

LifeCycle™ Budget



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Process

1. Gather "known facts"
 2. (Responsibility) Center budgets
 3. Total farm budget
 4. Analysis
 5. Accounting and control
 6. Reforecast
-

Goals

- Interactive **performance management** tool
- Continuously monitoring and **rolling forecast**
- **Integrate** real-time production & inventories
- Double-entry, flexible, **pro forma database**
- Compatible with Excel and third-party systems
- Perform **sensitivity analysis**
- Changes roll through the **planning horizon** (i.e. Life Cycle)
- Maintain **multiple** concurrent **scenarios**
- **Dashboard** reporting of current status / KPIs
- Desktop or **web-hosted** application

“Zero-Level” Budgeting

- Single crop center/field
- Single feeding center/location
- Advantages:
 - Very quick setup
 - Allows generic “templates”
 - Ideal for stand-alone implementation
- Disadvantages:
 - Can’t drill down or monitor below the entity

What's New

- Numerous interfaces with
 - DTN
 - Budget **Crop Inventory Report**
 - Budget **Crop Inputs Inventory Report**
 - Budget **Feed Ingredient Summary Report**

L.O.R. Case Study

- Diversified 2,065 acre crop operation
- Owns 1,066 acres/636 tillable
 - 1,051 acres of corn
 - 213 acre of alfalfa hay
 - 51 acres of green peas
 - 31 acres of sweet corn
 - 701 acres of soybeans

L.O.R. Case Study

- Assumptions:
 - Corn yield 175 bushel/acre
 - Soybeans 49 bushels/acre
 - Production costs based on 2008 figures
- Limitations
 - Accounting records not available
 - Only \$/acre for all expenses provided

L.O.R. Case Study

- Objectives
 - Prove feasibility of stand-alone budget not linked to accounting
 - Develop a standard approach for “0-Level” input and analysis from farmer-submitted records
 - Test the effects on financial statements from changing assumptions
 - Financial feasibility
 - Physical feasibility

L.O.R. Case Study

- Beginning Inventories

(LOR09) Crop Budget Crop Inventory Input/Edit - Scenario - 1 Baseline

Division	Center/Input	Description	Total Inventory
0	1	Corn Inventory	150,258.00

Line	Date	Type	Division	Center	Account	Acres	Hours	Macro	Split	Mkt. Cen.	Yield	Unit Price	Value
1	01/01/2009	H	0	IN08	11200				1	1	150258	4.1200	619,062.96
2	1/1/2009	H	0	208	11200				1	2	658.00	100.0000	65,800.00
3	1/1/2009	H	0	508	11200				1	5	6,000.00	9.0000	54,000.00

(LOR09) Crop Budget Inputs Inventory Input/Edit - Scenario - 1 Baseline

Type = Seed, Number = Generic Seed \$, Tot Qty = 0.00

Line	Date	Type	Number	Account	Division	Center	Quantity	Unit Price	Total Price
1	01/01/2009	S	Generic Seed \$		0		106,996.00	\$1.00	\$106,996.00
2	1/1/2009	C		11450	0		53,335.00	\$1.00	\$53,335.00

L.O.R. Case Study

- Centers

(LOR09) Edit Cost/Profit Centers

Number	Description	Active	Type	Crop Unit	Crop Year
0	General Farm	A	S		
1	Corn Inventory	A	M	BU	09
2	Alfalfa Inventory	A	M	Ton	09
3	Green Peas Inventory	A	M	Lb	08
4	Sweet Corn Inventory	A	M	Tons	09
5	Soybean Inventory	A	M	BU	09
208	2008 Alfalfa	A	C	Ton	08
209	2009 Alfalfa Owned	A	C	Ton	09
2R9	2009 Alfalfa Rented	A	C	Ton	09
308	2008 Green Peas	A	C	Lb	08
309	2009 Green Peas	A	C	Lb	09
408	2008 Sweet Corn	A	C	Tons	08
409	2009 Sweet Corn	A	C	Tons	09
508	2008 Soybeans	A	C	BU	08
509	2009 Soybeans	A	C	BU	09
CORN08	2008 Corn	A	C	BU	08
CORN09	2009 Corn	A	C	BU	09

L.O.R. Case Study

- Corn Production Macro

Change Macro				
Number	1			
Description	Corn Production			
Type	Application	Rate	Method or Fuel	
1 Chemical Application	1 Generic Chemical \$	32.60	10	Chemical method
2 Seed Application	1 Generic Seed \$	112.00	20	Seed Method
3 Fertilizer Application	1 Generic Fertilizer \$	296.40	30	Fertilizer method

L.O.R. Case Study

- Crop Operations / Harvest

(LOR09) Crop Budget Operation Input/Edit - Scenario - 1 Baseline													
Division	Center/Input	Description			Total Inventory								
0	1	Generic Chemical \$			-29,633.40								
0	1	Generic Seed \$			-56,808.00								
0	1	Generic Fertilizer \$			140,572.41								
Line	Date	Type	Division	Center	Field	Acres	Hours	Macro	Sppl	Mkt. Cen.	Yield	Unit Price	Value
1	05/01/2009	I	0	IN09	0	909.00	0	1	1				
2	10/15/2009	H	0	JRN09	0	909	0	3	1	1	175.00	4.0000	636,300.00
3	10/15/2009	H	0	509	0	821	0	3	1	5	49.00	8.0000	321,832.00
4	8/31/2009	H	0	209	0	134	0	3	1	2	4.66	100.0000	62,444.00
5	8/31/2009	H	0	2F9	0	97	0	3	2	2	2.33	100.0000	22,601.00
6	7/31/2009	H	0	409	0	122	0	3	1	4	6.67	90.0000	73,236.60
7	7/15/2009	H	0	309	0	122	0	3	1	3	3,697.00	0.1395	62,919.24
8	5/1/2009	I	0	509	0	821	0	5	1				

L.O.R. Case Study

- General (Indirect) Expenses

(LOR09) Budget General Input/Edit - Scenario - 1 Baseline

Line	Date	Account	Division	Center	Units	Quantity	Unit Price	Total Price
1	10/01/2009	36000	0	CORN09	Willocks	909.00	\$24.00	\$21,816.00
2	6/1/2009	62005	0	CORN09	Spraying	909.00	\$13.00	\$11,817.00
3	6/1/2009	73600	0	CORN09	Diesel	909.00	\$25.93	\$23,570.37
4	10/1/2009	74600	0	CORN09	Acres	909.00	\$26.00	\$23,634.00
5	10/1/2009	75450	0	CORN09	Acres	909.00	\$0.88	\$799.92
6	2/1/2009	78130	0	CORN09	Acres	909.00	\$26.30	\$23,906.70
7	3/1/2009	79300	0	CORN09	Acres	909.00	\$4.10	\$3,726.90
8	7/1/2009	77850	0	CORN09	Acres	909.00	\$2.00	\$1,818.00
9	5/1/2009	77350	0	1	Acres	909.00	\$2.16	\$1,963.44
10	1/1/2009	36000	0	5		1.00	\$12,315.00	\$12,315.00
11	5/2/2009	64005	0	509	Acres	821.00	\$11.00	\$9,031.00
12	8/31/2009	72005	0	509	Acres	821.00	\$20.00	\$16,420.00
13	10/1/2009	74600	0	509	Acres	821.00	\$4.00	\$3,284.00
14	12/1/2009	78130	0	509	Acres	821.00	\$18.00	\$14,778.00
15	12/1/2009	79300	0	509	Acres	821.00	\$2.00	\$1,642.00

L.O.R. Case Study

- Crop Input Purchases

(LOR09) Crop Budget Purchase Input/Edit - Scenario - 1 Baseline

Line	Date	Type	Number	Account	Division	Center	Quantity	Unit Price	Total Price
1	06/01/2009	S	1	78520	0	CORN09	25,000.00	\$1.00	\$25,000.00
2	6/1/2009	F	1	72020	0	CORN09	410,000.00	\$1.00	\$410,000.00
3	3/1/2009	S	1	78520	0	CORN09	20,000.00	\$1.00	\$20,000.00

L.O.R. Case Study

- Crop Sales

(LOR09) Crop Budget Sales Input/Edit - Scenario - 1 Baseline

Line	Date	Type	Account	Division	Mkt. Cen.	Feed Ingrid.	Quantity	Unit Price	Total Price
1	02/01/2009	S	32000	0	1	1. Corn Inventory	25,000.00	\$4.04	\$101,000.00
2	3/1/2009	S	32000	0	1		25,000.00	\$4.04	\$101,000.00
3	4/1/2009	S	32000	0	1		25,000.00	\$4.04	\$101,000.00
4	5/1/2009	S	32000	0	1		25,000.00	\$4.04	\$101,000.00
5	6/1/2009	S	32000	0	1		59,075.00	\$4.04	\$238,663.00
6	7/31/2009	S	32200	0	2		624.00	\$103.00	\$64,272.00
7	8/31/2009	S	32200	0	2		226.00	\$103.00	\$23,278.00
8	7/31/2009	S	32100	0	4		814.00	\$90.00	\$73,260.00
9	6/30/2009	S	32300	0	3		451,034.00	\$0.14	\$63,144.76
10	10/15/2009	S	32750	0	5		40,229.00	\$8.80	\$354,015.20

