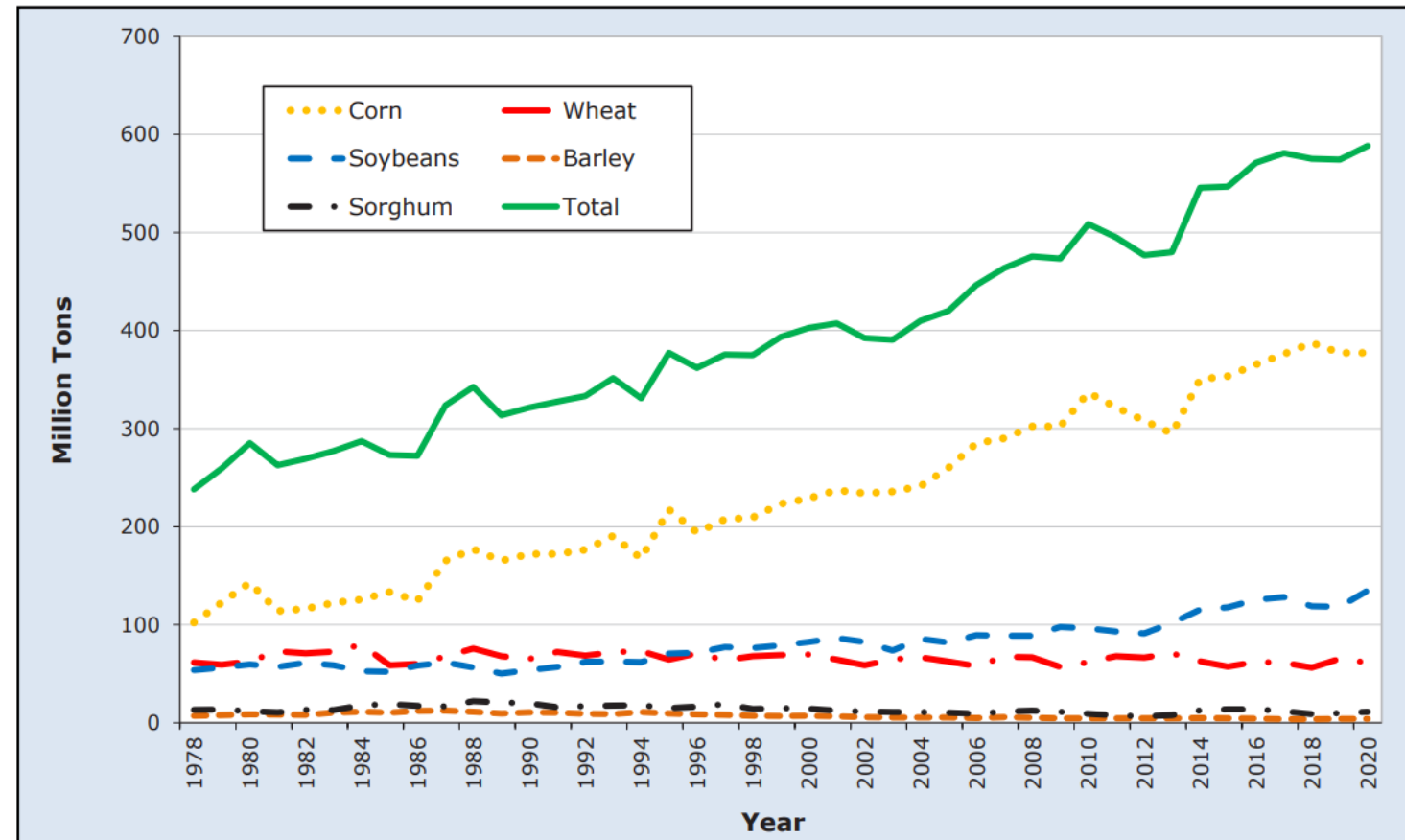


# Section B- Acreage, Production, and Cash Sales

## Why do we collect this information?

- Describes vital parts of the farm economy – crop production and cash sales
- Helps identify farm diversity in crop production
- Used by other researchers and agencies
  - Example: Agricultural Marketing Service (AMS) use Section B data to determine how much grain is trucked

Figure 3: U.S. grain shipments by commodity, 1978-2020



Henderson, Richard, Jesse Gastelle, and Peter Caffarelli. *Transportation of U.S. Grains: A Modal Share Analysis*, August 2023. U.S. Dept. of Agriculture, Agricultural Marketing Service. Web. <http://dx.doi.org/10.9752/TS049.08-2023>



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# Section B- Acreage, Production, and Cash Sales

## Harvested Acres

- Harvested not planted acres
- Including acres still intended to be harvested
- Exclude acreage for a second or later harvest (for the same use) ex. second pickings of cotton

## Total Production

- Including the landlord's share
- Units are important
- If harvest is not complete- ask respondent for an estimated final production



# Section B- Acreage, Production, and Cash Sales

## **Production** **Used on this Operation**

- Example- the production the operation will use or has used for feed or seed
- Exclude production for human consumption (record market value in *the Assets section*)

## **Cash Sales**

- From any year's production sold during the reference year
  - Exclude contract sales or removals and landlord's share of sales (landlord sales=Sec A)
- **If the crop** was grown in reference year: all columns should be completed
- **If not**, only dollars recorded in column 5 should be completed



# Section B- Acreage, Production, and Cash Sales

## Friendly Reminders

### Field Crops Acres:

- Potatoes & Tobacco: **can record to a tenth of an acre**
- All other field crops= **record to a whole acre**

### Nursery and Greenhouse:

- Under protection= square feet
- Acres in the open= **can record to a tenth of an acre**

### All other crops:

- Examples: *sweet corn, sweet potatoes, hemp, brown and wild rice, haylage, and maple syrup*

SECTION B ACREAGE, PRODUCTION, and CASH SALES									
1. Were any crops harvested from this operation or did this operation receive any income from these crops in 20XX? (Include your landlord's share and crops grown under contract. Exclude crops grown on land rented to others.)									
0104 1 <input type="checkbox"/> Yes - Continue 3 <input type="checkbox"/> No - Go to Item 3									
2. Report the acreage and production of crops harvested from this operation in 20XX. Report quantity harvested in the unit specified, by crop. For income received from cash sales in 20XX, report the dollar amount this operation received from any year's production after subtracting marketing expenses. Exclude contract sales or removals and landlord's share of sales in column 5.)									
1 CROP	2 How many acres were HARVESTED?		3 What was the total production? (Include landlord share and amount used on operation.) (Total Amount)		4 How much of this operation's share of the total production was (will be) used on this operation for feed, seed, etc.? (Amount Used on Operation)		5 How much was received in Cash Sales from any year's production? (Exclude contract sales and landlord's share.) (Dollars)		
<b>FIELD CROPS</b>	→ (Acres)								
Corn for grain . . . . .	0105		0106	Bu.	0107		Bu.	0108	\$ .00
Corn for silage or greenchop . . . . .	0109		0110	Tons	0111		Tons	0112	\$ .00
Cotton, all types . . . . .	0113		0114	Lbs.				0116	\$ .00
Peanuts . . . . .	0115		0118	Lbs.	0119		Lbs.	0120	\$ .00
Potatoes (report sweet potatoes in all other crops) . . . . .	0121	Acres Tenths	0122	Cwt.	0123		Cwt.	0124	\$ .00
Fruits, nuts, and berries (Include citrus.) . . . . .	0180	→	SQUARE FEET UNDER glass or other protection		ACRES in the OPEN		Tenths	0188	\$ .00
Nursery and greenhouse crops (Include hemp starts, Christmas trees.) . . . . .			0191		0192			0189	\$ .00
All other crops not listed above (Include hemp, sweet potatoes.) . . . . .	0182		2890	Specify crop(s)				0190	\$ .00



[Click Here  
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topic list](#)

## Section C: Livestock Inventory, Number Sold/Removed, and Cash Sales



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# Section C - Livestock Inventory, Number Sold/Removed, and Cash Sales

## Purpose

Record inventory, ownership, removal, and cash sales for the operation

Collected information allows us to better understand various compositions of operations with different types of livestock. This data helps us assess trends in the livestock industry

SECTION C LIVESTOCK INVENTORY, NUMBER SOLD/REMOVED, and CASH SALES				
1. Were there any livestock or poultry on this operation for which you made day to day decisions in 20XX (regardless of ownership) or did this operation receive any income from livestock, poultry, or livestock products in 20XX? (Include your landlord's share & livestock/poultry grown for others on a contract basis. Exclude livestock/poultry grown for someone else on a custom or contractual basis.)				
2. Report the total number of livestock, poultry, and livestock products, by type. For income received in 20XX, report the total dollars this operation received from cash sales after subtracting marketing expenses. (Exclude contract sales or removals and landlord's share of sales in column 5.)				
LIVESTOCK	INVENTORY		SALES	
	2 On Dec. 31, 20XX, how many (column 1) owned by and located on or off this operation? (Number)	3 On Dec. 31, 20XX, how many (column 1) were owned by and located on or off this operation? (Number)	4 What was the total number of (column 1) sold or removed in 20XX? (Number)	5 How much was received in Cash Sales of (column 1) from any year's production in 20XX? (Exclude marketing contract sales.) (Dollars)
a. Beef cows (Include beef heifers that have calved. Exclude heifers that have not calved, steers, calves, and bulls) .....	0245	0246	0247	0248 \$ .00
b. Milk cows, including any dry cows (Exclude any heifers not yet freshened) .....	0249	0250	0251	0252 \$ .00
c. Other cattle and calves (Include fed cattle, beef and dairy cull animals, stockers and feeders, veal calves, etc.) .....	0253	0254	0255	0256 \$ .00
d. Total cattle and calves (Items a + b + c) .....	0257	0258	0259	0260 \$ .00
(i) Of the total (row d, col. 5) dollars, how much was for breeding stock? <sup>1</sup> .....				0261 \$ .00
(ii) Recognized gain/loss on sale of breeding stock. (If a loss was incurred, indicate with a negative sign.) .....				0262 \$ .00
e. Total milk sold in 20XX (report in cwt) .....			0263	0264 \$ .00
(i) Of the total (row e, col. 4) cwt, how much was certified organic milk? .....			0265	0266 \$ .00
f. All hogs and pigs .....	0267	0268	0269	0270 \$ .00
(i) Of the total (row f, col. 5) dollars, how much was for breeding stock? <sup>1</sup> .....				0271 \$ .00
(ii) Recognized gain/loss on sale of breeding stock. (If a loss was incurred, indicate with a negative sign.) .....				0272 \$ .00
g. All layers and pullets, including table and hatching .....	0273	0274	0275	0276 \$ .00
(i) All eggs, including hatching eggs (report in dozens) .....			0277	0278 \$ .00
h. Turkeys .....	0279	0280	0281	0282 \$ .00
i. Broilers .....	0283	0284	0285	0286 \$ .00
j. Other Poultry (Include other chickens, ducks, emus, geese, hatchlings, ostriches, pigeons, pheasants, quail, poultry products, etc.) .....	0287	0288	0289	0290 \$ .00
k. Other animals and other animal products (Include sheep, goats, & their products (wool, mohair, & goat milk), horses, ponies, mules, burros, & donkeys; aquaculture, bees & honey; semen & embryo sales) .....	0291	0292	0293	0294 \$ .00
(i) Of the total (row k, col. 5) dollars, how much was for breeding stock? <sup>1</sup> .....				0295 \$ .00
(ii) Recognized gain/loss on sale of breeding stock. (If a loss was incurred, indicate with a negative sign.) .....				0296 \$ .00

<sup>1</sup> Report breeding and non-breeding stock as defined on Tax form 1040F and form 4797.



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# Section C - Inventory

Record total number of livestock on hand **regardless of ownership**

- **Include:**

- All livestock under contract or on a custom basis if on total acres operated
- 4-H and FFA livestock
- Livestock on short-term pasture or crop residue grazing to be returned to operation

- **Exclude:**

- Livestock owned but being custom fed on another operation (will be recorded in Section D)

1  LIVESTOCK	INVENTORY	
	2 On Dec. 31, 20 XX how many [column 1] <b>regardless of ownership</b> were on hand? (Number)	3 C  I  [col ow loca thi





# Section C - Inventory Owned

Record the number of livestock owned and operated  
Number owned (Column 3) is less than or equal to number on hand (Column 2)

1	INVENTORY	
	2	3
LIVESTOCK	On Dec. 31, 20X how many [column 1] regardless of ownership were on hand? (Number)	On Dec. 31, 20X how many [column 1] were owned by and located on or off this operation? (Number)





# Section C - Number Sold/Removed

## What's included?

- Sold on the open market
- Delivered under a marketing contract
- Removed under a production contract

SALES	
4 What was the total number of [column 1] sold or removed in 20XX? (Number)	How much cash from a sale? (Dollars)

## What's excluded?

- Do not record animal deaths
- Exclude any livestock moved short term to pasture or grazing and returned to the operation



# Section C - Cash Sales

## Subtract marketing expenses to get final cash sales

Check-off fees, drying, commission, inspection, storage, transportation, yardage, etc.

Marketing expenses reported later in the expense section

SALES	
5	How much was received in Cash Sales of [column 1] from any year's production in 20XX ( <b>Exclude</b> marketing contract sales.)  (Dollars)



# Section C - Reminders

## General:

- Livestock expenses are reported in the *Operating Expenses* section
- If livestock is owned, market value of livestock is reported in the *Assets*

## Cattle: *section*

Cull cows are considered removed from the breeding herd are recorded in *Question 2c – Other Cattle*  
 Beef or dairy heifers that have not calved are recorded in *Question 2c – Other Cattle*, not with cows  
*Question 2c* also includes bulls, cattle on feed, and calves

*Question 2d* is the sum of questions 2a + 2b + 2c

1 LIVESTOCK	INVENTORY		4 What was the total number of [column 1] sold or removed in 20XX? (Number)
	2 On Dec. 31, 20XX, how many [column 1] regardless of ownership were on hand? (Number)	3 On Dec. 31, 20XX, how many [column 1] were owned by and located on or off this operation? (Number)	
a. Beef cows ( <i>Include</i> beef heifers that have calved. <i>Exclude</i> heifers that have not calved, steers, calves, and bulls.) . . . . .	0255	0256	0254
b. Milk cows, including any dry cows ( <i>Exclude</i> any heifers not yet freshened.) . . . . .	0258	0259	0257
c. Other cattle and calves ( <i>Include</i> fed cattle, beef and dairy cull animals, stockers and feeders, veal calves, etc.) . . . . .	0252	0253	0251
d. Total cattle and calves (Items a + b + c) . . . . .	0261	0295	0260



# Section D

## Other Operations Growing/Feeding/Raising Livestock for this Operation



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# Section D - Purpose

Record information related to livestock owned by the operation and **another producer**

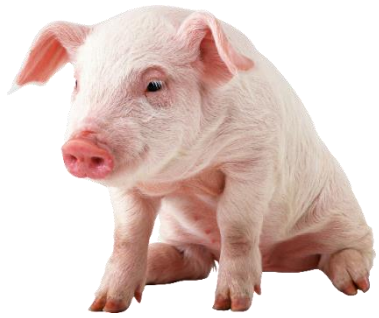
**raised under contract by**

Shows a complete picture of farm income and loss

- Receipts (sales), expenses, and assets are **only** reported in this section and should not be reported elsewhere in the questionnaire
  - “In the Fence”

SECTION D		OTHER OPERATIONS GROWING, FEEDING, or RAISING LIVESTOCK FOR THIS OPERATION											
1. In 20XX did any OTHER operations grow, feed, or raise livestock or poultry owned by this operation under a contract agreement where you are the contractor?													
0271 1 <input type="checkbox"/> Yes - Continue 3 <input type="checkbox"/> No - Go to Section E													
1 What livestock or poultry were being raised or fed for this operation? [List type below.]		2 Commodity Code Office Use Only (Code)		3 What was the market value of [type] on hand on contractee operations on Jan. 1, 20XX? (Dollars)		4 What was the estimated market value (at placement) of [type] placed under contract DURING 20XX? (Dollars)		5 How much was paid to contractees for labor, management, and reimbursement for expenses? (Dollars)		6 How much were the GROSS receipts from [type] sold or removed under this contract? (Dollars)		7 On Dec. 31, 20XX, what was the market value of unsold [type] remaining under contract? (Dollars)	
		0277		0278		0279		0280		0281		0282	
		0283		0284		0285		0286		0287		0288	
		0289		0290		0291		0292		0293		0294	





## Section D - Contract Examples

Cow/calf producer weans calves and has another producer raise the cattle to a certain weight for them

Dairy operator pays another producer to raise dairy replacement heifers until they return to the dairy

Hog farrowing operation contracts with another hog operation to raise weaned pigs up to slaughter weight





# Section D - Livestock Type

## Column 1 – Record the livestock contracted out

- Be Specific!!
- Do not write just “hogs” or “chickens”
- Write finishing hogs, laying chicken pullets, dairy heifers, etc.

## • Column 2 – Record the commodity code

- Use the respondent booklet
- Record the 3-digit livestock code

1 What livestock or poultry were being raised or fed for this operation?  [List type below.]	2 Commodity Code  Office Use Only  (Code)
	0277
	0283
	0289



# Section D - Value

**Column 3** – Record the estimated value of contracted commodities on other operations on January 1

- **Column 4** – Record the estimated value of commodities placed under contract during the year

- If there are multiple arrangements or if arrangements exist for more than one commodity, record each one on a separate line
- If needed, please use an extra sheet of paper
  - Be sure to label the extra sheet with the operator information

3 What was the market value of [type] on hand on contractee operations on Jan. 1, 20XX? (Dollars)		4 What was the estimated market value (at placement) of [type] placed under contract DURING 20XX? (Dollars)	
0278		0279	
0284		0285	
0290		0291	





# Section D - Fees and Receipts

## Column 5 – Record the total amount paid to contractees

Include labor, management fees, expenses reimbursed

- **Column 6** – Record the gross receipts for the commodity sold or removed under contract
  - This value **can be ZERO** if the commodity was not sold but returned to the target operation
    - Example: Dairy heifers


5 How much was paid to contractees for labor, management, and reimbursement for expenses? (Dollars)		6 How much were the GROSS receipts from [type] sold or removed under this contract? (Dollars)	
0280		0281	
0286		0287	
0292		0293	



# Section D - Unsold Value

- **Column 7** – Record the market value of the unsold commodity under contract on December 31
- **Reminder!** – Data reported in Section D is **NOT** reported anywhere else in the questionnaire

	7 On Dec. 31, 20XX, what was the market value of unsold [type] remaining under contract? (Dollars)
0282	
0288	
0294	



# ARMS Phase III

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## Marketing and Production Contracts



## Accounts Receivable & Deferred Payments with Conservation Practices



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# Why contracts and who uses them?

## **Farmers**

- Manage risks
- Compensation for quality
- Outlet for products
- Assurance for financing

## **Processors**

- Timely flow
- Control over attributes
- Consistency



# Marketing vs. Production Contracts

**Marketing Contracts** identify an outlet for a commodity and set pricing and delivery specifications

Producer owns the commodity

Payment is like a “Price”, because commodity changes hands

**Production Contracts** specify responsibilities for the provision of inputs, payment of expenses, production practices, compensation, and removal

Producer does NOT own the commodity. They provide a service.

