

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



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 2023 (regardless of ownership) or did this operation receive any income from livestock, poultry, or livestock products in 2023? (Exclude 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		3 <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 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.)				
LIVESTOCK	INVENTORY		SALES	
	2 On Dec. 31, 2023, how many [column 1] were owned by and located on or off this operation? (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 (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, steers 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? ^{1/2}				0510 \$.00
(ii) Recognized gain/loss on sale of breeding stock. (If a loss was incurred, indicate with a negative sign).....				0505 \$.00
e. Total milk sold in 2023 (report in cwt).....			0270	0270 \$.00
(i) Of the total (row e, col. 4) cwt, how much was certified organic milk? ^{1/2}			0528	0528 \$.00
f. All hogs and pigs.....	0265	0266	0262	0266 \$.00
(i) Of the total (row f, col. 5) dollars, how much was for breeding stock? ^{1/2}				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	0250	0248	0248 \$.00
(i) All eggs, including hatching eggs (report in dozens).....			0268	0514 \$.00
h. Turkeys.....	0269	0268	0268	0515 \$.00
i. Broilers.....	0265	0267	0264	0513 \$.00
j. Other Poultry (include other chickens, ducks, emus, geese, hatchlings, ostriches, pigeons, pheasants, quail, poultry products, etc.).....	0275	0269	0274	0516 \$.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	0517 \$.00
(i) Of the total (row k, col. 5) dollars, how much was for breeding stock? ^{1/2}				0528 \$.00
(ii) Recognized gain/loss on sale of breeding stock. (If a loss was incurred, indicate with a negative sign).....				0534 \$.00

^{1/2} 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	INVENTORY	
LIVESTOCK	2	C
	On Dec. 31, 2023, how many [column 1] regardless of ownership were on hand? (Number)	[column 2] [column 3] [column 4] [column 5] [column 6] [column 7] [column 8] [column 9] [column 10] [column 11] [column 12] [column 13] [column 14] [column 15] [column 16] [column 17] [column 18] [column 19] [column 20] [column 21] [column 22] [column 23] [column 24] [column 25] [column 26] [column 27] [column 28] [column 29] [column 30] [column 31] [column 32] [column 33] [column 34] [column 35] [column 36] [column 37] [column 38] [column 39] [column 40] [column 41] [column 42] [column 43] [column 44] [column 45] [column 46] [column 47] [column 48] [column 49] [column 50] [column 51] [column 52] [column 53] [column 54] [column 55] [column 56] [column 57] [column 58] [column 59] [column 60] [column 61] [column 62] [column 63] [column 64] [column 65] [column 66] [column 67] [column 68] [column 69] [column 70] [column 71] [column 72] [column 73] [column 74] [column 75] [column 76] [column 77] [column 78] [column 79] [column 80] [column 81] [column 82] [column 83] [column 84] [column 85] [column 86] [column 87] [column 88] [column 89] [column 90] [column 91] [column 92] [column 93] [column 94] [column 95] [column 96] [column 97] [column 98] [column 99] [column 100]



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, 2023, how many [column 1] regardless of ownership were on hand? (Number)	On Dec. 31, 2023, 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	How
What was the total number of [column 1] sold or removed in 2023?	Cash
(Number)	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 in Section I

SALES	
	5
	How much was received in Cash Sales of [column 1] from any year's production in 2023? (<i>Exclude marketing contract sales.</i>)
	(Dollars)



Section C - Reminders

General:

- Livestock expenses are reported in *Section I – Operating Expenses*
- If livestock is owned, market value of livestock is reported in *Section J – Assets*

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 2023? (Number)
	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)	
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 (<i>Items a + b + c</i>)	0261	0295	0260



Section D

Other Operations Growing/Feeding/Raising Livestock for this Operation



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Section D - Purpose

- Record information related to livestock owned by the operation and **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 2023, 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 <input type="checkbox"/> Yes - Continue <input type="checkbox"/> No - Go to Section E										
1	2	3	4	5	6	7				
What livestock or poultry were being raised or fed for this operation? [List type below.]	Commodity Code Office Use Only (Code)	What was the market value of [type] on hand on contractee operations on Jan. 1, 2023? (Dollars)	What was the estimated market value (at placement) of [type] placed under contract DURING 2023? (Dollars)	How much was paid to contractees for labor, management, and reimbursement for expenses? (Dollars)	How much were the GROSS receipts from [type] sold or removed under this contract? (Dollars)	On Dec. 31, 2023 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? <i>[List type below.]</i>	2 Commodity Code Office Use Only (Code)	
	0277	
	0283	
	0289	



Section D - Value

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

3 What was the market value of [type] on hand on contractee operations on Jan. 1, 2023? (Dollars)		4 What was the estimated market value (at placement) of [type] placed under contract DURING 2023? (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, 2023 what was the market value of unsold [type] remaining under contract? (Dollars)	
0282	
0288	
0294	



Thank You!



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