



# 2023 ARMS 3

## Questionnaire Guide

Project Code: 904

Last Day to UPS to NPC/CAPI: April 18

*Farm Production Expenditures*

published July 26 @ 3:00pm ET





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# Purpose and Data Uses

## What is ARMS?

ARMS is a cooperative project between National Agricultural Statistics Service (NASS) and Economic Research Service (ERS).

## Why Participate?

Decisions will be made that affect your operation. This is your opportunity to be part of those decisions.

**Better Data = Better Decisions**

## Why is ARMS 3 important?

- ARMS is the only source of financial information on the nation's farms, ranches, and their households.
- ARMS is a major source of information for effective policy and decision-making in government and the agriculture industry.
- ARMS is a true measure of US agriculture health.

## ARMS 3 Purpose

- Measure the health of US agriculture.
- Determine the cost of producing various crops and livestock commodities.
- Highlight financial burdens.
- Provide real life data, not speculations.

## ARMS 3 Users

- Businesses that service farmers
- Universities
- Extension Service
- Rural Business Cooperative Service
- Policymakers
- USDA Agencies
  - Risk Management, Farm Service Agency, Natural Resource Conservation, Bureau of Land Management & Forest Service, Office of Energy Policy & New Uses



# Overview and Survey Processes

## Survey Overview

- Phase 1: May – July 2023
  - Screened operations for target commodities.
  - Previously Reported Data used to reduce respondent burden. Previously reported data is data collected within the last year (December 2022 – June 2023 crop or livestock surveys)
- Phase 2: October – December 2023
  - Operators from Phase 1 with barley, soybeans, or oats contacted for field level information.
- Phase 3: January – April 2024
  - ARMS Phase 3 collects information on cost of production and expenditure data.
  - Complete soybean and oat operators from Phase 2 will be contacted for Phase 3.

## Survey Processes

- All ARMS 3 operators were mailed a questionnaire on December 27.
- Non-response operators will be mailed an ARMS 3 questionnaire February 6.
- Operators have the option to complete the survey via mail or online.

## Enumerator Notes and Comments

- Please read all comments before contacting the operator.
- Phones: Not all phone numbers are listed on the front page of the questionnaire. To see all known phone numbers, review the assignment or CAPI listing.
  - Potential new phones are in comments. If phone in comments are valid, make updates in CAPI or on the Face Page.

## 85/45 operations:

- Only 1 operation was selected for ARMS 3.
  - Make sure the operator is clear as to which operation is selected.

# **Materials Available to Help Complete a Survey:**

*Examples of all listed materials are available on the Purdue Site, ARMS 3 Survey Page.*

- **Pre-Survey items to help sell the survey or contact the farmer:**
  - Newsletter: News article published late December.
  - ARMS 3 Brochure: NASS brochure that defines ARMS and its purpose.
  - Family Farm Brochure: ERS publication using ARMS 3 data.
  - Enumerator Farmer Letter: RFO created letter for you to mail or hand to operator at the beginning of an interview.
  - Door Hangers: Something you can leave on the door if an operator isn't around when you visit.
  - Appointment Cards: Card for you to write the date and time of your upcoming appointment. Note reminders operator of items to have ready for the interview.
  
- **Items to help complete the questionnaire:**
  - Questionnaire Guide: Keep the Questionnaire Guide with you to help answer questions.
  - Interviewer's Manual: Provides more in-depth definitions to entire survey and process.
  - Supplements (Screening, Landlord Share, Asset): See related pages.
  - Blank Questionnaire: Give the operator a blank questionnaire for them to follow along during the survey.
  - Respondent Booklet: Codes to use after the interview to complete Section D-E.
  - Laminated Value Code Sheet: Give to operator while completing Section N.
  
- **After the Interview:**
  - Thank you: Send the operator a thank you to thank them for their time.

# Questionnaire Notes

- Follow skip codes and navigations in the questionnaire.
- Code “Yes”/”No” boxes appropriately.
- Check “None” boxes when provided.
- If answer is unknown, write ‘dk’ outside the item code box.
- If you need extra pages or use supplement sheets:
  - Use 8 ½ x 11 size paper
  - If you use spiral bound paper, remove the ‘fringe’ before shipping.
  - If you use post-it notes. Notes need to be transferred to a piece a paper or the questionnaire before shipping. Do NOT leave post-it notes in questionnaire.
- Does the questionnaire make sense?
  - Leave notes on irregular situations; notes need to be in margins.
  - Example: Crops need crop expenses.
  - Example: Crops used on farm? Should have livestock.
  - Example: Land owned should have property taxes and market value for assets.

## Questionnaire Guide Legend

Yellow Highlight: Skip Options

Green Highlight: Information to be INCLUDED

Red Highlight: Information to be EXCLUDED

Purple Highlight: Important Information

ACRES OPERATED	None	Number of Acres
1. How many acres of farm/ranch land were <u>owned</u> ? .....	0020 <input type="checkbox"/> +	P13, 20a: P15,1a-f

**Red text** in the item code box identifies other questions in the questionnaire that correlate with the question in the box. For example: If the operator owns land, property tax and asset values are expected.

P13, 20a = page 13 question 20a AND P15, 1a-f = page 15 questions 1a-f

# Data Collection Processes

Records should be called at different times of the day, different days of the week, and different weeks during the data collection period.

- **Operations that are Complete**

- UPS your first completed questionnaires to your supervisor.
- Once you hear from your supervisor, UPS all completed directly to the National Processing Center (NPC).
- How to UPS:
  - Write all Poids being shipped to the NPC.
  - Put all questionnaires in inner security envelope.
  - Place security envelope in white Tyvek and place NPC UPS label on Tyvek.
  - Write down tracking number with Poids.
- Last day to UPS to the NPC is **April 18**.

- **Operations that Screen out of ARMS 3:**

This includes university research farms, FFA farms, extension, experimental, and institutional (prison or not-for profit) farms whose production is used primarily for noncommercial purposes. IM Page 31.

- Complete the screening supplement and conclusion in questionnaire.
- Save for Review in CAPI until your supervisor tells you to Final Submit.
- Enter data into CAPI by **April 18**.
- Hold questionnaire until April 25, then destroy.

- **Operations that are Out of Business:**

The operator is deceased, sold the farm, no longer has crops, livestock, storage, or CRP.

- If not in business at any time during 2023: (Ex: passed away in November 2022 or sold farm September 2022)
  - Complete the out of business screener.
  - Mail the out of business screener to the Michigan office.
- If operation went out of business during 2023: (Ex: passed away in August 2023 or sold farm in March 2023)
  - Make notes and complete the questionnaire for the time the operation was in business if possible.

- **Operations that are Incomplete:**

**Refusal:** You are able to contact an operator but they refuse to complete the survey.

**Inaccessible:** You are unable to contact an operator anyone involved the operation.

- Submitting a record as a refusal or inaccessible will turn off the operator's option to complete online.
  - Enter in CAPI as Refusal or Inaccessible with comments.
  - Refusals should be submitted as you get them.
  - Inaccessibles should be submitted at the end of data collection.
  - Submit records in CAPI by April 18.
  - Hold questionnaire until April 25, then destroy.
- **Operator says did or will complete by mail or online but not complete in CAPI:**
  - After 10 – 14 days, if the record is not complete in CAPI, re-contact the operator to complete the survey or set up an appointment.
  - If operator started online, you can see what the operator has reported via CAPI. Try to complete remaining questions if operator is willing.
    - If the operator has decided not to complete interview with you and the record is still not complete in CAPI:
      - Set "Mailed in" in CAPI with comment.
      - Submit records in CAPI as refusals by April 18.
      - Hold questionnaire until April 25. Destroy or ship to the Iowa Office.

# Special Situations

## CRP Only Operations:

If an operator only has CRP acres, these are the MINIMUM items that must be completed:

- Section A: land owned
- Section H: CRP acres and dollars received
- Section I: property tax, insurance, utilities, fuel, and costs for vehicles and equipment
- Section J: land and equipment value
- Section L: operator characteristics and hours works (must have hours in at least one quarter)
- Section M: type of organization
- Section N: household income, assets, and debt
- Section O: conclusion

## 2023 AGRICULTURAL RESOURCE MANAGEMENT SURVEY

**SURVEY CODE:**

XX03-54CX-CWTR

www.agcounts.usda.gov



U.S. Department of Agriculture  
National Agricultural Statistics Service  
National Processing Center

Costs and Returns  
Report – Version 1  
Project Code: 904  
(10/10/2023)

SURVEY CODE=XX03-54CX-CWTR



ID XX300000010 01 01 182 0 00  
80 25 00 00 123-111-9870 0 SU# EU# 023  
260 0145

GRAPH1-05828  
DOE-NUT FARMS  
JOHN DOE  
650 COUNTY ROAD A  
WHEREVER, XX 88888

Op Dom

**RULES**

The “target” needs to be involved in decision making in order to complete the questionnaire.

Op Dom 0: Target is the person’s name

Op Dom 99 and managed operations: Target is the operation name

What is special about Op Dom 85 or Op Dom 45?

This means that the target operator is involved in more than one operation. For ARMS 3, only one of these operations is selected for the survey. It is important we communicate to the operator which operation is selected so we gather the correct data.

If the target is not involved, this questionnaire is out of business. Complete ARMS 3 Screening Supplement (beige supplement).

If the target went out of business during 2023, try to pick up data for the part of the year the target was in business.

**Partner 3**

XX900000000 123-111-6540 000

JOE NUT  
1484 STATE HWY 99  
WHEREVER, XX 88888

**Partner 4**

Partner Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ Phone Number \_\_\_\_\_

If update made to contact information (Ex: new phone, partner, target swap) 0009=1

Screening Box	Beginning Time (Military)		Total Points	R. Unit	Duplication Adjustor	Partner Stratum				Office Use Only	Number of Supplements
	Hours	Minutes				9922	9923	9927	9928		
0006	0004		0929	9921	0922	9922	9923	9927	9928	0009	0002
<del>X</del>											

## 2023 AGRICULTURAL RESOURCE MANAGEMENT SURVEY

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GRAPH1-05828  
DOE-NUT FARMS  
JOHN DOE  
650 COUNTY ROAD A  
WHEREVER, XX 88888

**SITUATION**

Partner added:

Write in the information for the new partner in the next available partner box. Continue with the questionnaire.

Partner no longer involved in the operation:

Cross off the label on the front of the questionnaire. Continue with the questionnaire.

Partnership has not changed but we need to switch the partner and target:

Make notes on the front page of the questionnaire. "SWITCH." Continue with the questionnaire.

Partner has taken over the operation. Target not involved with operation in 2023:

Out of business record. Complete ARMS 3 Screening Supplement (beige supplement) and list partner as the new operator. **Do not complete questionnaire.**

Partner 3				Partner 4							
XX900000000 123-111-6540 000  JOE NUT 1484 STATE HWY 99 WHEREVER, XX 88888				Partner Name  Address  City  Phone Number							
				If update made to contact information (Ex: new phone, partner, target swap) 0009=1							
Screening Box	Beginning Time (Military)		Total Points	R. Unit	Duplication Adjustor	Partner Stratum				Office Use Only	Number of Supplements
	Hours	Minutes									
0006	0004		0929	9921	0922	9922	9923	9927	9928	0009	0002
<del>X</del>											



Interviewer's Manual: Page 31-34 **2023 ARMS 3 SCREENING SUPPLEMENT**

for enumerator use only:  
enter comment in CAPI

VERSION ____	ID _____	TRACT <b>01</b>	SUBTRACT ____
-----------------	-------------	--------------------	------------------

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 2023, were any crops grown, hay cut or livestock or poultry raised on the total acres operated?

- NO – [Continue]       YES – [Go to item 7] raised or grown by the target

3. During 2023, 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 2023, 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]

5. [Complete only if items 2,3,and 4 are all 'NO']

Is anyone now operating the land you [operation on the questionnaire face page] formerly operated?

YES – Complete name and address information below for new operator

NO – Make notes

Name \_\_\_\_\_

NOTES: \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Phone (\_\_\_\_) \_\_\_\_\_

\_\_\_\_\_

6. The selected operation is out-of-business, therefore the questionnaire does not need to be completed.

Go to the questionnaire and enter code 9 in cell 9921 (front page), code 1 in cell 0009 (front page), and code 1 in cell 9901 (back page), then complete all other administrative boxes on the back page of the questionnaire.

7. Are the day-to-day decisions for this farming/ranching operation made by---

- one individual? [Enter code 1]  
 a hired manager? [Enter code 8]  
 partners? [Enter number of partners + operator]

REPORTING UNIT

--

8. Do you [target name] make any day-to-day decisions for another farm or ranch?

NO – [Enter code 1 in Item 8a below, then go to the questionnaire and begin the interview with Section A.]