L.O.R. Case Study

- Land and Machinery

(LOR09) Inventory Register - Scenario - 1 Baseline

Row	Description	Acct	Center	Pur Date	Pur Price	Serv Life	Salv Value
1	Buildings & Improvements	14500	0	01/01/1990	160,000.00	0.00	0.00
2	Farmland (consolidated)	18500	0	01/01/1990	1,557,000.00	0.00	0.00

(LOR09) Inventory Register - Scenario - 1 Baseline

Row	Description	Acct	Center	Pur Date	Pur Price	Serv Life	Salv Value
1	Machinery & Equipment (consolidated)	15000	0	01/01/1990	191,345.00	0.00	0.00
2	Vehicles	15000	0	01/01/1990	39,052.00	0.00	0.00

L.O.R. Case Study

- Loans

[LOR09] Loan Budget Input/Edit - Scenario - 1 Baseline

Line	Orig Date	Type	Div	Cen	Loan Number	Loan Desc	Loan Balance
1	3/2/2008	2	To Whom		AgStar	tar Operating	\$200,000.00
2	12/2/2008	1	Principal Borrowed			125 Bean Head	\$0.00
3	1/2/2008	2	Beginning Balance			1 Acres	\$156,977.81
4	12/02/2008	1	Loan Term in months			192 93 Acres	\$93,999.50
5	12/31/2008	2	Due Date			12/1/2024 activity?	\$300.00
6	12/31/2008	2	Interest Rate			5 g activity?	\$300.00
7	12/31/2008	2	Payments per year			1 Acres	\$72,113.00
8	12/31/2008	2	Total number of payments			16 200 Acres	\$64,695.00
			First Pay Date			12/1/2009	
			Principal Account			24030	
			Interest Account			80200	
			Balloon Payment			\$0.00	
			Click here for Manual Payments				
			Principal Payment Amount			\$6,714.25	
			Interest Payment Amount			\$388.36	

- Beginning and Ending Balance Sheets

Acct.	Description	12/31/2008	Acct.	Description	12/31/2009
	CURRENT ASSETS			Total CURRENT ASSETS	720,208.83
10010	MNB Checking	112,664.27		INVENTORY	
10200	Hedging Account	8,345.00	11200	INV Crop Harv/Store	697,562.84
	Total CURRENT ASSETS	121,009.27	11400	INV Seed	9,136.60
	INVENTORY		11450	INV Chemicals	3,176.60
11200	INV Crop Harv/Store	2,364,456.74	11800	INV Fertilizer	140,572.41
11400	INV Seed	106,996.00	13000	Prepaid Expenses	2,900.00
11450	INV Chemicals	53,335.00		Total INVENTORY	853,349.85
13000	Prepaid Expenses	2,900.00		LONG TERM ASSETS	
	Total INVENTORY	2,527,687.74	14500	Building/Improvements	160,000.00
	LONG TERM ASSETS		15000	Machinery & Equip	230,397.00
14500	Building/Improvements	160,000.00		Total LONG TERM ASSETS	390,397.00
15000	Machinery & Equip	230,397.00		INVESTMENTS	
	Total LONG TERM ASSETS	390,397.00	17000	Other Investments	231,666.00
	INVESTMENTS		17100	Oil Cooperatives	227,722.00
17000	Other Investments	231,666.00	17760	Cash Value Life Insurance	67,732.00
17100	Oil Cooperatives	227,722.00	18000	Other Non Current	1,000.00
17760	Cash Value Life Insurance	67,732.00	18500	Real Estate	1,557,000.00
18000	Other Non Current	1,000.00		Total INVESTMENTS	2,085,120.00
18500	Real Estate	1,557,000.00		TOTAL ASSETS	5,124,214.01
	Total INVESTMENTS	2,085,120.00		CURRENT LIABILITIES	
	TOTAL ASSETS	5,124,214.01	22000	Operating Loan - AgStar	108,498.00
	CURRENT LIABILITIES			Total CURRENT LIABILITIES	108,498.00
22000	Operating Loan - AgStar	108,498.00		LONG TERM LIAB	
	Total CURRENT LIABILITIES	108,498.00	24000	Notes Payable Int. - AgStar	11,375.50
	LONG TERM LIAB		24020	Credit Cards	600.00
24000	Notes Payable Int. - AgStar	11,375.50	24030	Notes Pay LT - AgStar	250,977.31
24020	Credit Cards	600.00	24080	Notes Pay LT - Other	136,808.00
24030	Notes Pay LT - AgStar	257,691.56		Total LONG TERM LIAB	398,953.31
24080	Notes Pay LT - Other	156,169.00		TOTAL LIABILITIES	598,953.31
	Total LONG TERM LIAB	425,836.06		EQUITY	
	TOTAL LIABILITIES	534,334.06	29499	Current Year NI	642,560.58
	EQUITY		29500	Retained Earnings	2,818,129.79
29500	Retained Earnings	4,061,759.95		Total EQUITY	3,460,690.37
29900	Valuation Equity	528,120.00		LIABILITIES + OWNER EQUITY	4,049,075.68
	Total EQUITY	4,589,879.95			
	LIABILITIES + OWNER EQUITY	5,124,214.01			

Supporting Schedules

- Crop Inventory

Corn Inventory	1	612,699.96	150,258.00	4.08
Alfalfa Inventory	2	63,295.00	658.45	96.13
Green Peas Inventory	3	-225.52	0.00	-225.52
Sweet Corn Inventory	4	-23.40	-0.26	90.00
Soybean Inventory	5	21,816.80	6,000.00	3.64
TOTALS		697,562.84	156,916.19	4.45

- Income Statement

Acct.	Description	LCB
		Period
INCOME		
32000	Crop Sales	996,678.20
36000	Government Payment	34,131.00
	TOTAL INCOME	1,030,809.20
CHEMICALS - Crop		
62005	CH Crop Chem NonLink	11,817.00
	Total CHEMICALS - Crop	11,817.00
CUSTOM HIRE		
64005	CH NonLinked - Drying	9,031.00
	Total CUSTOM HIRE	9,031.00
FERTILIZER & LIME		
72005	F&L NonLink	16,420.00
72020	F&L Inventory Link	410,000.00
	Total FERTILIZER & LIME	426,420.00
FUEL, OIL, GAS, LP		
73005	F.O.G.L. Production	23,570.37
	Total FUEL, OIL, GAS, LP	23,570.37
INSURANCE		
74600	INSURANCE Prod	26,918.00
	Total INSURANCE	26,918.00
LABOR & MANAGEMENT		
75450	LIM Prod Wages	799.92
	Total LABOR & MANAGEI	799.92
REPAIRS & MAINTEN		
78130	RM Prod Equipment	38,684.70
	Total REPAIRS & MAINTEN	38,684.70
SEEDS & PLANTS		
78520	SP Inventory Linked	45,000.00
	Total SEEDS & PLANTS	45,000.00
UTILITIES		
79300	UT Prod Electricity	5,368.90
	Total UTILITIES	5,368.90
OPERATING EXPENSE - :		
77310	Miscellaneous	1,963.44
77850	Rent & Lease G/LA	1,918.00
	Total OPERATING EXPEN	3,781.44

C.C.C. Case Study

- Objectives
 - Build from an existing managerial accounting case study
 - Full access to production accounting detail

Plan-to-Actual Monitoring

- Cash flow
- Pig flow
- Feed ingredient consumption
- Income statement
- Cost analysis
- Growth rates
- Death loss
- Sales performance

Unit-Based Cash Flow Monitoring

- Ledger Account Summary
- Option #6 (Period – LCB Variance)
- Select LCB scenario

(BFH09) Ledger Account Summary Report Parameters

Use a percent of each Div:

Division range: 0-7

Center range: 0 zzzzzz

Start of fiscal year: 01/01/2009

Beginning date: 01/01/2009

Ending date: 04/30/2009

Columns to include: 6 Period - LCB Variance

Comparison file name: ** none **

LCB Scenario: 2 Baseline Budget

Use date cash exchanged: 1 Use entries in time period

Report type: 1 Cash/Tax Report

Periods to print (1-20): 1

Print lines with zero amount:

Examine report on screen:

