

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

SURVEY CODE:

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

www.agcounts.usda.gov



ECONOMIC RESEARCH SERVICE

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NASS is collecting information on the costs and returns for operating a farm or ranch in the United States and it is essential that we collect this information directly from the producers to make the information as accurate as possible.

[If this operation is a partnership, please identify the other person(s) involved.]

Partner 1				Partner 2			
Partner Name				Partner Name			
Address				Address			
City	State	Zip	Phone Number	City	State	Zip	Phone Number
Partner 3				Partner 4			
Partner Name				Partner Name			
Address				Address			
City	State	Zip	Phone Number	City	State	Zip	Phone Number

Office Use Only

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



SECTION A LAND IN FARM / RANCH

For 2024, please report farm/ranch land owned, rented, or used by you, your spouse, or by the partnership, corporation or organization for which you are reporting. INCLUDE all cropland, idle land, Conservation Reserve Program (CRP), pastureland, woodland, wasteland, farmstead, acres used for crop/livestock production facilities, and all other building sites associated with this operation, etc.

ACRES OPERATED

	None	Number of Acres
1. How many acres of farm/ranch land were <u>owned</u> ? 0020	<input type="checkbox"/> +	
2. How many acres of farm/ranch land were <u>rented or leased from others</u> — EXCLUDE land used on an animal unit month (AUM) or fee per head basis under a grazing permit.		
a. for a fixed <u>cash rent</u> payment? 0021	<input type="checkbox"/> +	
b. for a <u>flexible rent</u> payment? (INCLUDE hybrid rental arrangements where rent paid is based on a fixed cash payment plus some shared production.) 0022	<input type="checkbox"/> +	
c. for a <u>share</u> of the crop or livestock production? (EXCLUDE hybrid rental arrangements.) 0023	<input type="checkbox"/> +	
d. for <u>free</u> ? 0024	<input type="checkbox"/> +	
3. How many acres of farm/ranch land were rented or leased <u>to others</u> ? (INCLUDE land rented for cash, for a flexible rent, for a share of crop or livestock production, or rent free.) . . 0025	<input type="checkbox"/> -	
		Total Acres
4. Then the TOTAL ACRES in this operation in 2024 were: (Total Items 1 + 2a + 2b + 2c + 2d - 3.) 0026 =		
5. How many of the (Item 4) acres were considered cropland in 2024? (INCLUDE land in government programs, fruit/nut/berry/nursery acres, and land planted to hay, including wild hay. EXCLUDE CRP acres planted to trees.) 0063	<input type="checkbox"/>	

ORGANIC LAND

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

²⁴⁴⁹ 1 No organic acres

(If checked, go to question 7)

	Acres OWNED and OPERATED	Acres OWNED and RENTED TO OTHERS	Acres RENTED and OPERATED
a. USDA Certified organic. 2381	0115	2382	
b. Transitioning to organic. 2383	2384	2385	
c. Certified organic by <u>your operation</u> after purchase or rental. 2386	2387	2388	

LAND RENTED FROM OTHERS

	None	Dollars
7. Including rent for land and/or buildings, what was the total CASH RENT PAID in 2024 by this operation? (INCLUDE rent paid in 2024 for previous years and rent paid in advance. EXCLUDE storage bins, to be reported in SECTION H, Item 21. EXCLUDE grazing of livestock, to be reported in Item 8 below.) 0044	<input type="checkbox"/>	\$.00
8. Report any land this operation used (on a per head or AUM 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 2024.		
a. In 2024, what were the total fees this operation paid for the use of publicly owned land on an AUM basis? (INCLUDE fees paid for privately owned land administered by a public agency through exchange-of-use.) 0045	<input type="checkbox"/>	\$.00
b. In 2024, how much did this operation spend on pasturing or grazing of livestock on privately owned land (railroads, another farm/ranch, etc.) used on a fee per head (AUM) or gain basis? 0046	<input type="checkbox"/>	\$.00

9. Report any crop or livestock **SHARE RENT** payments for land rented from others in 2024.
- a. What was the estimated total MARKET VALUE of your landlord's share of **crop** production from this operation in 2024? 0184 \$.00
- b. What was the estimated total MARKET VALUE of your landlord's share of **livestock** production sold or removed from this operation in 2024? EXCLUDE shared livestock production not part of a land rental arrangement 0276 \$.00
10. What was the estimated market value of the land and buildings on the acres rented or leased FROM OTHERS on December 31, 2024? 0855 \$.00
11. How many different landlords did this operation rent land from in 2024? 0054

None	Number
- a. Of the total landlords reported in Item 11, how many operated a farm or ranch in 2024? 7147
12. Did this operation **RENT or LEASE LAND TO OTHERS** for agricultural purposes in 2024?
 0143 1 **Yes - Continue** 3 **No - Go to Item 25**

LAND RENTED TO OTHERS

13. Including rent for land and/or buildings, what was the total **CASH RENT RECEIVED** in 2024 for acres rented TO OTHERS by this operation? INCLUDE rent received in 2024 for previous years, rent received in advance, and government payments received from those acres. EXCLUDE grazing of livestock, to be reported in SECTION G, Item 3b 0042 None

Dollars
\$ <input type="text"/> .00
14. For acres **SHARE-RENTED** to others, what was the total value of crop or livestock shares received in 2024 by this operation? INCLUDE rent received in 2024 from previous years and government commodity payments received from those acres 0043 \$.00
15. What was the estimated market value of the land and buildings on the acres rented or leased TO OTHERS on December 31, 2024? 0857 \$.00
16. For the acres **rented or leased** TO OTHERS and not fully paid for, what is the remaining debt owed on these acres as of December 31, 2024? 7148 \$.00
17. For the acres **rented or leased** TO OTHERS, what amount of expenses did you incur in 2024 related to property taxes, interest payments, and other ownership costs of the owned land? 7149 \$.00
18. For the acres **rented or leased** TO OTHERS, what amount of expenses did you incur in 2024 related to the agricultural production that occurred on the owned land? INCLUDE inputs purchased and provided such as fertilizer or pesticides. 7150 \$.00
19. For the acres **rented or leased** TO OTHERS, what amount of expenses did you incur in 2024 related to capital purchases on the owned land? INCLUDE land improvements, irrigation equipment, machinery purchases, etc. 7110 \$.00
20. For the acres **rented or leased** TO OTHERS in 2024, how many acres were:

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

Number

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

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

24. Of all the **total owned acres rented out** in 2024, who made the management decisions during that year for the practices listed below? (Check only one per practice)

	Tenant only	Landlord only	Landlord and tenant together	Landlord and tenant separately	N/A
a. Selection of fertilizers and chemicals. 7060	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
b. Cultivation practices. 7061	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
c. Selection of crop varieties and/or livestock breeds. 7062	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
d. Harvesting decisions 7063	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
e. Marketing agricultural products. 7064	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
f. Crop insurance 7065	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
g. Adoption of permanent conservation practices (terraces, grass waterways, etc.) 7066	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
h. Adoption of one-season conservation practices (conservation tillage, etc.) 7068	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
i. USDA program participation (such as commodity and conservation programs). 3741	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>

LAND USE

25. For the acres **OWNED** in 2024, how many acres were?

- a. Orchards/vineyards. 0964
- b. Cropland (INCLUDE hay acres, land in government programs). 7801
- c. Pastureland (INCLUDE cropland pasture, woodland pasture, other pasture and rangeland and land in government programs). 7004
- d. Other (INCLUDE forest, woodland not pastured, farmsteads, buildings, livestock facilities, ponds, roads, ditches, wasteland, etc.) 7006

Acres OWNED and OPERATED	Acres OWNED and RENTED TO OTHERS
7964	
7802	
7003	
7005	

26. For the acres **OWNED** in 2024, how many acres were?

- a. Purchased from a relative . . . 0076
- b. Purchased from a non-relative. 0077
- c. Purchased in an auction . . . 7071
- d. Inherited as the beneficiary of a will. 0078
- e. Acquired through a trust. . . . 7176
- f. Received as a gift or donation. 0079
- g. Obtained in some other way Specify: 2448

Acres OWNED and OPERATED	Year Acquired	Acres OWNED and RENTED TO OTHERS	Year Acquired
2389	7076	3654	
2390	7077	3655	
2391	7070	3656	
2392	3657	3658	
2393	3659	3660	
2394	3661	3662	
2395	7072	3663	

Acres owned and operated Acres owned and rented to others

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

2397 **Yes - Continue** **No - Go to Item 28**

- a. Of the acres purchased as a like-kind exchange, how many acres were acquired in each of the following time periods?
 - i. In 2024. 2398
 - ii. From 2019-2023 2399
 - iii. From 2014-2018 2400
 - iv. Before 2014 2401

Acres OWNED and OPERATED	Acres OWNED and RENTED TO OTHERS
3665	
3666	
3667	
3668	

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

7074 **Yes - Continue** **No - Go to Item 30**

29. For the acres **OWNED** in 2024, how many acres do you anticipate transferring ownership through the following methods in the next 5 years?

- a. Sell to a relative. 7081
- b. Sell to a non-relative (INCLUDE like-kind exchanges) 7083
- c. Gift 7085
- d. Put or keep in a Trust. 7087
- e. Put or keep in a will (even though ownership will transfer at an unknown time in the future). 7089

Acres OWNED and OPERATED	Acres OWNED and RENTED TO OTHERS
7080	
7082	
7084	
7086	
7088	

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

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

None

Acres	Year Sold (YYYY)

2410

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

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

None

Acres	First Year of Lease (YYYY)

2423

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

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

3301

1 **Yes - Continue**

3 **No - Go to Section B**

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

- a. Consumers 4170
- b. Retail markets 4172
- c. Institutions 4165
- d. Intermediate markets 4167

	(1) Gross Value of Sales of Edible products		(2) Gross Value of Sales of Non-edible products
a. Consumers 4170	\$.00	5768	\$.00
b. Retail markets 4172	\$.00	5769	\$.00
c. Institutions 4165	\$.00	5770	\$.00
d. Intermediate markets 4167	\$.00	5771	\$.00

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

None

Gross Value of Sales (Dollars)
\$.00



SECTION B ACREAGE, PRODUCTION, and CASH SALES

- Were any crops harvested from this operation or did this operation receive any income from these crops in 2024? INCLUDE your landlord's share and crops grown under contract. EXCLUDE crops grown on land rented to others.
 0104 **Yes - Continue** **No - Go to Section C**
- Report the acreage and production of crops harvested from this operation in 2024. Report quantity harvested in the unit specified, by crop. For income received from cash sales in 2024, report the dollar amount this operation received from any year's production after subtracting marketing expenses. EXCLUDE contract sales or removals and landlord's share of sales in column 5.