YES – [Ask---]

NUMBER

a. How many total operating arrangements (including the sampled operation) do you (target operator) make day-to-day decisions for? ..... 

--

b. [List or verify names associated with each additional operation. Use this page from other supplements for additional operations.]

c. Are the day-to-day decisions for this farming/ranching operation [operation 2] made by---

- one individual?
- a hired manager?
- partners? [List partners below.]

**OPERATION 2:**

OPERATION NAME (IF ANY)			
OPERATOR NAME			
ADDRESS			
CITY	STATE	ZIP	PHONE

**PARTNERS:**

POID _____			
PARTNER NAME			
ADDRESS			
CITY	STATE	ZIP	PHONE

POID _____			
PARTNER NAME			
ADDRESS			
CITY	STATE	ZIP	PHONE

POID _____			
PARTNER NAME			
ADDRESS			
CITY	STATE	ZIP	PHONE

POID _____			
PARTNER NAME			
ADDRESS			
STATE	ZIP	PHONE	PHONE

**[ENUMERATOR NOTE: After obtaining/verifying all names and addresses associated with each additional operating arrangement, go to the questionnaire, mark code 1 in cell 0009 (front page) and begin the interview with Section A.]**

**SECTION A LAND IN FARM / RANCH**

For 2023, 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"/> +	P13, 20a: P15, 1a-f
2. How many acres of farm/ranch land were <u>rented</u> or <u>leased from others</u> — <b>(Exclude</b> land used on an animal unit month (AUM) or fee per head basis under a grazing permit.)		
a. for a <u>fixed cash rent</u> payment? . . . . . 0021	<input type="checkbox"/> +	P2, 2 and 9
b. for a <u>flexible rent</u> payment? <b>(Include</b> hybrid rental arrangements where rent paid is based on a fixed cash payment plus some shared production.) . . . . . 0022	<input type="checkbox"/> +	P2, 6 and/or 8,9
c. for a <u>share</u> of the crop or livestock production? <b>(Exclude</b> hybrid rental arrangements.) . . . . . 0023	<input type="checkbox"/> +	P2, 8-9
d. for <u>free</u> ? . . . . . <b>report landlord share of expenses in Section I: P14, 48-53</b> . . . . . 0024	<input type="checkbox"/> +	P2, 9
3. How many acres of farm/ranch land were rented or leased <u>to others</u> ? <b>(Include</b> land rented for cash, for a flexible rent, for a share of crop or livestock production, or rent free.) . . . . . 0025	<input type="checkbox"/> -	P2, 10-12
		<b>Total Acres</b>
4. Then the <b>TOTAL ACRES</b> in this operation in 2023 were: (Total Items 1 + 2a + 2b + 2c + 2d - 3.) . . . . . 0026	=	= 1 + 2 - 3
5. How many of the (Item 4) acres were considered <b>cropland</b> in 2023? <b>(Include</b> land in government programs, fruit/nut/berry/nursery acres, and land planted to hay, including wild hay. <b>Exclude</b> CRP acres planted to trees.) . . . . . 0063	<input type="checkbox"/>	less than total acres Section B or P10, 2b

**LAND RENTED FROM OTHERS**

	None	Dollars
6. Including rent for land and/or buildings, what was the total <b>CASH RENT PAID</b> in 2023 by this operation? <b>(Include</b> rent paid in 2023 for previous years and rent paid in advance. <b>Exclude</b> storage bins, to be reported in SECTION I, Item 21. <b>Exclude</b> grazing of livestock, to be reported in Item 7 below.) . . . . . 0044	<input type="checkbox"/>	\$ P2, 2a-b .00
7. Report any land this operation used (on a <b>per head</b> or <b>AUM</b> basis) that is administered either by: public or private agencies, industrial corporations, grazing associations, or rented from individuals on a short term grazing arrangement in 2023.		
a. In 2023, what were the total fees this operation paid for the use of <b>publicly owned land</b> on an AUM basis? <b>(Include</b> fees paid for privately owned land administered by a public agency through exchange-of-use.) . . . . . 0045	<input type="checkbox"/>	\$ .00
b. In 2023, 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	<input type="checkbox"/>	\$ .00
8. Report any crop or livestock <b>SHARE RENT</b> payments for land rented from others in 2023.		
a. What was the estimated total <b>MARKET VALUE</b> of your landlord's share of <b>crop</b> production from this operation in 2023? . . . . . 0184	<input type="checkbox"/>	\$ P2, 2 b-c .00
b. What was the estimated total <b>MARKET VALUE</b> of your landlord's share of <b>livestock</b> production sold or removed from this operation in 2023? <b>(Exclude</b> shared livestock production not part of a land rental arrangement.) . . . . . 0276	<input type="checkbox"/>	\$ P2, 2 b-c .00
9. What was the estimated market value of the land and buildings on the acres rented or leased FROM OTHERS on December 31, 2023? . . . . . 0855	<input type="checkbox"/>	\$ P2, 2a-d .00

**LAND RENTED TO OTHERS**

	None	Dollars
10. Including rent for land and/or buildings, what was the total <b>CASH RENT RECEIVED</b> in 2023 for acres rented TO OTHERS by this operation? <b>(Include</b> rent received in 2023 for previous years, rent received in advance, and government payments received from those acres. <b>Exclude</b> grazing of livestock, to be reported in SECTION H, Item 3b.) . . . . . 0042	<input type="checkbox"/>	\$ P2, 3 .00
11. For acres <b>SHARE-RENTED</b> to others, what was the total value of crop or livestock shares received in 2023 by this operation? <b>(Include</b> rent received in 2023 from previous years and government commodity payments received from those acres.) . . . . . 0043	<input type="checkbox"/>	\$ P2, 3 .00
12. What was the estimated market value of the land and buildings on the acres rented or leased TO OTHERS on December 31, 2023? . . . . . 0857	<input type="checkbox"/>	\$ P2, 3 .00

POID: \_\_\_\_\_

### Section A: Share Rent Supplement

*This supplement is to help compute the landlord's share of crop for operators with multiple landlords or multiple commodities grown under a share rent agreement.*

1	2	3	4	5	6	7	8
CROP	ACRES RENTED	YIELD PER ACRE BU or CWT	TOTAL PRODUCTION BU or CWT <i>(col 2 * col 3)</i>	PERCENT OF LANDLORD'S SHARE PERCENT	LANDLORD'S SHARE BU or CWT <i>(col 4 * col 5)</i>	MARKET VALUE OF COMMODITY DOLLARS	MARKET VALUE OF LANDLORD'S SHARE DOLLARS <i>(col 6 * col 7)</i>
Ex: Corn for Grain	100	200 bu	2000 bu	40%	\$800	\$3.20	\$2,560

Share Rent Supplement: Used to help determine landlord's share of crops and/or livestock. If operator cannot determine total value, complete columns 1, 2, 3, 5, and 7 for each commodity the landlord receives a dollar share. Calculate after the interview.

**HISTORIC CONSERVATION PAYMENTS**

13. Has this operation ever received financial assistance from the Environmental Quality Incentives Program (EQIP) or the Conservation Stewardship Program (CSP)? . . . . .0070 1  Yes 3  No
14. Has this operation ever received technical assistance from the Natural Resources Conservation Service (NRCS)? . . . . . **anything help other than financial assistance** 1  Yes 3  No

**CONSERVATION PRACTICES**

15. For each of the conservation management practices listed below, report the total acres on this operation using this practice in 2023 in Column 1. Report those acres that were using the practice AND received a cost share or financial assistance payment in Column 2. (Conservation program payments are provided by USDA programs such as EQIP or CSP or similarly structured state or local programs. They provide financial assistance to help defray the cost of practice adoption.)

	1 Acres where practice was used in 2023 (regardless of payment)		2 Acres with conservation payment in 2023 (zero if no payment received)	
<b>Tillage Practices</b>				
a. No-Till (all crops) – production that leaves soil and crop residue undisturbed from last year’s harvest to this year’s planting and requires planting directly through the residue.	2570		2571	P10, 2b
b. Strip-Till (all crops) – tilling a narrow strip over row, leaving soil & crop residue between rows undisturbed.	2573		2574	Write "0" if no payment received. No dashes.
c. Other Conservation Tillage (all crops) – full-width tillage leaves at least 30% soil surface covered by crop residue at planting time (or the field has an annual Soil Tillage Intensity Rate (STIR) less than 80).	2576		2578	
<b>Cover Crops</b>				
d. Cover crops harvested for forage, whether grazed or not grazed	Cover Crop: crop planted primarily to manage soil fertility, soil quantity, water, weeds, pests, disease or wildlife.  Cover Crop is not harvested but breakout created to help ensure data consistency.			
e. Cover crops grazed but not harvested for forage				
f. Cover crops not grazed or harvested for forage				
<b>Other Practices</b>				
g. Double crop (both crops harvested for grain or seed)	2586		2587	
h. Nutrient management (based on a written plan)	2589		2590	
i. Integrated pest management (based on a written plan)	2592		2593	
j. Rotational or management-intensive grazing – prescribed movement of grazing animals between paddocks to manage forage productivity	Rotational Grazing: rotation of grazing animals between 2 or more pastures to allow pastures to rest between grazing.			
k. Riparian buffers/filter strips – planting of grasses, shrubs, trees or other vegetation along the border of the field to control erosion and reduce run-off into adjacent water bodies	2568		2569	



**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 2023? **(Include your landlord's share and crops grown under contract. Exclude crops grown on land rented to others.)**

0104

1  **Yes - Continue**

3  **No - Go to Item 3**

**must have related expenses in Section I**

2. Report the acreage and production of crops harvested from this operation in 2023. Report quantity harvested in the unit specified, by crop. For income received from cash sales in 2023, 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? (Acres)		3 What was the total production? <b>(Include landlord share and amount used on operation.)</b> (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? <b>(Exclude contract sales and landlord's share.)</b> (Dollars)
<b>FIELD CROPS</b>					
Corn for grain . . . . .	0105	<b>P2. 5</b>	0106	Bu. 0107	Bu. 0108
Corn for silage or greenchop . . . . .	0109		0110	Tons 0111	Tons 0112
Cotton, all types . . . . .	0113		0114	Lbs.	0116
Peanuts . . . . .	0117		0118	Lbs. 0119	Lbs. 0120
Potatoes (report sweet potatoes in all other crops) . . . . .	0121	Acres Tenth		Cwt. 0123	Cwt. 0124
Rice . . . . .	0125		0126	Cwt. 0127	Cwt. 0128
Sorghum for grain or seed . . . . .	0129		0130	Bu. 0131	Bu. 0132
Sorghum for silage . . . . .	0133		0134	Tons 0135	Tons 0136
Soybeans . . . . .	0137		0138	Bu. 0139	Bu. 0140
Tobacco, all types . . . . .	0141	Acres Tenth	0142	Lbs.	0144
<b>SMALL GRAINS</b>					
Barley for grain or seed . . . . .	0145		0146	Bu. 0147	Bu. 0148
Oats for grain or seed . . . . .	0149		0150	Bu. 0151	Bu. 0152
Wheat, all types, for grain or seed . . . . .	0153		0154	Bu. 0155	Bu. 0156
<b>DRY HAY CROPS</b>					
Hay, dry, alfalfa and alfalfa mixtures . . . . .	0157			Tons 0159	Tons 0160
Hay, dry, all others . . . . .	0161		0162	Tons 0163	Tons 0164
<b>OTHER CROPS</b>					
Canola . . . . .	0165		0166	Lbs. 0167	Lbs. 0168
Other oilseeds . . . . .	0169			Lbs.	0172
Sugarcane or sugarbeets . . . . .	0173		0174	Tons 0175	Tons 0176
Dry edible beans/peas/lentils . . . . .	0177				0185
Vegetables for processing . . . . .	0178				0186
All other vegetables and melons (Exclude vegetables grown under glass or other protection.) . . . . .	0179				0187
Fruits, nuts, and berries (Include citrus.) . . . . .	0180			SQUARE FEET UNDER glass or other protection ACRES in the OPEN Tenth	0188
Nursery and greenhouse crops (Include hemp starts, Christmas trees.) . . . . .					
All other crops not listed above (Include hemp, sweet potatoes.) . . . . .	0182				

**assets on hand: P15, 3a**

**expect livestock in Section C**

**contract sales reported in Section E**

**report fresh and processing potatoes**

**report harvested acres once but report production for all cuttings**

**include flaxseed, mustard seed, rapeseed, safflower, and sunflower**

**green peas, snap beans, carrots, cabbage, or cucumbers. Do NOT include potatoes or sweet corn.**

**haylage, high moisture corn (for non-grain purposes), sweet corn, oatlage, crop mixtures for feed (oat & peas), wild rice, maple syrup, and any other crops not reported.**

**Acres Harvested:**

- Exclude crops consumed by human consumption on the operation.
- If crops are unharvested but intended to be harvested, include acres and an estimate of production. The value of unharvested crop will be recorded as an estimate (Section J, P15, 3a).