Unit-Based Cash Flow Monitoring

(BFH09) Ledger Account Summary

Acct.	Acct. Desc	Actual Amount	Budget Amount	Variance Act - Bud	% of Budget	Actual Unit Price	Budget Unit Price	Variance Act - Bud	% of Budget	Actual Quantity	Budget Quantity	Var. Act - Bud	% of Budget
300	Crop/Feed Sales	118,179.58	116,600.00	1,579.58	101.35	11.73	12.33	-0.60	95.13	10,075.42	10,000.00	75.42	100.75
310	Hog Sales	1,265,589.36	1,344,923.92	-79,334.56	94.10	107.79	118.89	-11.10	90.66	11,741.00	12,486.00	-745.00	94.03
311	Carcass Premium	105,332.48	107,010.00	-1,677.52	98.49	9.12	9.00	0.12	101.28	11,562.00	11,890.00	-328.00	97.24
312	Substandard Hogs	9,941.59	0.00	9,941.59	0.00	63.32	0.00	63.32	0.00	157.00	0.00	157.00	0.00
314	No Value Hogs	3,115.90	0.00	3,115.90	0.00	37.09	0.00	37.09	0.00	84.00	0.00	84.00	0.00
315	Percent Yield	-270.80	0.00	-270.80	0.00	-2.05	0.00	-2.05	0.00	123.00	0.00	123.00	0.00
318	Sort Loss	-1,211.32	-10,355.00	9,143.68	76.47	-1.29	-1.50	0.22	85.25	1,114.00	12,380.00	-11,266.00	89.70
320	Feeder Stock Sold	6,242.00	18,232.03	-11,990.03	0.00	480.00	0.00	480.00	0.00	0.00	0.00	0.00	0.00
325	Cattle Sales	6,287.09	0.00	6,287.09	0.00	628.71	0.00	628.71	0.00	10.00	0.00	10.00	0.00
326	Cattle Sales-Unlinked	0.00	18,232.03	-18,232.03	0.00	0.00	483.00	-483.00	0.00	0.00	38.00	-38.00	0.00
345	Product Hedge Inc.	-240.00	0.00	-240.00	0.00	-80.00	0.00	-80.00	0.00	3.00	0.00	3.00	0.00
346	Feed Hedge Inc.	0.00	-4,405.00	4,405.00	0.00	0.00	-2,202.50	2,202.50	0.00	0.00	2.00	-2.00	0.00
364	Patronage Dividend	3,527.34	2,145.59	1,381.75	164.40	3,527.34	2,145.59	1,381.75	164.40	1.00	1.00	0.00	100.00
370	Crop Ins Proceeds	55,877.00	55,485.00	392.00	100.71	136.35	135.00	1.35	101.00	409.80	411.00	-1.20	99.71
420	Interest & Divs	4,819.20	389.80	4,429.40	1,236.33	4,819.20	389.80	4,429.40	1,236.33	1.00	1.00	0.00	100.00
430	Non-Taxable Pcpnts	4,750.00	0.00	4,750.00	0.00	4,750.00	0.00	4,750.00	0.00	1.00	0.00	1.00	0.00
440	Rental Prop & Invry	0.00	800.00	-800.00	0.00	0.00	800.00	-800.00	0.00	0.00	1.00	-1.00	0.00
460	Machinery Sales	1,447.00	0.00	1,447.00	0.00	361.75	0.00	361.75	0.00	4.00	0.00	4.00	0.00
	TOTAL INCOME	1,582,445.85	1,622,718.31	-40,272.46	97.52	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Summary Callouts:

- Total Variance:** -40,272.46
- Unit \$ Variance:** 0.05
- Quantity Variance:** 0.00

Animal Flow

- Generated by SF Planning
- Export to spreadsheet for graphical view

The spreadsheet displays a detailed breakdown of animal flow over time. It includes columns for various animal categories such as 'Nursery', 'Purchased', 'Feed', and 'Total'. Each row represents a specific time period, likely a week or month, and contains numerical values representing the flow of animals and associated costs. The data is color-coded with green and red highlights to indicate positive and negative values respectively.

SF (Budget) Period Summary

- “Time slice”
- For auditing budget-actual animal by center and and feed by ingredient
- If no \$ values in LCB ingredients will use ingredient budget prices

(BFH09) Period Summary Report Parameters

Start of production year: 01/01/2009

Beginning date: 04/01/2009

Ending date: 04/30/2009

Periods in moving in average: 0

Center range: 520

Build range: 0-zzzzzz

Feed valuation method: 1 From Purchases

Compare wit budget: 1 Feeding Budget

Examine report on screen: 1 Feeding Budget, 2 Base Scenario (LCB), 3 New Finishers (LCB), 4 Revised Markets (LCB)

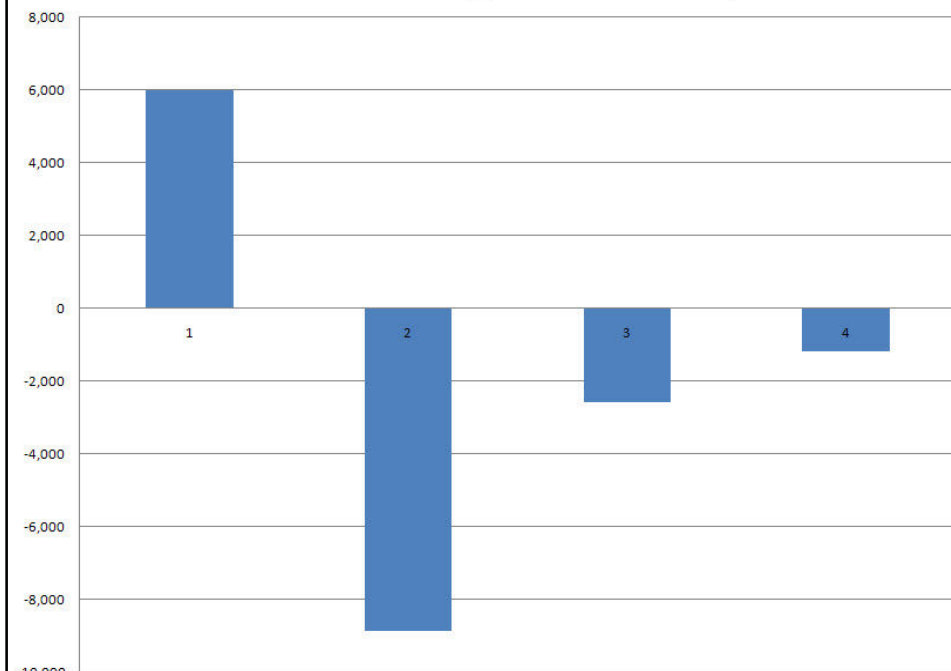
SF (Budget) Period Summary

- Sales by selected centers
- Feed consumption by center / ingredients

(BFH09) Period Summary					
	Period	YTD	Budget	Variance	% of Actual
Number	1,000	7,888	8,334	-446	105.65
Total Weight	255,600	2,086,140	2,209,281	-123,141	105.90
Average Weight	255.60	264.47	265.09	-0.62	100.23
Value	101,502.32	841,654.58	896,668.96	-55,014.38	106.54
Value/Animal	101.50	106.70	107.59	-0.89	100.83
Value/Cwt.	39.71	40.35	40.59	-0.24	100.59

(BFH09) Period Summary					
	Period	YTD	Budget	Variance	% of Actual
Feeding					
CORN-RV lbs	704,165	2,488,689	2,715,155	-226,466	109.10
CORN-RV value	55,141.57	192,050.70	145,454.72	46,595.98	75.74
CORN-ILLINI lbs	73,130	320,424	274,783	45,641	85.76
CORN-ILLINI value	3,919.76	17,900.41	14,720.53	3,179.88	82.24
WHITE GREASE lbs	33,831	115,428	123,402	-7,974	106.91
WHITE GREASE value	7,694.77	25,176.81	43,190.84	-18,014.03	171.55
Total CORN-ENRGY lbs	811,125.78	2,924,540.81	3,113,340.38	-188,799.57	106.46
Total CORN-ENRGY val.	66,756.10	235,127.92	203,366.09	31,761.83	96.49

Corn Actual-Budget Variance by Month



Budget Cost Analysis

- Sales from SF Planning
- Feed costs from:
 - LCB ingredient purchase
 - Or SF Ingredient Budget prices
- Direct/indirect costs from cost analysis template cost drivers
- By center/scenario

[BFH08] Input Estimated Costs/Year for: 521 Morby W/F - Scenario

Row	Description	Driver	Amount
1	NET SALES		
2	Market Hog Sales		
3	Carcass Premium	3 Quantity Sold	8.00
4	Sort Loss	1 Quantity In	-2.50
5	Hedging Gain/Loss	2 Quantity Out	0.00
6	Low Value Hogs	4 Tons of Feed	
7	No Value Hogs	5 Center User Value 1	
8	Dead On Arrival	6 Center User Value 2	
9	Feeder Pig Sales	7 Center User Value 3	
10	Freight & Trucking	8 Pigs Weaned	2.20
11	Marketing Expense	Quantity Sold	0.64
12	Pig Cost Transfer Out	Dollars	0.00
13	Nurs Stage Costs Out		
14	DIRECT PRODUCTION EX		
15	Purchased Pigs		
16	Pig Cost Transfer In	Dollars	0.00
17	Nurs Stage Costs In		
18	Inv. Adjustment	Dollars	0.00
19	Feed		
20	Feed Adjustment	Dollars	0.00
21	Cont. Grower Direct	Dollars	0.00
22	Direct Vet. Services	Quantity Sold	0.11
23	Drugs/Medication		
24	Drug Adjustment	Quantity Sold	3.00

Budget Cost Analysis

- Actual, Budget Net, Budget Gross, Variance
- Uses either LCB ingredient values or ingredient budget prices
- Uses inventory change to adjust each line item

[BFH09] Feeding Cost Analysis Parameters

Beginning date: 01/01/2009

Ending date: 12/31/2009

Center range: 5??