1 CROP	2 How many acres were HARVESTED?		3 What was the total production? (INCLUDE landlord share and amount used on operation.) (Total Amount)		4 How much of this operation's share of the total production was (will be) used on this operation for feed, seed, etc.? (Amount Used on Operation)			5 How much was received in Cash Sales from any year's production? (EXCLUDE contract sales and landlord's share.) (Dollars)	
	(Acres)								
FIELD CROPS									
Corn for grain	0105		0106		Bu.	0107		Bu.	0108 \$.00
Corn for silage or greenchop	0109		0110		Tons	0111		Tons	0112 \$.00
Cotton, all types	0113		0114		Lbs.				0116 \$.00
Peanuts	0117		0118		Lbs.	0119		Lbs.	0120 \$.00
Potatoes (report sweet potatoes in all other crops)	0121	Acres Tenths	0122		Cwt.	0123		Cwt.	0124 \$.00
Rice	0125		0126		Cwt.	0127		Cwt.	0128 \$.00
Sorghum for grain or seed	0129		0130		Bu.	0131		Bu.	0132 \$.00
Sorghum for silage	0133		0134		Tons	0135		Tons	0136 \$.00
Soybeans	0137		0138		Bu.	0139		Bu.	0140 \$.00
Tobacco, all types	0141	Acres Tenths	0142		Lbs.				0144 \$.00
SMALL GRAINS									
Barley for grain or seed	0145		0146		Bu.	0147		Bu.	0148 \$.00
Oats for grain or seed	0149		0150		Bu.	0151		Bu.	0152 \$.00
Wheat, all types, for grain or seed	0153		0154		Bu.	0155		Bu.	0156 \$.00
DRY HAY CROPS									
Hay, dry, alfalfa and alfalfa mixtures	0157		0158		Tons	0159		Tons	0160 \$.00
Hay, dry, all others	0161		0162		Tons	0163		Tons	0164 \$.00
OTHER CROPS									
Canola	0165		0166		Lbs.	0167		Lbs.	0168 \$.00
Other oilseeds	0169		0170		Lbs.	0171		Lbs.	0172 \$.00
Sugarcane or sugarbeets	0173		0174		Tons	0175		Tons	0176 \$.00
Dry edible beans/peas/lentils	0177								0185 \$.00
Vegetables for processing	0178								0186 \$.00
All other vegetables and melons (EXCLUDE vegetables grown under glass or other protection.)	0179								0187 \$.00
Fruits, nuts, and berries (INCLUDE citrus.)	0180			SQUARE FEET UNDER glass or other protection		ACRES in the OPEN	Tenths		0188 \$.00
Nursery and greenhouse crops (INCLUDE hemp starts, Christmas trees.)			0191			0192			0189 \$.00
All other crops not listed above (INCLUDE hemp, sweet potatoes.)	0182		2890 Specify crop(s)						0190 \$.00

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 2024 (regardless of ownership) or did this operation receive any income from livestock, poultry, or livestock products in 2024? 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 **1 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 2024, 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	INVENTORY		SALES	
	2 On Dec. 31, 2024, how many [column 1] regardless of ownership were on hand? (Number)	3 On Dec. 31, 2024, 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 2024? (Number)	5 How much was received in Cash Sales of [column 1] from any year's production in 2024? (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	1254 \$.00
b. Milk cows, including any dry cows (EXCLUDE any heifers not yet freshened).	0258	0259	0257	1258 \$.00
c. Other cattle and calves (INCLUDE fed cattle, beef and dairy cull animals, stockers and feeders, veal calves, etc.)	0252	0253	0251	1251 \$.00
d. Total cattle and calves (Items a + b + c)	0261	0295	0260	1295 \$.00
(i) Of the total (row d, col. 5) dollars, how much was for breeding stock ? ^{1/}				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 2024 (report in cwt).			0270 Cwt	0510 \$.00
(i) Of the total (row e, col. 4) cwt, how much was certified organic milk ?			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 breeding stock ? ^{1/}				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	0249	0250	0248	0526 \$.00
(i) All eggs, including hatching eggs (report in dozens).			0266 Doz	0514 \$.00
h. Turkeys	0269	0298	0268	0515 \$.00
i. Broilers	0265	0297	0264	0513 \$.00
j. Other Poultry (INCLUDE 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 (INCLUDE sheep, goats, & their products (wool, mohair, & goat milk); horses, ponies, mules, burros, & donkeys; aquaculture; bees & honey; semen & embryo sales)	0273	1273	0272	0517 \$.00
(i) Of the total (row k, col. 5) dollars, how much was for breeding stock ? ^{1/}				0528 \$.00
(ii) Recognized gain/loss on sale of breeding stock . (If a loss was incurred, indicate with a negative sign)				0534 \$.00

^{1/} Report breeding and non-breeding stock as defined on Tax form 1040F and form 4797.

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

1. In 2024, 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 **Yes - Continue** ³ **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, 2024? (Dollars)	4 What was the estimated market value (at placement) of [type] placed under contract DURING 2024? (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, 2024 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 E MARKETING and PRODUCTION CONTRACTS

1. Did this operation have **marketing** or **production** contracts for any commodities delivered¹ in 2024? (A marketing contract is a verbal or written agreement reached before harvest of a crop or before completion of a livestock production stage, setting a price or pricing formula and market for the commodity. A production contract is an agreement setting terms, conditions, and fees to be paid by the contractor to the operation for the production of crops, livestock, or poultry.)

3991 ¹ **Yes - Continue** ³ **No - Go to Section F**

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

1 What commodities did this operation have MARKETING or PRODUCTION contracts for in 2024? [Write in commodities]	2 Commodity Code Office Use Only (Code)	3 Marketing or Production Contract? Marketing=1 Production=2	4 Quantity of this commodity delivered through this contract? (EXCLUDE landlord's share.)	5 Unit Code (from list below) (Code)	6 What was (will be) the FINAL PRICE/FEE RECEIVED per unit by this operation for this commodity delivered under this contract? (Dollars & Cents)	7 What was the total dollar amount received in 2024 from this contract? (Total Dollars)
<i>Commodity example</i>	0000		10000	04	\$ 3 . 75	\$ 37500 .00
	3927	3550	3928	3929	\$.	\$.00
	3932	3551	3933	3934	\$.	\$.00
	3937	3552	3938	3939	\$.	\$.00
	3942	3553	3943	3944	\$.	\$.00
	3947	3554	3948	3949	\$.	\$.00
	3952	3555	3953	3954	\$.	\$.00
	3961	3556	3962	3963	\$.	\$.00
	3966	3557	3967	3968	\$.	\$.00
	3971	3558	3972	3973	\$.	\$.00
	3976	3559	3977	3978	\$.	\$.00
	3981	3560	3982	3983	\$.	\$.00
	3986	3561	3987	3988	\$.	\$.00

If more space is needed, please use a separate sheet of paper.
^{1/} "Delivered" includes commodities for which partial payment was made even if not physically delivered by December 31, 2024.