**Production:**

- Production must be reported in the standard units printed in the table. If another unit is used, leave notes in the margins.

**Cash Sales:**

- Include cash sales from any years' production if sold in 2023.
- Include CSA (Community Supported Agriculture) sales.
- Include straw sales with appropriate type of grain from which it was made.
- Exclude cash received in 2023 for previous years' sales (Section F).
- Exclude sales from value added products (cider, jam, etc).

**Landlord Share:**

- Is included if production is used on the operation.
- Is NOT included in cash sales.

**Prevent Planted Acres:**

- If operator reports prevent planted acres that were planted to another crop and harvested, include data in appropriate row.



**UNSOLD COMMODITY INVENTORY**

Shows asset changes throughout the year.

3. In 2023, did your operation own and store any unsold crops?

5705 <sup>1</sup>  **Yes - Go to Item 4**      <sup>3</sup>  **No - Go to Item 5**

4. Report the total quantity of unsold stored commodity held, both on-farm and off-farm, on March 1st, June 1st, September 1st, and December 1st of 2023. **(Exclude any commodity under any type of marketing contract or under a CCC loan.)**

CROP		March 1st	June 1st	September 1st	December 1st
Corn for grain or seed. Silage in 'other crops'	on-farm 5706	Include: all crops grown by the operation with intention to sell. Exclude: crops sold under contract but still in the operator's possession. Exclude: all crops on hand that will be fed to livestock.			
	off-farm 5710				
Soybeans (bushels). . . . .	on-farm 5714	5715	5716	5717	
	off-farm 5718	5719	5720	5721	
Wheat (bushels) - type: <input checked="" type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 5791 Durum Other spring Winter	on-farm 5722	5723	5724	5725	
	off-farm 5726	5727	5728	5729	
Other - specify: <input checked="" type="checkbox"/> 5792 Units specify 5793	on-farm 5730	Other: All other crops grown and stored on/off farm with the intention to sell.  If more than one commodity stored, list largest quantity stored commodity and leave notes for all other commodities.			
	off-farm 5734				

**PRECISION AGRICULTURE**

5. The following table lists various types of precision agriculture technologies used on farm and ranch operations. In column 2, mark **YES** or **NO** if you used that technology on your operation.

If **YES**, in **column 3** list all the reasons why the technology was chosen.  
 If **NO**, in **column 4** list all the reasons why the technology was NOT chosen.

Nearly \$20 billion over a 5-year period is being provided through USDA for climate-smart production practices.

(1) TECHNOLOGY	(2) Did you use this technology? (1 = Yes, 3 = No)		List all the codes that match the reasons you <b>CHOOSE</b> to use this technology.	List all the codes that match the reasons you <b>DID NOT CHOOSE</b> to use this technology.
Yield monitor	5738	1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	5739	
Yield map	5741	1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	5742	
Soil map	5744	1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	5745	
Guidance auto-steering	5747	1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	5748	
Variable rate applicator/technology	5750	1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	5751	
Imagery from aircraft or satellite	5753	1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	5754	
Unmanned aerial vehicles (i.e., drones)	5756	1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	5757	
Robotic milking	5759	1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	5760	5761
Sensors/accelerometers on individual livestock				5764

If column 2=yes, column 3>0  
 If column 2=no, column 4>0  
  
 List all valid codes for why/ why not used.  
  
 How to report:  
  
 Example column 3: 1 2 3 4 5  
 Example column 4: 10 11 12  
  
 Do NOT use commas or dashes between numbers

Wearable tech. Do NOT include cameras or sensors to monitor a group of livestock

**CODES for column 3**

**CODES for column 4**

- |                                  |                                    |  |                                   |
|----------------------------------|------------------------------------|--|-----------------------------------|
| 1 - increase yields              | 6 - improve soil conditions        | 10 - costs too high compared to benefits   | 13 - too complicated to use       |
| 2 - save labor time              | 7 - came standard on the equipment | 11 - DO NOT have broadband internet access | 14 - not accurate enough          |
| 3 - reduce purchased input costs | 8 - reduce environmental impacts   | 12 - benefits uncertain                    | 15 - not relevant to my operation |
| 4 - reduce operator fatigue      | 9 - other                          |  | 16 - other                        |
| 5 - broadband internet access    |                                    |  |                                   |



**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 2023 (regardless of ownership) or did this operation receive any income from livestock, poultry, or livestock products in 2023? **(Include your landlord's share & livestock/poultry grown for others on a contract basis. Exclude livestock/poultry grown or fed by someone else on a custom or contractual basis.)**

0247  **Yes - Continue**      3  **No - Go to Section D**

2. Report the total number of livestock, poultry, and livestock products, by type. For income received in 2023, 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.)**

1 <b>LIVESTOCK</b>	INVENTORY		SALES	
	2 On Dec. 31, 2023, how many [column 1] regardless of ownership were on hand? (Number)	3 On Dec. 31, 2023, 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 2023? (Number)	5 How much was received in Cash Sales of [column 1] from any year's production in 2023? (Exclude marketing contract sales.) (Dollars)
a. Beef cows <b>(Include</b> beef heifers that have calved. <b>Exclude</b> heifers that have not calved, steers, calves, and bulls.) . . . . .				contract sales reported in Section E .00
b. Milk cows, including any dry cows <b>(Exclude</b> any heifers not yet freshened.) . . . . .				1258 \$ .00
c. Other cattle and calves <b>(Include</b> fed cattle, beef and dairy cull animals, stockers and feeders, veal calves, etc.) . . . . .				1251 \$ .00
d. Total cattle and calves (Items a + b + c) . . . . .	d = a + b + c			.00
(i) Of the total (row d, col. 5) dollars, how much was for <b>breeding stock</b> ? <sup>1/</sup> . . . . .				0512 \$ .00
(ii) Recognized gain/loss on sale of <b>breeding stock</b> . (If a loss was incurred, indicate with a negative sign) . . . . .				0535 \$ <b>+ or (-)</b> .00
e. Total milk sold in 2023 (report in cwt) . . . . .			0270 Cwt	0510 \$ <b>Section F, P8</b> .00
(i) Of the total (row e, col. 4) cwt, how much was <b>certified organic milk</b> ? . . . . .			1528 Cwt	1298 \$ .00
f. All hogs and pigs. . . . .	0263	0296	0262	1296 \$ .00
(i) Of the total (row f, col. 5) dollars, how much was for <b>breeding stock</b> ? <sup>1/</sup> . . . . .				0509 \$ .00
(ii) Recognized gain/loss on sale of <b>breeding stock</b> . (If a loss was incurred, indicate with a negative sign) . . . . .				0533 \$ .00
g. All layers and pullets, including table and hatching . . . . .	0249	0250	0248	0526 \$ .00
(i) All eggs, including hatching eggs (report in <b>dozens</b> ) . . . . .			0266 Doz	0514 \$ .00
h. Turkeys . . . . .	0269	0298	0268	0515 \$ .00
i. Broilers . . . . .	0265	0297	0264	0513 \$ .00
j. Other Poultry <b>(Include</b> other chickens, ducks, emus, geese, hatchlings, ostriches, pigeons, pheasants, quail, poultry products, etc.) . . . . .	0275	0299	0274	0516 \$ .00
k. Other animals and other animal products <b>(Include</b> sheep, goats, & their products (wool, mohair, & goat milk); horses, ponies, mules, burros, & donkeys; aquaculture; bees & honey; semen & embryo sales) . . . . .	0273	1273	0272	0517 \$ <b>exclude value added products</b> .00
(i) Of the total (row k, col. 5) dollars, how much was for <b>breeding stock</b> ? <sup>1/</sup> . . . . .				0528 \$ .00
(ii) Recognized gain/loss on sale of <b>breeding stock</b> . (If a loss was incurred, indicate with a negative sign) . . . . .				0534 \$ <b>+ or (-)</b> .00

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

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, 2023? (Dollars)	4 What was the estimated market value (at placement) of [type] placed under contract DURING 2023? (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, 2023 what was the market value of unsold [type] remaining under contract? (Dollars)					
Examples:		0277	0278	0279	0280	0281	0282					
Dairy Heifers	0283	905	0284	80 000	0285	60 000	0286	65 000	0287	-	0288	70 000
Finisher Hogs	0289	809	0290	150 000	0291	125 000	0292	75 000	0293	43 0000	0294	100 000

If operator is a contractor AND raises livestock, leave a note. If unable to split expenses, leave comment with list of expenses included.

## Section C

### Inventory:

- Include all livestock on the acres operated, regardless of ownership

### Owned Livestock:

- Exclude livestock owned and being raised by others
- Report expenses (Section I) and assets (Section J)

### Livestock Not Owned:

- Record contract (Section E)
- Only report expenses (Section I) paid by target
- NOT reported in assets (Section J)

### Cash Sales and Removals:

- May have sales without inventory; make notes in the margins
- Include CSA (Community Supported Agriculture) sales
- Include cash sales and contract movements, regardless of ownership
- Exclude value added products (Ex: cheese)
- Exclude cash received in 2023 for previous years' sales (Section F)

## Section D

- Shows a complete picture of farm income/loss
- Target is a contractor. The target owns the commodity and pays someone to raise the commodity
- Receipts, expenses, and assets are ONLY reported in Section D

SECTION E MARKETING and PRODUCTION CONTRACTS																
<p>1. Did this operation have <b>marketing</b> or <b>production</b> contracts for any commodities delivered<sup>1</sup> in 2023? (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.)</p> <p>3991 <input type="checkbox"/> <b>Yes - Continue</b>      <input type="checkbox"/> <b>No - Go to Item 3</b></p>																
<p>2. Report the commodities delivered in 2023 through <b>marketing</b> or <b>production</b> 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 I, Item 34).)</p>																
1 What commodities did this operation have MARKETING or PRODUCTION contracts for in 2023? [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 2023 from this contract?										
<p>Commodity example      0000      enter commodity code from respondent booklet to ensure accuracy.      000      \$      3      .      75      000</p>																
<p>Marketing Example:</p>																
Corn for Grain	3932	6	3551	1	3933	51000	3934	04	3935	\$	3	61	3936	\$	184110	.00
Soybeans	3937	26	3552	1	3938	6000	3939	04	3940	\$	8	48	3941	\$	50880	.00
Spring Wheat	3942	164	3553	1	3943	4500	3944	04	3945	\$	5	31	3946	\$	23895	.00
Sugarbeets for Sugar	3947	28	3554	1	3948	3980	3949	03	3950	\$	35	00	3951	\$	50000	.00
<p>Production Example:</p>																
Finisher Hogs	3966	809	3557	2	3967	1200	3968	39	3969	\$	35	50	3970	\$	42600	.00
Finished Cattle	3971	818	3558	2	3972	1100	3973	11	3974	\$	104	20	3975	\$	114620	.00
Dairy Heifers	3976	905	3559	2	3977	1500	3978	11	3979	\$	147	00	3980	\$	220500	.00
Proc. Sweet Corn	3981	4110	3560	2	3982	1650	3983	03	3984	\$	65	10	3985	\$	107415	.00
	3986		3561		3987		3988						3990	\$		.00

If more space is needed, please use a separate sheet of paper.  
<sup>1/</sup> "Delivered" includes commodities for which partial payment was made even if not physically delivered by December 31, 2023.

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

Marketing:

- Corn for Grain (6)
- Soybeans (26)
- Sugarbeets for Sugar (28)
- Wheat for Grain or Seed
  - Spring (164)
  - Winter (165)

Production:

- Corn Seed (38)
- Dairy Replacement Heifers (905)
- Finisher Cattle (818)
- Finisher Hogs (809)
- Processed Vegetables
  - Green Peas (4122)
  - Snap Beans (4131)
  - Sweet Corn (4110)
- Nursery Hogs (806)

**Contract:**

- Formal agreement between two parties reached prior to the harvest of crops or prior to the end of the livestock production cycle

**Buyer/Contractor:**

- Purchases or takes delivery of the commodity
- Pays contractee

**Producer/Contractee:**

- Produces and/or markets the commodity
- Receives payment

**Marketing Contract if the Target:**

- Owns the commodity during production
- Makes the production decisions
- Supplies all the production inputs
- Holds most of the risk during production
- Receives a payment close to market value
- Contract can be created at any time

**Production Contract if the Target:**

- Does not own the commodity during production
- Does not make production decisions
- Does not supply all production inputs (may supply some)
- Bears no risk during production
- Receives a fee per unit payment
- Contract created before production starts

**INCENTIVES FROM COMMODITY BUYERS**

only 'yes' if practice is used to reduce climate impacts or reduce sustainability impacts.