Payment is a “Fee for service”



# Examples of Each

## Marketing

Row Crops (corn, soybeans, wheat)  
Cotton, Peanuts  
Fruits & Nuts  
Vegetables  
Milk

## Production

Hogs (nurse, farrow-to-ween, finishers, etc.)  
Chickens (broilers, layers, pullets, etc.)  
Turkeys  
Fed cattle



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## SECTION E

## MARKETING and PRODUCTION CONTRACTS

1. Did this operation have **marketing** or **production** contracts for any commodities delivered<sup>1</sup> in 2024? (A *marketing contract* is a verbal or written agreement reached before harvest of a crop or before completion of a livestock production stage, setting a price or pricing formula and market for the commodity. A *production contract* is an agreement setting terms, conditions, and fees to be paid by the contractor to the operation for the production of crops, livestock, or poultry.)

3991 <sup>1</sup> ☐ **Yes - Continue**

<sup>3</sup> ☐ **No - Go to Section F**

“Delivered in  
[reference year]”

2. Report the commodities delivered in 2024 through **marketing** or **production** contracts. Include the quantity delivered and the final price/fee received. INCLUDE the quantity delivered or removed under contract. EXCLUDE money received from contractors as reimbursement for expenses. EXCLUDE landlord shares (report in SECTION A) and marketing charges (report in SECTION H, Item 34).

### Section I – Farm Assets

For each item below, report the MARKET VALUE(S) of the assets owned by the operation on the dates specified.

3. What was the ESTIMATED MARKET VALUE for the farm share of [item] on —

a. crops owned and stored on or off this operation?

(INCLUDE crops stored at co-op or gin warehouse, specialty crops, fruit storage, hay, silage, and nursery and greenhouse products not in the ground. EXCLUDE trees and vines and crops under CCC loans.)

None

Beginning of Year JAN. 1, 2024? (Dollars)	End of Year DEC. 31, 2024? (Dollars)
---	--

0888	0889
\$ .00	\$ .00

b. breeding livestock **owned** by and **located** on or off this operation? (INCLUDE aquaculture, bees, cattle, equine, hogs, mink, poultry, sheep, etc., kept for breeding purposes. EXCLUDE livestock being produced under contract on another operation (reported in Section D).)

None

0863	0864
\$ .00	\$ .00

c. non-breeding livestock **owned** by and **located** on or off this operation? (INCLUDE aquaculture, bees, cattle, equine, hogs, mink, poultry, sheep, etc., kept for non-breeding purposes. INCLUDE livestock products such as honey, mohair, and wool. EXCLUDE livestock being produced under contract on another operation (reported in Section D).)

None

0876	0877
\$ .00	\$ .00

d. production inputs **owned** by this operation, such as processed feed, fertilizer, chemicals, fuels, parts, purchased seed and other supplies?

None

0878	0879
\$ .00	\$ .00

e. production inputs **already used** by this operation for cover crops or crops planted but not yet mature for harvest (also known as *sunk costs*), or the value of inputs used for production contracts that have yet to be delivered?

None

0880	0881
\$ .00	\$ .00

Marketing Contract  
undelivered, still on-hand

Production Contract still  
not delivered, but inputs  
used



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## SECTION E

## MARKETING and PRODUCTION CONTRACTS

1. Did this operation have **marketing** or **production** contracts for any commodities delivered<sup>1</sup> in 2024? (A *marketing contract* is a verbal or written agreement reached before harvest of a crop or before completion of a livestock production stage, setting a price or pricing formula and market for the commodity. A *production contract* is an agreement setting terms, conditions, and fees to be paid by the contractor to the operation for the production of crops, livestock, or poultry.)

3991

1 ☐ **Yes - Continue**

3 ☐ **No - Go to Section F**

“Delivered in  
[reference year]”

2. Report the commodities delivered in 2024 through **marketing** or **production** contracts. Report the quantity delivered and the final price/fee received. INCLUDE the quantity delivered or removed under contract. EXCLUDE money received from contractors as reimbursement for expenses. EXCLUDE landlord shares (report in SECTION A) and marketing charges (report in SECTION H, Item 34).

For each item below, report the MARKET VALUE(S) of the assets owned by the operation on the dates specified.

3. What was the ESTIMATED MARKET VALUE for the farm share of [item] on —

a. crops owned and stored on or off this operation? (INCLUDE crops stored at co-op or gin warehouse, specialty crops, fruit storage, hay, silage, and nursery and greenhouse products not in the ground. EXCLUDE trees and vines and crops under CCC loans.)

None

	Beginning of Year		End of Year	
	JAN. 1, 2024?		DEC. 31, 2024?	
	(Dollars)		(Dollars)	
0888		0889		
<input type="checkbox"/> \$		\$		
0863		0864		
<input type="checkbox"/> \$		\$		
0876		0877		
<input type="checkbox"/> \$		\$		
0878		0879		
<input type="checkbox"/> \$		\$		
0880		0881		
<input type="checkbox"/> \$		\$		

Marketing Contract from  
prior year crop, delivered in  
[reference year]

Inputs for Production  
Contract started in prior year

### Section I – Farm Assets



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## SECTION E MARKETING and PRODUCTION CONTRACTS

1. Did this operation have **marketing** or **production** contracts for any commodities delivered<sup>1</sup> in 2024? (A *marketing contract* is a verbal or written agreement reached before harvest of a crop or before completion of a livestock production stage, setting a price or pricing formula and market for the commodity. A *production contract* is an agreement setting terms, conditions, and fees to be paid by the contractor to the operation for the production of crops, livestock, or poultry.)

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☐

**Yes - Continue**

☐

**No - Go to Section F**

2. Report the commodities delivered in 2024 through **marketing** or **production** contract(s). List the quantities delivered and the final price/fee received. **INCLUDE** the quantity delivered or removed under contract. **EXCLUDE** money received from contractors as reimbursement for expenses. **EXCLUDE** landlord shares (report in SECTION A) and marketing charges (report in SECTION H, Item 34).

1 What commodities did this operation have MARKETING or PRODUCTION contracts for in 2024? [Write in commodities]	2 Commodity Code Office Use Only (Code)		3 Marketing or Production Contract? Marketing=1 Production=2		4 Quantity of this commodity delivered through this contract? (EXCLUDE landlord's share.)		5 Unit Code (from list below) (Code)		6 What was (will be) the FINAL PRICE/FEE RECEIVED per unit by this operation for this commodity delivered under this contract? (Dollars & Cents)				7 What was the total dollar amount received in 2024 from this contract? (Total Dollars)				
Commodity example	0000		0000	1	0000	10000	0000	04	0000	\$	3	.	75	0000	\$	37500	.00
	3927		3550		3928		3929		3930	\$		.		3931	\$		.00
	3932			3551		3933		3934		3935	\$		.		3936	\$	.00
	3937			3552		3938		3939		3940	\$		.		3941	\$	.00
	3942		3553		3943		3944		3945	\$		.		3946	\$		.00
	3947		3554		3948		3949		3950	\$		.		3951	\$		.00



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## SECTION E MARKETING and PRODUCTION CONTRACTS

1. Did this operation have **marketing** or **production** contracts for any commodities delivered<sup>1</sup> in 2024? (A *marketing contract* is a verbal or written agreement reached before harvest of a crop or before completion of a livestock production stage, setting a price or pricing formula and market for the commodity. A *production contract* is an agreement setting terms, conditions, and fees to be paid by the contractor to the operation for the production of crops, livestock, or poultry.)

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☐

**Yes - Continue**

☐

**No - Go to Section F**

2. Report the commodities delivered in 2024 through **marketing** or **production** contract(s). List the quantities delivered and the final price/fee received. **INCLUDE** the quantity delivered or removed under contract. **EXCLUDE** money received from contractors as reimbursement for expenses. **EXCLUDE** landlord shares (report in SECTION A) and marketing charges (report in SECTION H, Item 34).

1 What commodities did this operation have MARKETING or PRODUCTION contracts for in 2024? [Write in commodities]	2 Commodity Code Office Use Only (Code)	3 Marketing or Production Contract? Marketing=1 Production=2	4 Quantity of this commodity delivered through this contract? (EXCLUDE landlord's share.)	5 Unit Code (from list below) (Code)	6 What was (will be) the FINAL PRICE/FEE RECEIVED per unit by this operation for this commodity delivered under this contract? (Dollars & Cents)	7 What was the total dollar amount received in 2024 from this contract? (Total Dollars)
<i>Commodity example</i>	0000	0000	1	0000	10000	0000 04 0000 \$ 3 . 75 0000 \$ 37500 .00
	3927	3550	↑	3928		3929 3930 \$ . 3931 \$ .00
	3932	3551		3933		3934 3935 \$ . 3936 \$ .00
	3937	3552		3938		3939 3940 \$ . 3941 \$ .00
	3942	3553		3943		3944 3945 \$ . 3946 \$ .00
	3947	3554		3948		3949 3950 \$ . 3951 \$ .00



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## SECTION E

## MARKETING and PRODUCTION CONTRACTS

1. Did this operation have **marketing** or **production** contracts for any commodities delivered<sup>1</sup> in 2024? (A *marketing contract* is a verbal or written agreement reached before harvest of a crop or before completion of a livestock production stage, setting a price or pricing formula and market for the commodity. A *production contract* is an agreement setting terms, conditions, and fees to be paid by the contractor to the operation for the production of crops, livestock, or poultry.)

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Yes - Continue

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☐

No - Go to Section F

2. Report the commodities delivered in 2024 through **marketing** or **production** contract(s). List the quantities delivered and the final price/fee received. INCLUDE the quantity delivered or removed under contract. EXCLUDE money received from contractors as reimbursement for expenses. EXCLUDE landlord shares (report in SECTION A) and marketing charges (report in SECTION H, Item 34).

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Commodity example	0000		0000	1	0000	10000	0000	04	0000	\$	3	.	75	0000	\$	37500	.00
	3927		3550		3928	↑	3929	↑	3930	\$		.		3931	\$		.00
	3932		3551		3933		3934		3935	\$		.		3936	\$		.00
	3937		3552		3938		3939		3940	\$		.		3941	\$		.00
	3942		3553		3943		3944		3945	\$		.		3946	\$		.00
	3947		3554		3948		3949		3950	\$		.		3951	\$		.00



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## SECTION E MARKETING and PRODUCTION CONTRACTS

1. Did this operation have **marketing** or **production** contracts for any commodities delivered<sup>1</sup> in 2024? (A *marketing contract* is a verbal or written agreement reached before harvest of a crop or before completion of a livestock production stage, setting a price or pricing formula and market for the commodity. A *production contract* is an agreement setting terms, conditions, and fees to be paid by the contractor to the operation for the production of crops, livestock, or poultry.)

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Yes - Continue

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Commodity example	0000		0000	1	0000	10000	0000	04	0000	\$	3	.	75	0000	\$	37500	.00
	3927		3550		3928		3929		3930	\$		.		3931	\$		.00
	3932		3551		3933		3934		3935	\$		.		3936	\$		.00
	3937		3552		3938		3939		3940	\$		.		3941	\$		.00
	3942		3553		3943		3944		3945	\$		.		3946	\$		.00
	3947		3554		3948		3949		3950	\$		.		3951	\$		.00



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## SECTION E MARKETING and PRODUCTION CONTRACTS

1. Did this operation have **marketing** or **production** contracts for any commodities delivered<sup>1</sup> in 2024? (A *marketing contract* is a verbal or written agreement reached before harvest of a crop or before completion of a livestock production stage, setting a price or pricing formula and market for the commodity. A *production contract* is an agreement setting terms, conditions, and fees to be paid by the contractor to the operation for the production of crops, livestock, or poultry.)

3991


☐

1 **Yes - Continue**

☐

3 **No - Go to Section F**

2. Report the commodities delivered in 2024 through **marketing** or **production** contract(s). List the quantities delivered and the final price/fee received. INCLUDE the quantity delivered or removed under contract. EXCLUDE money received from contractors as reimbursement for expenses. EXCLUDE landlord shares (report in SECTION A) and marketing charges (report in SECTION H, Item 34).

1 What commodities did this operation have MARKETING or PRODUCTION contracts for in 2024? [Write in commodities]	2 Commodity Code Office Use Only (Code)		3 Marketing or Production Contract? Marketing=1 Production=2		4 Quantity of this commodity delivered through this contract? (EXCLUDE landlord's share.)		5 Unit Code (from list below) (Code)		6 What was (will be) the FINAL PRICE/FEE RECEIVED per unit by this operation for this commodity delivered under this contract? (Dollars & Cents)				7 What was the total dollar amount received in 2024 from this contract? (Total Dollars)				
Commodity example	0000		0000	1	0000	10000	0000	04	0000	\$	3	.	75	0000	\$	37500	.00
	3927		3550		3928		3929		3930	\$		.		3931	\$		.00
	3932		3551		3933		3934		3935	\$		.		3936	\$		.00
	3937		3552		3938		3939		3940	\$		.		3941	\$		.00
	3942		3553		3943		3944		3945	\$		.		3946	\$		.00
	3947		3554		3948		3949		3950	\$		.		3951	\$		.00



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## SECTION E MARKETING and PRODUCTION CONTRACTS

1. Did this operation have **marketing** or **production** contracts for any commodities delivered<sup>1</sup> in 2024? (A *marketing contract* is a verbal or written agreement reached before harvest of a crop or before completion of a livestock production stage, setting a price or pricing formula and market for the commodity. A *production contract* is an agreement setting terms, conditions, and fees to be paid by the contractor to the operation for the production of crops, livestock, or poultry.)

3991 1 ☐ **Yes - Continue**

3 ☐ **No - Go to Section F**

2. Report the commodities delivered in 2024 through **marketing** or **production** contract(s). List the quantities delivered and the final price/fee received. INCLUDE the quantity delivered or removed under contract. EXCLUDE money received from contractors as reimbursement for expenses. EXCLUDE landlord shares (report in SECTION A) and marketing charges (report in SECTION H, Item 34).

1 What commodities did this operation have MARKETING or PRODUCTION contracts for in 2024?  [Write in commodities]	2 Commodity Code  Office Use Only (Code)		3 Marketing or Production Contract?  Marketing=1 Production=2		4 Quantity of this commodity delivered through this contract? (EXCLUDE landlord's share.)		5 Unit Code (from list below)  (Code)		6 What was (will be) the FINAL PRICE/FEE RECEIVED per unit by this operation for this commodity delivered under this contract?  (Dollars & Cents)				7 What was the total dollar amount received in 2024 from this contract?  (Total Dollars)				
Commodity example	0000		0000	1	0000	10000	0000	04	0000	\$	3	.	75	0000	\$	37500	.00
✔ Broilers	3927	916	3550	2	3928	160,000	3929	11	3930	\$	0	.	28	3931	\$	44,800	.00

<sup>1/</sup> "Delivered" includes commodities for which partial payment was made even if not physically delivered by December 31, 2024.

Unit	Code	Unit	Code	Unit	Code	Unit	Code
Pound .....	01	Bin .....	05	Dozen .....	09	Barrel .....	20
CWT .....	02	Box .....	06	Flat .....	10	Acre .....	22
Ton .....	03	Bale .....	07	Head / Bird .....	11	Animal Space .....	39
Bushels .....	04	Carton .....	08	Plant / Pot .....	13	Kilogram .....	40

- **EXAMPLE:** The producer raised 160,000 broilers under a marketing contract for \$0.28 per bird and was paid-in-full (\$44,800 total).
- Be careful of the units 1= lbs but is not the same as per bird which is an 11.



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## SECTION E MARKETING and PRODUCTION CONTRACTS

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3991 1 ☐ **Yes - Continue**

3 ☐ **No - Go to Section F**

2. Report the commodities delivered in 2024 through **marketing** or **production** contract(s). List the quantities delivered and the final price/fee received. INCLUDE the quantity delivered or removed under contract. EXCLUDE money received from contractors as reimbursement for expenses. EXCLUDE landlord shares (report in SECTION A) and marketing charges (report in SECTION H, Item 34).

1 What commodities did this operation have MARKETING or PRODUCTION contracts for in 2024? [Write in commodities]	2 Commodity Code Office Use Only (Code)		3 Marketing or Production Contract? Marketing=1 Production=2		4 Quantity of this commodity delivered through this contract? (EXCLUDE landlord's share.)		5 Unit Code (from list below) (Code)		6 What was (will be) the FINAL PRICE/FEE RECEIVED per unit by this operation for this commodity delivered under this contract? (Dollars & Cents)				7 What was the total dollar amount received in 2024 from this contract? (Total Dollars)				
Commodity example	0000		0000	1	0000	10000	0000	04	0000	\$	3	.	75	0000	\$	37500	.00
✖ Broilers	3927	916	3550	2	3928	640,000	3929	1	3930	\$	0	.	28	3931	\$	44,800	.00

<sup>1/</sup> "Delivered" includes commodities for which partial payment was made even if not physically delivered by December 31, 2024.

Unit	Code	Unit	Code	Unit	Code	Unit	Code
Pound .....	01	Bin .....	05	Dozen .....	09	Barrel .....	20
CWT .....	02	Box .....	06	Flat .....	10	Acre .....	22
Ton .....	03	Bale .....	07	Head / Bird .....	11	Animal Space .....	39
Bushels .....	04	Carton .....	08	Plant / Pot .....	13	Kilogram .....	40

- EXAMPLE: The producer raised 640000 pounds of chickens for a total of \$44,800.
- In Section C, the farmer reported 160,000 broilers "sold or removed".



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# Accounts Receivable & Deferred Payments

## Deferred payments across calendar years

NOT the same as unsold crops

## Unsold vs. Money owed (do not duplicate)

Unsold commodities belong in E.O.Y. inventory (Assets Section), because they have not been sold yet

Accounts Receivable is what is owed for commodities that have already been sold (delivered), but not paid yet (think contracts)



EXAMPLE:

The producer delivered 1,000 cwt of milk @ \$15/cwt in December last year, and was paid in the first week of January.

At the end of this year, he delivered 1,000 cwt of milk @ \$17/cwt, and was paid the first week of next year.

SECTION F

ACCOUNTS RECEIVABLE & DEFERRED PAYMENTS

1. For each item below, report income received or the amount owed to the operation on the dates specified.  
INCLUDE cash sales, marketing contract sales, and production contract removals. EXCLUDE crops in storage and not yet sold.

[NOTE: Crops in storage and not sold as of the reference date should be reported in Section I, Item 3a.]

	None	Dollars	
a. On January 1, 2024, what was the total dollar amount owed to this operation for all commodities produced and sold (cash or contract) before January 1, 2024? . . 0885	<input type="checkbox"/>	\$ 15 000	.00
(i) How much did this operation receive from Item 1a during 2024? . . . . . 0875	<input type="checkbox"/>	\$ 15 000	.00
b. What was the total dollar amount owed to this operation on December 31, 2024, for all commodities produced, sold (cash or contract), delivered, or removed under contract in 2024 and earlier years? . . . . . 0886	<input type="checkbox"/>	\$ 17 000	.00

1 What commodities did this operation have MARKETING or PRODUCTION contracts for in 2024? [Write in commodities]	2 Commodity Code Office Use Only (Code)		3 Marketing or Production Contract? Marketing=1 Production=2		4 Quantity of this commodity delivered through this contract? (EXCLUDE landlord's share.)		5 Unit Code (from list below) (Code)		6 What was (will be) the FINAL PRICE/FEE RECEIVED per unit by this operation for this commodity delivered under this contract? (Dollars & Cents)				7 What was the total dollar amount received in 2024 from this contract? (Total Dollars)				
Commodity example	0000		0000	1	0000	10000	0000	04	0000	\$	3	.	75	0000	\$	37500	.00
Milk	3927	909	3550	1	3928	52,000	3929	2	3930	\$	17	.	00	3931	\$	867,000	.00

(52,000 cwt) x (\$17/cwt) = \$884,000  
(\$884,000 – \$17,000) = \$867,000 received

SECTION F

ACCOUNTS RECEIVABLE & DEFERRED PAYMENTS

1. For each item below, report income received or the amount owed to the operation on the dates specified.  
INCLUDE cash sales, marketing contract sales, and production contract removals. EXCLUDE crops in storage and not yet sold.

