

2026 AGRICULTURAL RESOURCE MANAGEMENT SURVEY

SURVEY CODE:

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Corn Costs and Returns
Report – Version 2
Project Code: 904
(05/06/2026) D5

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

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.

The information you provide will be used for statistical purposes only. Your responses will be kept confidential and any person who willfully discloses ANY identifiable information about you or your operations without your consent is subject to a jail term, a fine, or both. This survey is conducted in accordance with the Confidential Information Protection and Statistical Efficiency Act of 2018, Title III of Pub. L. No. 115-435, codified in 44 U.S.C. Ch. 35 and other applicable Federal laws. For more information on how we protect your information please visit: <https://www.nass.usda.gov/confidentiality>. Response is **voluntary**.

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[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									
0006	0004		0929	9921	0922	9922	9923	9927	9928	0009	0002



SECTION A LAND IN FARM / RANCH

For 2026, 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</u> or <u>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 <u>fixed 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 2026 were: (Total Items 1 + 2a + 2b + 2c + 2d - 3.) 0026	=	
a. Of the total acres in this operation (item 4), how many were used to harvest certified organic crops? 0041	<input type="checkbox"/>	
5. How many of the (Item 4) acres were considered cropland in 2026? (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"/>	

LAND RENTED FROM OTHERS

	None	Dollars
6. Including rent for land and/or buildings, what was the total CASH RENT PAID in 2026 by this operation? (INCLUDE rent paid in 2026 for previous years and rent paid in advance. EXCLUDE storage bins, to be reported in SECTION I, Item 21. EXCLUDE grazing of livestock, to be reported in Item 7 below.) 0044	<input type="checkbox"/>	\$.00
7. 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 2026.		
a. In 2026, 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 2026, 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
8. Report any crop or livestock SHARE RENT payments for land rented from others in 2026.		
a. What was the estimated total MARKET VALUE of your landlord's share of crop production from this operation in 2026? 0184	<input type="checkbox"/>	\$.00
b. What was the estimated total MARKET VALUE of your landlord's share of livestock production sold or removed from this operation in 2026? (EXCLUDE shared livestock production not part of a land rental arrangement.) 0276	<input type="checkbox"/>	\$.00
9. What was the estimated market value of the land and buildings on the acres rented or leased FROM OTHERS on December 31, 2026? 0855	<input type="checkbox"/>	\$.00

LAND RENTED TO OTHERS

	None	Dollars
10. Including rent for land and/or buildings, what was the total CASH RENT RECEIVED in 2026 for acres rented TO OTHERS by this operation? (INCLUDE rent received in 2026 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	<input type="checkbox"/>	\$.00
11. For acres SHARE-RENTED to others, what was the total value of crop or livestock shares received in 2026 by this operation? (INCLUDE rent received in 2026 from previous years and government commodity payments received from those acres.) 0043	<input type="checkbox"/>	\$.00
12. What was the estimated market value of the land and buildings on the acres rented or leased TO OTHERS on December 31, 2026? 0857	<input type="checkbox"/>	\$.00



CONSERVATION PRACTICES

13. For each of the conservation management practices listed below, report the total acres on this operation using this practice in 2026.

