

INSTRUCTION SHEET  
UNITED STATES 2022 CENSUS OF AGRICULTURE  
Your report is due February 6, 2023

Who Should Report?

A reply is requested from EVERYONE who receives a report form, including persons who operated a farm, ranch, or other agricultural operation in 2022, anyone who has any agricultural activity, as well as those who were not involved in agriculture. More census information is on the Internet at [www.agcensus.usda.gov](http://www.agcensus.usda.gov).

If you do not return your report form, you will continue to receive contacts from us.

If you were a landlord only and rented out all your land, complete the front page, Section 1, and Section 35 on the back page of the enclosed report form and return it in the preaddressed envelope. If you were a landlord but still operated other land yourself, you should complete the entire report form for that land which you operated.

If you had no land, no livestock, and no agricultural operations, return the report form with a note indicating your status on the front of the form below the address label.

**Partial Year Operations** - If you stopped farming, ranching, or producing agricultural products during 2022, complete the report form for the portion of the year that you did farm. Write "Stopped farming during 2022" and the date you stopped below the address area. Mail the completed report form in the return envelope. If the person whose name is on the label was deceased during 2022, complete the form for the portion of the year that they farmed, and write a note.

**Involved In More Than One Operation** - If you made decisions for more than one operation, you may have received a report form for each operation. Provide information for each operation on a separate form. To obtain additional report forms, or if you have questions, please call the toll-free help line at 1-888-424-7828.

**Partnership Operation** - Complete only ONE form for the entire partnership's agricultural operation and include the entire operation on that one form. If you made day-to-day decisions for another operation, complete a report form for each separate operation. We have listed all known partners below the address area to assist in defining the operation. Make any necessary corrections to these names.

If you owned farm or ranch land in 2022 that was idle and NOT rented out, you should complete and return the report form. If all the cropland was enrolled in conservation programs like CRP, complete the form and include these acres.

**Specialty Commodities** - Horses, bees, elk, emus, fish, nursery, etc., are an important part of the agriculture industry. Report for all commodities, regardless of the amount of production or sales you had in 2022.

**Land in Federal conservation programs in 2022** - If you had land in the Conservation Reserve Program (CRP), Wetlands Reserve Program (WRP), Farmable Wetlands Program (FWP), or Conservation Reserve Enhancement Program (CREP) and you made the decisions on the acres, include the conservation land on the report form in Sections 1, 2, and 5.

**Received More Than One Report Form For the Same Operation** - If you received more than one report form for the same operation, complete only ONE form per operation. Write "Duplicate" below the address area of each extra form. Return all forms in the same return envelope with your completed form so that we can correct our records.

**Entering Your Responses** - Use BLUE or BLACK INK only. Enter your replies in the unit requested, i.e., dollars, bushels, tons, etc. When reporting dollars, report in whole dollars only. Convert fractions to decimals. Please print clearly and keep numbers and letters within the white boxes. Mark all applicable Yes/No and None boxes with an "X".

SECTION 1 - ACREAGE IN 2022

Your answers in this section will determine the land (**Acres in "THIS OPERATION"**) referred to throughout the report form. Include all land owned, rented, or used by you, your spouse, or by the partnership, corporation, or organization named on the front page of the form, regardless of location or use during 2022, even if only for part of the year. Include cropland, non-tillable land, land in government programs such as Conservation Reserve Program (CRP), Wetlands Reserve Program (WRP), etc., pastureland and rangeland, woodland and idle land, farmsteads, buildings, and structures. Include only actively managed tidelands. Exclude residential or commercial land. Report land in whole acres.

**Item 1 (Box A)** - Report all land owned in 2022 whether held under deed, purchase contract or mortgage, homestead law, or as heir/heirress or trustee of an undivided estate. Include all land owned by you and/or your spouse, or by the partnership, corporation, or organization named on the front of the report form.

**Item 2 (Box B)** - Report all land rented or leased from others by you or your operation. Include water area leased for aquaculture production. Exclude land used under Government grazing permits or on a fee per head or animal unit month (AUM) basis. Bureau of Land Management (BLM) Section 15 land leased by your operation with a specified acreage tract should be included here even though your fees to BLM are paid on an AUM basis.