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

SECTION F ACCOUNTS RECEIVABLE & DEFERRED PAYMENTS

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

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

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

CONSERVATION PRACTICES

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

Tillage and Cover Crop Practices	Acres where practice was used in 2024	
a. (Cropland) Acres in continuous no-till over the last 5 years	2424	
b. Acres in continuous reduced tillage practices over the last 5 years (including strip-till)	2425	
c. Acres in continuous conventional tillage over the last 5 years	2426	
d. Acres where you used no-till alternating or in rotation with tillage over the last 5 years (for example, till before corn but not soybeans)	2427	
e. Acres that were primarily no-till over the last 5 years but where tillage was used one or more times to manage a specific resource concern, such as compaction or weed pressure	2428	
f. Acres of cover crops harvested for forage (whether grazed or not grazed)	2429	
g. Acres of cover crops grazed but not harvested for forage	3010	
h. Acres of cover crops not grazed or harvested for forage	2430	
Nutrient Management and Other Practices		
i. Acres that received manure	4557	
j. Acres that received inorganic (synthetic, commercial) fertilizer	2431	
k. Acres that received both inorganic (synthetic, commercial) fertilizer and manure	2447	
l. Acres where a nitrogen inhibitor or other product was used to slow the breakdown of nitrogen	2432	
m. Cropland acres drained by tile	4583	
(i) Of these tile drained acres, how many acres include a mechanism for controlled drainage (e.g. control structure, stop logs, risers, or float mechanisms)	2433	
n. Rotational or management-intensive grazing	2434	

2. Did this operation practice alley cropping, silvopasture, or forest farming, or have riparian forest buffers or windbreaks? 2435 1 Yes 3 No
3. Did this operation use any feed additives such as 3-NOP, seaweed, or nitrates to reduce methane or Green House Gas (GHG) emissions in your flock/herd? 2436 1 Yes 3 No

SECTION G GOVERNMENT PAYMENTS & OTHER FARM RELATED INCOME

1. In 2024, did this operation receive or repay any Commodity Credit Corporation (CCC) loans?

0560 1 **Yes - Continue** 3 **No - Go to Item 2** None

Dollars	
\$.00

a. In 2024, how much was received for all commodities placed under CCC loans? . . . 0518

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

b. In 2024, what was the amount spent to repay all CCC loans? (EXCLUDE interest, storage, and service fees.) 0519

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

2. In 2024, 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** None

Dollars	
\$.00

a. In 2024, how much was received in Loan Deficiency Payments (LDPs), and Marketing Loan Gains (MLGs)? (INCLUDE government payments received through a cooperative.) 0529

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

b. In 2024, how many acres were enrolled and how much was received from each of the following programs?

		None	Acres		None	Dollars
(i) Conservation Reserve Program (CRP) 0565	<input type="checkbox"/>			0538	<input type="checkbox"/>	\$.00
(ii) Environmental Quality Incentives Program (EQIP) 0543	<input type="checkbox"/>			0540	<input type="checkbox"/>	\$.00
(iii) Conservation Stewardship Program (CSP) 0567	<input type="checkbox"/>			0566	<input type="checkbox"/>	\$.00
(iv) All other U.S. Federal conservation programs 0544	<input type="checkbox"/>			0541	<input type="checkbox"/>	\$.00

c. In 2024, how much was received from each of the following programs?

		None			None	Dollars
(i) Price Loss Coverage (PLC) program (INCLUDE government payments received through a cooperative.) 0464	<input type="checkbox"/>			0464	<input type="checkbox"/>	\$.00
(ii) Agricultural Risk Coverage (ARC) program (INCLUDE government payments received through a cooperative.) 1493	<input type="checkbox"/>			1493	<input type="checkbox"/>	\$.00
(iii) Dairy Margin Coverage (DMC) program 2211	<input type="checkbox"/>			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"/>			0537	<input type="checkbox"/>	\$.00
(v) USDA National Organic Certification Cost Share program 0903	<input type="checkbox"/>			0903	<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 J Farm Debt. 0545

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

OTHER FARM RELATED INCOME

3. In 2024, what was the total income received by you (the producer) and all partners for:

		None			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"/>			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"/>			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"/>			0549	<input type="checkbox"/>	\$.00
d. sales of farm machinery and vehicles? (INCLUDE farm share only) 0550	<input type="checkbox"/>			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

\$.00
----	-----
- f. cooperative patronage dividends and refunds? 0554

\$.00
----	-----
- g. proceeds from sales of farmland and other farm real estate owned by this operation only? 0558

\$.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

\$.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 2024. If none, skip to item i - all other farm related sources of income. 0555 None

Dollars	
\$.00
- (i) Oil or natural gas. 3012

\$.00
----	-----
- (ii) Wind 3013

\$.00
----	-----
- (iii) Solar 3014

\$.00
----	-----
- (iv) Energy Infrastructure (e.g. pipelines, transmission lines, or substations not included in energy projects above). 3015

\$.00
----	-----
- (v) Other → Please specify: ↴ 3016

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

3112

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- i. all other farm related sources of income?
INCLUDE
- 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	
\$.00

4. In 2024, 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 2024, choose crops if the value of cropland on the operation exceeds the value of any livestock on the operation in 2024. Otherwise, choose livestock).