Tillage and Cover Crop Practices	Acres where practice was used in 2026	
a. Cropland acres where no-till practices were used	2570	
(i) Of the Item (a) acres, on how many acres were <u>no-till</u> practices used <u>continuously</u> over the last 5 years?	2424	
b. Cropland acres where conservation or reduced tillage, excluding no-till, practices were used	4587	
c. Cropland acres where intensive or conventional tillage practices were used	4588	
(i) Of the Item (c) acres, on how many acres were <u>intensive or conventional tillage</u> practices used <u>continuously</u> over the last 5 years?	2426	
d. Acres of cover crops harvested for forage (whether grazed or not grazed)	2429	
e. Acres of cover crops grazed but not harvested for forage	3010	
f. Acres of cover crops not grazed or harvested for forage	2430	
Nutrient Management and Other Practices		
g. Cropland acres that received ONLY manure (no fertilizer)	6003	
h. Cropland acres that received ONLY inorganic (synthetic, commercial) fertilizer (no manure)	6004	
i. Cropland acres that received BOTH manure and inorganic (synthetic, commercial) fertilizer	2447	
j. Acres that received biosolids (municipal or industrial septage/sludge)	6005	
(i) Even if not applied in 2026, how many acres have ever received biosolids in the past?	6006	
k. Cropland acres where a nitrogen inhibitor or other product was used to slow the breakdown of nitrogen	2432	
l. 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	
m. Rotational or management-intensive grazing	2434	
<p>14. Did this operation practice alley cropping, silvopasture, or forest farming, or have riparian forest buffers or windbreaks? 2435 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No</p> <p>15. Does this operation use what you consider to be <i>regenerative agricultural practices</i>? 6046 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No 2 <input type="checkbox"/> Don't know</p> <p>16. Did your operation use a regenerative, soil health, or other sustainability certification or verification for any of your production? EXCLUDE certified-organic production. xxx 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No</p> <p>17. Did your buyers (including cooperatives) require or incentivize you to use sustainable production practices such as cover crops, reduced fertilizer application rates, changes to livestock diets, or feed additives? EXCLUDE certified-organic production xxx 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No</p> <p>18. Did this operation use any feed additives such as 3-NOP, seaweed, or nitrates to reduce enteric emissions in your flock/herd? 2436 1 <input type="checkbox"/> Yes 3 <input type="checkbox"/> No</p>		

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 2026? INCLUDE your landlord's share and crops grown under contract. EXCLUDE crops grown on land rented to others.
 0104 1 **Yes - Continue** 3 **No - Go to Section C**
- Report the acreage and production of crops harvested from this operation in 2026. Report quantity harvested in the unit specified, by crop. For income received from cash sales in 2026, 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.)		4 How much of this operation's share of the total production was (will be) used on this operation for feed, seed, etc.?		5 How much was received in Cash Sales from any year's production? (EXCLUDE contract sales and landlord's share.)	
	(Acres)		(Total Amount)		(Amount Used on Operation)		(Dollars)	
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				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 2026 (regardless of ownership) or did this operation receive any income from livestock, poultry, or livestock products in 2026? 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 2026, 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, 2026, how many [column 1] regardless of ownership were on hand? (Number)	3 On Dec. 31, 2026, 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 2026? (Number)	5 How much was received in Cash Sales of [column 1] from any year's production in 2026? (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 2026 (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 2026, did any OTHER operations grow, feed, or raise livestock or poultry owned by this operation under a contract agreement where you were 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, 2026? (Dollars)	4 What was the estimated market value (at placement) of [type] placed under contract DURING 2026? (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, 2026 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 2026? (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 2026 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 2026? [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 2026 from this contract? (Total Dollars)
<i>Commodity example</i>	0000		10000	04	\$ 3 . 75	\$ 37500 .00
	3927				\$.	\$.00
	3932				\$.	\$.00
	3937				\$.	\$.00
	3942				\$.	\$.00
	3947				\$.	\$.00
	3952				\$.	\$.00
	3961				\$.	\$.00
	3966				\$.	\$.00
	3971				\$.	\$.00
	3976				\$.	\$.00
	3981				\$.	\$.00
	3986				\$.	\$.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, 2026.

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 December 31, 2026 should be reported in Section I, Item 3a.]

	None	Dollars
a. On January 1, 2026, what was the total dollar amount owed to this operation for all commodities produced and sold (<i>cash or contract</i>) before January 1, 2026? . . . 0885	<input type="checkbox"/>	\$.00
(i) How much did this operation receive from Item 1a during 2026? 0875	<input type="checkbox"/>	\$.00
b. What was the total dollar amount owed to this operation on December 31, 2026, for all commodities produced, sold (<i>cash or contract</i>), delivered, or removed under contract in 2026 and earlier years? 0886	<input type="checkbox"/>	\$.00

SECTION G GOVERNMENT PAYMENTS & OTHER FARM RELATED INCOME

1. In 2026, did this operation receive or repay any Commodity Credit Corporation (CCC) loans?

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

	None	Dollars
a. In 2026, how much was received for all commodities placed under CCC loans? . . . 0518	<input type="checkbox"/>	\$.00
b. In 2026, what was the amount spent to repay all CCC loans? (EXCLUDE interest, storage, and service fees.) 0519	<input type="checkbox"/>	\$.00