3. Did your buyers (including cooperatives) require or encourage you to use sustainable livestock or crop production practices such as cover crops or reduced fertilizer application rates, or changes to livestock diets or feed additives through any of the following methods? **Exclude** certified-organic production.

- a. Contracts or agreements that specify the use of particular practices . . . . . 2663 1  Yes 3  No
- b. Additional payments or price premiums . . . . . 2664 1  Yes 3  No
- c. Technical information or production decision tools. . . . . 2665 1  Yes 3  No
- d. Other methods. **technical information includes access to online information to different practices and their impacts. Help/consulting for production practices like seed use.**

4. If any of 3a - 3d are marked YES, is the arrangement related to carbon sequestration or GHG emission reductions?

5765 1  Yes 3  No

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**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 J, Item 3a.]**

	None	Dollars	
a. On January 1, 2023, what was the total dollar amount <b>owed</b> to this operation for all commodities produced and sold ( <i>cash or contract</i> ) <b>before</b> January 1, 2023? . . . 0885 <input type="checkbox"/>		\$	1a >= 1ai .00
(i) How much did this operation receive from Item 1a during 2023?. . . . . 0875 <input type="checkbox"/>		\$	.00
b. What was the total dollar amount owed to this operation on December 31, 2023, for all commodities produced, sold ( <i>cash or contract</i> ), delivered, or removed under contract in 2023 and earlier years? . . . . . 0886 <input type="checkbox"/>			if 1a > 1ai, 1b >= 1ai

Dairy operations should have something here. Milk checks are 2 weeks off.



**SECTION G DIRECT SALES**

These sales are also reported in the crop and livestock sections. Values independent of each other.

1. During 2023, did this operation **produce and sell** any crops, livestock, poultry, or agricultural products **directly to**:
- **Include** all products, both unprocessed and processed (also known as **value-added**) produced by this operation.
  - **Exclude** commodities produced under production contracts and products purchased and resold.
  - Edible products are those sold as **food for humans to eat or drink**.
  - Non-edible products include, hay, livestock fed or raised, cut flowers not intended for consumption, Christmas trees, nursery products, wool, etc.

			Gross Value of Sales of Edible Products	Gross Value of Sales of Non-edible Products
a. <b>Consumers</b> (individuals who purchased your products from farmers markets, on-farm stores or farm stands, roadside stands or stores, CSA [Community Supported Agriculture], online marketplaces, etc.)? . . . . .	1151	1 <input type="checkbox"/> <b>Yes →</b> 3 <input type="checkbox"/> <b>No</b>	4170 \$ .00	Example: selling hay to neighbor
b. <b>Retail markets</b> (supermarkets, supercenters, restaurants, caterers, independently owned grocery stores, food cooperatives, etc.)? . . . . .	1152	1 <input type="checkbox"/> <b>Yes →</b> 3 <input type="checkbox"/> <b>No</b>	4172 \$ .00	5769 \$ .00
c. <b>Institutions</b> (k-12 schools, colleges or universities, hospitals, workplace cafeterias, prisons, foodbanks, etc.)? . . . . .	1153	1 <input type="checkbox"/> <b>Yes →</b> 3 <input type="checkbox"/> <b>No</b>	4165 \$ .00	5770 \$ .00
d. <b>Intermediate markets</b> (businesses or organizations in the middle of the supply chain marketing locally- and/or regionally-branded products, such as distributors, food hubs, brokers, auction houses, wholesale and terminal markets, food processors, etc.)? . . . . .	4166	1 <input type="checkbox"/> <b>Yes →</b> 3 <input type="checkbox"/> <b>No</b>	4167 \$ .00	5771 \$ .00

2. Report the TOTAL amount of marketing expenses paid by this operation in 2023 for the agricultural products produced and sold directly to consumers, retail markets, institutions, and/or intermediate markets in 2023.

**INCLUDE**

- Expenses paid by you and your landlords
- Expenses from raw and processed/value-added products
- Expenses from all edible and non-edible products

**EXCLUDE**

- Expenses not related to the farm business
- Any expenses paid by the contractor
- Expenses for food not produced and sold directly to consumers, retail markets, institutions, or intermediate markets
- Any operating expenses reported elsewhere in the survey

INCLUDE all expenses in the following areas in the TOTAL amount:

- a. Hired labor to support any post farmgate activities, such as Marketing, Processing, Distributing, or Selling farm products
- b. Transportation and distribution costs to market channel outlets (vehicle insurance, gas, depreciation costs, etc.)
- c. Market promotion and advertisement expenses (website, brochures, etc.)
- d. Equipment and supply expenses associated with market channel outlets (boxes, bags, coolers, crates, scales, tables, etc.)
- e. Food safety expenses (compliance costs, training, third-party auditing costs, etc.)
- f. Other marketing expenses (market fees, licenses, insurance, etc.) . . . . . 5772

Include expenses for milk sold under contract.

Total Amount
\$ .00

3. During 2023, did this operation produce and sell any processed or value-added products from its own agricultural production? Include all edible and non-edible value added products produced using only inputs from this farm business and sold to any entity.

**INCLUDE**

- jam, wine, cheese, meat, floral arrangements, cider, etc.
- milk, eggs, butter, fish, honey, jerky, baked goods

**EXCLUDE**

- products purchased and resold
- live animals
- farmed clams, oysters, crab, bulk honey

4592 1  **Yes - Continue**                      3  **No - Go to Section H**

- a. How much was received in 2023 for the sales of the processed or value-added product(s)?

Only include milk for consumption. Do NOT include milk removed from the operation under marketing contract.

Gross Value of Sales (Dollars)
\$ .00

- b. What share of the gross value of sales from processed or value-added products were sold directly to consumers, retail markets, institutions, and intermediate markets? . . . . . 5773

Percent
%



### SECTION H GOVERNMENT PAYMENTS & OTHER FARM RELATED INCOME

1. In 2023, did this operation receive or repay any Commodity Credit Corporation (CCC) loans?

0560 1  Yes - Continue 3  No - Go to Item 2

only account for income belonging to the target

a. In 2023, how much was received for all commodities placed under CCC loans? . . . 0518

b. In 2023, what was the amount spent to repay all CCC loans? (Exclude interest, storage, and service fees.) . . . 0519

an operator may receive a loan and repay in a separate year

2. In 2023, did this operation receive Federal, State or local farm program payments? (Include government payments received through a cooperative and forgivable 'advances' from the Economic Injury Disaster Assistance program. Exclude CCC loan payments.)

0563 1  Yes - Continue 3  No - Go to Item 3

a. In 2023, how much was received in Loan Deficiency Payments (LDPs), and Marketing Loan Gains (MLGs)? (Include government payments received through a cooperative.) . . . 0529  None Dollars \$ .00

b. In 2023, how many acres were enrolled and how much was received from each of the following programs?

Farm government payments received are provided in 1099G and split by program

	None	Acres	Dollars
(i) Conservation Reserve Program (CRP) . . . . . 0565	<input type="checkbox"/>	P2, 5	\$ .00
(ii) Environmental Quality Incentives Program (EQIP) . . . . . 0543	<input type="checkbox"/>		\$ .00
(iii) Conservation Stewardship Program (CSP) . . . . . 0567	<input type="checkbox"/>	P2, 5	\$ .00
(iv) All other U.S. Federal conservation programs 0544	<input type="checkbox"/>		\$ .00

Complete both acres and dollar amounts

c. In 2023, how much was received from each of the following programs?

	None	Dollars
(i) Price Loss Coverage (PLC) program? (Include government payments received through a cooperative.) . . . . . 0464	<input type="checkbox"/>	\$ .00
(ii) Agricultural Risk Coverage (ARC) program? (Include government payments received through a cooperative.) . . . . . 1493	<input type="checkbox"/>	\$ .00
(iii) Dairy Margin Coverage (DMC) program? . . . . . 2211	<input type="checkbox"/>	\$ .00
(iv) Agricultural disaster payments? (Include all disaster assistance programs such as Livestock Forage Disaster Program (LFP), Reimbursement Transportation Cost Payment Program (RTCP). Exclude pandemic assistance, Federal crop, dairy, and livestock insurance and other indemnity payments.) . . . . . 0537	<input type="checkbox"/>	\$ .00

d. All other Federal, State or local program payments? Please exclude Economic Injury Disaster Loans (EIDL) and instead report those in Section K, Farm Debt on page 16. . . . . 0545

do NOT include Federal crop insurance payments

#### OTHER FARM RELATED INCOME

do NOT include income already reported in the questionnaire

3. In 2023, what was the total income received by you (the producer) and all partners for:

	None	Dollars
a. custom work, machine hire, and other agricultural services provided by this operation for farmers and others? (Exclude if this is a separate business.) . . . . . 0546	<input type="checkbox"/>	\$ .00
b. grazing of livestock? (Include payments for livestock pastured on a per-head basis, per-month basis, AUM basis, etc. Exclude contract arrangements previously reported.) . . . . . 0547	<input type="checkbox"/>	\$ .00
c. sales of all forest products? (Include firewood, timber, etc. Exclude maple syrup and Christmas trees.) . . . . . 0549	<input type="checkbox"/>	\$ .00
d. sales of farm machinery and vehicles? (Include farm share only). . . . . 0550	<input type="checkbox"/>	\$ .00

e. all insurance indemnity payments? **(Include** indemnity payments for all Federal and other crop and livestock insurance, casualty insurance, hail insurance, vehicles and equipment and blanket insurance policies. Include indemnities received on the producer's dwelling, if owned by the operation) . . . . . 1494  None Dollars

\$		.00
----	--	-----

(i) Of the (Item 3e) dollars, how much was received for Federal crop and livestock insurance? . . . . . 0552  Dollars

\$		.00
----	--	-----

f. cooperative patronage dividends and refunds? . . . . . 0554  Dollars

\$		.00
----	--	-----

g. proceeds from sales of farmland and other farm real estate owned by this operation only? . . . . . 0558  Dollars

\$		.00
----	--	-----

(i) What was the recognized gain/loss on the (Item 3g) sales of farmland and other farm real estate? (If a loss was incurred, please indicate with a **negative sign**). . . . . 0559  Dollars **+ or (-)**.00

(ii) How many acres were sold? . . . . . 0561

Acres	

h. income from energy production (e.g. natural gas, oil, and wind turbines)? **Include** income from royalties, leases/fixed payments and one-time payments received in 2023. If none, skip to item i - all other farm related sources of income . . . . . 0555  None Dollars

\$		.00
----	--	-----

(i) Oil or natural gas . . . . . 3012  Dollars .00

(ii) Wind . . . . . 3013  Dollars .00

(iii) Solar . . . . . 3014  Dollars .00

(iv) Energy Infrastructure (ex. pipelines, transmission lines, or substations not included in energy projects above). . . . . 3015  Dollars .00

(v) Other → Please specify: ↴ . . . . . 3016  Dollars .00

i. all other farm related sources of income? **include cell towers**

- allotment or quota leases;
- animal boarding;
- sales of poultry litter and manure;
- income from recreational activities such as hunting, fishing, tourism, etc.;
- carbon credits;
- State fuel tax refunds, tax refunds, real estate tax rebates for land preservation;
- refunds of marketing expenses;
- renting or leasing of livestock or machinery;
- sales of value-added goods such as cheese, cider, jams, etc. if these are not part of a separate business;
- hedging profits and losses and if a loss was incurred, please indicate with a negative sign;
- earned interest from farm business-owned financial accounts **(Exclude** income from household-owned financial accounts) . . . . . 0556  None Dollars

\$		<b>+ or (-)</b> .00
----	--	---------------------

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 1  CROP 2  LIVESTOCK

**If operator reports 50/50:  
Where are most of the farm's assets?**

## Section I

### **Production Contract Sunk Costs:**

- Money already spent but target has not yet been reimbursed by contractor

### **Does this questionnaire make sense?**

- All farms: taxes, fuel, farm supplies, vehicles, labor, interest, utilities
- Crop farms: seed, fertilizer, chemicals
- Livestock farms: feed, livestock purchases, bedding and litter, veterinarian expenses

### **Operating Expenses:**

- Annual cost of producing commodities
- Expenses related to crop/livestock reported in Sections B-C

### **Capital Expenses:**

- Long term assets
- Expenses related to assets and debt in Sections J-K

### **Operator/Producer:**

- From this point on, anytime 'producer' information is asked, refer to the principal producer. The principal producer is the person most responsible for decisions on this operation.
- The principal producer does not have to be the target but in most instances will.