0562 1 CROP 2 LIVESTOCK

SECTION H OPERATING & CAPITAL EXPENDITURES

In 2024, 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 2024

		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"/>	\$.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"/>	\$.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 2024, 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? (INCLUDE interest paid on the producer's dwelling, if owned by the operation.)	0738	<input type="checkbox"/>	\$.00
b. not secured by real estate? (INCLUDE 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"/>	\$.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 2024 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

INCLUDE	EXCLUDE
<ul style="list-style-type: none"> • Cash wages • Incentives and bonuses • Payments to corporate officers and family members, including yourself and other producers if they received a wage 	<ul style="list-style-type: none"> • Draws by individual producers and partners • Wages paid for custom labor or contract work • Payments to pensions or retirement plans • Social Security on owner/producer

		None	Dollars	
24. CASH WAGES paid to hired farm and ranch labor?	0758	<input type="checkbox"/>	\$.00
25. Of the (Item 24) dollars, how much salary or wage was paid to — (total 25a + 25b + 25c + 25d + 25e must equal Item 24)				
a. you (the principal producer)?	0764	<input type="checkbox"/>	\$.00
b. your (the principal producer's) spouse? (Even if your spouse is a producer, INCLUDE his/her wages here.)	0767	<input type="checkbox"/>	\$.00
c. other members of your (the producer's) household? (Even if your other household members are producers, INCLUDE their wages here.)	0574	<input type="checkbox"/>	\$.00
d. other producers (outside the producer's household)? (Those persons responsible for the day-to-day management decisions for this operation.)	0770	<input type="checkbox"/>	\$.00
e. all other paid farm and ranch labor?	0773	<input type="checkbox"/>	\$.00
26. payroll taxes for hired labor? (INCLUDE any amounts the farm paid for farm workers that are part of your (the producer's) household.)	0705	<input type="checkbox"/>	\$.00
27. benefits for hired labor? (INCLUDE employer's share of health insurance, pension or retirement plans, Worker's Compensation, etc.)	0915	<input type="checkbox"/>	\$.00
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"/>	\$.00
29. custom work such as — (Custom work is work performed by machines & labor hired as a unit.)				
a. hauling? (INCLUDE 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? (INCLUDE value of a percentage of crops, calves, etc. EXCLUDE producer payments or draws.)	0797	<input type="checkbox"/>	\$.00
b. workers who were NOT members of your (the producer's) household? (INCLUDE value of a percentage of crops, calves, etc. EXCLUDE 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"/>		%
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 2024, 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: ↘

4531 . . . 0804 None

Dollars	
\$	<input type="text"/>
	.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

Dollars	
\$	<input type="text"/>
	.00

CAPITAL EXPENSES in 2024

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

Dollars	
\$	<input type="text"/>
	.00

36. new construction and remodeling of dwellings, barns, buildings, hog houses, poultry houses, milk barns, storage facilities, sheds, silos, etc.? 0810

Dollars	
\$	<input type="text"/>
	.00

37. new construction or remodeling of the producer's dwelling, if owned by the operation? 0813

Dollars	
\$	<input type="text"/>
	.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 2024 for the farm/ranch:

38. Cars – (INCLUDE new and used.) 0817 None

Percent for farm/ranch use	
<input type="text"/>	%

 0816

Dollars	
\$	<input type="text"/>
	.00

39. Trucks – (INCLUDE new and used trucks, pickups, sport utility vehicles, vans, campers and buses.) 0819

Percent for farm/ranch use	
<input type="text"/>	%

 0818

Dollars	
\$	<input type="text"/>
	.00

40. ATVs, Side by Sides, UTVs, etc. 0814

Percent for farm/ranch use	
<input type="text"/>	%

 3100

Dollars	
\$	<input type="text"/>
	.00

41. Tractors – (INCLUDE new and used.) 0820

Percent for farm/ranch use	
<input type="text"/>	%

Dollars	
\$	<input type="text"/>
	.00

42. Self-propelled equipment – (INCLUDE implements and self-propelled equipment for livestock, dairy, or poultry production. EXCLUDE tractors.) 0821

Percent for farm/ranch use	
<input type="text"/>	%

Dollars	
\$	<input type="text"/>
	.00

43. Other farm machinery, non-self-propelled farm equipment, pumps, and capital equipment for crop or livestock production. (INCLUDE farm share only.) 0822

Percent for farm/ranch use	
<input type="text"/>	%

Dollars	
\$	<input type="text"/>
	.00

44. Office equipment, furniture, and computers that were placed on a depreciation schedule. 0823

Percent for farm/ranch use	
<input type="text"/>	%

Dollars	
\$	<input type="text"/>
	.00

45. Farmland and other farm real estate for expanding this operation 0802 None

Acres	
<input type="text"/>	

 0803

Dollars	
\$	<input type="text"/>
	.00

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

4532 . . . 0824

Dollars	
\$	<input type="text"/>
	.00

47. What other expenses did this operation have in 2024 that have not been recorded? (INCLUDE potting soil.) Specify Other Expenses & Amounts: ↘

4533 . . . 0825

Dollars	
\$	<input type="text"/>
	.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 I, Farm Assets.]