Type of comparison: 1 Budget

Report definition: Budget W/F

Split option: 01 HOG UNIT

Group range:

Print lines with zero amount: 2 Don't print line if zero

LCB Scenario: 2 Baseline Budget

LCB feed pricing:

Start of period: 12/30/1888

Percent of Gross Revenue:

Restrict actual by Div.:

Print by center:

Use current inventory value:

Filter out internal moves:

Examine report on screen:

Defaults to Ingredient Budget Price

Budget Cost Analysis

\$4.50 Corn

(BFH09) Feeding Cost Analysis - Budget W.F					
	BUDGET VALUE	BUDGET PER CWT	BUDGET PER HEAD	BUDGET INV. ADJ.	BUDGET GROSS \$
NET SALES					
Market Hog Sales	4,650,436.81	44.86	118.89	0.00	4,650,436.81
Carcass Premium	352,035.00	3.40	9.00	0.00	352,035.00
Sort Loss	-58,672.50	-0.57	-1.50	0.00	-58,672.50
Low Value Hogs	0.00	0.00	0.00	0.00	0.00
No Value Hogs	0.00	0.00	0.00	0.00	0.00
Dead On Arrival	0.00	0.00	0.00	0.00	0.00
Freight & Trucking	-97,787.50	-0.94	-2.50	0.00	-97,787.50
Marketing Expense	-39,115.00	-0.38	-1.00	0.00	-39,115.00
Total NET SALES	4,806,896.81	46.37	122.89	0.00	4,806,896.81
DIRECT PRODUCTION EX					
Purchased Pigs	1,170,251.80	273.94	32.84	-101,364.20	1,271,616.00
Pig Cost Transfer In	0.00	0.00	0.00	0.00	0.00
Nurs Stage Costs In	65,912.28	0.64	1.69	392.28	65,520.00
Inv. Adjustment	0.00	0.00	0.00	0.00	0.00
Feed	2,871,562.84	27.70	73.41	-218,648.81	3,090,231.65
GMD	123,473.36	1.19	3.16	-6,219.32	129,693.28
Feed Adjustment	30,360.72	0.29	0.78	-5,670.28	36,031.00
Cont. Grower Direct	0.00	0.00	0.00	0.00	0.00
Drugs/Medication	0.00	0.00	0.00	0.00	0.00
Drug Adjustment	103,182.18	1.00	2.64	-8,613.57	111,795.75
Total DIRECT PRODUCTION EX	4,364,763.18	42.10	111.59	-340,124.50	4,704,887.68
DIRECT PROFIT					
	442,133.63	4.26	11.30	340,124.50	102,009.13
Facilities					
Facilities	703,085.97	6.78	17.97	-57,314.03	760,400.00
Finisher Supervision	63,530.69	0.61	1.62	-5,533.81	69,064.50
Transportation	0.00	0.00	0.00	0.00	0.00
Allocated Vet. Serv.	8,470.76	0.08	0.22	-737.84	9,208.60
General Pmk	0.00	0.00	0.00	0.00	0.00
Shop & Maintenance	0.00	0.00	0.00	0.00	0.00
Nutrient Management	0.00	0.00	0.00	0.00	0.00
PRODUCTION PROFIT	-332,953.79	-3.21	-8.51	403,710.18	-736,663.97
COST OF PRODUCTION					
	5,139,850.60	49.58	131.40	403,710.18	5,543,560.78
OPERATING PROFIT					
	-332,953.79	-3.21	-8.51	403,710.18	-736,663.97
NET INCOME					
	-332,953.79	-3.21	-8.51	403,710.18	-736,663.97

Budget Cost Analysis

\$4.00 Corn

(BFH09) Feeding Cost Analysis - Budget W.F					
	BUDGET VALUE	BUDGET PER CWT	BUDGET PER HEAD	BUDGET INV. ADJ.	BUDGET GROSS \$
NET SALES					
Market Hog Sales	4,650,436.81	44.86	118.89	0.00	4,650,436.81
Carcass Premium	352,035.00	3.40	9.00	0.00	352,035.00
Sort Loss	-58,672.50	-0.57	-1.50	0.00	-58,672.50
Low Value Hogs	0.00	0.00	0.00	0.00	0.00
No Value Hogs	0.00	0.00	0.00	0.00	0.00
Dead On Arrival	0.00	0.00	0.00	0.00	0.00
Freight & Trucking	-97,787.50	-0.94	-2.50	0.00	-97,787.50
Marketing Expense	-39,115.00	-0.38	-1.00	0.00	-39,115.00
Total NET SALES	4,806,896.81	46.37	122.89	0.00	4,806,896.81
DIRECT PRODUCTION EX					
Purchased Pigs	1,170,251.80	273.94	32.84	-101,364.20	1,271,616.00
Pig Cost Transfer In	0.00	0.00	0.00	0.00	0.00
Nurs Stage Costs In	65,912.28	0.64	1.69	392.28	65,520.00
Inv. Adjustment	0.00	0.00	0.00	0.00	0.00
Feed	2,740,287.98	26.43	70.06	-208,572.65	2,948,960.03
GMD	123,473.36	1.19	3.16	-6,219.32	129,693.28
Feed Adjustment	30,360.72	0.29	0.78	-5,670.28	36,031.00
Cont. Grower Direct	0.00	0.00	0.00	0.00	0.00
Drugs/Medication	0.00	0.00	0.00	0.00	0.00
Drug Adjustment	103,182.18	1.00	2.64	-8,613.57	111,795.75
Total DIRECT PRODUCTION EX	4,233,467.72	40.84	108.23	-330,048.34	4,563,516.06
DIRECT PROFIT					
	573,429.09	5.53	14.66	330,048.34	243,380.75
Facilities					
Facilities	703,085.97	6.78	17.97	-57,314.03	760,400.00
Finisher Supervision	63,530.69	0.61	1.62	-5,533.81	69,064.50
Transportation	0.00	0.00	0.00	0.00	0.00
Allocated Vet. Serv.	8,470.76	0.08	0.22	-737.84	9,208.60
General Pmk	0.00	0.00	0.00	0.00	0.00
Shop & Maintenance	0.00	0.00	0.00	0.00	0.00
Nutrient Management	0.00	0.00	0.00	0.00	0.00
PRODUCTION PROFIT	-201,658.33	-1.95	-5.16	393,634.02	-595,292.35
COST OF PRODUCTION					
	5,008,555.14	48.31	128.05	-393,634.02	5,402,189.16
OPERATING PROFIT					
	-201,658.33	-1.95	-5.16	393,634.02	-595,292.35
NET INCOME					
	-201,658.33	-1.95	-5.16	393,634.02	-595,292.35

Budget Cost Analysis

\$3.50 Corn

(BFH09) Feeding Cost Analysis - Budget W-F					
	BUDGET VALUE	BUDGET PER CWT	BUDGET PER HEAD	BUDGET INV. ADJ.	BUDGET GROSS \$
NET SALES					
Market Hog Sales	4,650,436.81	44.86	118.89	0.00	4,650,436.81
Carcass Premium	352,035.00	3.40	9.00	0.00	352,035.00
Sort Loss	-58,672.50	-0.57	-1.50	0.00	-58,672.50
Low Value Hogs	0.00	0.00	0.00	0.00	0.00
No Value Hogs	0.00	0.00	0.00	0.00	0.00
Dead On Arrival	0.00	0.00	0.00	0.00	0.00
Freight & Trucking	-97,787.50	-0.94	-2.50	0.00	-97,787.50
Marketing Expense	-39,115.00	-0.38	-1.00	0.00	-39,115.00
Total NET SALES	4,806,896.81	46.37	122.89	0.00	4,806,896.81
DIRECT PRODUCTION EX					
Purchased Pigs	1,170,251.80	273.94	32.84	-101,364.20	1,271,616.00
Pig Cost Transfer In	0.00	0.00	0.00	0.00	0.00
Nurs Stage Costs In	65,912.28	0.64	1.69	392.28	65,520.00
Inv. Adjustment	0.00	0.00	0.00	0.00	0.00
Feed	2,608,991.88	25.17	66.70	-198,496.53	2,807,488.41
GMD	123,473.36	1.19	3.16	-6,219.92	129,893.28
Feed Adjustment	30,360.72	0.29	0.78	-5,670.28	36,031.00
Cont. Grower Direct	0.00	0.00	0.00	0.00	0.00
Drugs/Medication	0.00	0.00	0.00	0.00	0.00
Drug Adjustment	103,182.18	1.00	2.64	-8,613.57	111,795.75
Total DIRECT PRODUCTION EX	4,102,172.22	39.57	104.87	-319,972.22	4,422,144.44
DIRECT PROFIT	704,724.59	6.80	18.02	319,972.22	384,752.37
Facilities	703,085.97	6.78	17.97	-57,314.03	760,400.00
Finisher Supervision	63,530.69	0.61	1.62	-5,533.81	69,064.50
Transportation	0.00	0.00	0.00	0.00	0.00
Allocated Vet. Serv.	8,470.76	0.08	0.22	-737.84	9,208.60
General Pork	0.00	0.00	0.00	0.00	0.00
Shop & Maintenance	0.00	0.00	0.00	0.00	0.00
Nutrient Management	0.00	0.00	0.00	0.00	0.00
PRODUCTION PROFIT	-70,362.83	-0.68	-1.80	383,557.90	-453,920.73
COST OF PRODUCTION	4,877,259.64	47.05	124.69	-383,557.90	5,260,817.54
OPERATING PROFIT	-70,362.83	-0.68	-1.80	383,557.90	-453,920.73
NET INCOME	-70,362.83	-0.68	-1.80	383,557.90	-453,920.73