**Item 3 (Box C)** - Include all land rented out to others for any purpose if it was part of the acreage reported in Items 1 and 2. Your tenant(s) will receive a form to report production for the land they rent. Do not report land placed in conservation programs as acres rented to others. Do not report land used by others on a fee per head or animal unit month (AUM) basis.

**Item 3a** - Report all land owned by the operation and rented or leased to others.

**Item 4 (Box D)** - This is all land you operated at any time in 2022. Land use in Section 2 should be reported for these acres.

**Item 5 Total acres equals zero (0)** - After completing Section 1, if the acres in Item 4, BOX D equal zero and you did not raise or own any livestock, aquaculture, or poultry in 2022, write a description of land use in the space by question 5. Complete Section 35 and mail the report form in the return envelope.

**Item 6** - Exclude BLM Section 15 land leased on a per head or AUM basis.

SECTION 2 - LAND USE IN 2022

The total acres from Items 1 - 4 entered in BOX E should equal the total acres in Section 1, Item 4, BOX D. These acres represent "this operation" for this census report. **If these two numbers are not the same, please GO BACK and CORRECT your figures.** Do not report any crops grown on land rented or leased to others or worked by others on shares during 2022.

**Land used for more than one purpose** - Do not report the same acreage in more than one of the listed categories. If part or all of your land was used for more than one listed purpose in 2022, report that land only in the first purpose listed. For example, if you planted and harvested a grain crop and grazed the crop residue in the fall, report the land in Item 1a, cropland harvested. Do not report those acres again in Item 2c pasture or grazing land.

**CRP/WRP and other conservation programs** - Report these acres in the Items in this section that best describe them. For example, CRP land may be reported in cropland harvested, cropland idle, or woodland not pastured depending on its use.**Item 1a** - Land maintained for orchards or vineyards is included even if the crop failed or the trees or vines are not of bearing age. Abandoned acres of orchards or vineyards should be reported in Item 1d. Harvested cropland includes acres of **trees** for fruit, nuts, and berries along with acres of grape vines, Christmas trees, and short rotation woody crops in production. Do not include the area harvested for timber or firewood. If more than one crop was harvested from the same land in 2022, report that land as cropland harvested only once.

**Item 1b** - Include land you intended to harvest but had to abandon or had the crop fail.

**Item 1c** - Include cropland left unseeded for the 2022 harvest and tilled summer fallow, or treated with herbicides to control weeds and conserve moisture. Include cropland summer fallowed in 2022 even though it may have been planted to wheat, etc., for the 2021

harvest.

**Item 4** - Include tidelines actively managed for aquaculture production, whether owned or rented from others. Include other water area leased for the production of aquaculture.

**SECTION 3 - LAND RENTED OR LEASED FROM OTHERS FOR CASH**

Report for cropland and pastureland leased on a per acre basis for cash only. Exclude flex and share rent arrangements. Also, exclude aquaculture arrangements. For cash rental agreements that include dwellings and buildings, only report the acres of cropland and pastureland.

**SECTION 4 - LAND USE PRACTICES**

**Item 1b** - Land drained by ditches refers only to manmade ditches installed to improve drainage, not natural waterways. **Item 1c** - A conservation easement limits the right to develop the land, now and in the future.

**Items 2a through d** - Include all cropland acres planted in the operation with the practice, not just cropland harvested. Conservation tillage leaves 30 percent or more of the soil surface covered by crop residue after planting. Conventional tillage has 100 percent of the soil surface mixed or inverted.

**SECTION 5 - IRRIGATION**

**Item 4** - Include all acres irrigated in 2022 and acres that could have been irrigated in 2022 using existing irrigation systems available on the operation regardless of water rights.

**SECTION 6 - CROP INSURANCE, CONSERVATION RESERVE PROGRAM AND OTHER GOVERNMENT PROGRAMS**

**Item 1** - Report all acres covered by any crop insurance policy in 2022. Include land in pasture insurance programs and acres covered by guaranteed revenue policies.