2. In 2026, 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
a. In 2026, how much was received in Loan Deficiency Payments (LDPs), and Marketing Loan Gains (MLGs)? (INCLUDE government payments received through a cooperative.) 0529	<input type="checkbox"/>	\$.00
b. In 2026, how many acres were enrolled and how much was received from each of the following programs?		
(i) Conservation Reserve Program (CRP) 0565	<input type="checkbox"/>	Acres: 0538 Dollars: \$.00
(ii) Environmental Quality Incentives Program (EQIP) 0543	<input type="checkbox"/>	Acres: 0540 Dollars: \$.00
(iii) Conservation Stewardship Program (CSP) . . . 0567	<input type="checkbox"/>	Acres: 0566 Dollars: \$.00
(iv) All other U.S. Federal conservation programs 0544	<input type="checkbox"/>	Acres: 0541 Dollars: \$.00

c. In 2026, how much was received from each of the following programs?		None	Dollars
(i) Price Loss Coverage (PLC) program (INCLUDE government payments received through a cooperative.)	0464	<input type="checkbox"/>	\$.00
(ii) Agricultural Risk Coverage (ARC) program (INCLUDE government payments received through a cooperative.)	1493	<input type="checkbox"/>	\$.00
(iii) Dairy Margin Coverage (DMC) program	2211	<input type="checkbox"/>	\$.00
(iv) Farmer Bridge Assistance (FBA) or Assistance for Specialty Crop Farmers (ASCP) programs	xxxx	<input type="checkbox"/>	\$.00
(v) Agricultural disaster payments available annually (INCLUDE payments from Emergency Assistance for Livestock, Honey-Bees, and Farm-Raised Fish Program (ELAP); Livestock Indemnity Program (LIP); Livestock Forage Program (LFP); Noninsured Crop Disaster Assistance Program (NAP); Tree Assistance Program (TAP). EXCLUDE Federal crop, dairy, and livestock insurance and other indemnity payments.)	0537	<input type="checkbox"/>	\$.00
(vi) Supplemental assistance for natural disasters or other adverse events, including Emergency Livestock Relief Program (ELRP), Supplemental Disaster Relief Program (SDRP)?	5979	<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	<input type="checkbox"/>	\$.00

OTHER FARM RELATED INCOME

3. In 2026, what was the total income received by you (the producer) and all partners for:		None	Dollars
a. custom work, machine hire, and other agricultural services provided by this operation for farmers and others? (EXCLUDE if this is a separate business.)	0546	<input type="checkbox"/>	\$.00
b. grazing of livestock? (INCLUDE payments for livestock pastured on a per-head basis, per-month basis, AUM basis, etc. EXCLUDE contract arrangements previously reported.)	0547	<input type="checkbox"/>	\$.00
c. sales of all forest products? (INCLUDE firewood, timber, etc. EXCLUDE maple syrup and Christmas trees.)	0549	<input type="checkbox"/>	\$.00
d. sales of farm machinery and vehicles? (INCLUDE farm share only)	0550	<input type="checkbox"/>	\$.00

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

Dollars	
\$.00
- (i) Of the (Item 3e) dollars, how much was received for Federal crop and livestock insurance? 0552

\$.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 2026. 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
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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 2026, 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 2026, choose crops if the value of cropland on the operation exceeds the value of any livestock on the operation in 2026. Otherwise, choose livestock).

0562 1 CROP 2 LIVESTOCK

SECTION H OPERATING & CAPITAL EXPENDITURES

In 2026, 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 2026

		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
a.	Of the (Item 1) dollars, how much was for the CORN enterprise?	0603	<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
a.	Of the (Item 2) dollars, how much was for the CORN enterprise?	0609	<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
a.	Of the (Item 3) dollars, how much was for the CORN enterprise?	0615	<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
b.	Of the (Item 9a) dollars, how much was for the CORN enterprise?	0672	<input type="checkbox"/>	\$.00

(Continued) In 2026, how much was spent for each item by the PRODUCER(S) and PARTNER(S):