In 2024, how much was spent for each item by the operation's LANDLORD(S):

OPERATING EXPENSES in 2024

48. seeds, sets, plants, seed cleaning and treatments, transplants, trees and nursery stock? (INCLUDE technology or other fees, seed treatments, and seed cleaning cost. EXCLUDE items purchased for resale without additional growth.) 0601 None

Dollars	
\$	<input type="text"/>
	.00

49. nutrients, fertilizer, lime, and soil conditioners? (INCLUDE cost of custom application and organic materials. EXCLUDE potting mixes, vermiculite, and sterilized soil.) 0607

Dollars	
\$	<input type="text"/>
	.00

50. agricultural chemicals and biocontrols for crops, livestock, poultry, and general farm use? (INCLUDE biological pest controls and custom application costs.) 0613

Dollars	
\$	<input type="text"/>
	.00

51. property taxes on real estate (land and buildings)? (INCLUDE real estate taxes on the producer's dwelling, if owned by the operation) 0745

Dollars	
\$	<input type="text"/>
	.00

52. Marketing and storage expenses incurred by this operation? (INCLUDE check-off, commissions, storage, inspection, ginning, etc. Include marketing expenses for contract sales.) . . 0869

Dollars	
\$	<input type="text"/>
	.00

2668 . . . 2669

Dollars	
\$	<input type="text"/>
	.00

SECTION I FARM ASSETS

1. What was the MARKET VALUE of the following assets OWNED by this operation on December 31, 2024:
INCLUDE owned assets on rented land.

	None	Dollars
a. farm producer's dwelling, if owned by the operation? (<i>Owned by the operation means the house is recorded as an asset in farm record books or deeded as part of the farm.</i>) 0850	<input type="checkbox"/>	\$.00
b. all other dwellings? 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 and vines, and trees grown for woody crops.) 0854	<input type="checkbox"/>	\$.00

2. What was the ESTIMATED MARKET VALUE of the following on December 31, 2024:

a. trucks and cars owned by the operation? (INCLUDE farm share only) 0882	<input type="checkbox"/>	\$.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.

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

	None	Beginning of Year JAN. 1, 2024? (Dollars)	End of Year DEC. 31, 2024? (Dollars)
a. crops owned and stored on or off this operation? (INCLUDE crops stored at co-op or gin warehouse, specialty crops, fruit storage, hay, silage, and nursery and greenhouse products not in the ground. EXCLUDE trees and vines and crops under CCC loans.)	<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	0864 \$.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 <i>sunk costs</i>), 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, 2024? 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) 0887

None	DEC. 31, 2024 (Dollars)
<input type="checkbox"/>	\$.00



SECTION J FARM DEBT

1. Was debt used in funding the operation of this farm/ranch in 2024, including any loans obtained in earlier years? INCLUDE seasonal production and other loans taken and repaid during 2024.

1080 **Yes - Continue** 3 **No - Go to Section K**

2. What was the total amount repaid on farm business loans taken out in 2024? (Record any outstanding balances of loans taken out in 2024 in Item 3.) (INCLUDE seasonal production and other short term farm loans.) 0890

None	Dollars
\$.00

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, 2024, 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 EXCLUDE producer's house	3
State & county government lending agencies	4	Any other lenders	12	Real estate loan more than one year only for the producer's house	4
Savings and loan associations, residential mortgage lenders	5	Credit cards	13		
Commercial banks	6	Other debts (such as unpaid bills, etc.)	14		
Life insurance companies	7				
Trade credit, including input suppliers, implement dealer, co-ops and other merchants	8				

1	2	3	4	5	6	7	8
Who is the lender? [From Lender Codes Above.] (Code)	What was the balance owed on January 1, 2024 INCLUDING outstanding principal plus unpaid interest? (Dollars)	What was the balance owed on Dec. 31, 2024 INCLUDING outstanding principal plus unpaid interest? (Dollars)	What was the interest rate on Dec. 31, 2024? [Report in hundredths of a percent. Example: 9% = 09.00] (Percent)	What is the type of loan? [From Loan Type Codes Above.] (Code)	What year was it obtained? [For refinanced loans, report year refinanced] (Year (YYYY))	What is the original term of the loan? (Number of Years)	What percentage is for expenses of running this farm operation? (Percent)
1001	1050	1002	1003	1004	1005	1008	1006
	\$.00	\$.00	.				%
1010	1051	1011	1012	1013	1014	1017	1015
	\$.00	\$.00	.				%
1019	1052	1020	1021	1022	1023	1026	1024
	\$.00	\$.00	.				%
1028	1053	1029	1030	1031	1032	1035	1033
	\$.00	\$.00	.				%
1037	1054	1038	1039	1040	1041	1044	1042
	\$.00	\$.00	.				%

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, 2024? (INCLUDE farm/ranch loans and debt on the producer's house if it is owned by the operation. EXCLUDE any loans exclusively for non-farm purposes that are secured by assets of the farm/ranch.) 1047

None	Dollars
\$.00

0999
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SECTION K PERSONAL CHARACTERISTICS and FARM MANAGEMENT

1. In 2024, how many men and women were involved in decisions for this operation INCLUDE family members and hired managers. EXCLUDE hired workers unless they were a hired manager or family member. 1571

Men	Women

2. Answer the following questions for up to four individuals who were involved in the decisions for this operation as of **December 31, 2024.**