**Items 2a and 3** - For conservation program costs, include the government's share of the amount paid.

**Items 3 and 4** – Exclude any payments from loans or programs that must be repaid.

**Item 5** - Report amount received for commodities placed under CCC loan during 2022. Include amount received even if commodity was redeemed or forfeited prior to December 31, 2022. Exclude CCC loans to build crop storage facilities.

**Item 6** - Report the total amount to repay CCC loans in 2022, regardless of the crop year the loan was made.

**SECTION 7 - TYPE OF ORGANIZATION**

**Item 2** - The number of households that share in the net farm income are those households involved with the day-to-day decisions and not those households that received funds because they are landlords, custom equipment operators, or provide other supplies that are listed in Section 31, Production Expenses.

Use the following definitions to determine the type of organization for this operation.

**An operation organized as a Limited Liability Company (LLC) may fall into any of the categories.**

**Family or individual operation** - Farm or business organization controlled and operated by a family or an individual (sole proprietor). Include family operations that are not incorporated and not operated under a partnership agreement. Report family corporations under “Incorporated under state law.”

**Partnership operation** - Two or more persons who conduct an operation together and share work and profits. Co-ownership of land by husband and wife or joint filing of income tax forms by husband and wife does not constitute a partnership unless a specific agreement to share contributions, decision making, profits, and liabilities exists. Production under contract or under a share rental agreement does not constitute a partnership.

**Incorporated under state law** - A corporation is a legal entity or artificial person created under the laws of a State to carry on a business, including family corporations. Exclude cooperatives, even if they are incorporated.

**Other** - Estate or trust, grazing association, American Indian Reservation, university farm, prison farm, institution run by a government or religious entity, cooperatives (an incorporated or unincorporated enterprise or an association created and formed jointly by the members), etc.

**SECTION 8 - PERSONAL CHARACTERISTICS**

This section collects information about decision makers of this operation. A farm may be a family operation and still have multiple producers. Complete one column for each producer.

**Item 1** - Enter the number of men and the number of women who made day-to-day decisions for this operation. Do not report as

producers minor-aged children who only worked on the farm.

**Item 2** - Answer each question for up to four persons. If there were more than four, answer for the four individuals most involved in the decision making for this operation.

**Item 2k** - Report the first year the specified person began to operate any part of this operation on a continuous basis. If the person returned to a place previously operated, report the year operations were resumed on this operation.

**Item 2l** - Report the first year the specified person began to operate part of ANY operation on a continuous basis.

**REPORTING VALUE OF SALES**

Report the value of all crops and livestock sold from this operation in 2022 in the appropriate commodity section. Report the sales in 2022 regardless of the year crops were harvested or raised. Include the value of your landlord's share of the commodities harvested. Report livestock as sold that you owned and moved to someone else's operation for further feeding, such as cattle. Report the gross value before the deduction of expenses, marketing charges, hauling fees, other fees, or income taxes. Include payments received in 2022 from cooperatives or marketing organizations for crops produced on this operation regardless of the year in which the crops were harvested. Also, include as sales your estimate of the value of any crop or livestock removed from this operation in trade of services, such as baled hay for labor or other services. Report the total value you received for animals and poultry sold from this operation in 2022, without deducting production or marketing expenses (costs for feed, livestock purchase price, hauling, selling, etc.).

**Exclude:**

- Proceeds from CCC loans or other government payments.
- The value of sales of any cattle, hogs, or poultry owned by you but kept and sold from a location you did not operate.
- The value of commodities grown under a production contract.

**SECTION 9 - HAY AND FORAGE CROPS**

Include hay and forage from alfalfa, wild or native grasses, and hay or forage from clovers, small grains, soybeans, and peanuts. Report production in tons or, for dry hay, bales and weight per bale. Any pasture or conservation land that had hay cut from it should be reported as cropland harvested in Section 2, Item 1a.

**SECTION 10 - CULTIVATED CHRISTMAS TREES, SHORT ROTATION WOODY CROPS, AND MAPLE SYRUP**

**Item 2** - Acres in production of cultivated Christmas trees include both those to be harvested in future years as well as those harvested in 2022. Trees cut should include only those trees cut in 2022.