		None	Dollars	
10. electricity for the farm business?	0675	<input type="checkbox"/>	\$.00
a. Of the (Item 10) dollars, how much was for irrigation?	0678	<input type="checkbox"/>	\$.00
(i) Of the (Item 10a) dollars, how much was for the CORN enterprise?	0681	<input type="checkbox"/>	\$.00
b. Of the (Item 10) dollars, how much was for drying?	0687	<input type="checkbox"/>	\$.00
(i) Of the (Item 10b) dollars, how much was for the CORN enterprise?	0690	<input type="checkbox"/>	\$.00
c. Of the (Item 10) dollars, how much was for specialized livestock production facilities such as dairies, feedlots, poultry houses, and swine buildings?	0693	<input type="checkbox"/>	\$.00
11. purchased water for irrigation? (INCLUDE irrigation assessments and fees.)	0696	<input type="checkbox"/>	\$.00
a. Of the (Item 11) dollars, how much was for the CORN enterprise?	0699	<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
a. Of the (Item 14) dollars, how much was for the CORN enterprise?	0711	<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
a. Of the (Item 15) dollars, how much was for specialized livestock production facilities such as dairies, feedlots, poultry houses, and swine buildings?	0717	<input type="checkbox"/>	\$.00
b. Of the (Item 15) dollars, how much was for maintenance and repair of irrigation equipment and pumps?	0720	<input type="checkbox"/>	\$.00
(i) Of the (Item 15b) dollars, how much was for the CORN enterprise?	0723	<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
(i) Of the Federal crop insurance (Item 18a) dollars, how much was for the CORN enterprise?	0735	<input type="checkbox"/>	\$.00
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 2026 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



(Continued) In 2026, how much was spent for each item by the PRODUCER(S) and PARTNER(S):

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 	Employer's share of: <ul style="list-style-type: none"> • Social Security and unemployment taxes • Health and life insurance • Worker's compensation 	
		None	Dollars
24. CASH WAGES paid to hired farm and ranch labor?	0758	<input type="checkbox"/>	\$.00
a. Of the (Item 24) dollars, how much was for the CORN enterprise?	0761	<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
a. Of the (Item 26) dollars, how much was for the CORN enterprise?	0779	<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
a. Of the (Item 27) dollars, how much was for the CORN enterprise?	0472	<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
a. Of the (Item 28) dollars, how much was for the CORN enterprise?	0785	<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
c. Of the (Item 29a and 29b) dollars, how much was for the CORN enterprise?	0794	<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
33. general business expenses? INCLUDE legal fees, permits, postage/shipping, advertising, other program fees, etc.) Specify General Business Expenses & Amounts: <input type="checkbox"/>			
4531 <input style="width: 400px; height: 20px;" type="text"/>	0804	<input type="checkbox"/>	\$.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	0868	<input type="checkbox"/>	\$.00
a. Of the (Item 34) dollars, how much was for the CORN enterprise?	0943	<input type="checkbox"/>	\$.00

(Continued) In 2026, how much was spent for each item by the PRODUCER(S) and PARTNER(S):

CAPITAL EXPENSES in 2026

	None	Dollars
35. improvements on land such as land preparation, irrigation improvements, well drilling, ponds, feedlots, trench silos, lagoons, new fences, etc.? 0807	<input type="checkbox"/>	\$.00
36. new construction and remodeling of dwellings, barns, buildings, hog houses, poultry houses, milk barns, storage facilities, sheds, silos, etc.? 0810	<input type="checkbox"/>	\$.00
37. new construction or remodeling of the producer's dwelling, if owned by the operation? 0813	<input type="checkbox"/>	\$.00

For Items 38 through 46, report the **TOTAL NET COST** (after deducting the value of trade-ins, rebates & discounts) of the following items purchased in 2026 for the farm/ranch:

	None	Percent for farm/ranch use	Dollars
38. Cars – (INCLUDE new and used.) 0817	<input type="checkbox"/>	%	\$.00
39. Trucks – (INCLUDE new and used trucks, pickups, sport utility vehicles, vans, campers and buses.) 0819	<input type="checkbox"/>	%	\$.00
40. ATVs, Side by Sides, UTVs, etc. 0814	<input type="checkbox"/>	%	\$.00