	Person 1	Person 2	Person 3	Person 4
	1836	4608	4609	1873
a. Full name				
b. Is this person completing this form?	1610 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	1611 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No	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, 2024?	1925 <input style="width: 40px; height: 20px;" type="text"/> age	1262 <input style="width: 40px; height: 20px;" type="text"/> age	1282 <input style="width: 40px; height: 20px;" type="text"/> age	1615 <input style="width: 40px; height: 20px;" type="text"/> age
e. What is your race and/or ethnicity?	Select all that apply.	Select all that apply.	Select all that apply.	Select all that apply.
	2701 <input type="checkbox"/> White	4627 <input type="checkbox"/> White	4633 <input type="checkbox"/> White	1616 <input type="checkbox"/> White
	1927 <input type="checkbox"/> Hispanic or Latino	4624 <input type="checkbox"/> Hispanic or Latino	4625 <input type="checkbox"/> Hispanic or Latino	1622 <input type="checkbox"/> Hispanic or Latino
	5702 <input type="checkbox"/> Black or African American	4628 <input type="checkbox"/> Black or African American	4634 <input type="checkbox"/> Black or African American	1617 <input type="checkbox"/> Black or African American
	2705 <input type="checkbox"/> Asian	4631 <input type="checkbox"/> Asian	4637 <input type="checkbox"/> Asian	1620 <input type="checkbox"/> Asian
	5703 <input type="checkbox"/> American Indian or Alaska Native	4629 <input type="checkbox"/> American Indian or Alaska Native	4635 <input type="checkbox"/> American Indian or Alaska Native	1618 <input type="checkbox"/> American Indian or Alaska Native
	2437 <input type="checkbox"/> Middle Eastern or North African	2438 <input type="checkbox"/> Middle Eastern or North African	2440 <input type="checkbox"/> Middle Eastern or North African	2441 <input type="checkbox"/> Middle Eastern or North African
5704 <input type="checkbox"/> Native Hawaiian or Pacific Islander	4632 <input type="checkbox"/> Native Hawaiian or Pacific Islander	4638 <input type="checkbox"/> Native Hawaiian or Pacific Islander	1621 <input type="checkbox"/> Native Hawaiian or Pacific Islander	
f. What is the highest level of formal education this person has achieved?	Mark one answer only.	Mark one answer only.	Mark one answer only.	Mark one answer only.
	1257 1 <input type="checkbox"/> Less than high school diploma	4639 1 <input type="checkbox"/> Less than high school diploma	4640 1 <input type="checkbox"/> Less than high school diploma	5641 1 <input type="checkbox"/> Less than high school diploma
	2 <input type="checkbox"/> High school	2 <input type="checkbox"/> High school	2 <input type="checkbox"/> High school	2 <input type="checkbox"/> High school
	3 <input type="checkbox"/> Some college (<i>Include associates degree</i>)	3 <input type="checkbox"/> Some college (<i>Include associates degree</i>)	3 <input type="checkbox"/> Some college (<i>Include associates degree</i>)	3 <input type="checkbox"/> Some college (<i>Include associates degree</i>)
4 <input type="checkbox"/> 4-year college graduate and beyond	4 <input type="checkbox"/> 4-year college graduate and beyond	4 <input type="checkbox"/> 4-year college graduate and beyond	4 <input type="checkbox"/> 4-year college graduate and beyond	
g. At which occupation did this person spend the majority (50 percent or more) of his/her worktime in 2024?	Mark one.	Mark one.	Mark one.	Mark one.
	1928 1 <input type="checkbox"/> Farm or ranch work 2 <input type="checkbox"/> Work other than farming or ranching	4611 1 <input type="checkbox"/> Farm or ranch work 2 <input type="checkbox"/> Work other than farming or ranching	4612 1 <input type="checkbox"/> Farm or ranch work 2 <input type="checkbox"/> Work other than farming or ranching	1623 1 <input type="checkbox"/> Farm or ranch work 2 <input type="checkbox"/> Work other than farming or ranching
h. 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

	Person 1, continued	Person 2, continued	Person 3, continued	Person 4, continued
i. In what year did this person begin to operate ANY 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.
j. How many people lived in this person's household in 2024?	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. 1855

Person Number
<input type="text"/>

4. Did the principal producer have a spouse at any point in 2024?

1205 1 **Yes - Continue** 3 **No - Go to Question 10**

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 10.** 1857

Person Number
<input type="text"/>

6. What is the race of the principal producer's spouse? Select all that apply.

- 1224 White 1220 Hispanic or Latino 1218 Black or African American
- 1216 Asian 1214 American Indian or Alaska Native 2443 Middle Eastern or North African
- 1222 Native Hawaiian or Pacific Islander

7. What was the spouse's age on December 31, 2024? 1206

Age
<input type="text"/>

8. 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

9. Was the principal producer's spouse involved in the decisions for this operation as of December 31, 2024?

1209 1 **Yes** 3 **No**

10. On average, for each of the three-month periods during 2024, 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 (<i>the principal producer</i>) work for this farm/ranch? (INCLUDE both paid and unpaid hours)	<input type="checkbox"/>			
	0480	0481	0482	0483
(i) of the hours in (a), how many were unpaid?	<input type="checkbox"/>			
b. your spouse (<i>the principal producer's</i>) work for this farm/ranch? (Even if your spouse is a producer, INCLUDE his/her hours here. INCLUDE both paid and unpaid hours)	<input type="checkbox"/>	0832	0833	0834
				0835
	0580	0581	0582	0583
(i) of the hours in (b), how many were unpaid?	<input type="checkbox"/>			
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)	<input type="checkbox"/>	0836	0837	0838
				0839
	1061	1062	1063	1064
(i) of the hours in (c), how many were unpaid?	<input type="checkbox"/>			
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.)	<input type="checkbox"/>	0840	0841	0842
				0843
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.)	<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.)

11. Did the principal producer, principal producer's spouse, or any other member of the household work off the farm in 2024?

²⁶⁷⁰ 1 **Yes - Continue** 3 **No - Go to Section L**

12. 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.

None	Jan - Mar Hours / Week	April - June Hours / Week	July - Sept Hours / Week	Oct - Dec Hours / Week
	0488	0489	0490	0491
a. You (<i>the principal producer</i>)	<input type="checkbox"/>			
	0588	0589	0590	0591
b. Your spouse (<i>the principal producer's spouse</i>)	<input type="checkbox"/>			
	1069	1070	1071	1072
c. All other members of the household.	<input type="checkbox"/>			

(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.)

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SECTION L TYPE OF ORGANIZATION

1. In 2024, 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 3 No

Number

2. In 2024, 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 2024, what was this operation's legal status for tax purposes (select only one)?

1240 1 Family or individual operation (EXCLUDE partnerships and corporations.)