**Item 3** - A short rotation woody crop is a tree that is harvested in 10 years or less. These are trees for use by the paper or pulp industry or as engineered wood. Exclude trees cut for timber. Acres in production of short rotation woody crops include both those harvested in 2022 and future years. Acres harvested should include only those harvested in 2022.

**Item 4** - Producers should report number of taps and gallons of syrup. If sap was sold, estimate the number of gallons of syrup it would have produced. 1Report the acres of tapped maple trees in Section 2, Item 3, woodland not pastured.

**SECTION 11 - FIELD CROPS**

**Acres harvested** - Enter the acres harvested in 2022. Round fractions to whole acres except for tobacco and hops, where tenths should be reported.

**Crops names not listed** – For those seed or field crops not listed in the table that fall into the Other seeds (code 770) or Other field crops (code 752) categories, please specify each crop on a separate line in the table along with the requested data.

**Total production harvested** - If your unit of measure is different than the unit requested on the report form, convert your figure for the production harvested to the unit requested. If the harvest was incomplete by December 31, 2022, estimate the total production to be harvested.

**Acres irrigated** - Report the irrigated harvested acres only once, even if the crop was irrigated multiple times during the growing season.

**Double cropping** - If two or more crops were harvested from the same land (double cropping), report the total acres and production of each harvested crop.

**Interplanted crops** - If two crops were grown at the same time in alternating strips in the same field, report the acreage of the field used for each crop.

**Skip row planting** - If a crop was planted in an alternating pattern of planted and non-planted rows, such as two rows planted and two rows skipped, report the acreage occupied by the crop and report the skipped portion as cropland idle in Section 2, Item 1d.

If you rented land under a share arrangement, include your landlord’s share of the crop in value of sales.

**SECTION 12 - NURSERY, GREENHOUSE, FLORICULTURE, SOD, MUSHROOMS, VEGETABLE SEEDS, AND PROPAGATIVE MATERIALS**  
Report Christmas trees grown on this operation and sold live as nursery stock, code 0488. Exclude crops bought for resale without additional growing, and garden center items, such as chemicals and fertilizers. Report all acres of Christmas trees in production for cut Christmas trees and the number cut in 2022 in Section 9, Item 2. Report vegetable seeds grown under protection. Report vegetable seeds not grown under protection in Section 12, Item 4.

**SECTION 13 - VEGETABLES, POTATOES, AND MELONS**  
**Item 4** - Report acres harvested for individual crops. If the same crop was planted more than once during the year on the same field, report the sum of the acres harvested during 2022. For example, if 4 acres were planted to lettuce and harvested, then replanted to lettuce and harvested, report 8 acres of lettuce in Item 4 but only 4 acres in Item 2. Report vegetable seeds grown without protective cover in Item 4 using the crop code that best describes the vegetable and record in the fresh market category.

**SECTION 14 - FRUIT, NUTS AND BERRIES**  
If nonbearing trees and vines are intermixed with bearing trees and vines, estimate area for each category. Exclude abandoned acres of orchards or vineyards. Abandoned acres should only be reported in Section 2, Item 1d. Bearing age acres are the acres of trees or vines that produced any fruit or nut crop in 2022 or previous years. If fruit and nut trees and vines were interplanted with other crops, report only the total acres for the orchard in Section 13, and the total acres of each interplanted crop in their appropriate section(s).  
**Berries**- Report all acres on which berries were grown in 2022.

**SECTIONS 15, 16, AND 20 - CATTLE AND CALVES, HOGS AND PIGS, AND POULTRY**  
Include all animals on this operation on December 31, 2022 owned by you, raised by you under contract, or kept by you for others. Include animals owned by you on unfenced lands, National Forest land, Indian Reservation Land, cooperative grazing association land, or rangeland administered by the Bureau of Land Management on a per head, animal unit month (AUM), or lease basis. Animals in transit on December 31, 2022, should be reported by the person who had control of the animals on that day. Report beefalo and cattalo as cattle in Section 14. Report buffalo as bison in Section 21, Item 2. Animals on a fee per head or animal unit month (AUM) basis should be reported by the animal owner and not the landowner.  
**Contract and custom feeding operations** - Report numbers of all animals or poultry on this operation on December 31, 2022. Animals and poultry kept on a contract or custom basis and moved or sold from this operation in 2022 should be reported as sold. Do NOT include fees received for commodities produced under a production contract in the value of sales. In addition, report in *Section 23- Production Contracts and Custom Feeding* on the appropriate line the quantity delivered of custom fed livestock or production contract livestock and poultry and the dollar amount received from the contractor.