[NOTE: Crops in storage and not sold as of the reference date should be reported in Section I, Item 3a.]

	None	Dollars
a. On January 1, 2024, what was the total dollar amount owed to this operation for all commodities produced and sold (cash or contract) before January 1, 2024? . . . 0885	<input type="checkbox"/>	\$ 15 000 .00
(i) How much did this operation receive from Item 1a during 2024? . . . . . 0875	<input type="checkbox"/>	\$ 15 000 .00
b. What was the total dollar amount owed to this operation on December 31, 2024, for all commodities produced, sold (cash or contract), delivered, or removed under contract in 2024 and earlier years? . . . . . 0886	<input type="checkbox"/>	\$ 17 000 .00



1 What commodities did this operation have MARKETING or PRODUCTION contracts for in 2024? [Write in] commodities]	2 Commodity Code  Office Use Only (Code)		3 Marketing or Production Contract? Marketing=1 Production=2		4 Quantity of this commodity delivered through this contract? (EXCLUDE landlord's share.)		5 Unit Code (from list below)  (Code)		6 What was (will be) the FINAL PRICE/FEE RECEIVED per unit by this operation for this commodity delivered under this contract? (Dollars & Cents)				7 What was the total dollar amount received in 2024 from this contract?  (Total Dollars)				
Commodity example	0000		0000	1	0000	10000	0000	04	0000	\$	3	.	75	0000	\$	37500	.00
Processed Cherries	3927	6156	3550	1	3928	100,000	3929	1	3930	\$	0	.	42	3931	\$	21,000	.00

(100,000 lbs) x (42 cents/lb) = \$42,000

## SECTION F

## ACCOUNTS RECEIVABLE & DEFERRED PAYMENTS

1. For each item below, report income received or the amount owed to the operation on the dates specified.  
INCLUDE cash sales, marketing contract sales, and production contract removals. EXCLUDE crops in storage and not yet sold.

[NOTE: Crops in storage and not sold as of the reference date should be reported in Section I, Item 3a.]

	None	Dollars
a. On January 1, 2024, what was the total dollar amount owed to this operation for all commodities produced and sold (cash or contract) before January 1, 2024? . . . 0885	<input type="checkbox"/>	\$ .00
(i) How much did this operation receive from Item 1a during 2024? . . . . . 0875	<input type="checkbox"/>	\$ .00
b. What was the total dollar amount owed to this operation on December 31, 2024, for all commodities produced, sold (cash or contract), delivered, or removed under contract in 2024 and earlier years? . . . . . 0886	<input type="checkbox"/>	\$ 21,000 .00



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# Part II of Section F: Conservation Practices



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## CONSERVATION PRACTICES

1. For each of the conservation management practices listed below, report the total acres on this operation using this practice in 2024.

Tillage and Cover Crop Practices		Acres where practice was used in 2024
a. (Cropland) Acres in continuous no-till over the last 5 years	2424	
b. Acres in continuous reduced tillage practices over the last 5 years (including strip-till)	2425	
c. Acres in continuous conventional tillage over the last 5 years	2426	
d. Acres where you used no-till alternating or in rotation with tillage over the last 5 years (for example, till before corn but not soybeans)	2427	
e. Acres that were primarily no-till over the last 5 years but where tillage was used one or more times to manage a specific resource concern, such as compaction or weed pressure	2428	
f. Acres of cover crops harvested for forage (whether grazed or not grazed)	2429	
g. Acres of cover crops grazed but not harvested for forage	3010	
h. Acres of cover crops not grazed or harvested for forage	2430	





Nutrient Management and Other Practices			
i. Acres that received manure	4557		
j. Acres that received inorganic (synthetic, commercial) fertilizer	2431		
k. Acres that received both inorganic (synthetic, commercial) fertilizer and manure	2447		
l. Acres where a nitrogen inhibitor or other product was used to slow the breakdown of nitrogen	2432		
m. Cropland acres drained by tile	4583		
(i) Of these tile drained acres, how many acres include a mechanism for controlled drainage (e.g. control structure, stop logs, risers, or float mechanisms)	2433		
n. Rotational or management-intensive grazing	2434		
<p>2. Did this operation practice alley cropping, silvopasture, or forest farming, or have riparian forest buffers or windbreaks? . . . . . 2435    1 <input type="checkbox"/> Yes    3 <input type="checkbox"/> No</p> <p>3. Did this operation use any feed additives such as 3-NOP, seaweed, or nitrates to reduce methane or Green House Gas (GHG) emissions in your flock/herd? . . . . . 2436    1 <input type="checkbox"/> Yes    3 <input type="checkbox"/> No</p>			



# Example for Conservation Practices

Operation has 3,000 acres of cropland.  
500 acres of lettuce used continuous conventional tillage the past 5 years  
500 acres of tomatoes used strip-till practices  
1000 acres of peaches were in continuous no-till the past 5 years  
500 acres of fresh strawberries & 500 acres of nectarines were all primarily no-till the past five years.  
All 3,000 acres received manure.



## CONSERVATION PRACTICES

1. For each of the conservation management practices listed below, report the total acres on this operation using this practice in 2024.

Tillage and Cover Crop Practices		Acres where practice was used in 2024
a. (Cropland) Acres in continuous no-till over the last 5 years	2424	1,000
b. Acres in continuous reduced tillage practices over the last 5 years (including strip-till)	2425	500
c. Acres in continuous conventional tillage over the last 5 years	2426	500
d. Acres where you used no-till alternating or in rotation with tillage over the last 5 years (for example, till before corn but not soybeans)	2427	
e. Acres that were primarily no-till over the last 5 years but where tillage was used one or more times to manage a specific resource concern, such as compaction or weed pressure	2428	1000
f. Acres of cover crops harvested for forage (whether grazed or not grazed)	2429	
g. Acres of cover crops grazed but not harvested for forage	3010	
h. Acres of cover crops not grazed or harvested for forage	2430	
Nutrient Management and Other Practices		
i. Acres that received manure	4557	3000
j. Acres that received inorganic (synthetic, commercial) fertilizer	2431	



[Click Here  
to return to  
topic list](#)

# Sections G: Government Payments & Other Farm Related Income



**David Garcia**  
Statistician - Pacific Region

# Objectives & Purpose

This section will help measure income other than crop and livestock sales. Government payments and other farm income contribute to a farm's bottom line.

Only account for income that belongs to the operation identified on the label.



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# Item 1: CCC Loans

## What is Commodity Credit Corporation (CCC) Loan?

Provides producers an interim financing option at harvest time for cash flow.

Crop is posted as collateral.

Farmers have the option to pay back the loan or deliver the crop.

Maximizes the return to the farmer.



# tem 2: Farm Payments & Programs

## **Farm Program Payments**

### **Conservation Reserve Program (CRP)**

10-15 year program to mitigate erosion, improve water quality, and wildlife habitat.

### **Environmental Quality Incentives Program (EQIP)**

Provides assistance to plan/implement conservation practice to improve soil, water, plant, animal, air, and other natural resources.

### **Conservation Stewardship Program (CSP)**

Promotes sustainable production on working lands

### **Other Conservation Programs**

Wetlands Reserve, Grassland Reserve, among other types



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# Item 2: Government Programs

## **Price Loss Coverage (PLC)**

Program payments issued when effective crop price is less than the program reference price.

## **Agricultural Risk Coverage (ARC)**

Income support program tied to the historical base acres, not current production of that crop.

## **Dairy Margin Coverage (DMC)**

Risk management program for dairy producers.

## **Disaster Payments**

Emergency funding made available after severe weather events, drought or fire.

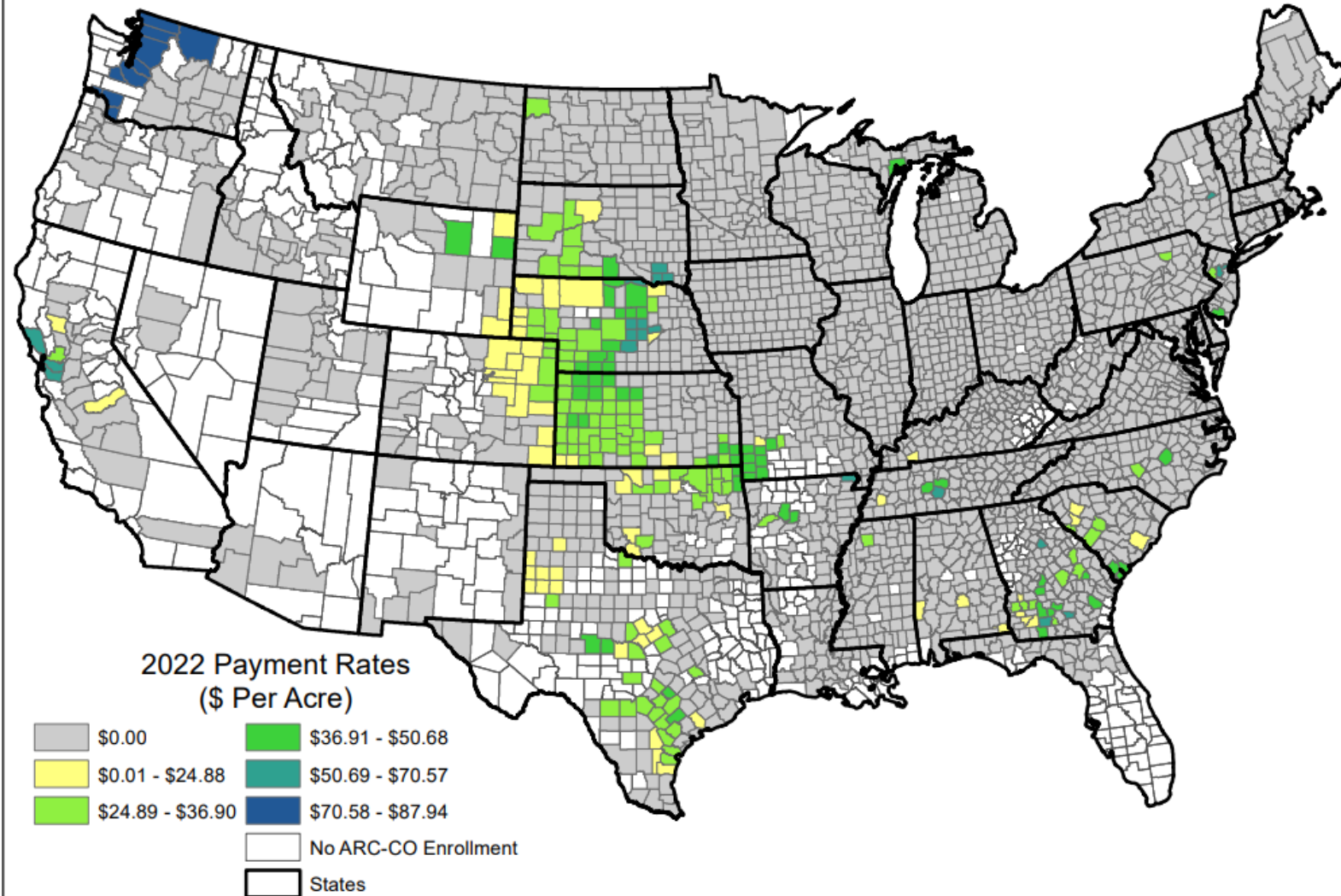


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# 2022 ARC-CO Payment Rates for Corn

Counties with an All or Non-Irrigated Rate Designation



Map is intended for Farm Service Agency (FSA) purposes only. Map depicted only serves as a general reference map.

Date: 10/16/2023

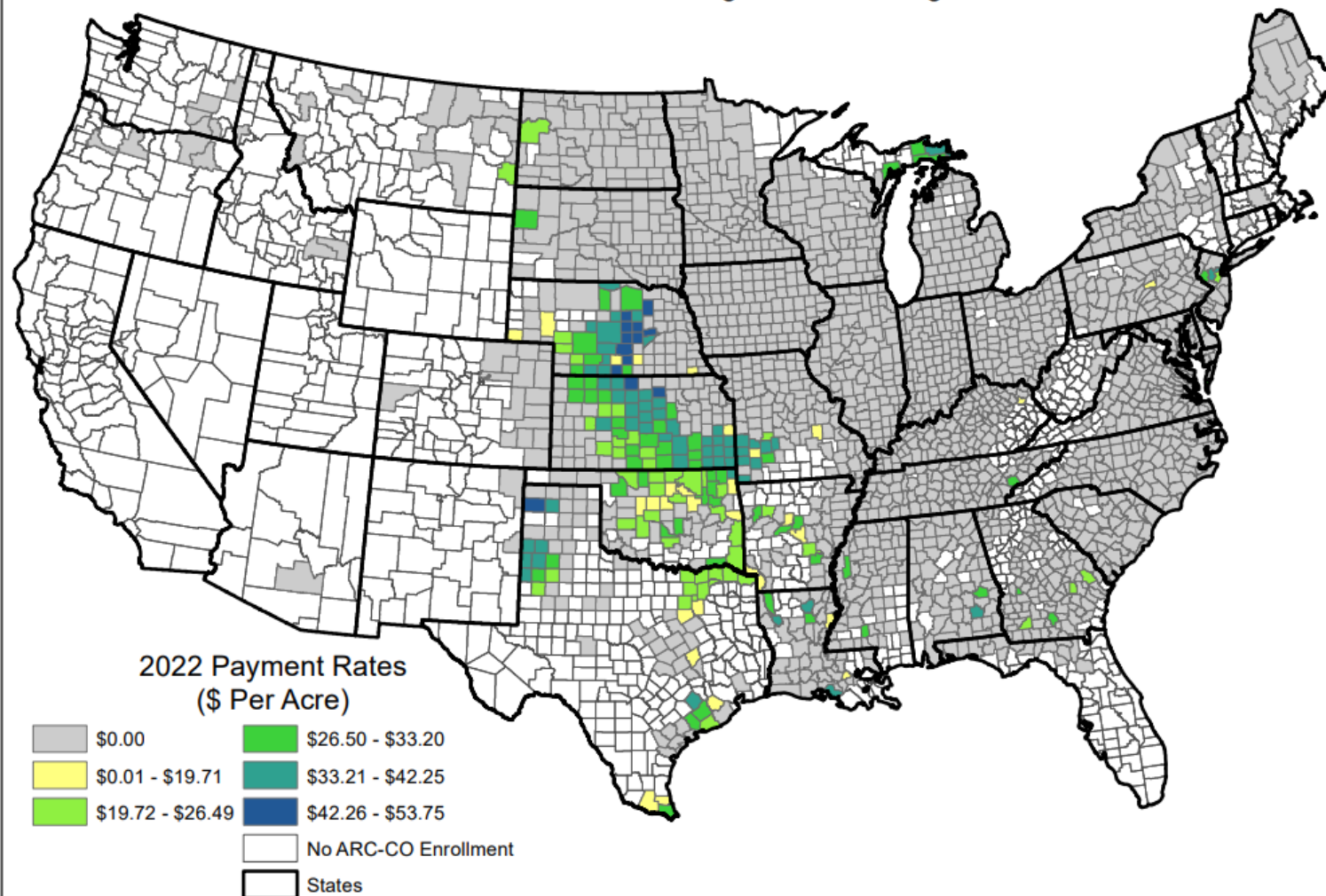


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# 2022 ARC-CO Payment Rates for Soybeans

Counties with an All or Non-Irrigated Rate Designation



Map is intended for Farm Service Agency (FSA) purposes only. Map depicted only serves as a general reference map.

Date: 10/16/2023



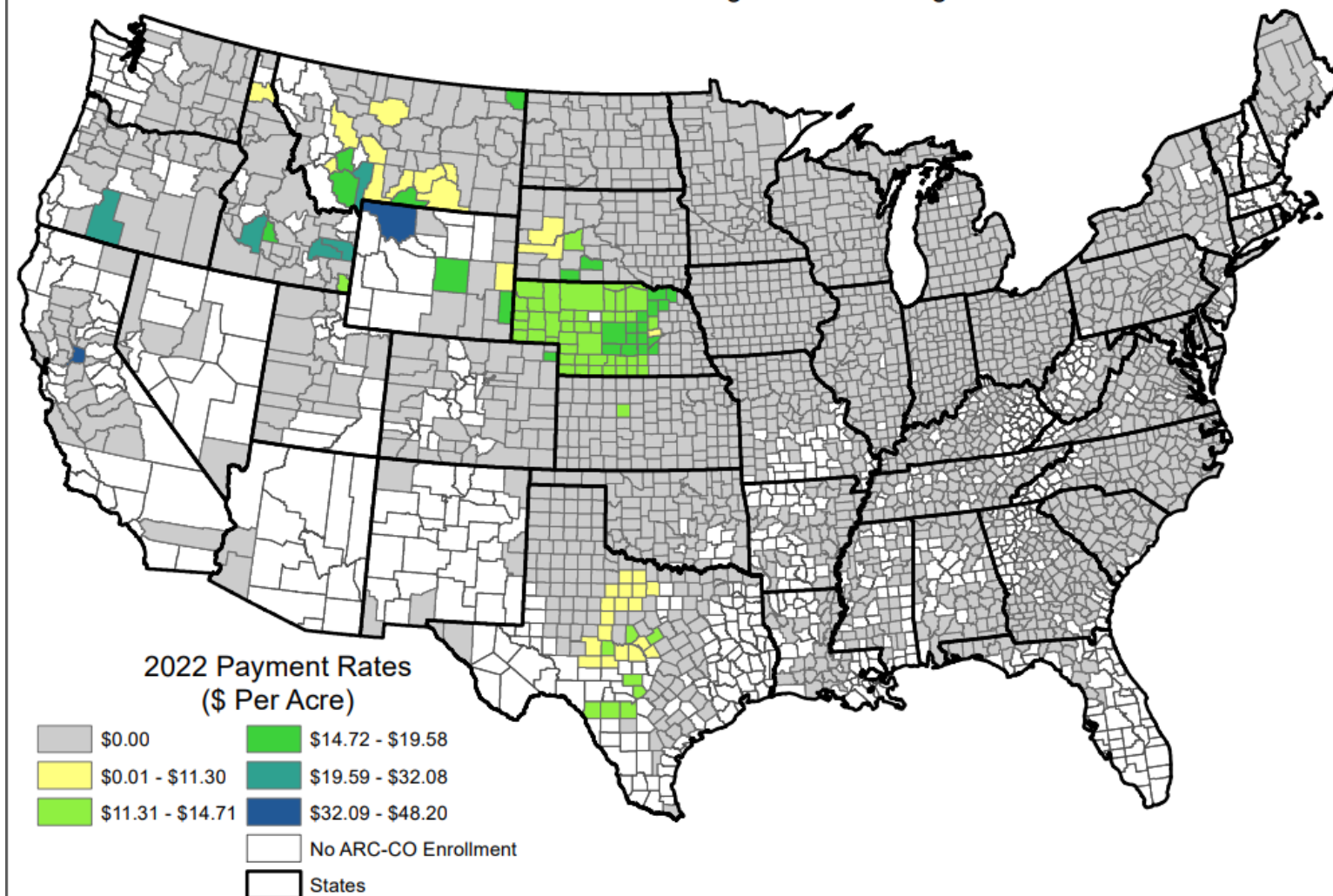
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# 2022 ARC-CO Payment Rates for Oats

Counties with an All or Non-Irrigated Rate Designation



Map is intended for Farm Service Agency (FSA) purposes only. Map depicted only serves as a general reference map.