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

	None	Acres	Dollars
45. Farmland and other farm real estate for expanding this operation 0802	<input type="checkbox"/>		\$.00

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

4532	<input type="checkbox"/>	\$.00
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47. What other expenses did this operation have in 2026 that have not been recorded? (INCLUDE potting soil.) Specify Other Expenses & Amounts: ↘

4533	<input type="checkbox"/>	\$.00
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[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 2026, how much was spent for each item by the operation's LANDLORD(S):

OPERATING EXPENSES in 2026

	None	Dollars
48. seeds, sets, plants, seed cleaning and treatments, transplants, trees and nursery stock? (INCLUDE technology or other fees, seed treatments, and seed cleaning cost. EXCLUDE items purchased for resale without additional growth.) 0601	<input type="checkbox"/>	\$.00
49. nutrients, fertilizer, lime, and soil conditioners? (INCLUDE cost of custom application and organic materials. EXCLUDE potting mixes, vermiculite, and sterilized soil.) 0607	<input type="checkbox"/>	\$.00
50. agricultural chemicals and biocontrols for crops, livestock, poultry, and general farm use? (INCLUDE biological pest controls and custom application costs.) 0613	<input type="checkbox"/>	\$.00
a. Of the (Item 50) dollars, how much was only for custom application? (INCLUDE cost of chemicals used for custom application.) 0619	<input type="checkbox"/>	\$.00
51. property taxes on real estate (land and buildings)? (INCLUDE real estate taxes on the producer's dwelling, if owned by the operation) 0745	<input type="checkbox"/>	\$.00
52. Marketing and storage expenses incurred by this operation? (INCLUDE check-off, commissions, storage, inspection, ginning, etc. Include marketing expenses for contract sales.) 0869	<input type="checkbox"/>	\$.00
53. All other landlord expenses → Please specify. <input type="text"/> 2668 2669	<input type="checkbox"/>	\$.00
54. How much of the total landlord expenses (items 48-53) were for the CORN enterprise? 3992	<input type="checkbox"/>	\$.00

SECTION I FARM ASSETS

1. What was the MARKET VALUE of the following assets OWNED by this operation on December 31, 2026:
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, 2026:

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.

	None	Beginning of Year	End of Year
		JAN. 1, 2026? (Dollars)	DEC. 31, 2026? (Dollars)
3. What was the ESTIMATED MARKET VALUE for the farm share of [item] on —			
a. crops owned and stored on or off this operation? (INCLUDE crops stored at co-op or gin warehouse, specialty crops, fruit storage, hay, silage, and nursery and greenhouse products not in the ground. EXCLUDE trees and vines and crops under CCC loans.)	<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, 2026? 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 <input type="checkbox"/>	DEC. 31, 2026 (Dollars)
		\$.00

SECTION J FARM DEBT

1. Was debt used in funding the operation of this farm/ranch in 2026, including any loans obtained in earlier years? INCLUDE seasonal production and other loans taken and repaid during 2026.

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

2. What was the total amount repaid on farm business loans taken out in 2026? (Record any outstanding balances of loans taken out in 2026 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, 2026, 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, 2026 INCLUDING outstanding principal plus unpaid interest? (Dollars)	What was the balance owed on Dec. 31, 2026 INCLUDING outstanding principal plus unpaid interest? (Dollars)	What was the interest rate on Dec. 31, 2026? [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, 2026? (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 2026, how many men and women were involved in decisions for this operation? INCLUDE family members and hired managers. EXCLUDE hired workers unless they were a hired manager or family member. 1571

Men	Women
1571	1574

2. Answer the following questions for up to four individuals who were involved in the decisions for this operation as of **December 31, 2026.**