**Cattle, hogs, and poultry to exclude from the report form** - Exclude animals or poultry kept on land rented to others or kept under a share arrangement on land rented to others. Exclude animals quartered in feedlots that were not located on this operation. Do not report the sales of animals bought and then resold within 30 days. Such purchases and sales are considered dealer transactions.  
**Number sold** - Report all animals and poultry sold or moved from this operation in 2022, regardless of ownership or who shared in the receipts. Include animals sold for a landlord or given to a landlord or others in trade or in payment for goods or services. Do not report number sold of any hogs and pigs, cattle and calves, or poultry owned by you that were kept and sold from a location that you did not operate.  
**Number moved from this operation** - For animals and poultry moved from this operation to another, such as for further feeding, report them as “sold.” Cattle moved are not considered sold if they were moved to another operation for a short term, such as for winter wheat or corn stubble grazing, or during the winter to public grazing land.  
**Cattle in feedlots** – Exclude the following for this item:

- Cattle and calves sold or moved off the operation for further feeding
- Veal calves or any calves weighing less than 500 pounds
- Cull or dairy cows fed only the usual dairy ration before being sold

- All cows and bulls

**SECTION 17 - HORSES, PONIES, MULES, BURROS, AND DONKEYS**  
Exclude horses owned by this operation but stabled elsewhere. Horses, mules, burros and donkeys that are on this operation should be reported regardless of ownership. Exclude feral equine.

**SECTION 18 - SHEEP AND GOATS**  
Report goats based on utilization regardless of breed. Report pounds of wool shorn and mohair clipped in 2022 only.

**SECTION 19 - AQUACULTURE**  
Include all sizes for each type. Report each type sold or moved on a separate line and specify whether the sale was fish eggs, fry, fingerlings, food size, or a combination. Convert units such as bushels, bags, or gallons to number or pounds. Do not duplicate the same quantity sold in both the pounds and number columns.

**SECTION 21 - COLONIES OF HONEY BEES**  
**Item 2** - Report the number of bee colonies owned regardless of location. Report the pounds of honey collected in 2022 whether sold or not sold. Report sales of packaged bees, nuclear colonies, whole colonies, queen, and all non-apis bees (bumble, leaf cutter, etc.) in Section 21, Item 2. Report sales of honey bee products such as wax, pollen, and propolis in Section 22, Item 2. Report pollination fees in Section 33, Item 7.

**SECTION 22 - OTHER LIVESTOCK**  
**Item 2** - Report the sales of only live animals.

**SECTION 23 - LIVESTOCK PRODUCTS**  
**Item 2** - Include pelts from mink and rabbits.

**SECTION 24 - PRODUCTION CONTRACTS AND CUSTOM FEEDING**  
A production contract is an agreement between a grower and contractor (integrator) that specifies that the grower will raise an agricultural commodity and that the contractor will provide certain inputs such as seed, livestock, etc. The grower receives a payment or fee from the contractor, generally after delivery, which is less than the full market price of the commodity.  
Commodities raised under a production contract should be reported in Section 23 and included in Sections 8 through 22. The money received as a production contract fee is reported in Section 23 only, under “Total dollar amount received” and not in Sections 8 through 22.

Please report amount of the specified commodity that you raised and delivered under production contracts in Item 2. If you had multiple contracts to produce different commodities, report the appropriate amount of each commodity produced under each contract in the proper categories. Exclude marketing contracts, futures contracts, forward contracts, or other contracts based strictly on price. The contractor should not report commodities that were produced by the grower.

**SECTION 25 - ORGANIC AGRICULTURE**  
Certified National Organic Program (NOP) farms, those exempt from certification because they sell less than \$5,000 in organic products a year, and farms with acres transitioning to future NOP production should report in this section.  
**Item 3** – Report the total sales of NOP organically produced commodities. Include gross value of agricultural sales before expenses or taxes. Exclude sales of crops and livestock from transitioning land. Exclude the value of processed or value-added items.