Budget Cost Analysis

\$3.00 Corn

(BFH09) Feeding Cost Analysis - Budget W-F					
	BUDGET VALUE	BUDGET PER CWT	BUDGET PER HEAD	BUDGET INV. ADJ.	BUDGET GROSS \$
NET SALES					
Market Hog Sales	4,650,436.81	44.86	118.89	0.00	4,650,436.81
Carcass Premium	352,035.00	3.40	9.00	0.00	352,035.00
Sort Loss	-58,672.50	-0.57	-1.50	0.00	-58,672.50
Low Value Hogs	0.00	0.00	0.00	0.00	0.00
No Value Hogs	0.00	0.00	0.00	0.00	0.00
Dead On Arrival	0.00	0.00	0.00	0.00	0.00
Freight & Trucking	-97,787.50	-0.94	-2.50	0.00	-97,787.50
Marketing Expense	-39,115.00	-0.38	-1.00	0.00	-39,115.00
Total NET SALES	4,806,896.81	46.37	122.89	0.00	4,806,896.81
DIRECT PRODUCTION EX					
Purchased Pigs	1,170,251.80	273.94	32.84	-101,364.20	1,271,616.00
Pig Cost Transfer In	0.00	0.00	0.00	0.00	0.00
Nurs Stage Costs In	65,912.28	0.64	1.69	392.28	65,520.00
Inv. Adjustment	0.00	0.00	0.00	0.00	0.00
Feed	2,477,696.42	23.90	63.24	-188,420.36	2,666,116.78
GMD	123,473.36	1.19	3.16	-6,219.92	129,893.28
Feed Adjustment	30,360.72	0.29	0.78	-5,670.28	36,031.00
Cont. Grower Direct	0.00	0.00	0.00	0.00	0.00
Drugs/Medication	0.00	0.00	0.00	0.00	0.00
Drug Adjustment	103,182.18	1.00	2.64	-8,613.57	111,795.75
Total DIRECT PRODUCTION EX	3,970,876.76	38.30	101.52	-309,896.06	4,280,772.82
DIRECT PROFIT	836,020.05	8.06	21.37	309,896.06	526,123.99
Facilities	703,085.97	6.78	17.97	-57,314.03	760,400.00
Finisher Supervision	63,530.69	0.61	1.62	-5,533.81	69,064.50
Transportation	0.00	0.00	0.00	0.00	0.00
Allocated Vet. Serv.	8,470.76	0.08	0.22	-737.84	9,208.60
General Pork	0.00	0.00	0.00	0.00	0.00
Shop & Maintenance	0.00	0.00	0.00	0.00	0.00
Nutrient Management	0.00	0.00	0.00	0.00	0.00
PRODUCTION PROFIT	60,932.63	0.59	1.56	373,481.74	-312,549.11
COST OF PRODUCTION	4,745,964.18	45.78	121.33	-373,481.74	5,119,445.92
OPERATING PROFIT	60,932.63	0.59	1.56	373,481.74	-312,549.11
NET INCOME	60,932.63	0.59	1.56	373,481.74	-312,549.11

Initial Requirements

- TransAction Plus
 - Mandatory:
 - Ledger Accounts
 - Centers
 - Optional:
 - Prior year accounting data

Initial Requirements (continued)

- Crop Audit
 - Mandatory:
 - Fields
 - Crop Centers
 - Optional:
 - Specific Seed
 - Specific Chemicals
 - Specific Fertilizer
 - Macros (Recipes)

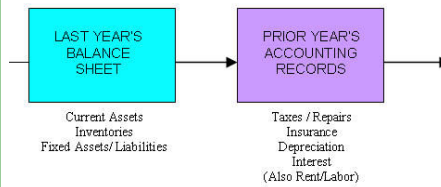
Initial Requirements (continued)

- Smart Feeder
 - Mandatory:
 - Rate of Gain Table
 - Feeding Centers
 - Complete Planning Module
 - Optional:
 - Specific Feed Ingredients

Process

1. Gather “known facts”
2. Create “recipes” (macros)
3. Production plan
4. Input purchasing plan
5. Overhead cost plan
6. Marketing plan
7. Financing plan

Known Facts



Known Facts

- Ending balance sheet
 - Inventories
 - Loans
 - Fixed assets
- Prior year income statement
 - Fixed costs
 - Activity-based costs

Basic Issues

- Cash only?
 - Currently only builds from “cash/tax” level
 - At what level are you posting depreciation?
 - Also affected by range of accounts
- Understanding scenarios
 - Must create and build from Scenario #1

Scenarios

- Number
- Description
- Minimum Balance
- Always begin with Scenario #1!
- Should not change list from year to year
- Cloning applies to all years

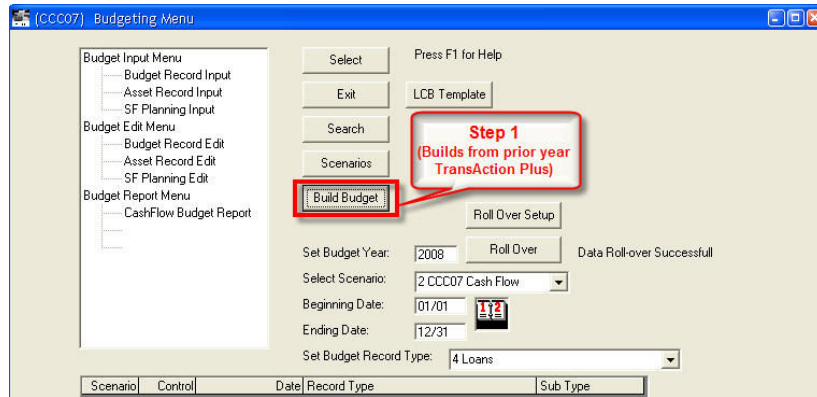
Scenario	Description	Min. Bal.
1	First Scenario	2,000.00
2	Crop Failure	2,000.00
3	High Yields	2,000.00
4		0.00
5		0.00
6		0.00
7		0.00
8		0.00
9		0.00
10		0.00

Source Scenario Number:

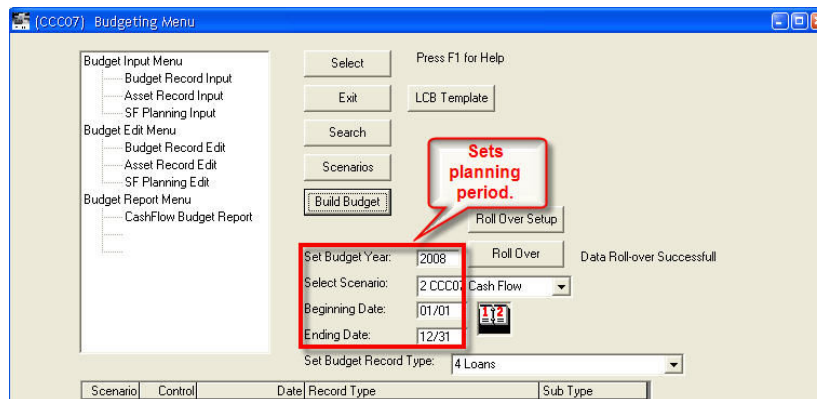
Destination Scenario Number:

Save Close Delete Clone Scenario

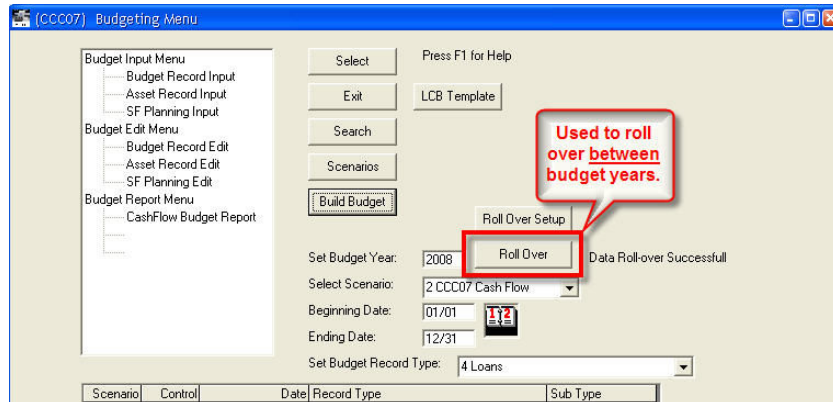
Main Menu



Main Menu



Main Menu



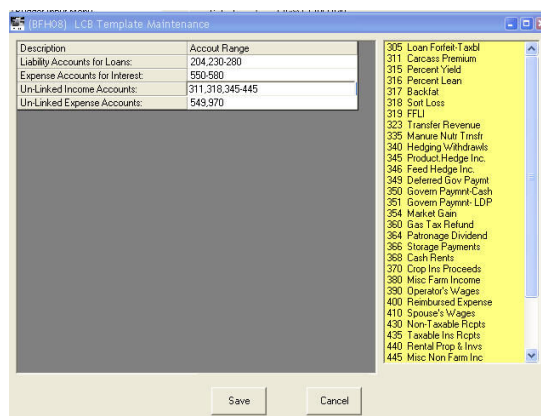
Roll Over

- For transferring planning balances to new year
 - Loans
 - Input inventories
 - Crop inventories