### **Landlord/Contractor Expenses:**

- Only report target operators' expenses
- Contractor expenses were collected in Contract Expense Survey in December
- Landlord expenses: Page 14, Questions 48-53

**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

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

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **14**

Name of proprietor

Social security number (SSN)

<b>A</b> Principal crop or activity	<b>B</b> Enter code from Part IV	<b>C</b> Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	<b>D</b> Employer ID number (EIN) (see instr.)
-------------------------------------	----------------------------------	---	--

**E** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on passive losses  Yes  No

**F** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions  Yes  No

**G** Did you or will you file required Form(s) 1099?  Yes  No

**Section H**

**Farm Income—Cash Method.** Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

<b>1a</b> Sales of purchased livestock and other resale items (see instructions)	<b>1a</b>			
<b>b</b> Cost or other basis of purchased livestock or other items reported on line 1a	<b>1b</b>			
<b>c</b> Subtract line 1b from line 1a			<b>1c</b>	
<b>2</b> Sales of livestock, produce, grains, and other products you raised			<b>2</b>	
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>	<b>3f</b>	<b>3b</b> Taxable amount	<b>3b</b>
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>	<b>2b-c</b>	<b>4b</b> Taxable amount	<b>4b</b>
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election				<b>5a</b> <span style="float:right">1a</span>
<b>b</b> CCC loans forfeited	<b>5b</b>		<b>5c</b> Taxable amount	<b>5c</b>
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions):				
<b>a</b> Amount received in 2023	<b>6a</b>	<b>2e, 3e</b>	<b>6b</b> Taxable amount	<b>6b</b>
<b>c</b> If election to defer to 2024 is attached, check here. <input type="checkbox"/>			<b>6d</b> Amount deferred from 2022	<b>6d</b>
<b>7</b> Custom hire (machine work) income			<b>7</b>	<b>3a or Sec N: 1c</b>
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			<b>8</b>	<b>3b-d,g,i; Sec A:10-11</b>
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions			<b>9</b>	

**Section I**

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

<b>10</b> Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	<b>10</b>				
<b>11</b> Chemicals	<b>11</b>		<b>3</b>		
<b>12</b> Conservation expenses (see instructions)	<b>12</b>				
<b>13</b> Custom hire (machine work)	<b>13</b>		<b>29b</b>		
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>		<b>23</b>		
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>		<b>27</b>		
<b>16</b> Feed	<b>16</b>		<b>6</b>		
<b>17</b> Fertilizers and lime	<b>17</b>		<b>2</b>		
<b>18</b> Freight and trucking	<b>18</b>		<b>29a</b>		
<b>19</b> Gasoline, fuel, and oil	<b>19</b>		<b>9</b>		
<b>20</b> Insurance (other than health)	<b>20</b>		<b>18</b>		
<b>21</b> Interest (see instructions):					
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>		<b>19a</b>		
<b>b</b> Other	<b>21b</b>		<b>19b</b>		
<b>22</b> Labor hired (less employment credits)	<b>22</b>		<b>24, 28, 30</b>		
<b>23</b> Pension and profit-sharing plans	<b>23</b>				<b>27</b>
<b>24</b> Rent or lease (see instructions):					
<b>a</b> Vehicles, machinery, equipment	<b>24a</b>				<b>21</b>
<b>b</b> Other (land, animals, etc.)	<b>24b</b>				<b>5, Sec A: 6</b>
<b>25</b> Repairs and maintenance	<b>25</b>				<b>14-16</b>
<b>26</b> Seeds and plants	<b>26</b>				<b>1</b>
<b>27</b> Storage and warehousing	<b>27</b>				<b>34</b>
<b>28</b> Supplies	<b>28</b>				<b>13</b>
<b>29</b> Taxes	<b>29</b>				<b>20, 26</b>
<b>30</b> Utilities	<b>30</b>				<b>10-12</b>
<b>31</b> Veterinary, breeding, and medicine	<b>31</b>				<b>8</b>
<b>32</b> Other expenses (specify):					
<b>a</b> bedding & litter for livestock	<b>32a</b>				<b>7</b>
<b>b</b> vehicle registration & licensing	<b>32b</b>				<b>22</b>
<b>c</b> farm management services	<b>32c</b>				<b>32</b>
<b>d</b> other general expenses	<b>32d</b>				<b>33</b>
<b>e</b> all other expenses	<b>32e</b>				<b>46-47</b>
<b>f</b>	<b>32f</b>				
<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions					<b>33</b>
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9					<b>34</b>
If a profit, stop here and see instructions for where to report. If a loss, complete line 36.					
<b>35</b> Reserved for future use.					
<b>36</b> Check the box that describes your investment in this activity and see instructions for where to report your loss:					
<b>a</b> <input type="checkbox"/> All investment is at risk.	<b>b</b> <input type="checkbox"/> Some investment is not at risk.				

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2023

**SECTION I OPERATING & CAPITAL EXPENDITURES**

In 2023, 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 2023**

	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
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? (Include other sheep, lambs, bees, brood fish, fingerlings, eggs for hatching, goats, etc.) . . . . . 0630	<input type="checkbox"/>	\$	.00
5. leasing of livestock? (Include bees, bulls, dairy cattle, etc.) . . . . . 0633	<input type="checkbox"/>	\$	.00
6. purchased feed for livestock and poultry? (Include 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
9. purchases for the farm business of –			
a. all fuels, oils and lubricants? (total of 9a(i) through 9a(vi) must equal Item 9a) . . . . . 0663	<input type="checkbox"/>	\$	sum i - vi .00
(i) diesel fuel? (Include biodiesel.) . . . . . 0645	<input type="checkbox"/>	\$	.00
(ii) gasoline and gasohol? (Include ethanol blends.) . . . . . 0648	<input type="checkbox"/>	\$	.00
(iii) natural gas? . . . . . 0651	<input type="checkbox"/>	\$	.00
(iv) LP gas (propane, butane)? . . . . . 0654	<input type="checkbox"/>	\$	.00
(v) oils and lubricants? (Include grease, hydraulic fluids, motor oils, transmission fluids, etc.) . . . . . 0657	<input type="checkbox"/>	\$	.00
(vi) all other fuel? (Include coal, fuel oil, kerosene, wood, etc.) . . . . . 0660	<input type="checkbox"/>	\$	.00
10. electricity for the farm business? . . . . . 0675	<input type="checkbox"/>	\$	.00
11. purchased water for irrigation? (Include irrigation assessments and fees.) . . . . . 0696	<input type="checkbox"/>	\$	.00
12. all other utilities, such as the farm share of telephone service, water purchased other than for irrigation, and Internet access? . . . . . 0872	<input type="checkbox"/>	\$	.00
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 if it was owned by the operation? . . . . . 0726	<input type="checkbox"/>	\$	P15, 1a .00
17. fees and any buy-up coverage for the Dairy Margin Coverage Program, including the \$100 administrative fee? . . . . . 2702	<input type="checkbox"/>	\$	.00
18. insurance for the farm business? . . . . . 0729	<input type="checkbox"/>	\$	.00
a. Of the (Item 18) dollars, how much was for Federal crop insurance? . . . . . 0732	<input type="checkbox"/>	\$	.00

**(Continued) In 2023, how much was spent for each item by the PRODUCER(S) and PARTNER(S):**

	None	Dollars
19. interest and fees paid on debts —		
a. secured by real estate? <b>(Include</b> interest paid on the producer's dwelling, if owned by the operation.) . . . . . 0738	<input type="checkbox"/>	\$ <b>debt expected in Section K, P16</b> .00
b. not secured by real estate? <b>(Include</b> service fees on CCC loan redemptions.) . . . . . 0741	<input type="checkbox"/>	\$ .00
20. property taxes paid on —		
a. real estate (land and buildings)? . . . . . 0744	<input type="checkbox"/>	\$ <b>P2, 1; P15, 1a-f</b> .00
b. livestock, machinery, and other farm production items? . . . . . 0747	<input type="checkbox"/>	\$ .00
21. renting or leasing of tractors, vehicles, equipment or storage structures? . . . . . 0750	<input type="checkbox"/>	\$ .00
22. vehicle registration and licensing fees? . . . . . 0753	<input type="checkbox"/>	\$ .00
23. depreciation expense claimed by this operation in 2023 for all capital assets? . . . . . 0756	<input type="checkbox"/>	\$ .00
a. Of the (Item 23) dollars, how much was claimed for breeding livestock? . . . . . 0757	<input type="checkbox"/>	\$ .00

**The following table applies to items 24 and 25**

<b>Include</b>	<b>Exclude</b>
<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>sum 25a-e</b> .00
25. Of the (Item 24) dollars, how much salary or wage was paid to —		
a. you (the principal producer)? <b>only expected if managed</b> . . . . . 0764	<input type="checkbox"/>	\$ <b>P20, 11a</b> .00
b. your (the principal producer's) spouse? (Even if your spouse is a producer, <b>include</b> his/her wages here.) . . . . . 0767	<input type="checkbox"/>	\$ <b>P20, 11b</b> .00
c. other members of your (the producer's) household? (Even if your other household members are producers, <b>include</b> their wages here.) . . . . . 0574	<input type="checkbox"/>	\$ <b>P20, 11c</b> .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"/>	\$ <b>P20, 11c</b> .00
e. all other paid farm and ranch labor? . . . . . 0773	<input type="checkbox"/>	\$ <b>P20, 11e</b> .00
26. payroll taxes for hired labor? <b>(Include</b> any amounts the farm paid for farm workers that are part of your (the producer's) household.) . . . . . 0705	<input type="checkbox"/>	\$ <b>must have cash wages in Q24 &amp; 25</b> .00
27. benefits for hired labor? <b>(Include</b> employer's share of health insurance, pension or retirement plans, Worker's Compensation, etc.) . . . . . 0915	<input type="checkbox"/>	\$ .00
28. contract labor? (contract workers are paid by a crew leader, contractor, buyer, processor, cooperative or other person who has an oral or written agreement with a farmer/rancher) . . . . . 0782	<input type="checkbox"/>	\$ <b>net cash wages</b> .00
29. custom work such as — (Custom work is work performed by machines & labor hired as a unit.)		
a. hauling? <b>(Include</b> all custom grain, livestock, milk, manure, and other custom hauling.) . . . . . 0776	<input type="checkbox"/>	\$ .00
b. all other custom work done on this operation? (Report custom livestock services in Item 8.) . . . . . 0791	<input type="checkbox"/>	\$ .00
30. The cash value of all commodities and NON-CASH PAYMENTS for farm work provided to:		
a. workers who were members of your (the producer's) household? <b>(Include</b> value of a percentage of crops, calves, etc. <b>Exclude</b> producer payments or draws.) . . . . . 0797	<input type="checkbox"/>	\$ .00
b. workers who were NOT members of your (the producer's) household? <b>(Include</b> value of a percentage of crops, calves, etc. <b>Exclude</b> producer payments or draws.) . . . . . 0798	<input type="checkbox"/>	\$ .00
31. The market value of commodities produced and used on this operation for home consumption? . . . . . 0799	<input type="checkbox"/>	\$ .00
a. What percent of the (Item 31) dollars was for livestock and livestock products? . . . . . 0800	<input type="checkbox"/>	<input type="text"/> %
32. professional or farm management services such as record keeping, accounting, tax and business planning, farm product advice, conservation practices, etc.? . . . . . 0801	<input type="checkbox"/>	\$ .00



**(Continued) In 2023, how much was spent for each item by the PRODUCER(S) and PARTNER(S):**

33. general business expenses? **(Include** legal fees, permits, postage/shipping, advertising, other program fees, etc.) Specify General Business Expenses & Amounts:  None  Dollars

examples in IM, Pg 114-115 . . . 0804  \$ .00

34. Marketing and storage expenses incurred by this operation? **(Include** check-off, commissions, storage, inspection, ginning, etc. **Include** marketing expenses for contract sales.) . . . 0868  don't calculate if unknown

**CAPITAL EXPENSES in 2023**

35. improvements on land such as land preparation, irrigation improvements, well drilling, ponds, feedlots, trench silos, lagoons, new fences, etc.? . . . . . 0807  \$ P15, 1 .00