**SECTION 26 - PRACTICES**  
**Item 1** - Do not include access from a computer at a public site such as a library.  
**Item 2c – Alley Cropping** is the growing of annual or perennial crops between rows of trees. The agricultural crop generates annual income while the tree crop matures. **Silvopasture** combines timber, livestock and forage production on the land. Trees provide longer-term returns, while livestock generates an annual income. **Forest farming** is the intentional management of woodlands to grow non-tree crops such as mushrooms, berries, and root crops under trees. **Riparian forest** buffers are natural or planted trees, shrubs and grasses adjacent to water bodies to protect water resources from non-point source pollution.

**SECTION 27 - FOOD MARKETING PRACTICES**  
Include only edible commodities sold directly for human consumption, such as vegetables, fruit, eggs, milk, cattle, chickens, hogs, turkeys, etc. Report only commodities grown or raised on this

operation. Exclude crops, livestock, poultry, or other products that you bought and resold within 30 days. Exclude nonedible products such as hay, cut flowers, Christmas trees, nursery products, etc.

**SECTION 28 - FERTILIZERS, CHEMICALS, AND SOIL CONDITIONERS APPLIED**

**Fertilizer** - Report acres on this operation on which commercial fertilizer was applied during 2022 only once, even if multiple applications were made. Report fertilizer and manure expenditures in Section 32, Item 1.

**Chemicals** - Include acres on which custom application of chemicals was applied. If multiple applications of chemicals for the same purpose (for example, herbicides) were applied on the same acres, report the acreage only once. If chemicals were applied for different purposes, report the acres for each purpose on which the chemicals were applied. Report agricultural chemical expenditures in Section 32, Item 2. Estimate the acreage for spot treatments.

**SECTION 29 - RENEWABLE ENERGY**

**Item 1** - Report the following renewable energy producing systems, regardless of ownership:

**Solar panels** - panels designed to capture the sun’s energy. Include photovoltaic systems which convert light from the sun into electricity, and thermal systems that passively generate electricity. Include water heaters and pumps. Report if there are solar panels on this operation owned by you or others used to produce electricity. Exclude low wattage solar panels that supply power for just one item, e.g. solar livestock fence or a solar security light.

**Wind turbines** - Devices which convert wind power into electricity. Include wind generators, wind power units, wind energy converters, and aero generators. Exclude windmills that do not produce electricity. Exclude wind powered water pumps.

**Methane digesters** - These are devices which capture biogas from the decomposition of manure, processing by-products, and other materials and convert it to methane.

**Geothermal/Geoexchange system** - These are systems which capture heat stored in the earth to reduce the operational costs of heating and cooling.

**Small hydro system** - These are water driven systems which produce electricity from the gravitational force of falling or flowing water. Exclude water driven systems that only provide mechanical power, such as turning a grinding stone for a flour mill.

**Other, specify** - Report any other renewable energy system not listed. Exclude wood-burning stoves and densified biomass-producing systems.

**SECTION 30 - MACHINERY AND EQUIPMENT**

Report the total on this operation, or normally on this operation and normally used on this operation, in the first column. Do not report obsolete or abandoned equipment. In the second column, report only the number manufactured in the last five years.

**SECTION 31 - FARM LABOR**

Report the number of unpaid and paid farm or ranch workers who performed agricultural labor on this operation in 2022. Include paid family members. Include workers such as hired bookkeepers, office workers, maintenance workers, etc., if their work was primarily associated with agricultural production on this operation.

**Item 2** - Include any short term or temporary workers who may have worked only a few days. Exclude contract labor.

**SECTION 32 - PRODUCTION EXPENSES**

Include farm production expenses paid by you or your landlord(s) for crops, livestock, or poultry produced on this operation in 2022 in Items 1 through 16. Include expenses associated with the generation of farm-related income reported in Section 33. Include expenses incurred in 2022 even if they were not paid in 2022. Estimate if exact figures are not known.

**Contract growers or custom feeders** - Do not report as production expenses the value of inputs provided by the contractor or livestock owner. Identify the items that were contractor provided in Section 23, Item 3.

