

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



**United States Department of Agriculture**  
National Agricultural Statistics Service



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

## Purpose

- Record inventory, ownership, removal, and cash sales for the operation
- Collected information allows us to better understand various compositions of operations with different types of livestock. This data helps us assess trends in the livestock industry

SECTION C LIVESTOCK INVENTORY, NUMBER SOLD/REMOVED, and CASH SALES				
1. Were there any livestock or poultry on this operation for which you made day to day decisions in 20XX (regardless of ownership) or did this operation receive any income from livestock, poultry, or livestock products in 20XX? (Include your landlord's share & livestock/poultry grown for others on a contract basis. Exclude livestock/poultry grown or fed by someone else on a custom or contractual basis.)				
0247 <input type="checkbox"/> Yes - Continue <input type="checkbox"/> No - Go to Section D				
2. Report the total number of livestock, poultry, and livestock products, by type. For income received in 20XX, report the total dollars this operation received from cash sales after subtracting marketing expenses. (Exclude contract sales or removals and landlord's share of sales in column 5.)				
1 LIVESTOCK	2 INVENTORY		3 SALES	
	On Dec. 31, 20XX, how many (column 1) owned by and located on or off this operation? (Number)	On Dec. 31, 20XX, how many (column 2) were owned by and located on or off this operation? (Number)	What was the total number of (column 3) sold or removed in 20XX? (Number)	How much was received in Cash Sales of (column 4) from any year's production in 20XX? (Exclude marketing contract sales.) (Dollars)
a. Beef cows (Include beef heifers that have calved. Exclude heifers that have not calved, steers, calves, and bulls) . . . . .	0255	0256	0254	0254 \$ .00
b. Milk cows, including any dry cows (Exclude any heifers not yet freshened) . . . . .	0258	0259	0257	0258 \$ .00
c. Other cattle and calves (Include fed cattle, beef and dairy cull animals, stockers and feeders, veal calves, etc.) . . . . .	0262	0263	0261	0261 \$ .00
d. Total cattle and calves (Items a + b + c) . . . . .	0261	0260	0260	0260 \$ .00
(i) Of the total (row d, col. 5) dollars, how much was for breeding stock? <sup>1/</sup> . . . . .				0512 \$ .00
(ii) Recognized gain/loss on sale of breeding stock, (if a loss was incurred, indicate with a negative sign). . . . .				0535 \$ .00
e. Total milk sold in 2023 (report in cwt) . . . . .			0276	0276 \$ .00
(i) Of the total (row e, col. 4) cwt, how much was certified organic milk? . . . . .			0278	0278 \$ .00
f. All hogs and pigs . . . . .	0283	0284	0282	0282 \$ .00
(i) Of the total (row f, col. 5) dollars, how much was for breeding stock? <sup>1/</sup> . . . . .				0509 \$ .00
(ii) Recognized gain/loss on sale of breeding stock, (if a loss was incurred, indicate with a negative sign). . . . .				0533 \$ .00
g. All layers and pullets, including table and hatching . . . . .	0246	0246	0246	0246 \$ .00
(i) All eggs, including hatching eggs (report in dozens) . . . . .			0268	0268 \$ .00
h. Turkeys . . . . .	0289	0288	0288	0288 \$ .00
i. Broilers . . . . .	0293	0297	0294	0294 \$ .00
j. Other Poultry (Include other chickens, ducks, emus, geese, hatchlings, ostriches, pigeons, pheasants, quail, poultry products, etc.) . . . . .	0275	0299	0274	0274 \$ .00
k. Other animals and other animal products (Include sheep, goats, & their products (wool, mohair, & goat milk), horses, ponies, mules, burros, & donkeys; aquaculture, bees & honey; semen & embryo sales) . . . . .	0273	0273	0272	0272 \$ .00
(i) Of the total (row k, col. 5) dollars, how much was for breeding stock? <sup>1/</sup> . . . . .				0528 \$ .00
(ii) Recognized gain/loss on sale of breeding stock, (if a loss was incurred, indicate with a negative sign). . . . .				0534 \$ .00

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



# Section C - Inventory

- Record total number of livestock on hand **regardless of ownership**
  - Include:**
    - All livestock under contract or on a custom basis if on total acres operated
    - 4-H and FFA livestock
    - Livestock on short-term pasture or crop residue grazing to be returned to operation
  - Exclude:**
    - Livestock owned but being custom fed on another operation (will be recorded in Section D)

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



## Section C - Inventory Owned

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

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



# Section C - Number Sold/Removed

## What's included?

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

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

## What's excluded?

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



## Section C - Cash Sales

- **Subtract marketing expenses to get final cash sales**
  - Check-off fees, drying, commission, inspection, storage, transportation, yardage, etc.
  - Marketing expenses reported later in the expense section

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



# Section C - Reminders

## General:

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

## Cattle:

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

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





# Section D

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



**United States Department of Agriculture**  
National Agricultural Statistics Service





# Section D - Purpose

- Record information related to livestock owned by the operation and **raised under contract by another producer**
- Shows a complete picture of farm income and loss
- Receipts (sales), expenses, and assets are **only** reported in this section and should not be reported elsewhere in the questionnaire
  - “In the Fence”

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





## Section D - Contract Examples

- Cow/calf producer weans calves and has another producer raise the cattle to a certain weight for them
- Dairy operator pays another producer to raise dairy replacement heifers until they return to the dairy
- Hog farrowing operation contracts with another hog operation to raise weaned pigs up to slaughter weight



# Section D - Livestock Type

- **Column 1** – Record the livestock contracted out

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

- **Column 2** – Record the commodity code

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

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



# Section D - Value

- **Column 3** – Record the estimated value of contracted commodities on other operations on January 1
- **Column 4** – Record the estimated value of commodities placed under contract during the year
  - If there are multiple arrangements or if arrangements exist for more than one commodity, record each one on a separate line
  - If needed, please use an extra sheet of paper
    - Be sure to label the extra sheet with the operator information

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



# Section D - Fees and Receipts

- **Column 5** – Record the total amount paid to contractees
  - Include labor, management fees, expenses reimbursed
- **Column 6** – Record the gross receipts for the commodity sold or removed under contract
  - This value **can be ZERO** if the commodity was not sold but returned to the target operation
    - Example: Dairy heifers

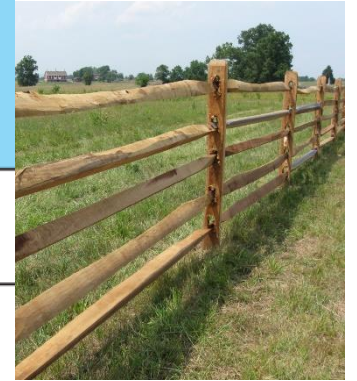
5 How much was paid to contractees for labor, management, and reimbursement for expenses? (Dollars)		6 How much were the GROSS receipts from [type] sold or removed under this contract? (Dollars)	
0280		0281	
0286		0287	
0292		0293	



## Section D - Unsold Value

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

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



# Thank You!



**United States Department of Agriculture**  
National Agricultural Statistics Service