Date: 10/16/2023

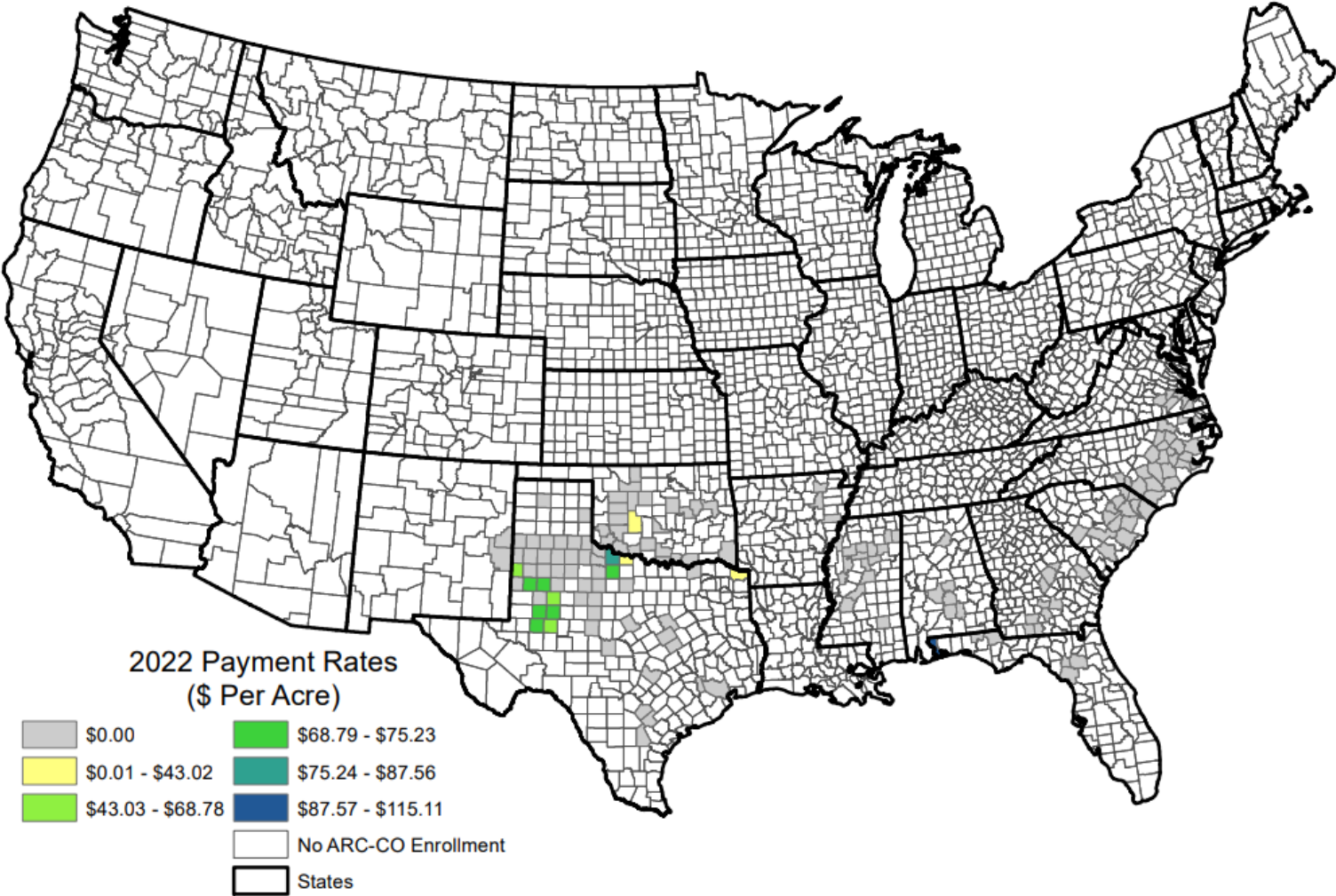


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# 2022 ARC-CO Payment Rates for Peanuts

Counties with an All or Non-Irrigated Rate Designation



Map is intended for Farm Service Agency (FSA) purposes only. Map depicted only serves as a general reference map.

Date: 10/16/2023



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# Item 3: Other Farm Related Income

Do NOT include income previously reported.  
All income reported must be part of this operation.

## **Custom Work**

This operation provides both labor and the machine for a fee.

## **Grazing of Livestock**

Include short term grazing contracts (2-4 months).



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# Item 3: Other Farm Related Income (continued)

## **Insurance Indemnity Payments**

Includes insurance payments from crop insurance, hail insurance, vehicle and equipment insurance policies, and the owner's home (if owned by the operation).

## **All Other Farm Income**

Hedging (futures contract) profits or losses

Refunds claimed for marketing charges

Sale of value-added goods

Payments received for cell phone towers, access roads, etc.



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# Item 4: Crops vs Livestock

4. In 2023, did the largest portion of this operation's total gross value of sales come from crops or livestock?  
*(If the operation had no sales in 2023, choose crops if the value of cropland on the operation exceeds the value of any livestock on the operation in 2023. Otherwise, choose livestock).*

0562 <sup>1</sup> ☐ CROP

<sup>2</sup> ☐ LIVESTOCK



# Operating & Capital Expenditures

[Click Here  
to return to  
topic list](#)



Brad Medlock  
Upper Midwest Region



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# Uses of Expenditure Data

## Farm Production Expenditures 2022 Summary

July 2023

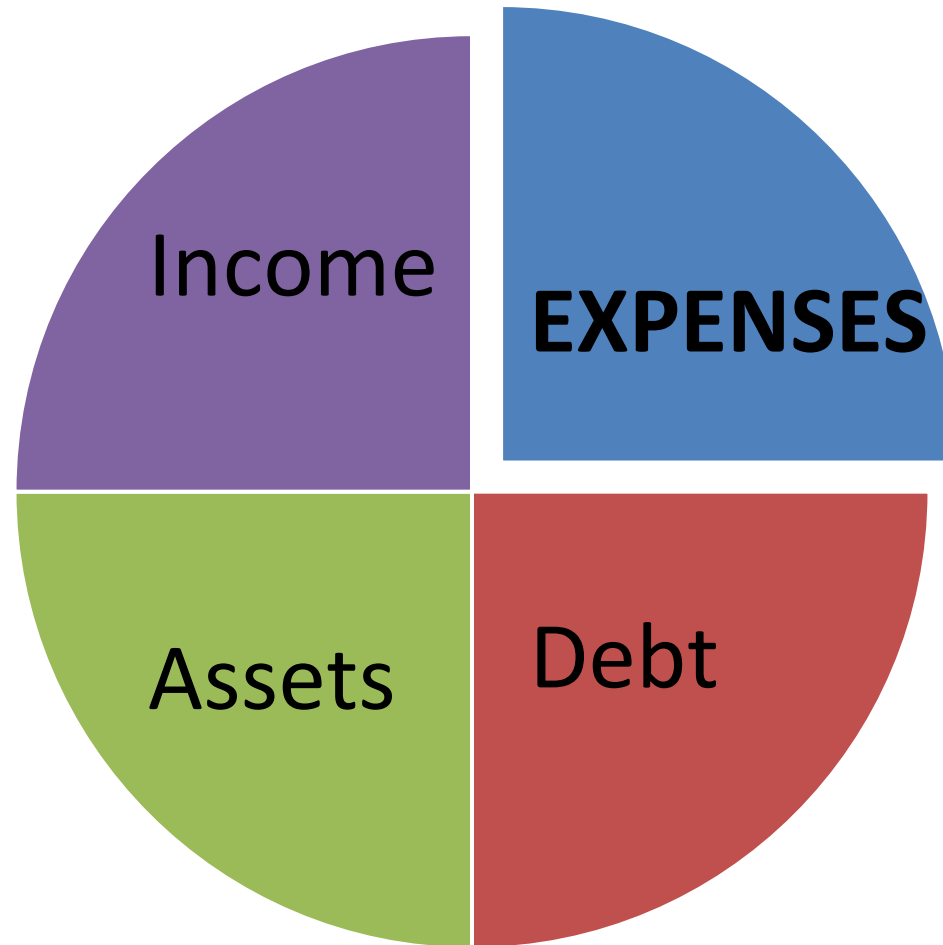
- Provides annual weights for NASS's computation of the Prices Paid Indexes
- Bureau of Economic Analysis (BEA)
- USDA Office of the Chief Economist



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# How it all Fits



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# Expenditures - General

Include expenses related to this operation

Watch Include/Exclude Instructions

Landlord expenses asked at the end of the section

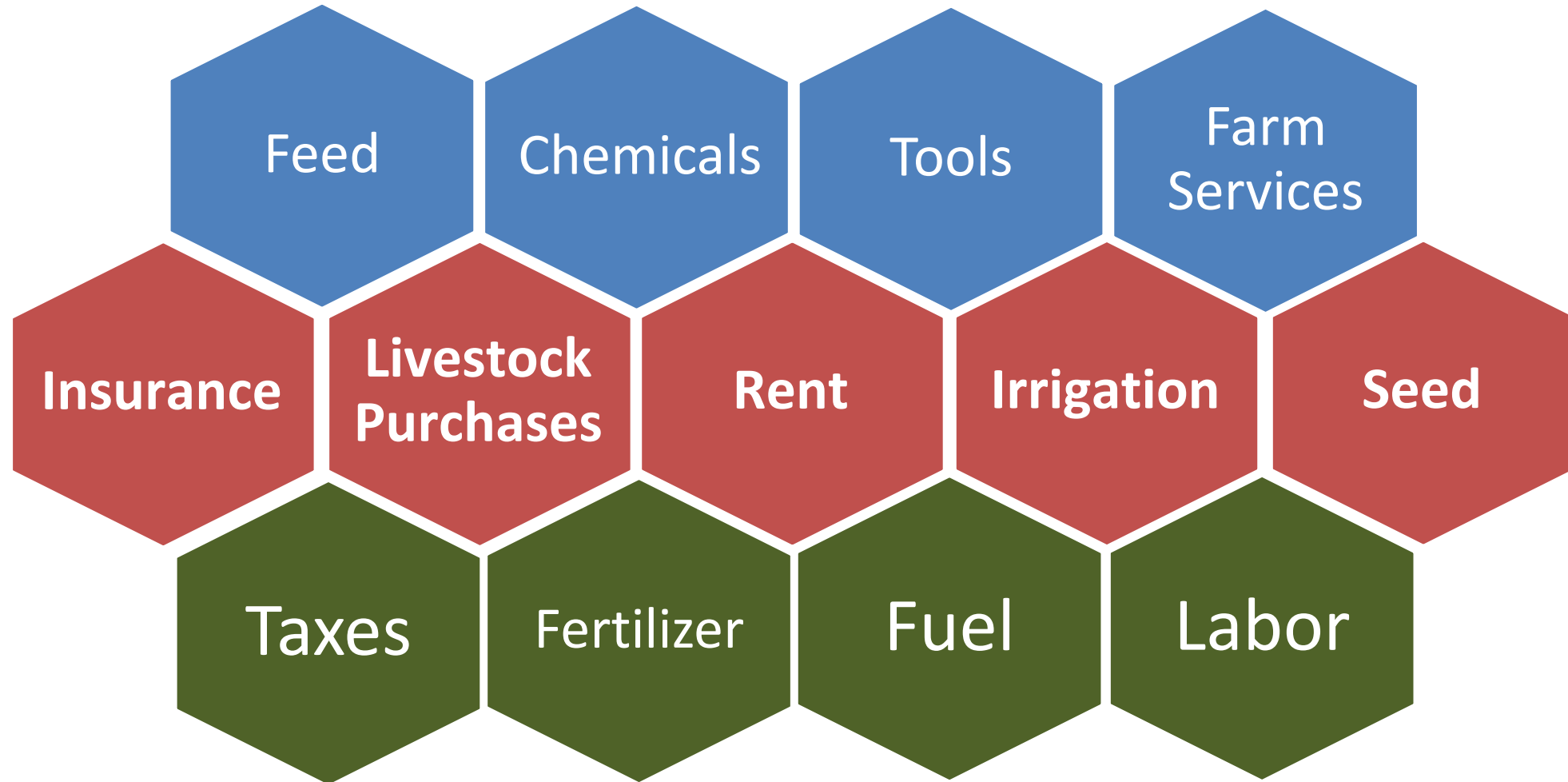
Best Estimates are Acceptable

<b>SECTION H</b>		<b>OPERATING &amp; CAPITAL EXPENDITURES</b>	
<b>In 20XX, how much was spent for each item by the PRODUCER(S) and PARTNER(S):</b> INCLUDE only expenses related to this operation. EXCLUDE expenses NOT related to this farm/ranch; expenses of performing custom work FOR others, if this is a separate business; and expenses on land rented to others.			
<b>OPERATING EXPENSES in 20XX</b>			
		None	Dollars
1.	seeds, sets, plants, seed cleaning and treatments, transplants, trees and nursery stock? (INCLUDE technology or other fees, seed treatments, and seed cleaning cost. EXCLUDE items purchased for resale without additional growth.) . . . . . 0600	<input type="checkbox"/>	\$ .00
2.	nutrients, fertilizer, lime, and soil conditioners? (INCLUDE cost of custom application and organic materials. EXCLUDE potting mixes, vermiculite, and sterilized soil.) . . . . . 0606	<input type="checkbox"/>	\$ .00
3.	agricultural chemicals and biocontrols for crops, livestock, poultry, and general farm use? (INCLUDE biological pest controls and custom application costs.) . . . . . 0612	<input type="checkbox"/>	\$ .00





# Operating Expenses



# Seed/Fertilizer/Chemicals: Items 1 – 3

Want amount paid by operation in this year regardless of when the input was used

- May not be entirely used



## SECTION H OPERATING & CAPITAL EXPENDITURES

**In 20XX, how much was spent for each item by the PRODUCER(S) and PARTNER(S):** INCLUDE only expenses related to this operation. EXCLUDE expenses NOT related to this farm/ranch; expenses of performing custom work FOR others, if this is a separate business; and expenses on land rented to others.

### OPERATING EXPENSES in 20XX

	None	Dollars	
1. seeds, sets, plants, seed cleaning and treatments, transplants, trees and nursery stock? (INCLUDE technology or other fees, seed treatments, and seed cleaning cost. EXCLUDE items purchased for resale without additional growth.) . . . . . 0600	<input type="checkbox"/>	\$	.00
2. nutrients, fertilizer, lime, and soil conditioners? (INCLUDE cost of custom application and organic materials. EXCLUDE potting mixes, vermiculite, and sterilized soil.) . . . . . 0606	<input type="checkbox"/>	\$	.00
3. agricultural chemicals and biocontrols for crops, livestock, poultry, and general farm use? (INCLUDE biological pest controls and custom application costs.) . . . . . 0612	<input type="checkbox"/>	\$	.00

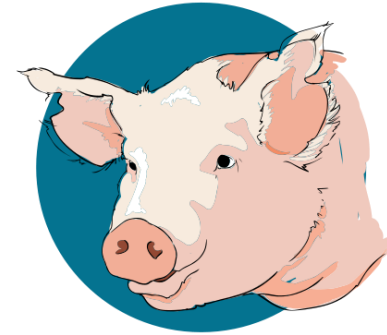


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# Livestock: Items 4-8

- Check Section C for Inventory
- Include Commission, Yardage, Insurance, and Fees



4. livestock purchases of –		
a. breeding stock for beef cattle, dairy cattle, hogs and sheep? . . . . . 0621	<input type="checkbox"/>	\$ .00
b. other cattle, calves, hogs and pigs? [Report other sheep in Item 4d.] . . . . . 0624	<input type="checkbox"/>	\$ .00
c. chickens and turkeys? [Report ducks and game birds in Item 4d.] . . . . . 0627	<input type="checkbox"/>	\$ .00
d. other livestock and poultry? ( <b>Include</b> other sheep, lambs, bees, brood fish, fingerlings, eggs for hatching, goats, etc.) . . . . . 0630	<input type="checkbox"/>	\$ .00
5. leasing of livestock? ( <b>Include</b> bees, bulls, dairy cattle, etc.) . . . . . 0633	<input type="checkbox"/>	\$ .00
6. purchased feed for livestock and poultry? ( <b>Include</b> grain, hay, silage, mixed feeds, concentrates, etc.) . . . . . 0636	<input type="checkbox"/>	\$ .00
7. bedding and litter for livestock? . . . . . 0639	<input type="checkbox"/>	\$ .00
8. medical supplies, veterinary and custom services for livestock? . . . . . 0642	<input type="checkbox"/>	\$ .00



# Fuel Breakout – Item 9

- IRS Schedule F will help a bit
- Only Include Farm Share
- Item 9a (code 663) should be the sum of the fuels below



9. purchases for the farm business of –	<input type="checkbox"/>	\$	<b>TOTAL</b>	.00
a. all fuels, oils and lubricants? <i>(total of 9a(i) through 9a(vi) must equal Item 9a)</i> . . . . .	0663	<input type="checkbox"/>	\$	.00
(i) diesel fuel? <i>(Include biodiesel.)</i> . . . . .	0645	<input type="checkbox"/>	\$	.00
(ii) gasoline and gasohol? <i>(Include ethanol blends.)</i> . . . . .	0648	<input type="checkbox"/>	\$	.00
(iii) natural gas? . . . . .	0651	<input type="checkbox"/>	\$	.00
(iv) LP gas <i>(propane, butane)?</i> . . . . .	0654	<input type="checkbox"/>	\$	.00
(v) oils and lubricants? <i>(Include grease, hydraulic fluids, motor oils, transmission fluids, etc.)</i> . . . . .	0657	<input type="checkbox"/>	\$	.00
(vi) all other fuel? <i>(Include coal, fuel oil, kerosene, wood, etc.)</i> . . . . .	0660	<input type="checkbox"/>	\$	.00



# Supplies, Repairs & Maintenance

- Items 13 – 15: Supplies, Repairs, Maintenance of Farm Buildings
- Item 16: Repairs to Operator's Dwelling (***ONLY IF IT IS OWNED BY THE OPERATION***)



13. farm supplies, marketing containers, hand tools and farm shop power equipment? . . . 0702	<input type="checkbox"/>	\$	.00
14. repairs, parts and accessories for motor vehicles, machinery and farm equipment? . . . . . 0708	<input type="checkbox"/>	\$	.00
15. maintenance and repair for the upkeep of all farm buildings, houses other than the producer's, land improvements, and all other farm/ranch improvements? . . . . . 0714	<input type="checkbox"/>	\$	.00
16. maintenance and repair of the producer's house <b>if it was owned by the operation?</b> . . . . . 0726	<input type="checkbox"/>	\$	.00





# Wages and Labor Expenses

The following table applies to items 24 and 25			
Include	Exclude		
<ul style="list-style-type: none"> <li>• Cash wages</li> <li>• Incentives and bonuses</li> <li>• Payments to corporate officers and family members, including yourself and other producers if they received a wage</li> </ul>	<ul style="list-style-type: none"> <li>• Draws by individual producers and partners</li> <li>• Wages paid for custom labor or contract work</li> <li>• Payments to pensions or retirement plans</li> <li>• Social Security on owner/producer</li> </ul>	Employer's share of: <ul style="list-style-type: none"> <li>• Social Security and unemployment taxes</li> <li>• Health and life insurance</li> <li>• Worker's compensation</li> </ul>	

	None	Dollars
24. CASH WAGES paid to hired farm and ranch labor? . . . . . 0758	<input type="checkbox"/>	\$ <b>TOTAL</b> .00
25. Of the (Item 24) dollars, how much salary or wage was paid to — (total 25a + 25b + 25c + 25d + 25e must equal Item 24)		
a. you (the principal producer)? . . . . . 0764	<input type="checkbox"/>	\$ .00
b. your (the principal producer's) spouse? (Even if your spouse is a producer, include his/her wages here.) . . . . . 0767	<input type="checkbox"/>	\$ .00
c. other members of your (the producer's) household? (Even if your other household members are producers, include their wages here.) . . . . . 0574	<input type="checkbox"/>	\$ .00
d. other producers (outside the producer's household)? (Those persons responsible for the day-to-day management decisions for this operation.) . . . . . 0770	<input type="checkbox"/>	\$ .00
e. all other paid farm and ranch labor? . . . . . 0773	<input type="checkbox"/>	\$ .00
26. payroll taxes for hired labor? (Include any amounts the farm paid for farm workers that are part of your (the producer's) household.) . . . . . 0705	<input type="checkbox"/>	\$ .00
27. benefits for hired labor? (Include employer's share of health insurance, pension or retirement plans, Worker's Compensation, etc.) . . . . . 0915	<input type="checkbox"/>	\$ .00





# Marketing Charges

## Item 34

Almost all operations that sell commodities have marketing expenses.