**Item 2** - Include surfactants and oils and other products used to increase a chemical’s effectiveness.

**Item 6** - Report the purchase cost of all grains, silage, hay, commercially mixed and premixed feeds, ingredients, concentrates, etc., fed to livestock or poultry on this operation. Contract livestock and poultry growers should not report the value of feed that was provided by a contractor. Do not report the value of feed raised and fed on this operation as an expense.

**Item 9** - Include the cost of repairs and upkeep of farm machinery, vehicles, buildings, fences, and other equipment used in the farm business. Include expenses for repairs to machinery and equipment used only for custom work if income from those machines is

reported in Section 33. Exclude repairs to vehicles not used in the farm business. Exclude expenditures for the construction of new buildings or the cost of additions to existing buildings.

**Item 10a** - Include labor expense for the farm business for gross salaries and wages, commissions, dismissal pay, vacation pay, and bonuses paid to hired workers, family members, hired managers, administrative and clerical employees, and salaried corporate officers. Include cost for benefits such as employer's social security contributions, unemployment compensation, worker's compensation insurance, employer paid life and medical insurance expense, pension plans, etc.

**Item 10b** - Include the labor costs of workers furnished on a contract basis by labor contractor, crew leader, or cooperative for harvesting vegetables or fruit, shearing sheep, or similar farm activities. Report costs for repair work done by a construction contractor in Item 9. Report the cost of customwork or machine hire in Item 11.

**Item 12a** - Exclude rent paid for operator dwelling or other nonfarm property. Exclude the value of shares of crops or livestock paid to landlords.

**Item 13** - Report all interest expenses paid in 2022 for the farm business. Include interest paid on CCC loans in Item 13b. Exclude interest associated with activities not related to production of crops or livestock on this operation, such as land or buildings rented to others, packing sheds, or feed mills that provided services to others. Exclude interest on owner/operator dwelling where the amount is separated from the interest on the land and buildings on this operation.

**Item 14** - Include real estate property taxes you paid on the acres and buildings you owned and used in the farm business and property taxes on equipment or livestock. Exclude property taxes on land or buildings rented to someone else, or property taxes paid on other property not associated with the farm business.

**SECTION 33 - MARKET VALUE OF LAND, BUILDINGS, MACHINERY, AND EQUIPMENT**

**Item 1** - Estimate the value of the land, houses, barns, and other buildings for each of the three listed categories if they were sold in the current market. The real estate tax assessment value should not be used unless that value represents a full market value assessment and the land, house, and buildings could reasonably be assumed to be sold at that price. Do not deduct real estate marketing charges from your estimate. Report the total value, not the value on a per acre basis.

**Item 2** - The estimated market value refers to all machinery and equipment kept primarily on this operation and used for the farm business. Report the value in its present condition, not the replacement or depreciated value. Include mobile implements, hand tools, and office supplies. Permanently installed equipment or equipment that is an integral part of a building should be included as a part of the value of land and buildings and reported in Item 1.

**SECTION 34 - INCOME FROM FARM-RELATED SOURCES**

Report gross amounts received before taxes and expenses.

**Item 2** - Exclude rental income from nonfarm property.

**Item 3** - Include only those forest products cut from this operation, not items cut from other nonfarm timber acreage. Exclude income from a sawmill business. Report sales of Christmas trees, maple syrup, or sap products in Section 9.

**Item 7** - Include pollination fees.

**SECTION 35 - AGRICULTURAL ACTIVITY WITHIN THE BORDERS OF AMERICAN INDIAN RESERVATIONS, PUEBLOS, AND SERVICE AREAS**

Complete this section if any of your cropland or livestock was on an American Indian Reservation, Pueblo, or service area in 2022. Include trust acres used, as well as deeded land or land leased from others that was on the Reservation.

**SECTION 36 - CONCLUSION**

**Item 1** - If the agricultural activity on your operation might be identified under a different name than is printed on the front of the form (for example, a farm name or another partner), please provide these names.

**Item 2a** - All farms and ranches should receive their own forms to complete. If you operated another farm or ranch, indicate whether you received a form for that operation.