36. new construction and remodeling of dwellings, barns, buildings, hog houses, poultry houses, milk barns, storage facilities, sheds, silos, etc.? . . . . . 0810  \$ P15, 1b-c .00

37. new construction or remodeling of the producer's dwelling, if owned by the operation? . . . . . 0813  \$ P15, 1a .00

For Items 38 through 45, report the **TOTAL NET COST** (after deducting the value of trade-ins, rebates & discounts) of the following items purchased in 2023 for the farm/ranch:

	None	Percent for farm/ranch use		Dollars
38. Cars – <b>(Include</b> new and used.) . . . . .	<input type="checkbox"/>	%	0816	\$ P15, 2a .00
39. Trucks – <b>(Include</b> new and used trucks, pickups, sport utility vehicles, vans, campers and buses.) . . . . .	<input type="checkbox"/>	%	0818	\$ P15, 2a .00
40. ATVs, Side by Sides, UTVs, etc. . . . .	<input type="checkbox"/>	%	3100	\$ P15, 2b .00

net = cost - expenses and/or trade-ins

41. Tractors – <b>(Include</b> new and used.) . . . . .	<input type="checkbox"/>		0820	\$ P15, 2b .00
42. Self-propelled equipment – <b>(Include</b> implements and self-propelled equipment for livestock, dairy, or poultry production. <b>Exclude</b> tractors.) . . . . .	<input type="checkbox"/>		0821	\$ P15, 2b .00
43. Other farm machinery, non-self-propelled farm equipment, pumps, and capital equipment for crop or livestock production. <b>(Include</b> farm share only.) . . . . .	<input type="checkbox"/>		0822	\$ P15, 2b .00
44. Office equipment, furniture, and computers that were placed on a depreciation schedule. . . . .	<input type="checkbox"/>		0823	\$ .00

	None	Acres		Dollars
45. Farmland and other farm real estate for expanding this operation . . . . .	<input type="checkbox"/>	P1, 1; P15, 1f	0803	\$ .00

46. All other capital expenditures. **(Include** all other capital expenditures that were placed on a depreciation schedule.) Specify Other Capital Expenditures & Amounts:  None  Dollars

include major repairs that increases the value of a commodity . . . . . 0824  \$ .00

47. What other expenses did this operation have in 2023 that have not been recorded? **(Include** potting soil.) Specify Other Expenses & Amounts:  None  Dollars

examples in IM, Pg 122 . . . . . 0825  \$ .00

**[NOTE: If land was rented from others reported in Section A, Land in Farm, please continue to Question 48. If no land was rented from others, please go to Section J, Farm Assets.]**

**In 2023, how much was spent for each item by the operation's LANDLORD(S):** P2, 2

**OPERATING EXPENSES in 2023**

	None		Dollars
48. seeds, sets, plants, seed cleaning and treatments, transplants, trees and nursery stock? <b>(Include</b> technology or other fees, seed treatments, and seed cleaning cost. <b>Exclude</b> items purchased for resale without additional growth.) . . . . .	<input type="checkbox"/>	0601	\$ do NOT duplicate with expenses already reported .00
49. nutrients, fertilizer, lime, and soil conditioners? <b>(Include</b> cost of custom application and organic materials. <b>Exclude</b> potting mixes, vermiculite, and sterilized soil.) . . . . .	<input type="checkbox"/>	0607	\$ .00
50. agricultural chemicals and biocontrols for crops, livestock, poultry, and general farm use? <b>(Include</b> biological pest controls and custom application costs.) . . . . .	<input type="checkbox"/>	0613	\$ .00
51. property taxes on real estate (land and buildings)? <b>(Include</b> real estate taxes on the producer's dwelling, if owned by the operation) . . . . .	<input type="checkbox"/>	0745	\$ .00
52. Marketing and storage expenses incurred by this operation? <b>(Include</b> check-off, commissions, storage, inspection, ginning, etc. <b>Include</b> marketing expenses for contract sales.) . . . . .	<input type="checkbox"/>	0869	\$ .00
53. All other landlord expenses → Please specify. <input type="checkbox"/> list items . . . . .	<input type="checkbox"/>	2668 2669	\$ .00





**SECTION J FARM ASSETS**

do NOT duplicate with assets reported in Section N

1. What was the MARKET VALUE of the following assets OWNED by this operation on December 31, 2023: (Include owned assets on rented land.)

	None	Dollars
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 <input type="checkbox"/>	\$ .00
b. all other dwellings? other houses owned by operation . . . . .	0851 <input type="checkbox"/>	\$ .00
c. all other farm buildings and structures? (Include barns and other livestock facilities, cribs, grain bins, greenhouses, silos, storage sheds, fences, corrals, etc.) . . . . .	0852 <input type="checkbox"/>	\$ .00
d. orchard trees and vines, nursery trees, and trees grown for woody crops? . . . . .	0853 <input type="checkbox"/>	\$ .00
e. oil, gas, and mineral rights . . . . .	7101 <input type="checkbox"/>	\$ .00
f. land? (Include land rented to others. Exclude houses, buildings, orchard trees, vines, and trees grown for woody crops.) . . . . .		\$ P2, 1 .00

2. What was the ESTIMATED MARKET VALUE of the following on December 31, 2023:

a. trucks and cars owned by the operation? (Include farm share only) . . . . .	0882 <input type="checkbox"/>	\$ must be used on farm .00
b. tractors, machinery, tools, equipment and implements owned by the operation? (Include ATVs and UTVs) . . . . .	0883 <input type="checkbox"/>	\$ .00
c. stock in farm cooperatives and the Farm Credit System? . . . . .	0884 <input type="checkbox"/>	\$ .00

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

	None	Beginn	Year
		JAN. 1, 2023	DEC. 31, 2023?
		(Dollars)	(Dollars)
3. What was the ESTIMATED MARKET VALUE share of [item] on — compare with Sections B & C			
a. crops owned and stored on or off this op (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.) . . . . .	<input type="checkbox"/>	0888 \$ .00	0889 \$ .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).) . . . . .	<input type="checkbox"/>	0863 \$ .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).) . . . . .	<input type="checkbox"/>	0876 \$ .00	0877 \$ .00
d. production inputs owned by this operation, such as processed feed, fertilizer, chemicals, fuels, parts, purchased seed and other supplies? . . . . .	<input type="checkbox"/>	0878 \$ .00	0879 \$ .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? . . . . .	<input type="checkbox"/>	0880 \$ .00	0881 \$ .00

**LIQUID ASSETS**

4. What was the ESTIMATED MARKET VALUE of all other farm assets not previously listed on December 31, 2023? (Include money owed to this operation (except money owed from commodity sales), cash certificates of deposit, savings and checking accounts, hedging account balances, government payments due, insurance indemnity payments due, balance of land contract sales, and any other farm assets not reported earlier. Exclude any personal debt owed to the producer(s).) . . . . .	None	DEC. 31, 2023 (Dollars)
	0887 <input type="checkbox"/>	\$ value expected .00
a. Do you have any liquid holdings over \$250,000 at a single banking institution? Include both farm business bank accounts and personal accounts. . . . .	5774 1 <input type="checkbox"/>	Yes 3 <input type="checkbox"/> No

FDIC insures accounts up to \$250,00 at each institution. Helps determine risk.

POID: \_\_\_\_\_

## Section J: Asset Section Supplement

*This page is to assist collecting beginning and end of year assets.  
Common crops & livestock are listed, don't consider this a complete list.*

### Item 3a: Crops owned and stored on or off the operation

Commodity	January 1, 2023			December 31, 2023		
	Inventory	Value/Unit	Total Value	Inventory	Value/Unit	Total Value
Total:		0888			0889	

### Production inputs owned by this operation:

- Include processed feed, fertilizer, chemicals, fuels, purchased feed, and other supplies not yet used by the operation
- Exclude fertilizers and chemicals already applied in 2023 for the 2024 crop year

### Production inputs already used by this operation (sunk costs):

- Amount spent on physical production inputs (seed, fertilizers, etc) for all cover crops and crops planted but not harvested as of December 31, 2023
- Amount spent on fertilizers and pesticides already applied to benefit the 2024 crop year

### Production Contract Sunk Costs:

- Money already spent but target has not yet been reimbursed by contractor

**SECTION K FARM DEBT**

1. Was debt used in funding the operation of this farm/ranch in 2023, including any loans obtained in earlier years? **(Include seasonal production and other loans taken and repaid during 2023.)**

1080  **Yes - Continue**      3  **No - Go to Item 5**

2. What was the total amount repaid on farm business loans taken out in 2023? **(Record any outstanding balances of loans taken out in 2023 in Item 3.)**

**(Include only seasonal production and other short term farm loans.)** . . . . . 0890  **None** Dollars  
loans taken out for operating season 0

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, 2023, 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.**

Lender Codes (Column 1)		Lender Codes (Column 1) (continued)		Loan Type Codes (Column 5)	
Lender	Code	Lender	Code	Type	Code
FARM CREDIT SYSTEM . . . . .	1	Contractor . . . . .	9	One year or less production or other loans . . . . .	1
USDA Farm Service Agency (FSA) . . . . .	2	Individuals . . . . .	10	Non-real estate loan more than one year . . . . .	2
Small Business Administration (SBA) . . . . .	3	Credit Union . . . . .	11	Real estate loans more than one year	
State & county government lending agencies . . . . .	4	Any other lenders . . . . .	12	<b>excluding</b> producer's house . . . . .	3
Savings and loan associations, residential		Credit cards . . . . .	13	Real estate loan more than one year only	
mortgage lenders . . . . .	5	Other debts (such as unpaid bills, etc.) . . . . .	14	for the producer's house . . . . .	4
Commercial banks . . . . .	6				
Life insurance companies . . . . .	7				
Trade credit, including input suppliers, implement					
dealer, co-ops and other merchants . . . . .	8				

1	2	3	4	5	6	7	8
Who is the lender? <small>[From Lender Codes]</small>	What was the balance owed on January 1, 2023 including outstanding principal plus unpaid interest? <small>(Dollars)</small>	What was the balance owed on Dec. 31, 2023 including outstanding principal plus unpaid interest? <small>(Dollars)</small>	What was the interest rate on Dec. 31, 2023? <small>[Report in hundredths of a percent. Example: 9% = 09.00]</small> <small>(Percent)</small>	What is the type of loan? <b>4 if only for producer's house. If loan includes farmland = 3</b>	What year was it obtained? <small>[For refinanced loans, report year refinanced]</small> <small>(Year) (YYYY)</small>	What is the original term of the <b>if &lt;1 year, =1</b> <small>(Number of Years)</small>	What percentage is for expenses of running this farm operation? <small>(Percent)</small>
col 1 = 1, P15, 2c	50	1002	interest paid: P13, 19a-b	1004	1005	1008	must be >0
	\$ .00	\$ .00					
1010	1051	1011	1012	1013	1014	1017	1015
	\$ <b>Examples:</b> .00	\$ .00					%
1019	1052	1020	1021	1022	1023	1026	1024
<b>6</b>	\$ <b>250000</b> .00	\$ <b>230000</b> .00	<b>5</b> . <b>25</b>	<b>3</b>	<b>2005</b>	<b>25</b>	<b>100</b> %
1028	1053	1029	1030	1031	1032	1035	1033
<b>1</b>	\$ <b>-</b> .00	\$ <b>150000</b> .00	<b>4</b> . <b>00</b>	<b>1</b>	<b>2023</b>	<b>1</b>	<b>100</b> %
1037	1054	1038	1039	1040	1041	1044	1042
<b>8</b>	\$ <b>85000</b> .00	\$ <b>45000</b> .00	<b>2</b> . <b>90</b>	<b>2</b>	<b>2017</b>	<b>5</b>	<b>100</b> %

If more space is needed, please use a separate sheet of paper.

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, 2023? **(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

sum of all other farm loans 00

**Lenders:**  
 (1) Farm Credit System and (6) Commercial Banks account for 75% of of farm loans in IA, MN, and WI.

Commodity Credit Corporation (CCC) Loans should be recorded in Section H.