Build

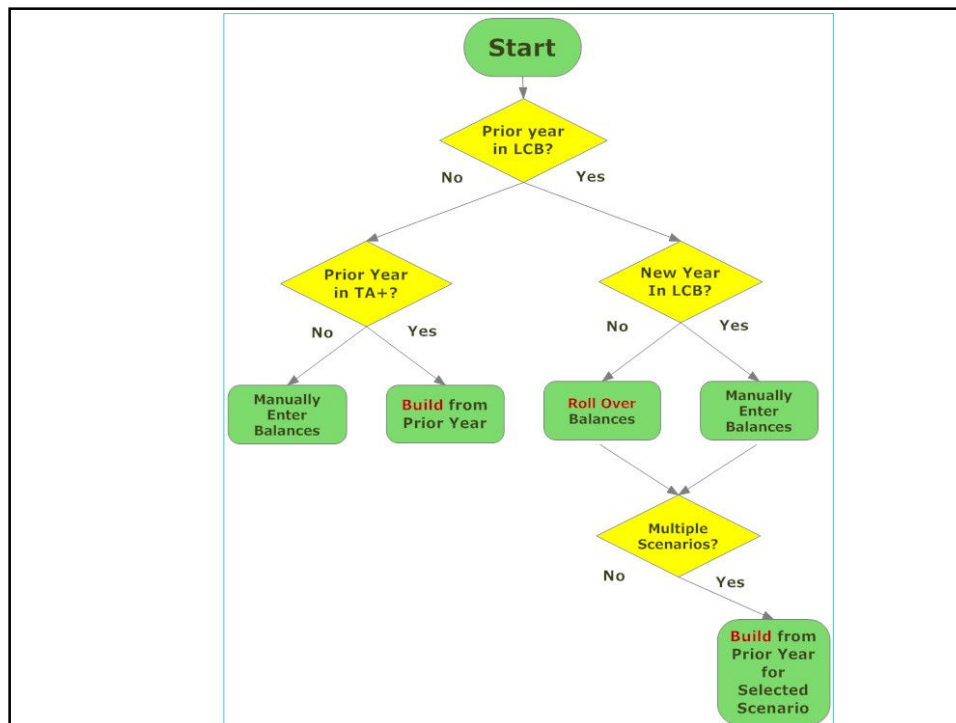
- From Prior Accounting year
- Loans
- Bank Balance
- “Un-linked” income and expense accounts
- Is not destructive for non

Account Template



Roll Over vs. Build

Category	Roll Over	Build
Destructive	Yes	Selective by type
Scenarios	All	Just #1
Inventories	Yes	No for now
Bank Balances	Yes	Yes
Loans	Yes	Yes
Income/Expense	N/A	Yes



Possible Use of Scenarios

- Baseline (original assumptions)
- Simulate major weather / market events
- Compare strategic plans
- Year-To-Date
- Partial budgets

Long-Range Planning (>1 year)

- Use Roll Over
- Livestock & feed from SF Planning
- Hand-enter unlinked expenses
- Hand-enter crop production and sales
- Clone to “LR Scenario” prior to preserve results

Short-Range Planning (<1 year)

- Close prior year
- Use Roll Over to carry forward budget inventories
- Use Build to transfer actual loans, bank balances and unlinked income/expenses
- Livestock & feed from SF Planning
- Hand-enter crop production and sales
- Use as “baseline” scenario

Loan Reconciliation

- Matches on
 - Account
 - Center
 - Division
 - Existing loan schedules

Internal Record Types

- Crop Operation Harvest/Apply Inputs
- Purchase Crop Inputs
- Crop Usage
- Loans
- General Input
- Feed Requirements

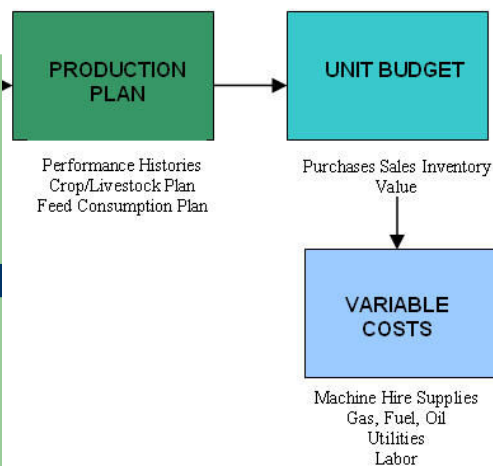
Inventory Record Types

- Crop Inventory
- Beginning Bank Balance
- Crop Input Inventory
- General Input Inventory
- Feed Requirments Inventory

External Record Types

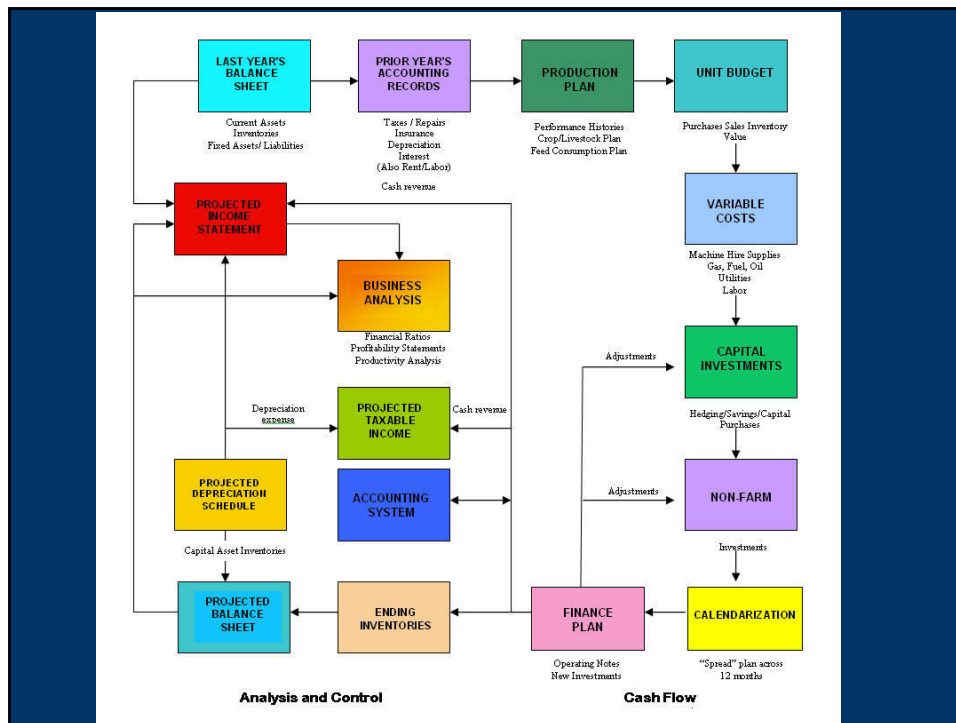
- Assets
- SF Planning
 - Purchases
 - Sales
 - Product Sales
 - Feed Requirements

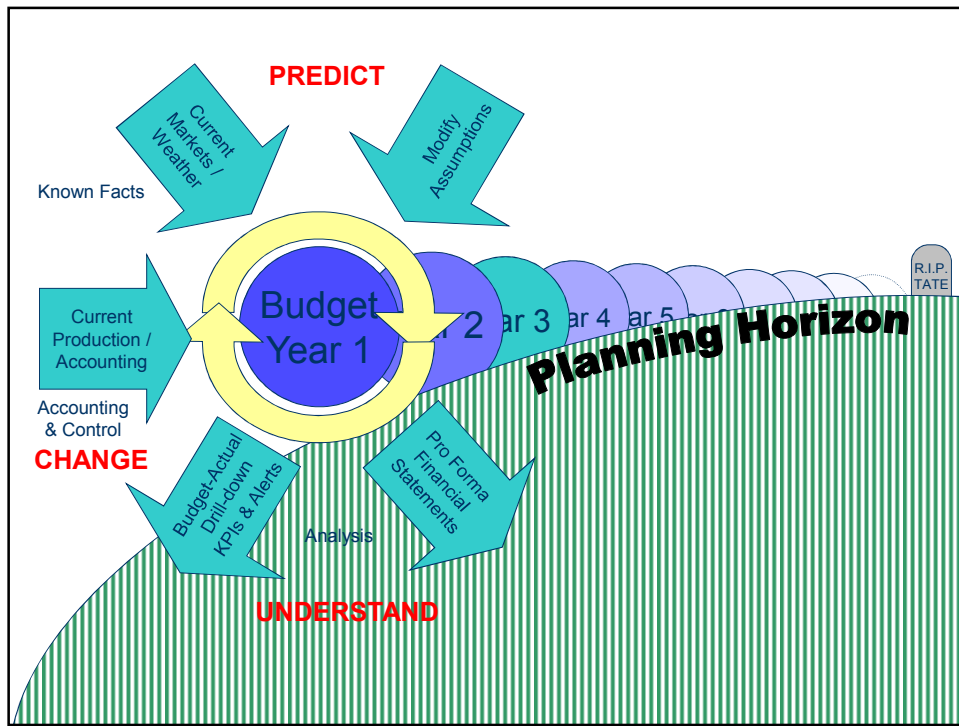
Responsibility Center Budget



Responsibility Center Budget

- Production “recipes”
 - Crop macros
 - Livestock feed budgets



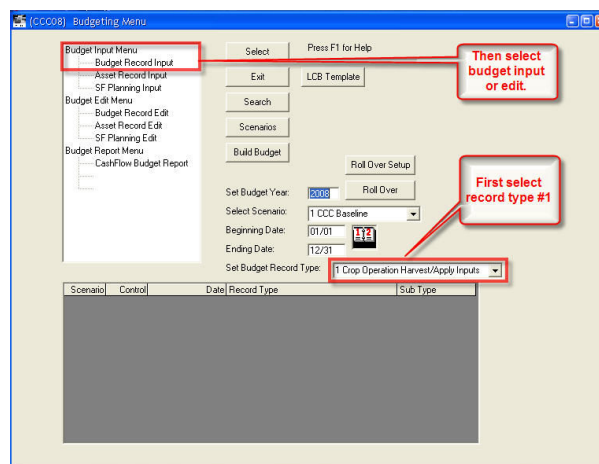


Crop Production / Marketing Plan

Crop Production Plan Setup

- Fields
- Crop Production and **Marketing Centers**
- Center/field Assignments or Projects
- Specific seed varieties, chemicals and fertilizers
- Crop Macros (recipes/production plans)
- Owner splits (when working with split-billed crop-share leases).