2 Legal partnership operation (INCLUDE family partnerships.)

➔ a. Is this partnership registered under State law? 1204 1 Yes 3 No

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

Number

3 C-Corporation

4 S-Corporation

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

5. In 2024, did any households, other than the principal producer's household, share in the net farm income of this business? (Sharing can occur by receiving a share of profits/losses or, if incorporated, receiving corporate dividends.)

1225 1 Yes - Continue 3 No - Go to Item 6

Number

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

6. Is this operation a C-Corporation or an LLC that chose to file as a C-Corporation in 2024?

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 2024? (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 M]. 0975

Dollars
\$ <input type="text"/> .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 2024?

(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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SECTION M 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		

1. Use the **value codes** from the box above to answer the questions in Section M. EXCLUDE farm income reported earlier. Which **value code** represents the total income received by the principal producer, spouse, and household in 2024 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"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<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"/>	0957
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"/>	0958	<input type="checkbox"/>	0959	<input type="checkbox"/>	0960
d. net cash income from renting farmland to others, excluding land rented to others from this operation? (INCLUDE 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. INCLUDE cash or share-rental income. If a loss was incurred, please indicate with a negative sign.)	<input type="checkbox"/>	0963	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. interest income?	<input type="checkbox"/>	0969	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. dividend income?	<input type="checkbox"/>	0966	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. total proceeds from the sale of farm and non-farm capital assets? (INCLUDE producer household's share only.)	<input type="checkbox"/>	0978	<input type="checkbox"/>	<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"/>	0981	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. income from private pensions and private disability payments?	<input type="checkbox"/>	0939	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. income from public sources? (INCLUDE Social Security, military and other public retirement, veteran's benefits, public disability, unemployment, or other public assistance.)	<input type="checkbox"/>	0998	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. other off-farm sources of income?	<input type="checkbox"/>	0993	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

HOUSEHOLD SPENDING – (Please see VALUE CODES above.)

	None	Value Code
2. Which value code from the list above represents how much this household spent in 2024 on –		
a. food, including food away from home? 1105	<input type="checkbox"/>	<input type="checkbox"/>
b. rent payments for principal producer's dwelling, if not owned by the household (Item 3c below) or farm business (Section I, Item 1a has a zero value)? 1104	<input type="checkbox"/>	<input type="checkbox"/>
c. utilities and household supplies? 1106	<input type="checkbox"/>	<input type="checkbox"/>
d. non-farm transportation for the:		
(i) renting or leasing of vehicles for household use, public transportation expenses, etc.? 1107	<input type="checkbox"/>	<input type="checkbox"/>
(ii) fuel, maintenance and repairs, vehicle insurance, parking and license fees for non-farm share of vehicles? 1119	<input type="checkbox"/>	<input type="checkbox"/>

	None	Value Code
e. health and medical expenses of:		
(i) health and/or dental insurance costs? (<i>costs not covered by the farm operation or an off-farm employer</i>) 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 (INCLUDE 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 (EXCLUDE 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 (<i>or adult</i>) care, entertainment (<i>hobbies, recreation, and vacations</i>)? 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, 2024, for – EXCLUDE assets of this operation, reported in Section I.

	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? (<i>401k, 403b, IRA, Keogh, other retirement accounts</i>) 0954	<input type="checkbox"/>	
c. producer’s dwelling, if not owned by the operation? (<i>not reported in Section I, Item 1a</i>). 0984	<input type="checkbox"/>	
d. real estate and other personal (<i>second</i>) homes? (<i>other farms, residential rental, commercial, and other real estate</i>) 0985	<input type="checkbox"/>	
e. business not part of this farm? 0986	<input type="checkbox"/>	
f. all household vehicles? (INCLUDE household share of vehicles partly owned by the operation) 0982	<input type="checkbox"/>	
g. other assets not reported elsewhere? 0987	<input type="checkbox"/>	

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, 2024, INCLUDE off-farm debt secured with farm assets. EXCLUDE any household debt, credit cards, etc. reported in Section J, Farm Debt.

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

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? 1117

None	Value Code
<input type="checkbox"/>	

2023 INCOME AND EXPENSES

6. Which value code on page 22 represents the total farm sales last year (2023)? *(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 (2023)? *(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

Value Code
8. Which value code on page 22 represents the total off-farm income last year (2023)? *(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

Value Code

2002	
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SECTION N CONCLUSION

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

Operator Email 9929 <input style="width: 100%;" type="text"/>	Check to receive results by email 9917 <input type="checkbox"/>	Operator Phone 9918 <input style="width: 100%; border: 1px solid black;" type="text"/> - <input style="width: 100%; border: 1px solid black;" type="text"/> - <input style="width: 100%; border: 1px solid black;" type="text"/>	Check if cell phone 9919 <input type="checkbox"/>
Operation Email (if different from above) 9937 <input style="width: 100%;" type="text"/>	Check to receive results by email 9920 <input type="checkbox"/>	Operation Phone (if different from above) 9936 <input style="width: 100%; border: 1px solid black;" type="text"/> - <input style="width: 100%; border: 1px solid black;" type="text"/> - <input style="width: 100%; border: 1px solid black;" type="text"/>	Check if cell phone 9957 <input type="checkbox"/>
Respondent Name 9912 <input style="width: 100%;" type="text"/>	Respondent Phone (if different from above) 9911 <input style="width: 100%; border: 1px solid black;" type="text"/> - <input style="width: 100%; border: 1px solid black;" type="text"/> - <input style="width: 100%; border: 1px solid black;" type="text"/>		Check if cell phone 9958 <input type="checkbox"/>
Date Completed (MM-DD-YYYY) 9910 <input style="width: 30px; height: 20px;" type="text"/> / <input style="width: 30px; height: 20px;" type="text"/> / <input style="width: 30px; height: 20px;" type="text"/>			

Thank You for Your Participation!

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

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								
									Office Use for POID	
									9989	

Name