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**SECTION L PERSONAL CHARACTERISTICS and FARM MANAGEMENT**

1. In 2023, 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
1571	1574

2. Answer the following questions for up to four individuals who were involved in the decisions for this operation as of **December 31, 2023.**

	Person 1	Person 2	Person 3	Person 4
	1836	4608	4609	1873
a. Full name . . . . .	if more than 4 operators making decisions, identify 4 'most senior' operators			
b. Is this person completing this form?	1610 <b>more than one operator can help complete form</b>	1611	1612 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	1613 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No
c. Sex . . . . .	1926 1 <input type="checkbox"/> Male 2 <input type="checkbox"/> Female	1263 1 <input type="checkbox"/> Male 2 <input type="checkbox"/> Female	1283 1 <input type="checkbox"/> Male 2 <input type="checkbox"/> Female	1614 1 <input type="checkbox"/> Male 2 <input type="checkbox"/> Female
d. What was this person's age on December 31, 2023?	1925 <input type="text"/> age	1262 <input type="text"/> age	1282 <input type="text"/> age	1615 <input type="text"/> age
e. Is this person of Hispanic, Latino, or Spanish origin? . . . . .	1927 Hispanic, Latino, or Spanish origin 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	4624 Hispanic, Latino, or Spanish origin 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	4625 Hispanic, Latino, or Spanish origin 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	1622 Hispanic, Latino, or Spanish origin 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No
f. Race . . . . .	<b>Mark one or more.</b> 2701 <input type="checkbox"/> White 5702 <input type="checkbox"/> Black or African American 5703 <input type="checkbox"/> American Indian or Alaska Native. Specify tribe <input type="text"/> 2733 <input type="text"/> 2705 <input type="checkbox"/> Asian 5704 <input type="checkbox"/> Native Hawaiian or Other Pacific Islander	<b>Mark one or more.</b> 4627 <input type="checkbox"/> White 4628 <input type="checkbox"/> Black or African American 4629 <input type="checkbox"/> American Indian or Alaska Native. Specify tribe <input type="text"/> 4630 <input type="text"/> 4631 <input type="checkbox"/> Asian 4632 <input type="checkbox"/> Native Hawaiian or Other Pacific Islander	<b>Mark one or more.</b> 4633 <input type="checkbox"/> White 4634 <input type="checkbox"/> Black or African American 4635 <input type="checkbox"/> American Indian or Alaska Native. Specify tribe <input type="text"/> 4636 <input type="text"/> 4637 <input type="checkbox"/> Asian 4638 <input type="checkbox"/> Native Hawaiian or Other Pacific Islander	<b>Mark one or more.</b> 1616 <input type="checkbox"/> White 1617 <input type="checkbox"/> Black or African American 1618 <input type="checkbox"/> American Indian or Alaska Native. Specify tribe <input type="text"/> 1619 <input type="text"/> 1620 <input type="checkbox"/> Asian 1621 <input type="checkbox"/> Native Hawaiian or Other Pacific Islander
g. What is the highest level of formal education this person has achieved? . . . . .	<b>Mark one answer only.</b> 1257 1 <input type="checkbox"/> Less than high school diploma 2 <input type="checkbox"/> High school 3 <input type="checkbox"/> Some college (include associates degree) 4 <input type="checkbox"/> 4-year college graduate and beyond	<b>Mark one answer only.</b> 4639 1 <input type="checkbox"/> Less than high school diploma 2 <input type="checkbox"/> High school 3 <input type="checkbox"/> Some college (include associates degree) 4 <input type="checkbox"/> 4-year college graduate and beyond	<b>Mark one answer only.</b> 4640 1 <input type="checkbox"/> Less than high school diploma 2 <input type="checkbox"/> High school 3 <input type="checkbox"/> Some college (include associates degree) 4 <input type="checkbox"/> 4-year college graduate and beyond	<b>Mark one answer only.</b> 5641 1 <input type="checkbox"/> Less than high school diploma 2 <input type="checkbox"/> High school 3 <input type="checkbox"/> Some college (include associates degree) 4 <input type="checkbox"/> 4-year college graduate and beyond
h. At which occupation did this person spend the majority (50 percent or more) of his/her worktime in 2023? . . . . .	1928 <b>Mark one.</b> 1 <input type="checkbox"/> Farm or ranch work 2 <input type="checkbox"/> Work other than farming or ranching	4611 <b>Mark one.</b> 1 <input type="checkbox"/> Farm or ranch work 2 <input type="checkbox"/> Work other than farming or ranching <b>operator's opinion</b>	4612 <b>Mark one.</b> 1 <input type="checkbox"/> Farm or ranch work 2 <input type="checkbox"/> Work other than farming or ranching	1623 <b>Mark one.</b> 1 <input type="checkbox"/> Farm or ranch work 2 <input type="checkbox"/> Work other than farming or ranching
i. Is this person retired from farming or ranching? . . . . .	1924 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	4613 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	4614 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	1624 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No

select all that apply

operator's opinion

operator's opinion

	Person 1, continued	Person 2, continued	Person 3, continued	Person 4, continued
j. In what year did this person begin to operate <b>ANY</b> farm operation? . . . . .	2834 <input type="text"/>	1261 <input type="text"/>	1281 <input type="text"/>	1628 <input type="text"/>
	Number living in household of Person 1	Number living in household of Person 2. Enter "0" if Person 2 was counted in the previous column.	Number living in household of Person 3. Enter "0" if Person 3 was counted in a previous column.	Number living in household of Person 4. Enter "0" if Person 4 was counted in a previous column.
k. How many people lived in this person's household in 2023? . . . . .	2577 <input type="text"/> number	4641 <input type="text"/> number	4642 <input type="text"/> number	1637 <input type="text"/> number

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. . . . .

Person Number
1, 2, 3, 4

4. Did the principal producer have a spouse at any point in 2023?

1205 1  **Yes - Continue**                      3  **No - Go to Question 11**

does not have to be the target

5. Was this spouse listed in the columns above (Question 2)?

1856 1  **Yes**    3  **No - Go to Question 6**

➔ 5a. Enter the number of the column (1, 2, 3, or 4) that contains the principal producer's spouse and **then proceed to question 11.** . . . . .

Person Number
1, 2, 3, 4

6. Is the principal producer's spouse of Spanish, Hispanic or Latino origin or background, such as Mexican, Cuban, or Puerto Rican, regardless of race?

1220 1  **Yes**    3  **No**

only complete Q6-10 if spouse not listed in Q2 table

7. What is the race of the principal producer's spouse? Mark one or more.

1224  White                      1216  Asian                      1214  American Indian or Alaska Native  
 1218  Black or African American                      1222  Native Hawaiian or Other Pacific Islander  
 Specify tribe:

8. What was the spouse's age on December 31, 2023? . . . . . 1206

Age
<input type="text"/>

9. What is the highest level of formal education achieved by the principal producer's spouse?

1260 1  Less than high school diploma                      3  Some college (include associate's degree)  
 2  High school    4  4-year college graduate and beyond

10. Was the principal producer's spouse involved in the decisions for this operation as of December 31, 2023?

1209 1  **Yes**    3  **No**

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include all time worked on the operation; including paperwork, taxes, and management hours

11. On average, for each of the three-month periods during 2023, about how many hours per week (work and management time) did —

None	Jan - Mar Hours / Week	April - June Hours / Week	July - Sept Hours / Week	Oct - Dec Hours / Week
	0828	0829	0830	0831
a. you (the principal producer) work for this farm/ranch? (Include both paid and unpaid hours) . . . . .	must have hours in at least 1 quarter			
<input type="checkbox"/>	0480	0481	0482	0483
(i) of the hours in (a), how many were unpaid? <input type="checkbox"/>	=<11a			
b. your spouse (the principal producer's) work for this farm/ranch? (Even if your spouse is a producer, include his/her hours here. Include both paid and unpaid hours) . . . . .	0832	0833	0834	0835
<input type="checkbox"/>	0580	0581	0582	0583
(i) of the hours in (b), how many were unpaid? <input type="checkbox"/>	=<11b			
c. all other producers and household members work for this farm/ranch? Enter TOTAL average hours worked by all other producers and household members. (Exclude the principal producer and spouse. Include both paid and unpaid hours) . . . . .	0836	0837	0838	0839
<input type="checkbox"/>	1061	1062	1063	1064
(i) of the hours in (c), how many were unpaid? <input type="checkbox"/>	=<11c			
d. all other unpaid workers not previously reported work for this farm/ranch? Enter TOTAL average hours worked by all unpaid workers. (Include volunteers and interns. Exclude custom hire and contract labor.) . . . . .	0840	0841	0842	0843
<input type="checkbox"/>				
e. all other paid workers not previously reported work for this farm/ranch? Enter TOTAL average hours worked by all paid workers. (Exclude custom hire and contract labor.) . . . . .	P13, 25e			
<input type="checkbox"/>	0859	0860	0861	0862

(Example: If the operation had 2 hired farm workers who were not household members who averaged 40 paid hours per week during Jan-Mar, report 80 for column 1 of Item 11e.)

12. Did the principal producer, principal producer's spouse, or any other member of the household work off the farm in 2023?  
 2670 1  Yes - Continue      3  No - Go to Section M

13. Over the past year, how many hours per week did each of the following people spend working outside of this farm or ranch? (Include time spent working for a wage or salary, or for a non-farm business. Exclude time spent commuting.) —

P22, 1a

None	Jan - Mar Hours / Week	April - June Hours / Week	July - Sept Hours / Week	Oct - Dec Hours / Week
	0488	0489	0490	0491
a. You (the principal producer) . . . . .	Exclude time working on additional 85/45/99 operation or working as an employee on another farm			
<input type="checkbox"/>				
b. Your spouse (the principal producer's spouse) <input type="checkbox"/>	1069	1070	1071	1072
<input type="checkbox"/>				
c. All other members of the household. . . . .				

(Example: If two adult children live in the household and work off-farm, one for 40 hours/week and one for 20 hours/week, report 60 hours/week total.)



**SECTION M TYPE OF ORGANIZATION**

1. In 2023, 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

98% of operations are family farms

a. Is the principal producer a member of the family that owns more than 50 percent of this operation?

5790 1  Yes 3  No

Number

2. In 2023, 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

Percent
%

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

3. Was this operation organized as a Limited Liability Company (LLC) under State law?

1202 1  Yes 3  No

4. In 2023, 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

Number

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

any category may be organized as an LLC

3  C-Corporation

4  S-Corporation

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

C-Corp: business entity, corporation separate from owners/shareholders  
S-Corp: small business corporation

5. In 2023, 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

7 < 100

7 = 100

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 2023?

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 2023? (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 2023?

(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
%

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all cells need value! if none, mark 'none' box or '1' in cell

**SECTION N FARM PRODUCER HOUSEHOLD – INCOME, ASSETS, & DEBT**

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		

don't include any income or debt already reported

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 2023 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"/>	P20, 13a	<input type="checkbox"/>	P20, 13b	<input type="checkbox"/>	
b. net cash income from operating another farm or ranch (net of depreciation)? (if a loss was incurred, please indicate with a negative sign) . . . . .	<input type="checkbox"/>	0955	<input type="checkbox"/>	0956	<input type="checkbox"/>	+ or (-)
c. net cash income from operating any other business (net of depreciation)? (if a loss was incurred, please indicate with a negative sign) . . . . .	<input type="checkbox"/>	0959	<input type="checkbox"/>	0960	<input type="checkbox"/>	+ or (-)
d. net cash income from renting farmland to others, excluding land rented to others from this operation? ( <b>Include</b> rental of farmland that is not part of this operation, which may include whole farms or ranches owned by household members as well as smaller parcels of land. <b>Include</b> cash or share-rental income. If a loss was incurred, please indicate with a negative sign.) . . . . .	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	+ or (-)
e. interest income? . . . . .	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
f. dividend income? . . . . .	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
g. total proceeds from the sale of farm and non-farm capital assets? ( <b>Include</b> producer household's share only.) . . . . .	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
(i) recognized gain/loss on the sale of capital assets reported above? (Item 1g) (if a loss was incurred, please indicate with a negative sign) . . . . .	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	+ or (-)
h. income from private pensions and private disability payments? . . . . .	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
i. income from public sources? ( <b>Include</b> Social Security, military and other public retirement, veteran's benefits, public disability, unemployment, or other public assistance.) . . . . .	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
j. other off-farm sources of income? . . . . .	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	

85/45 income

can't add value codes for total household income

If yearly value unknown, 'how much was spent monthly' and calculate after interview.