	Person 1	Person 2	Person 3	Person 4
a. Full name	1836	4608	4609	1873
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, 2026?	1925 <input type="text"/> age	1262 <input type="text"/> age	1282 <input type="text"/> age	1615 <input type="text"/> age
e. Race and/or ethnicity?	<p>Select all that apply.</p> 2701 <input type="checkbox"/> White 1927 <input type="checkbox"/> Hispanic or Latino 5702 <input type="checkbox"/> Black or African American 2705 <input type="checkbox"/> Asian 5703 <input type="checkbox"/> American Indian or Alaska Native 2437 <input type="checkbox"/> Middle Eastern or North African 5704 <input type="checkbox"/> Native Hawaiian or Pacific Islander	<p>Select all that apply.</p> 4627 <input type="checkbox"/> White 4624 <input type="checkbox"/> Hispanic or Latino 4628 <input type="checkbox"/> Black or African American 4631 <input type="checkbox"/> Asian 4629 <input type="checkbox"/> American Indian or Alaska Native 2438 <input type="checkbox"/> Middle Eastern or North African 4632 <input type="checkbox"/> Native Hawaiian or Pacific Islander	<p>Select all that apply.</p> 4633 <input type="checkbox"/> White 4625 <input type="checkbox"/> Hispanic or Latino 4634 <input type="checkbox"/> Black or African American 4637 <input type="checkbox"/> Asian 4635 <input type="checkbox"/> American Indian or Alaska Native 2440 <input type="checkbox"/> Middle Eastern or North African 4638 <input type="checkbox"/> Native Hawaiian or Pacific Islander	<p>Select all that apply.</p> 1616 <input type="checkbox"/> White 1622 <input type="checkbox"/> Hispanic or Latino 1617 <input type="checkbox"/> Black or African American 1620 <input type="checkbox"/> Asian 1618 <input type="checkbox"/> American Indian or Alaska Native 2441 <input type="checkbox"/> Middle Eastern or North African 1621 <input type="checkbox"/> Native Hawaiian or Pacific Islander
f. What is the highest level of formal education this person has achieved?	<p>Mark one answer only.</p> 1257 1 <input type="checkbox"/> Less than high school diploma 2 <input type="checkbox"/> High school 3 <input type="checkbox"/> Some college (<i>Include associates degree</i>) 4 <input type="checkbox"/> 4-year college graduate and beyond	<p>Mark one answer only.</p> 4639 1 <input type="checkbox"/> Less than high school diploma 2 <input type="checkbox"/> High school 3 <input type="checkbox"/> Some college (<i>Include associates degree</i>) 4 <input type="checkbox"/> 4-year college graduate and beyond	<p>Mark one answer only.</p> 4640 1 <input type="checkbox"/> Less than high school diploma 2 <input type="checkbox"/> High school 3 <input type="checkbox"/> Some college (<i>Include associates degree</i>) 4 <input type="checkbox"/> 4-year college graduate and beyond	<p>Mark one answer only.</p> 5641 1 <input type="checkbox"/> Less than high school diploma 2 <input type="checkbox"/> High school 3 <input type="checkbox"/> Some college (<i>Include associates degree</i>) 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 2026?	<p>Mark one.</p> 1928 1 <input type="checkbox"/> Farm or ranch work 2 <input type="checkbox"/> Work other than farming or ranching	<p>Mark one.</p> 4611 1 <input type="checkbox"/> Farm or ranch work 2 <input type="checkbox"/> Work other than farming or ranching	<p>Mark one.</p> 4612 1 <input type="checkbox"/> Farm or ranch work 2 <input type="checkbox"/> Work other than farming or ranching	<p>Mark one.</p> 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

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	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 2026?	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 2026?

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

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

1856 1 **Yes** 3 **No - Go to Item 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 and/or ethnicity 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, 2026? 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, 2026?

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

10. On average, for each of the three-month periods during 2026, 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	
<input type="checkbox"/>				
0480	0481	0482	0483	
(i) of the hours in (a), how many were unpaid?	<input type="checkbox"/>			
0832	0833	0834	0835	
<input type="checkbox"/>				
0580	0581	0582	0583	
(i) of the hours in (b), how many were unpaid?	<input type="checkbox"/>			
0836	0837	0838	0839	
<input type="checkbox"/>				
1061	1062	1063	1064	
(i) of the hours in (c), how many were unpaid?	<input type="checkbox"/>			
0840	0841	0842	0843	
<input type="checkbox"/>				
0859	0860	0861	0862	
<input type="checkbox"/>				

(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 10e.)