If operator reports no marketing charges, probe to find out if anything was subtracted out of the total price before the farmer received the check.

Get total quantity and unit sold if operator doesn't know the total marketing charges.

34. Marketing and storage expenses incurred by this operation? *(Include check-off, commissions, storage, inspection, ginning, etc. Include marketing expenses for contract sales.)* 0868 ☐ \$  .00



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# Operating Expenses not located in this Section

- Gross rent components: Section A

  - Cash Rent

  - Share rent

  - Grazing fees

- Contractor Expenses: Section D, Item 1, Column 5
- Livestock contract production fees: Section E

  - Section E, Item 2, last two columns



# Operating vs Capital Expenses



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# Capital Improvements

- Focus on expenses which add value to the farm assets and businesses

**CAPITAL EXPENSES in 20XX**

35. improvements on land such as land preparation, irrigation improvements, well drilling, ponds, feedlots, trench silos, lagoons, new fences, etc.? . . . . .	0807	<input type="checkbox"/>	\$		.00
36. new construction and remodeling of dwellings, barns, buildings, hog houses, poultry houses, milk barns, storage facilities, sheds, silos, etc.? . . . . .	0810	<input type="checkbox"/>	\$		.00
37. new construction or remodeling of the producer's dwelling, if owned by the operation? . . . . .	0813	<input type="checkbox"/>	\$		.00



# Vehicles, Machinery, and Equipment

- Important to distinguish assets used by the farm or ranch versus other businesses or the household

For Items 38 through 45, report the <b>TOTAL NET COST</b> (after deducting the value of trade-ins, rebates & discounts) of the following items purchased in 20XX for the farm/ranch:				None	Percent for farm/ranch use			Dollars	
						%		\$	
38. Cars – (Include new and used.)	0817	<input type="checkbox"/>		%	0816		\$		.00
39. Trucks – (Include new and used trucks, pickups, sport utility vehicles, vans, campers and buses.)	0819	<input type="checkbox"/>		%	0818		\$		.00
40. ATVs, Side by Sides, UTVs, etc.	0814	<input type="checkbox"/>		%	3100		\$		.00
41. Tractors – (Include new and used.)	0820	<input type="checkbox"/>					\$		.00
42. Self-propelled equipment – (Include implements and self-propelled equipment for livestock, dairy, or poultry production. Exclude tractors.)	0821	<input type="checkbox"/>					\$		.00
43. Other farm machinery, non-self-propelled farm equipment, pumps, and capital equipment for crop or livestock production. (Include farm share only.)	0822	<input type="checkbox"/>					\$		.00
44. Office equipment, furniture, and computers that were placed on a depreciation schedule.	0823	<input type="checkbox"/>					\$		.00
45. Farmland and other farm real estate for expanding this operation	0802	<input type="checkbox"/>		Acres	0803		\$		.00



# Catch-All Questions

- All Other Capital Expenses – Question 46
- All Other Production Expenses – Question 47

46. All other capital expenditures. (INCLUDE all other capital expenditures that were placed on a depreciation schedule.) Specify Other Capital Expenditures & Amounts: ↗

4532

. . . 0824

☐

\$

.00

47. What other expenses did this operation have in 20XX that have not been recorded? (INCLUDE potting soil.) Specify Other Expenses & Amounts: ↗

4533

. . . 0825

☐

\$

.00



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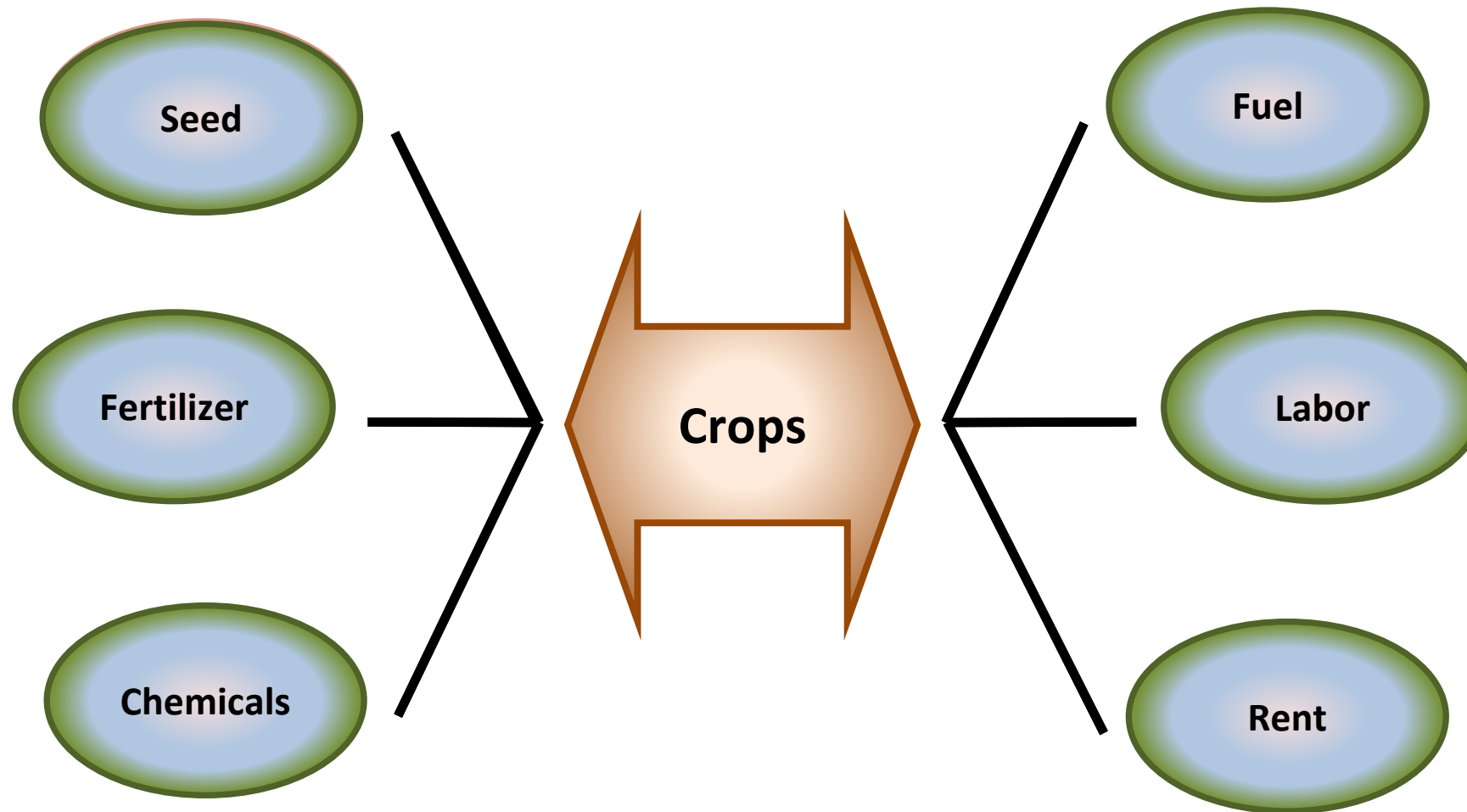
# Landlord Expenses

- Skip if there is no rental agreement.
- If exact amounts unknown, write notes if landlord paid expenses.
- All landlords should have property tax expenses.

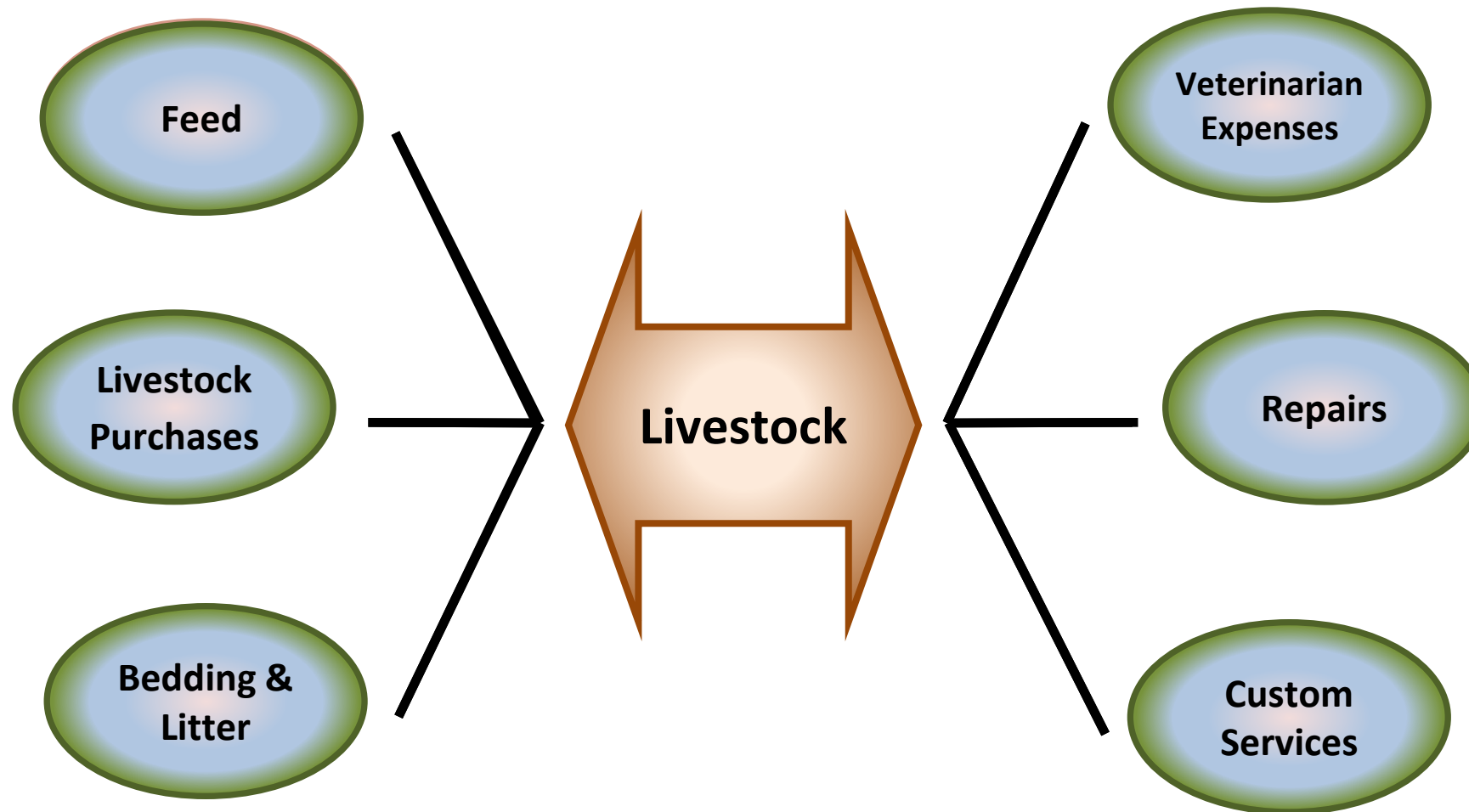
In 20XX, how much was spent for each item by the operation's LANDLORD(S):			
OPERATING EXPENSES in 20XX			
	None	Dollars	
48. seeds, sets, plants, seed cleaning and treatments, transplants, trees and nursery stock? (INCLUDE technology or other fees, seed treatments, and seed cleaning cost. EXCLUDE items purchased for resale without additional growth.) . . . . . 0601	<input type="checkbox"/>	\$	.00
49. nutrients, fertilizer, lime, and soil conditioners? (INCLUDE cost of custom application and organic materials. EXCLUDE potting mixes, vermiculite, and sterilized soil.) . . . . . 0607	<input type="checkbox"/>	\$	.00
50. agricultural chemicals and biocontrols for crops, livestock, poultry, and general farm use? (INCLUDE biological pest controls and custom application costs.) . . . . . 0613	<input type="checkbox"/>	\$	.00
51. property taxes on real estate (land and buildings)? (INCLUDE real estate taxes on the producer's dwelling, if owned by the operation) . . . . . 0745	<input type="checkbox"/>	\$	.00
52. Marketing and storage expenses incurred by this operation? (INCLUDE check-off, commissions, storage, inspection, ginning, etc. Include marketing expenses for contract sales.) . . 0869	<input type="checkbox"/>	\$	.00
2668 <input type="text"/> . . 2669	<input type="checkbox"/>	\$	.00
53. All other landlord expenses → Please specify.			



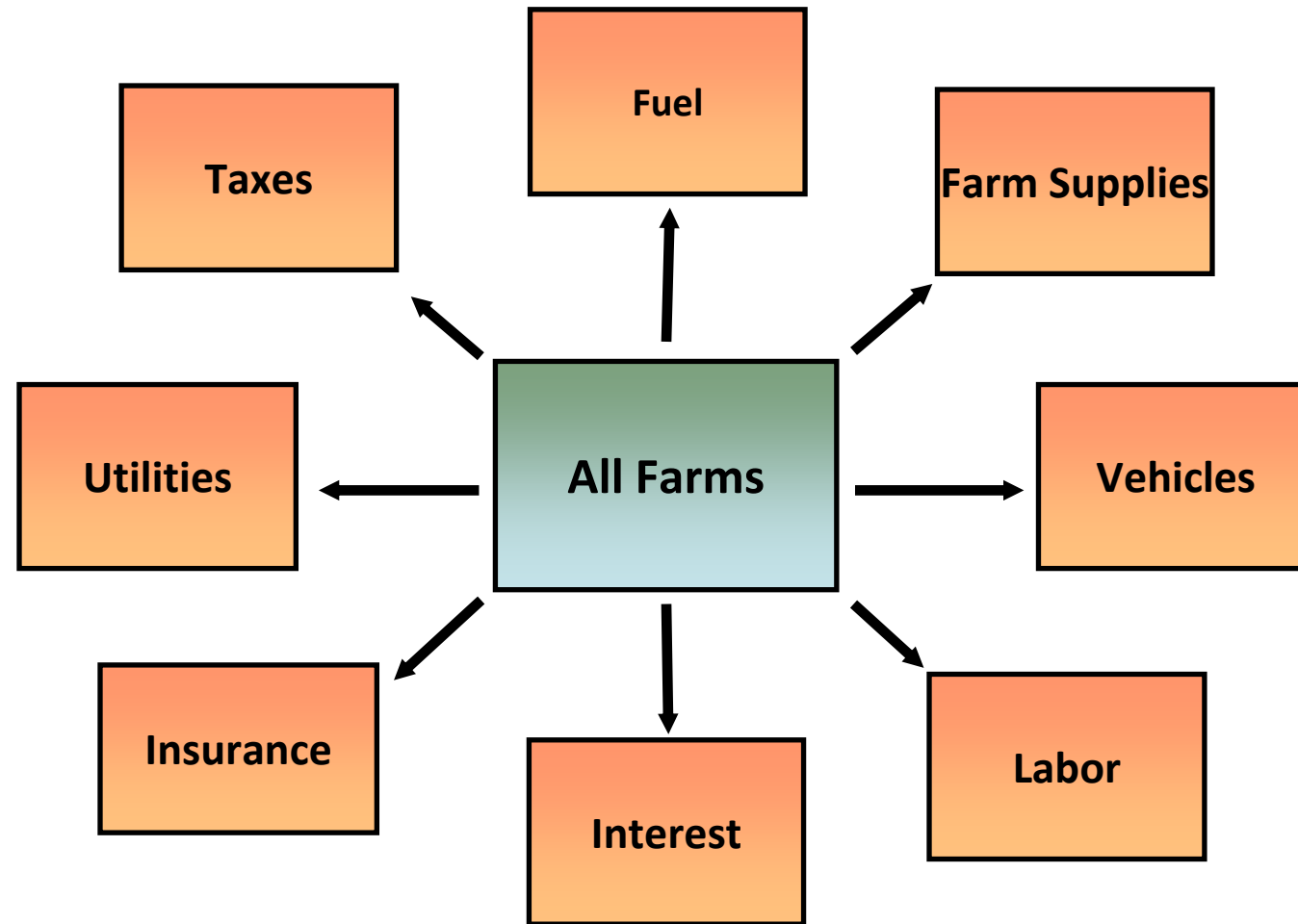
# Data Relationships – Crop Operations



# Data Relationships – Livestock Operations



# Data Relationships – All Farms



# Data Relationships – EXAMPLES

- ***Operation Debt?*** Should have Interest expenses in item 19
- ***Operation has paid labor hours?*** Cash Wages in items 24 & 25
- ***Land Owned in Section A?*** Real estate taxes in Item 20
- Land Rented in Section A?*** Landlord real estate taxes in Item 51
- Dairy Operation?*** Milk Hauling Expenses in Item 29a
- Vehicles Owned/Leased?*** Registration/Licensing Fees in Item 22





# Encourage Use of Farm Records

## SCHEDULE F (Form 1040)

Department of the Treasury  
Internal Revenue Service

## Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.  
Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074

20XX

Attachment  
Sequence No. 14

### Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	10		23	Pension and profit-sharing plans . . .	23	27
11	Chemicals . . . . .	11	3	24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment . . .	24a	21
13	Custom hire (machine work) . . .	13	29b	b	Other (land, animals, etc.) . . . . .	24b	5, Sec A:
14	Depreciation and section 179 expense (see instructions) . . . . .	14	23	25	Repairs and maintenance . . . . .	25	6 14 – 16
15	Employee benefit programs other than on line 23 . . . . .	15	27	26	Seeds and plants . . . . .	26	1
16	Feed . . . . .	16	6	27	Storage and warehousing . . . . .	27	34
17	Fertilizers and lime . . . . .	17	2	28	Supplies . . . . .	28	13
18	Freight and trucking . . . . .	18	29a	29	Taxes . . . . .	29	20, 26
19	Gasoline, fuel, and oil . . . . .	19	9	30	Utilities . . . . .	30	10 –
20	Insurance (other than health) . . .	20	18	31	Veterinary, breeding, and medicine .	31	12 8
21	Interest (see instructions):		19a	32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.) . . .	21a		a	Bedding and Litter for Livestock	32a	7
b	Other . . . . .	21b	19b	b	Vehicle Registration and Licensing	32b	22
22	Labor hired (less employment credits)	22	24, 28, 30	c	Farm Management Services	32c	32
				d	Other General Expenses	32d	33
				e	All Other Operating Expenses	32e	47
				f		32f	



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# Summary and Highlights

All farms and ranches have expenses.