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

2. Which value code from the list above represents how much this household spent in 2023 on –

	None	Value Code
a. food, including food away from home? . . . . .	<input type="checkbox"/>	1105
b. rent payments for principal producer's dwelling, if not owned by the household (Item 3c below) or farm business (Section J, Item 1a has a zero value)? . . . . .	<input type="checkbox"/>	1104
c. utilities and household supplies? . . . . .	<input type="checkbox"/>	1106
d. non-farm transportation for the:		
(i) renting or leasing of vehicles for household use, public transportation expenses, etc.? . . . . .	<input type="checkbox"/>	1107
(ii) fuel, maintenance and repairs, vehicle insurance, parking and license fees for non-farm share of vehicles? . . . . .	<input type="checkbox"/>	1119

	None	Value Code
e. health and medical expenses of:		
(i) health and/or dental insurance costs? (costs not covered by the farm operation or an off-farm employer) . . . . .	1108 <input type="checkbox"/>	
(ii) out of pocket expenses for health and medical needs? (Include co-payments, co-insurance, deductibles, etc.) . . . . .	1112 <input type="checkbox"/>	
f. contributions to personal insurance (including life, disability, and liability insurance but not including health, homeowner or vehicle insurance) and retirement plans including pensions and Social Security? . . . . .	1109 <input type="checkbox"/>	
g. contributions to individuals outside of the household, including alimony, child support, gifts (not including bequests) and charitable contributions? . . . . .	1110 <input type="checkbox"/>	
h. mortgage interest for producers who live in a dwelling owned by the household and not the operation? (Exclude any parts of mortgage principal.) . . . . .	1120 <input type="checkbox"/>	
i. property taxes for producers who live in a dwelling owned by the household and not the operation? . . . . .	1121 <input type="checkbox"/>	
j. all other family living expenses, such as non-farm household insurance payments, clothing and personal care products and services; house furnishings and equipment, education and child (or adult) care, entertainment (hobbies, recreation, and vacations)? . . . . .	1118 <input type="checkbox"/>	

**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, 2023, for –  
(Exclude assets of this operation, reported in Section J.)

	None	Value Code
a. financial assets held in non-retirement accounts? (Include cash, checking, savings, money market accounts, certificates of deposit, savings bonds, government securities, outstanding personal loans due to the producer or household, corporate stock, mutual funds, cash surrender value of life insurance, other financial assets. Exclude all farm business-related assets.) . . . . .	0953 <input type="checkbox"/>	
b. retirement accounts? (401k, 403b, IRA, Keogh, other retirement accounts) . . . . .	0954 <input type="checkbox"/>	
c. producer's dwelling, if not owned by the operation? (not reported in Section J, Item 1a). . . . .	0984 <input type="checkbox"/>	
d. real estate and other personal (second) homes? (other farms, residential rental, commercial, and other real estate) . . . . .	<input type="checkbox"/>	
e. business not part of this farm? . . . . .	<input type="checkbox"/>	
f. all household vehicles? (Including household share of vehicles partly owned by the operation). . . . .	0982 <input type="checkbox"/>	
g. other assets not reported elsewhere? . . . . .	0987 <input type="checkbox"/>	

operator's dwelling can only be reported once on the questionnaire

**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, 2023, 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
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"/>	

5. Which value code on page 22 represents the amount of off-farm debt owed by the producer or household members that was secured by farm assets? . . . . .

<input type="checkbox"/>	1117	
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**2022 INCOME AND EXPENSES**

6. Which value code on page 22 represents the total farm sales last year (2022)? *(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 

Value Code
7. Which value code on page 22 represents the net operating income for this operation last year (2022)? *(cash income from all farm sources minus production costs and depreciation; if negative net operating income, please indicate with a **negative sign** before the value code)* . . . . . 1114  + or (-)
8. Which value code on page 22 represents the total off-farm income last year (2022)? *(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 **negative sign** before the value code)* . . . . . 1115  + or (-)

2002  
**Office Use Only** X

Interviewer's Manual: Page 162-164

**SECTION O CONCLUSION**

1. **Survey Results:** To receive the complete results of this survey on the release date, go to: [https://www.nass.usda.gov/Surveys/Guide\\_to\\_NASS\\_Surveys/](https://www.nass.usda.gov/Surveys/Guide_to_NASS_Surveys/)

To have a brief summary emailed to you at a later date, please enter your email address:

1095

2. In case we have questions, please provide your contact information.

<p>9912 Respondent Name <input style="width: 90%;" type="text"/></p> <p>9937 Operation E-mail (if different from above) <input style="width: 90%;" type="text"/></p> <p>9910 Date Completed (MM-DD-YY): <input style="width: 80%;" type="text"/></p>	<p>9911 Respondent Phone <input style="width: 90%;" type="text"/></p> <p>9936 Operation Phone <input style="width: 90%;" type="text"/></p>	<p>Check if cell phone <input type="checkbox"/></p> <p>Check if cell phone <input type="checkbox"/></p>
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Thank You for Your Participation!

Office Use Only				
Ending Time (Military)		OR	Total Time	
Hours	Minutes		Hours	Minutes
0005			0008	

complete total hours or beginning (P1) and ending time

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								
		9-Other								
<div style="border: 1px solid red; padding: 5px; display: inline-block; width: 60%;">complete response codes. take credit for your work</div>										
<div style="border: 1px solid red; padding: 5px; display: inline-block; width: 60%;">complete total hours or beginning (P1) and ending time</div>										
<div style="border: 1px solid red; padding: 5px; display: inline-block; width: 60%;">complete total hours or beginning (P1) and ending time</div>										
<div style="border: 1px solid red; padding: 5px; display: inline-block; width: 60%;">complete total hours or beginning (P1) and ending time</div>										

Name

## ARMS 3 Core Questionnaire Edit Sheet

- Done N/A **Face Page**
- If operation is out of business, screening supplement is complete.
  - Beginning time entered (Box 0004).
  - If update to contact information or comment, Item Code 0009=1
- Done N/A **Section A: Land in Farm/Ranch**
- Land owned (P2, 1): taxes (P13, 20a) and assets (P15, 1a-f).
  - Land rented (P2, 2): cash rent (P2, 6) and/or share rent (P2, 8) and market value (P2, 9).
- Done N/A **Section B: Crops**
- Cropland harvested (P4, 2): cropland (P2, 5), expenses (P12) and assets (P15, 3a).
- Done N/A **Section C & D: Livestock & Other Operations**
- Livestock owned: expenses (P12) and assets (P15, 3b-c).
  - Livestock sold or removed are accounted for in cash sales (P6, column 5) or contracts (P7) or deferred payments (P8, Sec F, 1b).
  - Livestock reported in Section D (P7) aren't reported anywhere else on questionnaire.
- Done N/A **Section H: Government Payments & Other Farm Income**
- CRP and CSP acres (P10, 2bi & iii): cropland (P2, 5).
  - If conservation payments reported (P3, 15): payment reported under appropriate program (P10, 2b).
- Done N/A **Section I: Expenses**
- Total fuel (P12, 9a) equals sum of categories (P12, 9a i-vi).
  - Total wages (P13, 24) equals sum of categories (25a-e) and correlates with hours worked (P20, 11).
- Done N/A **Section J & K: Farm Assets & Debt**
- Interest rate (P16, column 4) correlates with interest paid (P13, 19a-b). If lender is
  - Farm Credit System (P16, column 1=1): participation fee reported (P15, 2c).

# Commodity Versions

- Cost of production surveys are conducted for selected commodities on a rotating basis, generally every 4-8 years.
- The last Soybean Cost of Production Survey was conducted in 2018.
- The last Oat Cost of Production Survey was conducted in 2015.

# Questionnaire Differences

- Section letters are different beginning with Section G but most questionnaire content remains the same.
- Questions not asked of modified on the commodity versions. *There are other individual questions not asked or modified on the commodity versions:*
  - Section B: Unsold Commodity Inventory not asked.
  - Section E: Incentives from Commodity Buyers. Commodity versions only asks CROP incentives.
  - Direct Sales not asked.
  - Farm Debt: Digit banking questions not asked.
- Expenses: 17 Additional Expenses
  - Of the total expense, how much was used for the selected commodity? If unknown, try to get a percentage used for soybean/oats.
  - Seed, fertilizer, chemicals, fuels, electricity, drying, irrigation, repairs and maintenance, insurance, labor and custom work, marketing storage, and landlord expenses.

<b>SECTION H</b>		<b>OPERATING &amp; CAPITAL EXPENDITURES</b>	
<p>In 2023, how much was spent for each item by the PRODUCER(S) and PARTNER(S): (<i>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.</i>)</p>			
<b>OPERATING EXPENSES in 2023</b>			
1. seeds, sets, plants, seed cleaning and treatments, transplants, trees and nursery stock? ( <i>Include technology or other fees, seed treatments, and seed cleaning cost. Exclude items purchased for resale without additional growth.</i> ) . . . . .	0600	None <input type="checkbox"/>	Dollars \$ .00
a. Of the (Item 1) dollars, how much was for the OATS for GRAIN enterprise? . . . . .	0603	<input type="checkbox"/>	\$ .00
2. nutrients, fertilizer, lime, and soil conditioners? ( <i>Include cost of custom application and organic materials. Exclude potting mixes, vermiculite, and sterilized soil.</i> ) . . . . .	0606	<input type="checkbox"/>	\$ .00
a. Of the (Item 2) dollars, how much was for the OATS for GRAIN enterprise? . . . . .	0609	<input type="checkbox"/>	\$ .00

all questions the same on both version.

**SECTION N SOYBEAN and OAT DRYING**

1. Did the operation harvest soybeans for the 2023 crop year?

1895 1  Yes - Continue 3  No - Skip to Section O

2. In what month was the majority of the 2023 soybean crop harvested? . . . . .

2 digit month  
09=September  
10=October

Month (MM)

3. How much of the 2023 soybean crop was (please report on a dry basis)

a. custom dried? **also called "commercial drying"** . . . . . 1864

b. dried by this operation? . . . . . 1870

c. not dried? . . . . . **if "not dried" = 100%, go to Section O** . . . . . 1876

Bushels	OR	Percent
bushels must equal production reported in Section B or 100%.		
Expect little to no drying for soybean and oats.		

a + b + c = 100%

[NOTE: If any of the 2023 soybean crop was custom dried (Item 3a), go to Item 4; else go to Note above Item 5.]

4. How much was spent for custom drying the 2023 soybean crop? . . . . . 1829

Dollars & Cents per Bushel	OR	Total Dollars
	1830	\$ .00

[NOTE: If any of the 2023 soybean crop was dried by this operation (Item 3b), go to Item 5; else go to Section O.]

5. What fuel type was used to dry the majority of the 2023 soybean crop? . . . . . 1859

1 diesel	. . . . . 1859	Code
2 gasoline		
3 LP gas		
4 natural gas		
5 electricity		
6 other		

6. On average, what was the moisture percentage of the 2023 soybean crop at harvest? 2213

Percentage Points	%

7. How many hours of each type of labor were used to dry the 2023 soybean crop? **(Include hours to unload, fill and empty dryers, and to oversee drying.)**

a. Paid and unpaid operators, partners, and family members, and other unpaid workers? . . . . . 1896

b. Full-time hired workers? **(Exclude custom and contract labor.)** . . . . . 1897

c. Part-time or seasonal hired workers? **(Exclude custom and contract labor.)** . . . . . 1898

Hours

8. What type of facility was used to dry the majority of the 2023 soybean crop? . . . . . 1837

1 bins	. . . . . 1837	Code
2 continuous flow dryer <b>(outside of bins)</b>		
3 batch dryer <b>(outside of bins)</b>		

a. Of the (Item 8) type of facility, how many were used to dry the 2023 soybean crop? . . . . . 1838

b. What was the TOTAL holding capacity of the type of facilities reported in 8a? **(For continuous flow or batch dryers, report the bushels per hour)** . . . . . 1839

Code
Number
Bushels

1981 **Office Use Only**

## After completing questionnaire:

- | Yes                      | No                       |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Does the questionnaire make sense?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you write 'ELMO' in front of any comment, address, or phone update you would like made to the record? Item Code 0009=1                      |
| <input type="checkbox"/> | <input type="checkbox"/> | Do your comments explain unusual situations?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Are notes written in the margins?   |
| <input type="checkbox"/> | <input type="checkbox"/> | If you are sending an additional page with the questionnaire, is the state and poid written on the page? Is the page 8 ½ x 11 with no 'fringe'? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you mark all the yes/no screening questions?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you check all the 'None' boxes or enter dash when necessary?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Are all skips followed?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you include a comment on CAPI completed records?  |

## Enumerator Evaluation Criteria:

### Code 3:

- Questionnaire can be edited to reasonableness.
- Unusual data is handled correctly and thoroughly explained.
- Comments are present to explain unusual data.

### Code 2:

- Questionnaire has several errors that make editing difficult.
- No comments are present to explain unusual data.
- Too many errors to have confidence in data.
- Due date is missed.

\*Supervisor will be contacted if Evaluation Code=2