Crop Production Entries



Crop Production Entries

[CCC08] Crop Budget Operation Input/Edit - Scenario - 1 CCC Baseline

Division	Center/Input	Description	Total Inventory
0	16	Propel	55.80
0	36/75	Pioneer 36/75	-31.48
0	25	Callisto	3.38
0	2	Atrazine	53.14

Running inventory of crop inputs.

Line	Date	Type	Division	Center	Field	Acres	Hours	Macro	Split	Mkt. Cen.	Yield	Unit Price	Value
13	04/25/2008	I	0	0108	1103	37.40	0.00	11	Spring - Corn				
14	4/25/2008	I	0	00108	0104	19.2	0	11	Spring - Corn				
15	4/25/2008	I	0	00408	0413	51.4	0	12	Spring - Soy8				
16	4/25/2008	I	0	00508	0515	77.6	0	14	Summer - Corn				
17	4/25/2008	I	0	00308	0310	75.8	0	15	Summer - Soy8				
18	5/10/2008	I	0	00108	0102	107	0	17	Harvest - Soy8				
19	5/10/2008	I	0	00408	0412	74.8	0	18	Harvest - Corn				
20	5/10/2008	I	0	00508	0514	77.5	0	21	Fall - Corn				
21	5/10/2008	I	n	variate	0211	76.8	n	22	Fall - NH#				
22	5/10/2008	I						12			1		
23	6/1/2008												
24	6/1/2008	1											
25	6/1/2008	2											
26	6/1/2008	1											
27	6/1/2008	1											
28	6/1/2008	1											
29	7/1/2008	1											
30	7/1/2008	I	0	00408	0412	74.8	0	15	1				

Macro of managment practices (see below)

Type	Application	Rate	Method or Fuel			
1	Chemical Application	16	Propel	21.00	10	Pre-Plant
2	Seed Application	36/75	Pioneer 36/75	32,000.00	30	Planting 30" Rows
1	Chemical Application	25	Callisto	1.50	16	Post-Emergence
1	Chemical Application	2	Atrazine	1.25	16	Post-Emergence
1	Chemical Application	24	CDC	0.80	16	Post-Emergence
1	Chemical Application	14	AMS	2.50	16	Post-Emergence

Save Save & Continue Cancel Delete Line Print Export

Harvest Entries

[CCC08] Crop Budget Operation Input/Edit - Scenario - 1 CCC Baseline

Division	Center/Input	Description	Total Inventory
CS1000	Corn Market		15,436.00

Running crop inventory.

Line	Date	Type	Division	Center	Field	Acres	Hours	Macro	Split	Mkt. Cen.	Yield	Unit Price	Value
39	10/15/2008	H	0	00108	0101	78.7	0	18	1	CS1000	160.00	4.0000	50,368.00
40	10/15/2008	H	0	0108	1103	37.40	0.00	18	1	CS1000	160.00	4.0000	23,936.00
41	10/15/2008	H	0	00108	0104	19.2	0	18	1	CS1000	150.00	4.0000	11,520.00
42	10/15/2008	H	0	00408	0413	51.4	0	18	1	CS1000	150.00	4.0000	30,840.00
43	10/15/2008	H	0	00508	0515	77.6	0	18	1	CS1000	160.00	4.0000	49,664.00
44	10/15/2008	H	0	00308	0310	75.8	0	18	2	CS1000	150.00	4.0000	45,480.00

Projected yield and market value.

Input Purchases

(CCC08) Crop Budget Purchase Input/Edit - Scenario - 1 CCC Baseline

Type = Seed, Number = 36V75 Pioneer 36V75, Tot Qty = 31.48

Line	Date	Type	Number	Account	Division	Center	Quantity	Unit Price	Total Price
1	01/01/2008	S	36V75 Pioneer 36V75		0	100108	0.00	\$0.00	
2	01/01/2008	S	38H72	78520	0	100108	16.00	\$176.32	\$176.32
3	1/1/2008	S	5245	78520	0	100108	8.00	\$143.76	\$143.76
4	1/1/2008	S	37Y11	78520	0	100408	22.00	\$170.94	\$170.94
5	1/1/2008	S	5245	78520	0	100508	32.00	\$143.73	\$143.73

Seed purchase requirements

(CCC08) Crop Budget Purchase Input/Edit - Scenario - 1 CCC Baseline

Type = Seed, Number = 36V75 Pioneer 36V75, Tot Qty = 0.52

Line	Date	Type	Number	Account	Division	Center	Quantity	Unit Price	Total Price
1	01/01/2008	S	36V75	78520	0	100108	32.00	\$0.00	\$0.00
2	01/01/2008	S	38H72	78520	0	100108	16.00	\$176.32	\$176.32
3	1/1/2008	S	5245	78520	0	100108	8.00	\$143.76	\$143.76
4	1/1/2008	S	37Y11	78520	0	100408	22.00	\$170.94	\$170.94
5	1/1/2008	S	5245	78520	0	100508	32.00	\$143.73	\$143.73

Ending inventory after purchase: 78

Crop Sales

(CCC08) Crop Budget Sales Input/Edit - Scenario - 1 CCC Baseline

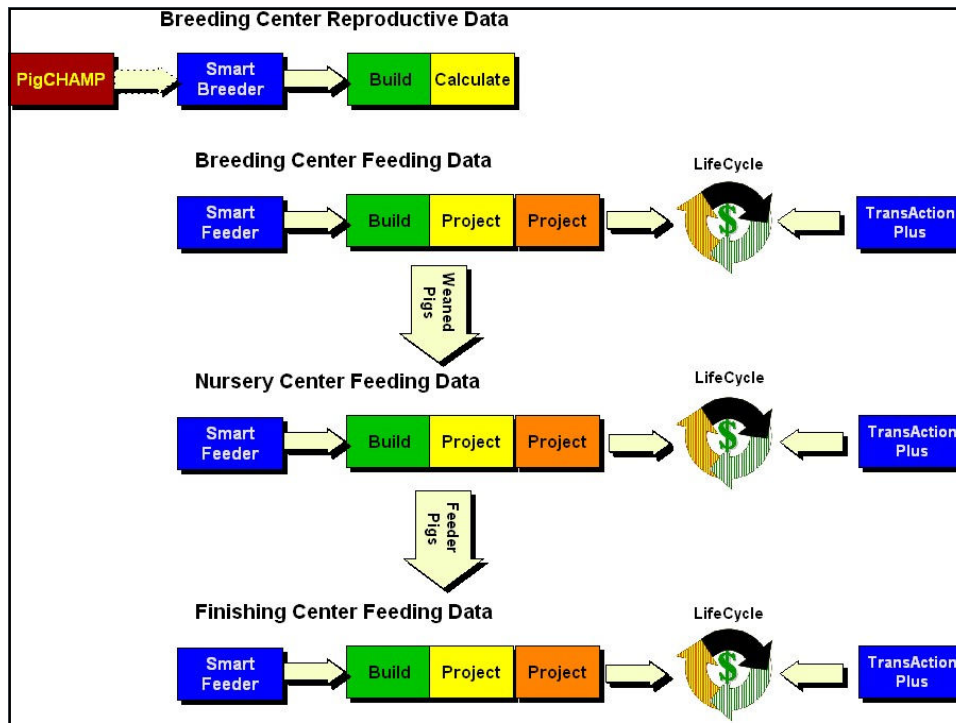
Div = 0, Cen = CS2000, Tot Qty = 32407.9

Line	Date	Type	Account	Division	Mkt. Cen.	Feed Ingrid.	Quantity	Unit Price	Total Price
1	01/02/2008	S	32000				9,500.00	\$3.70	\$35,150.00
2	02/01/2008	S	32000				20,000.00	\$3.70	\$74,000.00
3	3/1/2008	S	32000				9,000.00	\$3.70	\$33,300.00
4	4/1/2008	S	32000				3,083.00	\$3.70	\$11,407.10
5	5/1/2008	S	32000				4,313.00	\$3.70	\$15,958.10

Ending Inventory =
Beginning Inventory +
Harvest - Sales

Livestock Planning Goals

- Project and monitor feed requirements
- Project and monitor livestock purchases / sales
- Project and monitor livestock weights
- Allocate and monitor unit-based variable revenues and costs (premiums, vaccines)
- Allocate and monitor indirect, but scalable costs (additional buildings and labor)
- Perform sensitivity analysis (testing short-term effects of changing a single variable)
- Globally adjust livestock purchase/sales prices by period
- Evaluate the outcomes of ration and sale weight alternatives
- Maintain multiple, concurrent scenarios (modeling the long-term effects from scale/weather/market changes)
- Optimize facility utilization
- Project cash flow needs
- Monitor the effects of price and volume on deviations from the cash flow plan
- Project break-even by stage and production center
- Refresh the plan with actual data to create a rolling projections
- Project across multiple years
- Employ a spreadsheet interface for easy viewing and transfer to Excel