Difference between Operating and Capital Expenses.

Ask yourself if the questionnaire make sense?

Leave comments when in doubt and for unusual situations.

Do not double count, record only once.

Encourage the use of farm records.



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# Sections I & J

## Farm Assets & Debt



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# Farm Equity Purpose

Why so much detail on a **\$ensitive \$ubject**?

A ***complete*** and ***accurate*** financial picture of the **agricultural sector** requires wealth measurement via the balance sheet

Equity = assets - debt

Provides more detailed picture of the sector balance sheet's strengths and weaknesses



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# Farm Equity Purpose (continued)

To evaluate credit and lending conditions in the farm sector

Many of the current financial concerns about agriculture involve asset (land values) and debt repayment

Without good data, lenders may be too cautious and leave farmers with fewer borrowing opportunities

Needed by:

- Lenders

- Input providers

- Policymakers



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# Fair Market Value

Fair Market Value – price for which the assets could be sold under the market conditions existing at the specified date

Assumes that buyers and sellers exist

Assumes no unusual circumstances

Value may be available by respondent from:

Net worth statements from loans

Business financial statement



# Asset Ownership

We collect the Fair Market Value of specific assets owned by the operation (or corporation)

What if the assets are owned by the farmer?

Report it under the household Section M

What if assets are used in multiple operations?

Asset belongs to operation that uses it the most





# Farm Assets – Land and Buildings

## SECTION I

## FARM ASSETS

1. What was the MARKET VALUE of the following assets OWNED by this operation on December 31? INCLUDE owned assets on rented land.

a. farm producer's dwelling, if **owned by the operation**? (*Owned by the operation means the house is recorded as an asset in farm record books or deeded as part of the farm.*) . . . . . 0850

None

☐

If living "off-farm" pay attention to the ownership, asset may belong to the household

b. all other dwellings? . . . . . 0851

☐

\$

.00

All the homes owned by the farm – empty or occupied

c. all other farm buildings and structures? (INCLUDE barns and other livestock facilities, cribs, grain bins, greenhouses, silos, storage sheds, fences, corrals, etc.) . . . . . 0852

☐

\$

.00

d. orchard trees and vines, nursery trees, and trees grown for woody crops? . . . . . 7101

☐

\$

.00

Separate orchard crops from the land they are on.

e. oil, gas, and mineral rights . . . . . 7101

☐

\$

.00

f. land? (INCLUDE land rented to others. EXCLUDE houses, buildings, orchard trees, vines, and trees grown for woody crops.) . . . . .

Include all the acres recorded in Section A, item 1 even if rented out

# Vehicles and Machinery

2. What was the ESTIMATED MARKET VALUE of the following on December 31,			
a. trucks and cars <b>owned</b> by the operation? (INCLUDE farm share only) . . . . .			.00
b. tractors, machinery, tools, equipment and implements <b>owned</b> by the operation? (INCLUDE ATVs and UTVs) . . . . .	<input type="checkbox"/>	\$	.00
c. stock in farm cooperatives and the Farm Credit System? . . . . .	<input type="checkbox"/>		

Use Reference Date – Assets may depreciate over time

Include shares received in lieu of dividends

Check Loan Section

- Values dependent on farm type and size
- If equipment is expected but not reported, check for expenses on leased equipment



# Assets – Jan 1 and Dec 31

For each item below, report the MARKET VALUE(S) of the assets owned by the operation on the dates specified.

3. What was the ESTIMATED MARKET VALUE for the farm share of [item] on —

a. crops owned and stored on or off this operation?

None

Beginning of Year

JAN. 1, 20XX

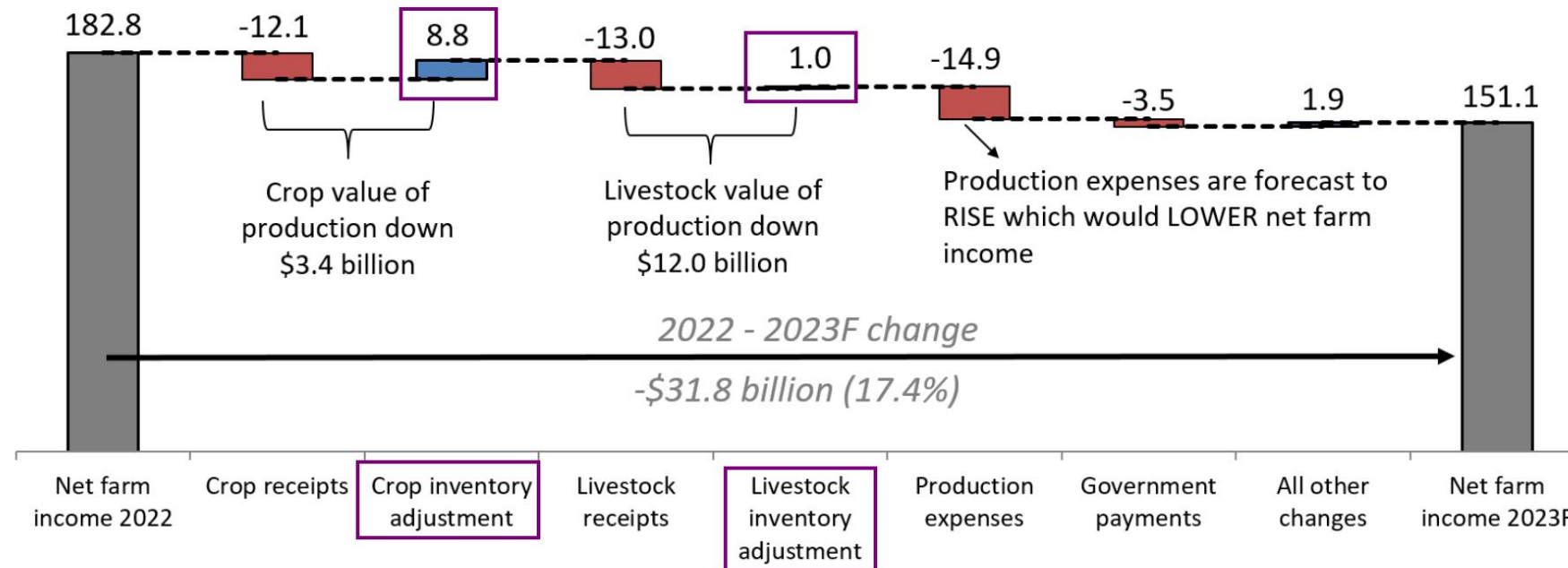
(Dollars)

End of Year

DEC. 31, 20XX

(Dollars)

Dollars (billions)



Net Farm Income looks at changes in inventory

F= Forecast. Values are adjusted for inflation using the U.S. Bureau of Economic Analysis Gross Domestic Product Price Index (BEA API series code: A191RG) rebased to 2023 by USDA, Economic Research Service.

Source: USDA, Economic Research Service, Farm Income and Wealth Statistics. Data as of November 30, 2023.

# Assets - Crop and Livestock

For each item below, report the MARKET VALUE(S) of the assets owned by the operation on the dates specified.

3. What was the ESTIMATED MARKET VALUE for the farm share of [item] on —

a. crops owned and stored on or off this operation? (INCLUDE crops stored at co-op or grain warehouse, specialty crops, fruit storage, hay, silage, and nursery and greenhouse products not in the ground. EXCLUDE trees and vines and crops under CCC loans.

Stored crops must be in whole form, can be purchased or harvested

b. breeding livestock owned by and located on this operation? (INCLUDE equine, hogs, mink, poultry, etc., kept for breeding purposes. EXCLUDE livestock being produced under contract on another operation (reported in Section D).)

c. non-breeding livestock owned by and located on or off this operation? (INCLUDE aquaculture, bees, cattle, equine, hogs, mink, poultry, sheep, etc., kept for non-breeding purposes. INCLUDE livestock products such as honey, mohair, and wool. EXCLUDE livestock being produced under contract on another operation (reported in Section D).)

	Beginning of Year JAN. 1, 20XX?	End of Year DEC. 31, 20XX?
None	(Dollar)	(Dollars)
<input type="checkbox"/>	0888 \$	
<input type="checkbox"/>	0863 \$	0864 .00
<input type="checkbox"/>	0876 \$	0877 .00

Regardless of location

If BOY = EOY, probe. We expect these values to be different. If you are told they are the same, educate us with a note.

It is possible that BOY or EOY = 0 when farm is starting or stopping a practice.

Exclude production under contract

# Assets - Livestock

Make sure data across sections make sense

Asset Section I – December 31 owned

Livestock Section C – December 31 owned

INVENTORY	
2 On Dec. 31, 20XX how many [column 1] regardless of ownership were on hand? (Number)	2 On Dec. 31, 20XX how many [column 1] were owned by and located on or off this operation? (Number)



- b. breeding livestock **owned** by and **located** on or off this operation? (*Include* aquaculture, bees, cattle, equine, hogs, mink, poultry, sheep, etc., kept for breeding purposes. **Exclude** livestock being produced under contract on another operation (reported in Section D).) . . . . . ☐
- c. non-breeding livestock **owned** by and **located** on or off this operation? (*Include* aquaculture, bees, cattle, equine, hogs, mink, poultry, sheep, etc., kept for non-breeding purposes. **Include** livestock products such as honey, mohair, and wool. **Exclude** livestock being produced under contract on another operation (reported in Section D).) . . . . . ☐

Beginning of Year		End of Year	
0863	0864	0863	0864
\$	\$	\$	\$
0876	0877	0876	0877
\$	\$	\$	\$

Livestock operations may have animals at separate locations based on age





# Assets – Livestock Exclusions

## Livestock Assets – Jan 1 and Dec 31

**Exclude** livestock not owned, including raised under contract

**Exclude** livestock raised by another farm under a contract

**Exclude** livestock owned for pleasure (except equine)

### SECTION D OTHER OPERATIONS GROWING, FEEDING, or RAISING LIVESTOCK FOR THIS OPERATION

3  
What was the market value of [type] on hand on contractee operations on Jan. 1, 20XX?  
(Dollars)

7  
On Dec. 31, 20XX what was the market value of unsold [type] remaining under contract?  
(Dollars)



- b. breeding livestock **owned** by and **located** on or off this operation? (**Include** aquaculture, bees, cattle, equine, hogs, mink, poultry, sheep, etc., kept for breeding purposes. **Exclude** livestock being produced under contract on another operation (reported in Section D).) . . . . . ☐
- c. non-breeding livestock **owned** by and **located** on or off this operation? (**Include** aquaculture, bees, cattle, equine, hogs, mink, poultry, sheep, etc., kept for non-breeding purposes. **Include** livestock products such as honey, mohair, and wool. **Exclude** livestock being produced under contract on another operation (reported in Section D).) . . . . . ☐

Beginning of Year		End of Year	
0863		0864	
\$	.00	\$	.00
0876		0877	
\$	.00	\$	.00





# Assets - Production Inputs

Production inputs are divided based on

3d - "Paid and waiting to be used"

3e - "Paid and already used"

These are 'sunk costs' and lead to a potential loss.  
May be reflected on expenses section this year.  
If unaccounted for: expenses with no corresponding assets.  
Can apply to contractees not yet reimbursed.

- d. production inputs **owned** by this operation, such as processed feed, fertilizer, chemicals, fuels, parts, purchased seed and other supplies? . . . . .
- e. production inputs **already used** by this operation for cover crops or crops planted but not yet mature for harvest (also known as *sunk costs*), or the value of inputs used for production contracts that have yet to be delivered? . . . . .



# Liquid Assets

Can farmers convert assets to cash?

Includes liquid and semi-liquid assets

Almost every producer should have some other farm assets.

- Cash, bonds, CDs, savings, checking accounts

- Hedging account balances

- Government payments due

- Balance of land contract sales

- Money owed to the operation outside Section F

- Quotas and allotments (if excluded from item 1)

- Livestock products stored but not sold (milk before hauling)



# Debt Section J

## SECTION J

## FARM DEBT

1. Was debt used in funding the operation of this farm/ranch in 20XX including any loans obtained in earlier years?  
INCLUDE seasonal production and other loans taken and repaid during 20XX?

1080 1 ☐ Yes - Continue

3 ☐ No - Go to Section K

Debt is recorded only once in the questionnaire

Farm debt : Section J

Household debt : Section M

Include previous year debt not paid off by January 1

Include amounts used from established lines of credit

Include all loans taken out in current year, regardless if repaid



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# Operating Loans

2. What was the total amount repaid on farm business loans taken out in 20XX? (Record any outstanding balances of loans taken out in 20XX in Item 3.) (INCLUDE seasonal production and other short term farm loans.) . . . . . 0890	None	Dollars
	<input type="checkbox"/>	\$ .00

- Item 2 is for loans repaid during the reference year, commonly referred to as “operating loans”
- Loans repaid but not in their entirety during current year belong in Item 3



# Debt Table

3. To estimate the financial position of farms correctly and their ability to service debt and to categorize debt by types, we need to list loans this operation had on December 31, 20XX, including any line of credit. INCLUDE farm/ranch loans, debt on the producer's house if owned by the operation, Economic Injury Disaster Loans (EIDL), and multi-purpose loans used for both farm and non-farm purposes. EXCLUDE CCC commodity loans and any loans used exclusively for non-farm purposes.

What loans belong in the debt table?

- Loans not fully repaid from Question 2
- Loans with a positive Dec 31 balance

Having a 0 balance on Dec 31 - disqualifier

Having a 0 balance on Jan 1 is OK

2	3
What was the balance owed on January 1, 20XX INCLUDING outstanding principal plus unpaid interest?	What was the balance owed on Dec. 31, 20XX INCLUDING outstanding principal plus unpaid interest?
(Dollars)	(Dollars)
1050	1002
\$	\$
.00	.00

Must be Positive



# Debt Table

1 Who is the lender?  [From Lender Codes Above.] (Code)	2 What was the balance owed on January 1, 20XX INCLUDING outstanding principal plus unpaid interest?  (Dollars)	3 What was the balance owed on Dec. 31, 20XX INCLUDING outstanding principal plus unpaid interest?  (Dollars)	4 What was the interest rate on Dec. 31, 20XX [Report in hundredths of a percent. Example: 9% = 09.00]  (Percent)	5 What is the type of loan?  [From Loan Type Codes Above.] (Code)	6 What year was it obtained?  [For refinanced loans, report year refinanced] (Year) (YYYY)	7 What is the original term of the loan?  (Number of Years)	8 What percentage is for expenses of running this farm operation?  (Percent)
1001	1050	1002	1003	1004	1005	1008	1006
	\$ .00	\$ .00	.				%
1010	1051	1011	1012	1013	1014	1017	1015
	\$ .00	\$ .00	.				%
1019	1052	1020	1021	1022	1023	1026	1024
	\$ .00	\$ .00	.				%
1028	1053	1029	1030	1031	1032	1035	1033
	\$ .00	\$ .00	.				%
1037	1054	1038	1039	1040	1041	1044	1042
	\$ .00	\$ .00	.				%

Record their 5 largest loans first.

4. If you had farm loans in addition to the five recorded above, what is the total amount of debt from these loans owed on December 31, 20XX (INCLUDE farm/ranch loans and debt on the producer's house if it is owned by the operation. EXCLUDE any loans exclusively for non-farm purposes that are secured by assets of the farm/ranch.) . . . . . 1047

None

☐

Dollars	
\$	.00

Rest goes here



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# Debt Table – Lender Type

Lender Codes (Column 1)		Lender Codes (Column 1) (continued)	
Lender	Code	Lender	Code
FARM CREDIT SYSTEM.....	1	Contractor .....	9
USDA Farm Service Agency (FSA).....	2	Individuals .....	10
Small Business Administration (SBA) .....	3	Credit Union .....	11
State & county government lending agencies ...	4	Any other lenders.....	12
Savings and loan associations, residential mortgage lenders .....	5	Credit cards .....	13
Commercial banks.....	6	Other debts (such as unpaid bills, etc.).....	14
Life insurance companies.....	7		
Trade credit, including input suppliers, implement dealer, co-ops and other merchants .....	8		

- You can have same lender code for multiple loans
- Loans through private lenders but guaranteed by FSA – **not** FSA code
- Loans borrowed from life insurance company – Code 7
- Loans borrowed against life insurance policies – Code 14 ‘other debts’
- Unpaid bills – Code 14 ‘other debts’



# Debt Table – Balance

2	3
What was the balance owed on January 1, 20XX INCLUDING outstanding principal plus unpaid interest?	What was the balance owed on Dec. 31, 20XX INCLUDING outstanding principal plus unpaid interest?
Delinquent interest	Must be Positive
(Dollars)	(Dollars)
1050	1002
\$ .00	\$ .00
1051	1011

- We report the balance owed at the beginning and end of year
- Remember that December 31 balance must be positive
- No need to determine interest owed for remainder of the loan



# Debt Table – Interest Rate

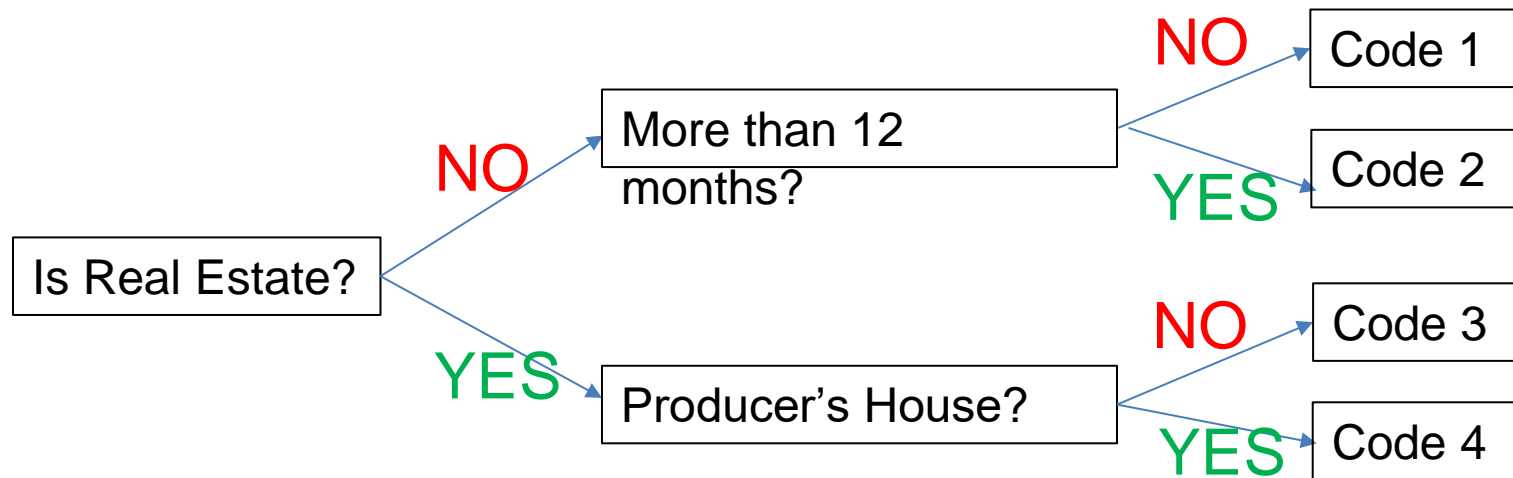
- Interest rate reported to the hundredth of a percent
- Interest rate as of December 31
- You can have debt recorded with zero percent
  - Common with short term financing
  - Common with debt owed to family members

4
What was the interest rate on Dec. 31, 20XX?
[Report in hundredths of a percent. Example: 9% = 09.00]
(Percent)
1003
.



# Debt Table – Loan Types

- Line of credit balances often designated as ‘production loans’, seasonal to finance production then repaid after sales
- To determine the code, asking 1 characteristic at a time may help:



Loan Type Codes (Column 5)	
Type	Code
One year or less production or other loans . . . . .	1
Non-real estate loan more than one year . . . . .	2
Real estate loans more than one year excluding producer's house . . . . .	3
Real estate loan more than one year only for the producer's house. . . . .	4

# Debt Table – Year and Term

**Column 6** - Enter the 4-digit year the loan was obtained

- If refinanced, enter year loan was refinanced instead

**Column 7** - Enter # of years of the original term of loan

- Minimum = 1 (round up as needed)
- If refinanced, enter # of years for which it was refinanced

6	7
What year was it obtained?	What is the original term of the loan?
<i>[For refinanced loans, report year refinanced]</i>	
(Year) (YYYY)	(Number of Years)



# Debt Table – Column 8

We determine % of loan used for the farm operation  
Commonly 100%

If operation owns a residence, debt on residence is valid

**Duplication Warning** - The purpose is to exclude non-farm purposes relating to debt

8
What percentage is for expenses of running this farm operation?
(Percent)





# Where does this debt belong?



New 30-year loan used to finance farmland

Item 2 – does not belong

Item 3 table

New debt will have no column 2, BOY value

2. What was the total amount repaid on farm business loans taken out in 20XX?  
(Record any outstanding balances of loans taken out in 20XX in Item 3.)