11. Did the principal producer, principal producer's spouse, or any other member of the household work off the farm in 2026?

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	
<input type="checkbox"/>				
0588	0589	0590	0591	
<input type="checkbox"/>				
1069	1070	1071	1072	
<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.)

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 2026 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"/>	
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
e. interest income?					<input type="checkbox"/>	0969
f. dividend income?					<input type="checkbox"/>	0966
g. total proceeds from the sale of farm and non-farm capital assets? (INCLUDE producer household's share only.)					<input type="checkbox"/>	0978
(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
h. income from private pensions and private disability payments?					<input type="checkbox"/>	0939
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
j. other off-farm sources of income?					<input type="checkbox"/>	0993

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 2026 on –		
a. food, including food away from home?	<input type="checkbox"/>	1105
b. rent payments for principal producer's dwelling, if not owned by the household (Item 3c below) or farm business (Section I, Item 1a has a zero value)?	<input type="checkbox"/>	1104
c. utilities and household supplies?	<input type="checkbox"/>	1106
d. non-farm transportation for the:		
(i) renting or leasing of vehicles for household use, public transportation expenses, etc.?	<input type="checkbox"/>	1107
(ii) fuel, maintenance and repairs, vehicle insurance, parking and license fees for non-farm share of vehicles?	<input type="checkbox"/>	1119
e. health and medical expenses of:		
(i) health and/or dental insurance costs? (costs not covered by the farm operation or an off-farm employer)	<input type="checkbox"/>	1108
(ii) out of pocket expenses for health and medical needs? (INCLUDE co-payments, co-insurance, deductibles, etc.)	<input type="checkbox"/>	1112

- 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
- g. contributions to individuals outside of the household, including alimony, child support, gifts (EXCLUDE bequests) and charitable contributions? 1110
- 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
- i. property taxes for producers who live in a dwelling owned by the household and not the operation? 1121
- j. all other family living expenses, such as non-farm household insurance payments, clothing and personal care products and services; house furnishings and equipment, education and child (or adult) care, entertainment (hobbies, recreation, and vacations)? 1118

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

OFF-FARM ASSETS – (Please see **VALUE CODES** on page 20.)

3. Which value code on page 20 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, 2026, for – EXCLUDE assets of this operation, reported in Section I.

- 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, cryptocurrency, other financial assets. EXCLUDE all farm business-related assets.) 0953
- b. retirement accounts? (401k, 403b, IRA, Keogh, other retirement accounts) 0954
- c. producer’s dwelling, if not owned by the operation? (not reported in Section I, Item 1a). 0984
- d. real estate and other personal (second) homes? (other farms, residential rental, commercial, and other real estate) 0985
- e. business not part of this farm? 0986
- f. all household vehicles? (INCLUDE household share of vehicles partly owned by the operation) 0982
- g. other assets not reported elsewhere? 0987

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

OFF-FARM DEBT – (Please see **VALUE CODES** on page 20.)

4. Which value code on page 20 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, 2026, INCLUDE off-farm debt secured with farm assets. EXCLUDE any household debt, credit cards, etc. reported in Section J, Farm Debt.

- a. mortgages on producer’s dwelling, if not owned by the operation? (INCLUDE home mortgages, home equity loans, and lines of credit secured by the producer’s dwelling.) . . . 0988
- 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
- c. loans on businesses that are not a part of this farm operation? 1101
- d. personal loans? (INCLUDE credit cards, auto loans, unpaid taxes, and medical bills.) 1102
- e. all other off-farm debt owed by the producer or household? 0983

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

5. Which value code on page 20 represents the amount of off-farm debt owed by the producer or household members that was secured by farm assets? 1117

2025 INCOME AND EXPENSES

- 6. Which value code on page 20 represents the total farm sales last year (2025)? (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
- 7. Which value code on page 20 represents the net operating income for this operation last year (2025)? (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
- 8. Which value code on page 20 represents the total off-farm income last year (2025)? (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

<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	

2002
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SECTION N CORN DRYING

1. Did the operation harvest corn for grain for the 2026 crop year?

1895 1 **Yes - Continue** 3 **No - Go to Section O**

2. In what month was the majority of the 2026 corn crop harvested? 1826

Month (MM)

3. How much of the 2026 corn crop was —

a. custom dried? 1864

b. dried by this operation? 1870

c. not dried? 1876

Bushels	OR	Percent
	1865	%
	1871	%
	1877	%

a + b + c = 100%

[NOTE: If any of the 2026 corn crop was custom dried (Item 3a), go to Item 4; else go to Note above Item 5.]

4. How much was spent for custom drying the 2026 corn crop? 1829

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

[NOTE: If any of the 2026 corn crop was dried by this operation (Item 3b), go to Item 5; else go to Item 9.]

5. What fuel type was used to dry the majority of the 2026 corn crop? 1859

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

6. On average, what percent of moisture was removed from the corn crop? 1894

Percentage Points

7. How many hours of each type of labor were used to dry the 2026 corn crop?
(INCLUDE hours to unload, fill and empty dryers, and to oversee drying.)

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

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

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

Hours

8. What type of facility was used to dry the majority of the 2026 corn crop? 1837

1 bins 2 continuous flow dryer (outside of bins) 3 batch dryer (outside of bins)	Code

a. Of the (Item 8) type of facility, how many were used to dry the 2026 corn crop? 1838

Code

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

Number

Bushels

1981
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9. During the post-harvest processing of the corn crop, did you do any of the following practices to reduce the risk of ear rot or mold issues linked to mycotoxins like aflatoxin, vomitoxin (i.e., DON), or fumonisins?

a. Dry corn with blowers, driers, or other drying equipment? xxx 1 Yes 3 No

b. Conduct sanitation practices (i.e., cleaning bins and equipment) to minimize the presence of mold spores? xxx 1 Yes 3 No

c. Harvest, dry, and/or store potentially contaminated corn separately? xxx 1 Yes 3 No

10. Was the corn grown on this operation in 2026 contaminated by mycotoxins?

xxx 1 **Yes - Continue** 3 **No - Go to Section O**

11. How much of the 2026 corn crop was contaminated by mycotoxins? xxx

Bushels	OR	Percent
	xxx	%

12. Did you experience any discount, penalty, or loss from the sale of corn contaminated by mycotoxins? (EXCLUDE expenses for preventative measures and testing of your crop)

xxx 1 **Yes - Continue** 3 **No - Go to Section O**

13. Did you sell any bushels at a discount?

xxx 1 **Yes - Continue** 3 **No - Go to Item 14**

a. How many bushels of corn were sold at a discount? xxx

Bushels

b. What was the discount or reduction in value (RIV)? xxx

Discount per Bushel
\$.00

14. How many bushels were you unable to sell?

xxx 1 **None - All could be sold**

Number of Bushels unable to sell xxx

Bushels

SECTION O 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: 300px; height: 25px;" type="text"/>	Check to receive results by email 9917 <input type="checkbox"/>	Operator Phone 9918 <input style="width: 200px; height: 25px;" type="text"/> - <input style="width: 200px; height: 25px;" type="text"/> - <input style="width: 200px; height: 25px;" type="text"/>	Check if cell phone 9919 <input type="checkbox"/>
Operation Email (if different from above) 9937 <input style="width: 300px; height: 25px;" type="text"/>	Check to receive results by email 9920 <input type="checkbox"/>	Operation Phone (if different from above) 9936 <input style="width: 200px; height: 25px;" type="text"/> - <input style="width: 200px; height: 25px;" type="text"/> - <input style="width: 200px; height: 25px;" type="text"/>	Check if cell phone 9957 <input type="checkbox"/>
Respondent Name 9912 <input style="width: 300px; height: 25px;" type="text"/>	Respondent Phone (if different from above) 9911 <input style="width: 100px; height: 25px;" type="text"/> - <input style="width: 100px; height: 25px;" type="text"/> - <input style="width: 100px; height: 25px;" type="text"/>		Check if cell phone 9958 <input type="checkbox"/>
Date Completed (MM-DD-YYYY) 9910 <input style="width: 40px; height: 25px;" type="text"/> / <input style="width: 40px; height: 25px;" type="text"/> / <input style="width: 80px; height: 25px;" 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