(INCLUDE seasonal production and other short term farm loans.) . . . . .

1 Who is the lender?  [From Lender Codes Above.] (Code)	2 What was the balance owed on January 1, 20XX INCLUDING outstanding principal plus unpaid interest? (Dollars)	3 What was the balance owed on Dec. 31, 20XX INCLUDING outstanding principal plus unpaid interest? (Dollars)	4 What was the interest rate on Dec. 31, 20XX? [Report in hundredths of a percent. Example: 9% = 09.00] (Percent)	5 What is the type of loan?  [From Loan Type Codes Above.] (Code)	6 What year was it obtained?  [For refinanced loans, report year refinanced] (Year) (YYYY)	7 What is the original term of the loan?  (Number of Years)	8 What percentage is for expenses of running this farm operation? (Percent)
1001	1050	1002	1003	1004	1005	1008	1006
6	\$ 0 .00	\$ 395500 .00	3 . 25	3	2024	30	100 %

# Where does this debt belong?



Loans used to finance farm equipment

Variable interest rate averaging 5%, was 4.25% on Dec 31

Item 3 table

1 Who is the lender?  [From Lender Codes Above.] (Code)	2 What was the balance owed on January 1, 20XX including outstanding principal plus unpaid interest? (Dollars)	3 What was the balance owed on Dec. 31, 20XX including outstanding principal plus unpaid interest? (Dollars)	4 What was the interest rate on Dec. 31, 20XX? [Report in hundredths of a percent. Example: 9% = 09.00] (Percent)	5 What is the type of loan?  [From Loan Type Codes Above.] (Code)	6 What year was it obtained?  [For refinanced loans, report year refinanced] (Year) (YYYY)	7 What is the original term of the loan?  (Number of Years)	8 What percentage is for expenses of running this farm operation?  (Percent)
1001	1050	1002	1003	1004	1005	1008	1006
8	\$ 17500 .00	\$ 11860 .00	4 25	2	2020	5	100 %

# Where does this debt belong?



Seasonal production loan of less than 1 year was taken out current year

Item 2 – what was already repaid on loan

Item 3 table – includes end of year balance

2. What was the total amount repaid on farm business loans taken out in 20XX  
 (Record any outstanding balances of loans taken out in 20XX in Item 3.)  
 (INCLUDE seasonal production and other short term farm loans.) . . . . . 0890 ☐ None 

Dollars	
\$ 25000	.00

1 Who is the lender?  [From Lender Codes Above.] (Code)	2 What was the balance owed on January 1, 20XX INCLUDING outstanding principal plus unpaid interest? (Dollars)	3 What was the balance owed on Dec. 31, 20XX INCLUDING outstanding principal plus unpaid interest? (Dollars)	4 What was the interest rate on Dec. 31, 20XX? [Report in hundredths of a percent. Example: 9% = 09.00] (Percent)	5 What is the type of loan?  [From Loan Type Codes Above.] (Code)	6 What year was it obtained?  [For refinanced loans, report year refinanced] (Year) (YYYY)	7 What is the original term of the loan?  (Number of Years)	8 What percentage is for expenses of running this farm operation?  (Percent)
1001	1050	1002	1003	1004	1005	1008	1006
8	\$ 0 .00	\$ 150000 .00	1 . 75	1	2024	1	100 %

# Where does this debt belong?



Seasonal production loan of less than 1 year was taken out current year **and fully repaid**

Item 2 – repayment amount on loan

Not item 3

2. What was the total amount repaid on farm business loans taken out in 20XX? (Record any outstanding balances of loans taken out in 20XX in Item 3.) (INCLUDE seasonal production and other short term farm loans.) . . . . . 0890	None	Dollars	
	<input type="checkbox"/>	\$ 25000	.00





# Where does this debt belong?

100% non-farm debt – **Does not belong**

The amount of the non-farm debt secured by a farm asset is recorded in **Section M: Farm Producer Household**



## OFF-FARM DEBT – (Please see VALUE CODES on page 22.)

4. Which value code on page 22 represents the total value of each of the following categories of off-farm debt (debt not associated with this operation) owed by the producer and members of the producer's household on December 31, 20XX INCLUDE off-farm debt secured with farm assets. EXCLUDE any household debt, credit cards, etc. reported in Section J, Farm Debt.

	None	Value Code
a. mortgages on producer's dwelling, if not owned by the operation? (INCLUDE home mortgages, home equity loans, and lines of credit secured by the producer's dwelling.). . . 0988	<input type="checkbox"/>	
b. mortgages on other real estate and other personal homes such as second homes? (INCLUDE mortgages, equity loans, and lines of credit secured by other real estate, including other farms, residential rental, commercial, and other real estate.). . . . . 0989	<input type="checkbox"/>	
c. loans on businesses that are not a part of this farm operation? . . . . . 1101	<input type="checkbox"/>	
d. personal loans? (INCLUDE credit cards, auto loans, unpaid taxes, and medical bills.). . . . . 1102	<input type="checkbox"/>	
e. all other off-farm debt owed by the producer or household? . . . . . 0983	<input type="checkbox"/>	

What percentage is for expenses of running this farm operation?

(Percent)

1006



%

# Reminders

A farm's assets and debt play an important role in understanding their financial well-being  
Check for duplication among assets  
Be able to explain liquid assets to respondents





# Section K: Personal Characteristics and Farm Management

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topic list](#)



Caleb Alexander  
Northwest Region



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# Who are the farmers?

## Personal Characteristics...

Goals of this section:

To gather information on age, gender, education, ethnicity, race, major occupation, and other characteristics of **the individuals involved in agriculture.**



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# Demographics

Collect information for up to four people who are involved in decisions for this operation.

SECTION K		PERSONAL CHARACTERISTICS and FARM MANAGEMENT		
1. In XXXX, how many men and women were involved in decisions for this operation INCLUDE family members and hired managers. EXCLUDE hired workers unless they were a hired manager or family member. . . . . 1571		Men	Women	
2. Answer the following questions for up to four individuals who were involved in the decisions for this operation as of December 31, XXXX.				
	Person 1	Person 2	Person 3	Person 4
	1836	4608	4609	1873
a. Full name . . . . .				

For operations with more than four operators, identify the four most senior operators.



# Principal Producer

ERS produces estimates of farm household income from the principal operator's household.

3. From the persons listed above, please select the individual who is most responsible for decisions on this operation. This person will now be referred to as the "principal producer" in this and the remaining sections.

Enter the number of the column (either 1, 2, 3, or 4) that contains the "principal producer" you selected. . . . . 1855

Person Number

If you enter the spouse into a column, you do not need to do Questions 6 – 10

Principal producer does not need to be the target from the label.



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# Farm Management

Value of labor is an important element in the cost of agricultural production.

How does on-farm labor compare to off-farm labor financially?

What kind of labor do different farms depend on?

Why do farm operators work off the farm and *where* do they work?

Question 11 (hours worked): Is captured in weekly hours worked for that operator who has worked a minimum of 1 hour. Multiple workers can be summed into one number (10 workers, 40 hours = 400 weekly).



**Farm operator income per household by source and farm type, 2021**

Farm type	Mean wealth (dollars)	Mean total income (dollars)	Income from farming		Mean income from off-farm sources (dollars)		
			Mean (dollars)	Percent of households with negative income	Total	Earned	Unearned
Small family farms							
Retirement	1,814,986	74,877	5,052	45	69,825	25,942	43,883
Off-farm occupation	1,781,636	141,761	-315	57	142,075	110,261	31,814
Low sales	1,651,265	83,584	-334	56	83,917	41,869	42,048
Moderate sales	2,792,306	128,255	62,354	17	65,901	35,599	30,302
Midsize family farms	3,975,636	239,971	152,442	14	87,529	58,790	28,740
Large-scale family farms							
Large	6,692,775	556,974	461,413	11	95,561	63,160	32,401
Very large	15,201,685	1,744,401	1,662,892	7	81,508	49,113	32,395
All family farms	2,100,879	135,281	30,821	48	104,460	67,838	36,622

Source: USDA, National Agricultural Statistics Service and USDA, Economic Research Service, 2021 Agricultural Resource Management Survey.





## Farm households with income or wealth below the median for all U.S. households, 2021

	Farm households with...	
	Income below U.S. median (\$70,784)	Wealth below U.S. median (\$132,037)
Percent of farm households		
Small family farms		
Retirement	56.2	2.3
Off-farm occupation	24.0	1.8
Low sales	53.9	2.4
Moderate sales	25.9	3.4
Midsized family farms	16.9	4.1
Large-scale family farms		
Large	12.1	3.4
Very large	7.9	2.5
All family farms	37.7	2.4

Source: USDA, National Agricultural Statistics Service and USDA, Economic Research Service, 2021 Agricultural Resource Management Survey. U.S. Department of Commerce, Bureau of the Census, 2021 Current Population Survey data; and the Federal Reserve Board, Board of Governors in cooperation within the U.S. Department of the Treasury, 2019 Survey of Consumer Finances.



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[Click Here  
to return to  
topic list](#)

# Section L: Type of Organization



Hunter Peoples  
Mountain Region



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# Why Do We Ask This?

Over the nation's history, farms have gotten larger and more sophisticated

The traditional “one farm, one farmer, one household” concept became inadequate

ERS examines changes to the tax code and the potential impacts on agribusinesses

A farm's legal structure determines how benefits are distributed



# Is This a Family Farm?

**Family Farm** = At least 50% of the operation's assets are owned by the principal producer or those related by blood, marriage, or adoption

**Not a Family Farm** = More than 50% of the operation's assets are owned by people unrelated to the principal producer, household members or relatives

1. In 20XX, was more than 50 percent of this operation owned by one of the producers of this operation, their household, or extended family?

Select "yes" if more than 50% of the assets of this operation are owned by any of the producers, members of his/her household, and/or other persons related to him/her by blood, marriage, or adoption, including relatives not residing in your household. Consider only farm or ranch assets owned – not rented or leased – by this operation, and exclude the assets held by non-family landlords and contractors.

1249

1 ☐

Yes - Go to Item 1a

3

☐

No - Go to Item 2



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# How Many Owners?

Question 2 asks how many people own the operation, including those outside the operator's household

Based on the operation's assets

Exclude landlords, contractors, and lenders

Question 2a is asking the percentage that the principal producer and their household own

2. In 20XX, how many people owned this operation? ( <b>Exclude</b> landlords, contractors, and lending institutions holding farm debt. <b>Include</b> the principal producer if he/she has an ownership interest.) . . . . . 1246		
	Percent	
a. What percent of the ownership interest did the principal producer and his/her household hold? ( <b>Exclude</b> relatives not living in his/her household.) . . . . . 1248		%



# An Operation's Legal Status

4. In 20XX, what was this operation's legal status for tax purposes (*select only one*)?

1240 1 ☐ Family or individual operation (**Exclude** partnerships and corporations.)

2 ☐ Legal partnership operation (**Include** family partnerships.)

    ➡ a. Is this partnership registered under State law? . . . . . 1204 1 ☐ **Yes** 3 ☐ **No**

    ➡ b. How many partners are there in this operation? . . . . . 1232

Number	

3 ☐ C-Corporation

4 ☐ S-Corporation

5 ☐ Other (**Include** estates, trusts, cooperatives, grazing associations, etc.)

6. Is this operation a C-Corporation or an LLC that chose to file as a C-Corporation in 20XX?

1226 1 ☐ **Yes - Continue** 3 ☐ **No - Go to Item 7**

a. How much did the principal producer and his/her household receive in corporate dividends from this farming operation in 20XX? (*If your operation is an LLC that elected to file for tax purposes as a C-Corporation, consider this as income here.*)

[Skip Item 7 and proceed to Section N.] . . . . . 0975

Dollars	
\$	
	.00





# Legal Status Definitions

**Family Operation:** No partners or shareholders; regarded as self-employed and taxed as such

**C-Corporation:** Owners and shareholders are taxed separately from the entity at the corporate level

**S-Corporation:** Small business entity taxed like a partnership or sole proprietor



# Legal Status Definitions

**Limited Liability Company (LLC):** Provides limited liability for owners at the state level.

An LLC with a single member may be considered an individual operation for tax purposes, unless said member is a corporation

In this case, the operation should be classified as a C-Corp or S-Corp

Example: If a married couple owns an operation, they should be considered a sole-proprietorship, unless it is legally organized as a partnership or corporation



# Share of the Net Farm Income

Question 7 asks what percent of the net farm income the principal producer and their household entitled to

If they own more than 50% of the assets, then they should receive more than 50% of the net income

Expect an answer when it's family operation, legal partnership or an LLC

7. What percent of net income (whether profit or loss) were the principal producer and his/her household entitled to receive from this farming operation in 20XX? <i>(If the operation is an LLC that elected to report income for tax purposes as a pass-through, consider this as income here.)</i> . . . . .	0974	<table><tr><th colspan="2">Percent</th></tr><tr><td></td><td>%</td></tr></table>	Percent			%
Percent						
	%					



# Example #1

A married couple are owner operators, with no other partners

Their operation is classified as a non-LLC family operation

They own 100% of the farm and are entitled to receive 100% of the NFI

4. In 20XX, what was this operation's legal status for tax purposes (*select only one*)?

1240 1 ☒ Family or individual operation (**Exclude** partnerships and corporations.)

2 ☐ Legal partnership operation (**Include** family partnerships.)

➔ a. Is this partnership registered under State law? . . . . .



2. In 20XX, how many people owned this operation? (**Exclude** landlords, contractors, and lending institutions holding farm debt. **Include** the principal producer if he/she has an ownership interest.) . . . . . 1246

2

a. What percent of the ownership interest did the principal producer and his/her household hold? (**Exclude** relatives not living in his/her household.) . . . . . 1248

Percent

100

%

5. In 20XX, did any households, other than the principal producer's household, share in the net farm income of this business? (*Sharing can occur by receiving a share of profits/losses or, if incorporated, receiving corporate dividends.*)

1225 1 ☐ Yes - Continue

3 ☒ No - Go to Item 6

Number

a. How many other households shared in the net income of the farm business? . . . . . 0976

6. Is this operation a C-Corporation or an LLC that chose to file as a C-Corporation in 20XX?

1226 1 ☐ Yes - Continue

3 ☒ No - Go to Item 7

a. How much did the principal producer and his/her household receive in corporate dividends from this farming operation in 20XX? (*If your operation is an LLC that elected to file for tax purposes as a C-Corporation, consider this as income here.*)

[Skip Item 7 and proceed to Section N.] . . . . . 0975

Dollars

\$ .00

7. What percent of net income (whether profit or loss) were the principal producer and his/her household entitled to receive from this farming operation in 20XX?

(*If the operation is an LLC that elected to report income for tax purposes as a pass-through, consider this as income here.*) . . . . . 0974

Percent

100

%



# Example #2

Two operators are unrelated by blood, marriage, or adoption  
Their operation is classified as a legal partnership  
One of them is sharing in the Net Farm Income

4. In 20XX, what was this operation's legal status for tax purposes (*select only one*)?

1240 1 ☐ Family or individual operation (*Exclude partnerships and corporations.*)

2 ☒ Legal partnership operation (*Include family partnerships.*)

➔ a. Is this partnership registered under State law? . . . . .





2. In 20XX, how many people owned this operation? (**Exclude** landlords, contractors, and lending institutions holding farm debt. **Include** the principal producer if he/she has an ownership interest.) . . . . . 1246

2

a. What percent of the ownership interest did the principal producer and his/her household hold? (**Exclude** relatives not living in his/her household.) . . . . . 1248

Percent

50

%

5. In 20XX, did any households, other than the principal producer's household, share in the net farm income of this business? (*Sharing can occur by receiving a share of profits/losses or, if incorporated, receiving corporate dividends.*)

1225 1 ☒ **Yes - Continue**

3 ☐ **No - Go to Item 6**

Number

1

a. How many other households shared in the net income of the farm business? . . . . . 0976

6. Is this operation a C-Corporation or an LLC that chose to file as a C-Corporation in 20XX?

1226 1 ☐ **Yes - Continue**

3 ☒ **No - Go to Item 7**

a. How much did the principal producer and his/her household receive in corporate dividends from this farming operation in 20XX? (*If your operation is an LLC that elected to file for tax purposes as a C-Corporation, consider this as income here.*)

[Skip Item 7 and proceed to Section N.] . . . . . 0975

Dollars

\$

.00

7. What percent of net income (whether profit or loss) were the principal producer and his/her household entitled to receive from this farming operation in 20XX?

(*If the operation is an LLC that elected to report income for tax purposes as a pass-through, consider this as income here.*) . . . . . 0974

Percent

50

%



# Conclusion

A farm's legal structure determines how benefits are distributed  
If more than 50% of an operation's assets are owned by the principal producer or those related to them by blood, marriage, or adoption, then it's a family farm.

Ask about dividends (Question 6) if the operation is a C-Corp

If Yes, then record dividends and **skip** Question 7

Question 2a asks for the percent of ownership interest the principal producer's household has, Question 7 asks for the percent of NFI that household shares



[Click Here  
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# Section M - Farm Producer Household Income, Assets, & Debt



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# Why does USDA collect household information?

To support robust research agenda that informs policy and programs relating to farmers and farm households

Are farm households well-off relative to the general population?

How volatile is the household income of farmers?

Do government programs make a difference?



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# Why does USDA collect household information?

## To get the complete picture

Cannot understand the decisions and economic well-being without knowing what other assets, debt, or income they have

## To meet Congressional and executive mandates:

Secretary requires household income be reported concurrent with farm income (USDA Release No. 0383.93, May 1993).

Family Farm Report (USC, Title 7, Chap 55, Sec 2266)



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# Off-Farm Income

- Off-farm income is common.
- The average off-farm income of All Farms was \$123,223 in 2022, with average earned income of \$86,643 from off-farm sources. The average farm income of All farms was \$32,852.

Principal farm operator household finances by farm type,* 2022				
Item	Residence farms	Intermediate farms	Commercial farms	All farms
Number of family farms	1,036,334	720,107	183,531	1,939,972
Farm income (median dollars per household)	-2,370	-125	178,692	-849
Off-farm income (median dollars per household)	113,000	67,519	56,750	81,108
Off-farm income: Earned Income (median dollars per household)	86,500	21,463	25,280	46,574
Off-farm income: Unearned Income (median dollars per household)	32,946	34,534	24,000	33,071
Total household income (median dollars per household)	112,794	73,304	252,728	95,418
Farm income (average dollars per household)	-929	4,081	336,492	32,852
Off-farm income (average dollars per household)	151,385	89,074	98,198	123,223
Off-farm income: Earned Income (average dollars per household)	116,226	49,230	66,399	86,643
Off-farm income: Unearned Income (average dollars per household)	35,159	39,844	31,799	36,580
Total household income (average dollars per household)	150,456	93,154	434,690	156,076

\*For details on the farm types, see the USDA, Economic Research Service (ERS) report, Updating the ERS Farm Typology (EIB-110), April 2013.

Source: USDA, Economic Research Service and USDA, National Agricultural Statistics Service, Agricultural Resource Management Survey. Data as of November 30, 2023.



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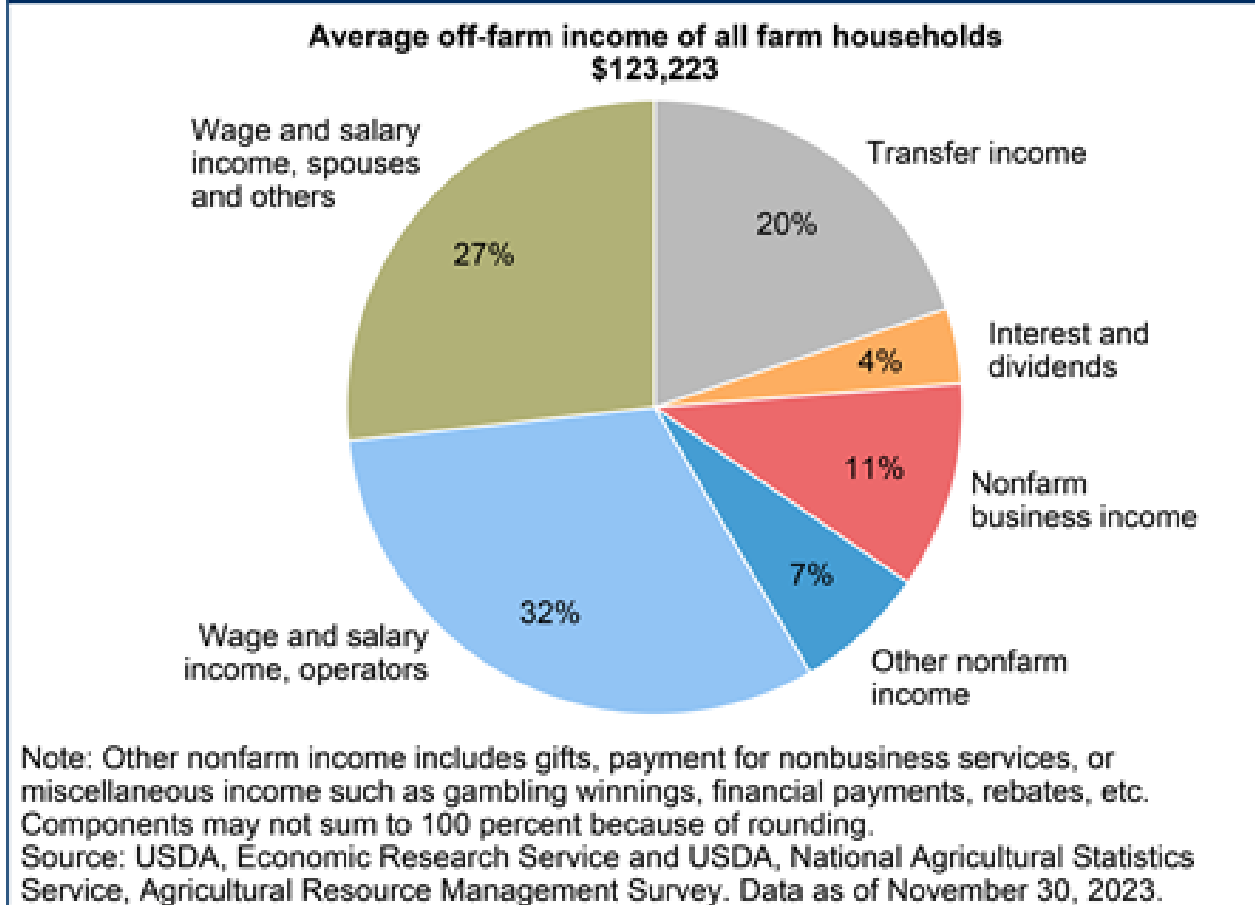




# Sources of Off-Farm Income

- Wages
  - Operator
  - Household Members
- Nonfarm Businesses
- Transfers
- Other Income

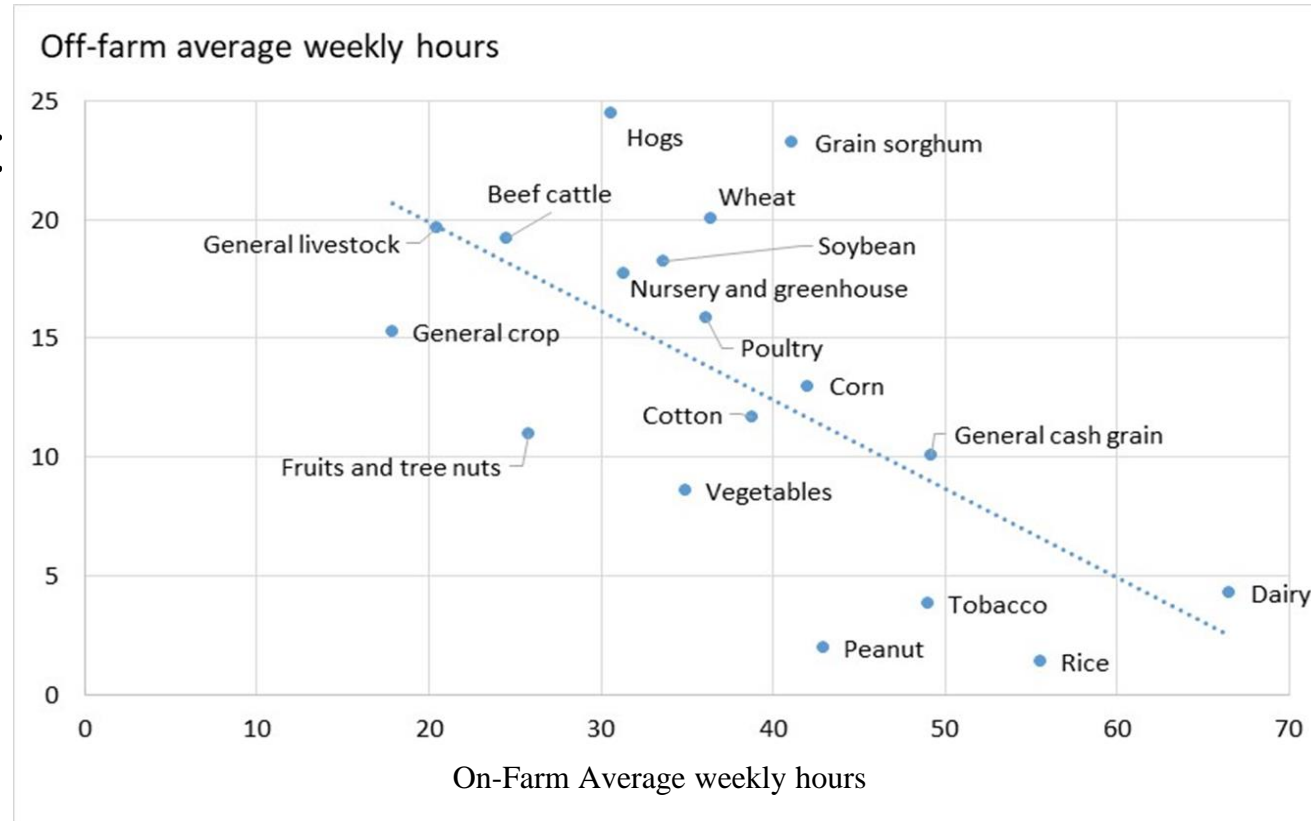
Farm household sources of off-farm income, 2022



# How is the ARMS 3 data used?

Dairies: Households with dairy farms work the most on-farm, and not very much off-farm

Beef cattle: Households work more off-farm



Dotted line shows the linear relationship between on-farm and off-farm average weekly hours worked by specialization.

Source: USDA, Economic Research Service and National Agricultural Statistics Service, 2018 Agricultural Resource Management Survey. Data as of November 27, 2019.



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# Household Income, Assets & Debt

- Whose household?
  - The “Principal Producer” identified earlier
- Do not duplicate with farm books

Dollar Range	Value Code	Dollar Range	Value Code	Dollar Range	Value Code	Dollar Range	Value Code
\$0 .....	01	\$10,000 – 14,999 .....	10	\$80,000 – 99,999 .....	19	\$1,000,000 – 1,499,999 .....	28
\$1 – 499 .....	02	\$15,000 – 19,999 .....	11	\$100,000 – 124,999 .....	20	\$1,500,000 – 1,999,999 .....	29
\$500 – 999 .....	03	\$20,000 – 24,999 .....	12	\$125,000 – 149,999 .....	21	\$2,000,000 – 2,999,999 .....	30
\$1,000 – 1,999 .....	04	\$25,000 – 29,999 .....	13	\$150,000 – 199,999 .....	22	\$3,000,000 – 4,999,999 .....	31
\$2,000 – 2,999 .....	05	\$30,000 – 34,999 .....	14	\$200,000 – 274,999 .....	23	\$5,000,000 – 7,499,999 .....	32
\$3,000 – 3,999 .....	06	\$35,000 – 39,999 .....	15	\$275,000 – 349,999 .....	24	\$7,500,000 – 9,999,999 .....	33
\$4,000 – 4,999 .....	07	\$40,000 – 49,999 .....	16	\$350,000 – 499,999 .....	25	\$10,000,000 and over .....	34
\$5,000 – 7,499 .....	08	\$50,000 – 59,999 .....	17	\$500,000 – 749,999 .....	26		
\$7,500 – 9,999 .....	09	\$60,000 – 79,999 .....	18	\$750,000 – 999,999 .....	27		

1. Use the **value codes** from the box above to answer the questions in Section N. (**Exclude** farm income reported earlier.) Which **value code** represents the total income received by the principal producer, spouse, and household in 20XX from –

SOURCE	PRINCIPAL PRODUCER INCOME (Value Code)		SPOUSE INCOME (Value Code)		TOTAL HOUSEHOLD INCOME (Value Code)	
	None	0950	None	0951	None	0952
a. all off-farm wages, salaries, and tips before taxes and withholdings? .....	<input type="checkbox"/>	01	<input type="checkbox"/>	12	<input type="checkbox"/>	12

Use the code in the boxes. Notice, \$0 is coded 1, 01, or by checking the none box



# Section 22 Topics Covered

- Income
- Spending
- Assets
- Debt

\$500 – 999 . . . . . 03	\$20,000 – 24,999 . . . . . 12	\$125,000 – 149,999 . . . . . 21	\$2,000,000 – 2,999,999 . . . . . 30
\$1,000 – 1,999 . . . . . 04	\$25,000 – 29,999 . . . . . 13	\$150,000 – 199,999 . . . . . 22	\$3,000,000 – 4,999,999 . . . . . 31
\$2,000 – 2,999 . . . . . 05	\$30,000 – 34,999 . . . . . 14	\$200,000 – 274,999 . . . . . 23	\$5,000,000 – 7,499,999 . . . . . 32
\$3,000 – 3,999 . . . . . 06	\$35,000 – 39,999 . . . . . 15	\$275,000 – 349,999 . . . . . 24	\$7,500,000 – 9,999,999 . . . . . 33
\$4,000 – 4,999 . . . . . 07	\$40,000 – 49,999 . . . . . 16	\$350,000 – 499,999 . . . . . 25	\$10,000,000 and over . . . . . 34
\$5,000 – 7,499 . . . . . 08	\$50,000 – 59,999 . . . . . 17	\$500,000 – 749,999 . . . . . 26	
\$7,500 – 9,999 . . . . . 09	\$60,000 – 79,999 . . . . . 18	\$750,000 – 999,999 . . . . . 27	

1. Use the **value codes** from the box above to answer the questions in Section N. (**Exclude** farm income reported earlier.) Which **value code** represents the total income received by the principal producer, spouse, and household in 20XX from –

## HOUSEHOLD SPENDING – (Please see **VALUE CODES** above.)

2. Which **value code** from the list above represents how much this household spent in 20XX on –  
a. food, including food away from home? . . . . . 1105 ☐

None

Value  
Code

## OFF-FARM ASSETS – (Please see **VALUE CODES** on page 22.)

3. Which **value code** on page 22 represents the **total value** of each of the following categories of off-farm assets owned by the producer and members of the producer's household on December 31, 20XX for –  
(**Exclude** assets of this operation, reported in Section J.)

## OFF-FARM DEBT – (Please see **VALUE CODES** on page 22.)

4. Which **value code** on page 22 represents the **total value** of each of the following categories of off-farm debt (**debt not associated with this operation**) owed by the producer and members of the producer's household on December 31, 20XX for (**Include** off-farm debt secured with farm assets. **Exclude** any debt household debt, credit cards, etc. reported in Section K, Farm Debt.)

None

Value  
Code



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# Previous Year Income and Expenses

- Question 6-8:
  - Value of sales
  - Net operating income
  - Off farm income
- Does not need to be exact—Use Value Codes
- Gives a metric for year-over-year comparisons

20XX INCOME AND EXPENSES		None	Value Code
6.	Which value code on page 22 represents the total farm sales last year (20XX)? (Total farm sales includes livestock and crop income from cash and marketing contract sales, fees received from livestock and crop production contracts, the net change in CCC loans, and government payments.) . . . . . 1113	<input type="checkbox"/>	
7.	Which value code on page 22 represents the net operating income for this operation last year (20XX)? (cash income from all farm sources minus production costs and depreciation; if negative net operating income, please indicate with a <b>negative sign</b> before the value code) . . . . . 1114	<input type="checkbox"/>	
8.	Which value code on page 22 represents the total off-farm income last year (20XX)? (wages, salaries, tips, interest, dividends, other public sources, etc. before taxes, income from operating another farm, income from operating any other business; if negative off-farm income, please indicate with a <b>negative sign</b> before the value code) . . . . . 1115	<input type="checkbox"/>	
		2002	
		Office Use Only	



## Some Things to Watch out For

- Spending, in item 2
  - a. food
  - c. utilities and household supplies
  - e. health and medical expenses
  - j. all other family living expenses
- Do not double count and report expenses already reported in the Operating Expense section

You can't report your personal expenses on your taxes for your business.  
People have personal expenses too.





# Some Things to Watch out For

- BE CAREFUL- is the house part of the farm or not?
- Don't want to duplicate the information if it was reported in the Farm Asset Section

- b. retirement accounts? (401k, 403b, IRA, Keogh, other retirement accounts) . . . . .
- c. producer's dwelling, if not owned by the operation? (not reported in Section J, Item 1a). . . . .
- d. real estate and other personal (second) homes?  
(other farms, residential rental, commercial, and other real estate). . . . .
- e. business not part of this farm?. . . . .
- f. all household vehicles? (including household share of vehicles partly owned by the operation). . . . .
- g. other assets not reported elsewhere? . . . . .

## OFF-FARM DEBT – (Please see **VALUE CODES** on page 22.)

4. Which value code on page 22 represents the total value of each of the following categories of off-farm (debt not associated with this operation) owed by the producer and members of the producer's household on December 31, 20XX for (Include off-farm debt secured with farm assets. Exclude any debt household debt, credit cards, etc. reported in Section K, Farm Debt.)
- a. mortgages on producer's dwelling, if not owned by the operation?  
(Include home mortgages, home equity loans, and lines of credit secured by the producer's dwelling.) . . . . .
- b. mortgages on other real estate and other personal homes such as second homes?  
(Include mortgages, equity loans, and lines of credit secured by other real estate, including other farms, residential rental, commercial, and other real estate.) . . . . .



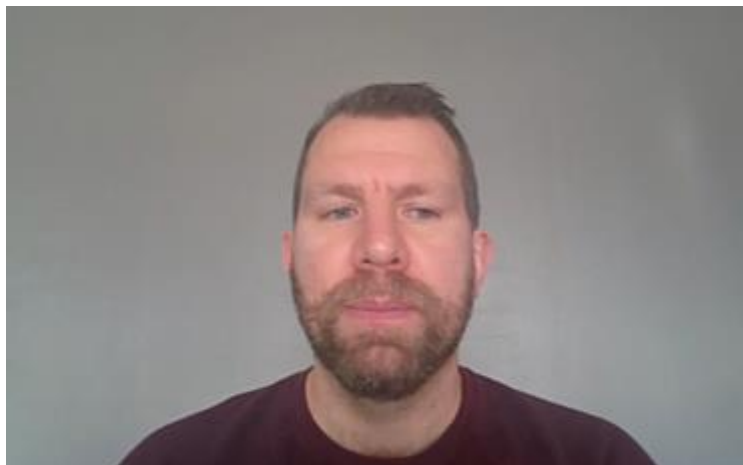
# Conclusion

- Farm and household sustainability are interlinked
- This section focuses on principal producer's household
- Value code instead of exact \$
- Beware of duplication of assets, debt, and expenses between farm (earlier sections) and household section



[Click Here  
to return to  
topic list](#)

# Conclusion



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# Conclusion

SECTION N		CONCLUSION	
<p>1. <b>Survey Results:</b> To receive the complete results of this survey on the release date, go to: <a href="https://www.nass.usda.gov/Surveys/Guide_to_NASS_Surveys/">https://www.nass.usda.gov/Surveys/Guide_to_NASS_Surveys/</a></p> <p>2. In case we have questions, please provide your contact information.</p>			
Operator Email	Check to receive results by email	Operator Phone	Check if cell phone
9929 <input type="text"/>	9917 <input type="checkbox"/>	9918 <input type="text"/> - <input type="text"/> - <input type="text"/>	9919 <input type="checkbox"/>
Operation Email (if different from above)	Check to receive results by email	Operation Phone (if different from above)	Check if cell phone
9937 <input type="text"/>	9920 <input type="checkbox"/>	9936 <input type="text"/> - <input type="text"/> - <input type="text"/>	9957 <input type="checkbox"/>
Respondent Name	Respondent Phone (if different from above)	Check if cell phone	
9912 <input type="text"/>	9911 <input type="text"/> - <input type="text"/> - <input type="text"/>	9958 <input type="checkbox"/>	
Date Completed (MM-DD-YYYY)			
9910 <input type="text"/> <input type="text"/> <input type="text"/>			
Thank You for Your Participation!			



# Conclusion

							Office Use Only				
							Ending Time (Military)		OR	Total Time	
							Hours	Minutes		Hours	Minutes
							0005				0008
Office Use Only											
Response		Respondent		Mode		Enum	Eval	Field Office Use	Optional		
1-Comp	9901	1-Op / Mgr	9902	1-Mail	9903	9998	9900	0093	0003		
2-R		2-Sp		2-Tel							
3-Inac		3-Acct / Bkpr		3-Face-to-Face							
		4-Partner						Office Use for POID			
		9-Other						9989			
Name											



# Conclusion

When the interview is concluded, ask yourself:  
“Does the questionnaire make sense?”  
“Does it ‘tell the whole story’?”



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