Feed Budget Hierarchy

Ingredient	Pounds
2 CORN RV	1,659.63
50 LYSINE	3.00
8 Soybean Meal RV	246.37
LS25 INNDIMAX 508	32.00
7 WHITE GREASE	60.00
0 None	0.00
0 None	0.00
0 None	0.00
0 None	0.00
Totals	2,000.00

Phase	Description	Budget Amount	Actual Amount	Budget Feed/Hd	Actual Feed/Hd
11	LG 7 240-260 lbs	196,721	447,848	125.30	217.54
GROUP TOTALS		1,531,053	1,405,792	699.58	589.93

Feed Budget-Actual

[BFH07] Projection for Center: 520 John DeBlock			
	25	26	27
	6/17	6/24	7/01
LBS of LG 85 160-200 lbs	0	0	0
LBS of LG 75 200-240 lbs	26609	0	0
LBS of LG 7 240-260 lbs	0	199979	65706

SF Planning by ration/phase

[BFH07] Smart Feeder Planning Recap			
	June	July	Aug
Pounds of Feed			
CORN RV	337,864	83,200	53,665
WHITE GREASE	12,919	2,357	4,311
Soybean Meal RV	54,527	18,637	39,577
LYSINE	619	129	0
Ultracare 100	0	1,916	0
Ultracare 20/50 51 P	0	2,703	3,889
Ultracare Start Pac	0	1,270	1,451
Ultracare 200	0	12,039	0
INNDIMAX 508	6,325	1,371	2,275
Total Pounds	412,854	124,620	104,368

SF Planning ingredient quantity

Line	Date	Type	Account	Division	Center	Ingredient	Quantity	Unit Price	Amount
1	07/01/2007	P	541	5	50	Ultracare 200	11000	11.286162	124147.78
2	7/1/2007	P	541	5	50	UNDEFINED	10000	543.93	5439300
3	7/1/2007	P	541	5	50	Ultracare 100	10500	4.05172	42543.06
4	7/1/2007	P	541	5	50	CORN FS	3000	2.98478	8954.34
5	7/1/2007	P	541	5	50	CORN WHEAT	10800	3.02318	32655.50
6	7/1/2007	P	541	5	50	CORN LULLIN + Fat	14000	3.01818	42254.52
7	7/1/2007	P	541	5	50	WHITE GREASE	1170	4.70744	5507.30
8	7/1/2007	P	541	5	50	Soybean Meal RV	12800	3.38418	43317.42
9	7/1/2007	P	541	5	50	FSN2	6233100	60.4400	2,742,920.00
10	7/1/2007	P	541	5	50	FSN3	37,870.03	60.2150	2,280,612.06

[BFH07] Change Rate of Gain Table									
Number	51								
Description	RV W/F 10 270 NEW								
Phase	Starting Weight	ADG	Days in Period	Gain/Period	Feed/Period	Pounds of Feed	Ration		
1	10	0.10	1	0.10	7.10	0.71	L111 UC #1 11< lbs		
2	167	3	5.00	1.10	5.50	L112 UC #2 11-15 lbs			
3	0.50	10	5.00	1.36	6.60	L113 UC #3 15-20 lbs			
4	1.43	7	10.00	1.56	15.64	L114 UC #4 20-30 lbs			
5	1.82	11	20.00	1.53	30.51	L115 UC #5 30-50 lbs			
6	2.14	14	30.00	1.89	56.35	L309 LG 1 15-50/80 lbs			
7	2.35	17	40.00	2.21	88.27	L311 LG 1 05 80-120 lbs			
8	1.90	21	40.00	2.34	93.42	L312 LG 95 120-160 lbs			
9	2.11	19	40.00	2.69	107.73	L313 LG 85 160-200 lbs			
10	2.00	20	40.00	3.00	120.14	L334 LG 75 200-240 lbs			
11	1.43	21	30.00	3.39	101.85	L305 LG 7 240-260 lbs			
121									
Ending weight:	270								

Ration

Feed Budget

LifeCycle Budget ingredient purchase

[BFH04] Reset Period for Center: 540 Grower 7 for 1...	
Days in planning period (4-31)	7
Planning starting date	01/02/2005
Periods in year	52
Destination center	None
Destination (weaning)	None
Rate of gain table	50 RV W/F 10-265
Beginning inventory	
Number	1,705
Average weight	200.00
Price per CWT	0.00
Only use for 1:1 nursery-finishers	

[BFH04] Reset Period for Center: 540 Grower 7 for 1...	
Days in planning period (4-31)	7
Planning starting date	01/02/2005
Periods in year	52
Destination center	None
Destination (weaning)	None
Rate of gain table	50 RV W/F 10-265
Beginning inventory	
Number	1,705
Average weight	200.00
Price per CWT	0.00
Choose appropriate feed budget / rate of gain table	

Global Sales Projections

Global sales projections

Row	Breeding Date	Breeding \$/Unit	Nursey Date	Nursey \$/Unit	Finishing Date	Finishing \$/Unit
25			06/15/2008	42.00	06/15/2008	50.00
26			06/22/2008	42.00	06/22/2008	50.00
27			06/29/2008	42.00	06/29/2008	50.00
28			07/06/2008	42.00	07/06/2008	50.00
29			07/13/2008	42.00	07/13/2008	50.00
30			07/20/2008	42.00	07/20/2008	50.00
31			07/27/2008	42.00	07/27/2008	50.00
32			08/03/2008	42.00	08/03/2008	48.00
33			08/10/2008	42.00	08/10/2008	48.00
34			08/17/2008	42.00	08/17/2008	48.00
35			08/24/2008	42.00	08/24/2008	48.00
36			08/31/2008	42.00	08/31/2008	48.00
37			09/07/2008	42.00	09/07/2008	45.00
38			09/14/2008	42.00	09/14/2008	45.00
39			09/21/2008	42.00	09/21/2008	45.00
40			09/28/2008	42.00	09/28/2008	45.00
41			10/05/2008	42.00	10/05/2008	45.00

Print Save Cancel

Projection for Center: 1004 Mighty Sow

	1	2	3	4	5	6	7
	1/02	1/09	1/16	1/23	1/30	2/06	2/13
Average Weight	0.00	0.00	0.00	300.00	300.00	300.00	300.00
Value per CWT	0.00	0.00	0.00	85.00	85.00	85.00	85.00
Purchased							
Number	0	0	0	0	0	0	0
Average Weight	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Value per CWT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Death Loss							
Number	4	3	4	5	5	5	5
Average Weight	450.00	450.00	450.00	450.00	450.00	450.00	450.00
Moved out							
Number	0	0	0	0	0	0	0
Average Weight	12.80	12.80	12.80	12.80	12.80	12.80	12.80
Value per CWT	250.00	250.00	250.00	250.00	250.00	250.00	250.00
Sold							
Number	35	35	35	30	30	30	30
Average Weight	450.00	450.00	450.00	450.00	450.00	450.00	450.00
Value per CWT	40.00	40.00	40.00	40.00	40.00	40.00	40.00
Products							
Units	0	0	0	0	0	0	0
Value per unit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ration							
LBS of Grower	0	0	0	0	0	0	0
LBS of Developer	19322	19221	18000	18000	18000	18000	18000
LBS of Finisher	0	0	0	0	0	0	0
LBS of other feed	0	0	0	0	0	0	0
Build							
LBS of Finisher	0	0	0	0	0	0	0
Replicate							
LBS of Paylean Gilt	0	0	0	0	0	0	0
LBS of other feed	0	0	0	0	0	0	0
Value of other feed	114205	126198	125000	125000	125000	125000	125000
Grind/Mix/Deliver	6055.59	6863.38	6478.37	6478.37	6478.37	6478.37	6478.37
	1123.95	1226.91	1052.66	1052.66	1052.66	1052.66	1052.66

(BFH04) Projection for Center: 540 Grower 7										
	18	19	20	21	22	23	24	25	26	27
	5/01	5/08	5/15	5/22	5/29	6/05	6/12	6/19	6/26	7/03
Inventory										
Number	0	2152	2152	2152	2152	2152	2152	2152	2152	2152
Average Weight	0.00	13.36	14.80	21.91	29.01	30.03	45.43	49.83	65.53	78.99
Value per CWT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Moved in										
Number	0	0	0	0	0	0	0	0	0	0
Average Weight	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Value per CWT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased										
Number	2202	0	0	0	0	0	0	0	0	0
Average Weight	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Value per CWT	407.27	407.27	407.27	407.27	407.27	407.27	407.27	407.27	407.27	407.27
Death Loss										
Number	50	0	0	0	0	0	0	0	0	0
Average Weight	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Moved out										
Number	0	0	0	0	0	0	0	0	0	0
Average Weight	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Value per CWT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sold										
Number	0	0	0	0	0	0	0	0	0	0
Average Weight	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Value per CWT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Products										
Units	0	0	0	0	0	0	0	0	0	0
Value per unit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ration										
LBS of UC #1 11< lbs	1299	557	0	0	0	0	0	0	0	0
LBS of UC #2 11-15 lbs	8015	3435	0	0	0	0	0	0	0	0
LBS of UC #3 15-20 lbs	0	0	7758	7758	1108	0	0	0	0	0
LBS of UC #4 20-30 lbs	0	0	16400	16400	2343	0	0	0	0	0
LBS of UC #5 30-50 lbs	0	0	0	0	0	57309	16374	0	0	0
LBS of LG 1.15 50-80 lbs	0	0	0	0	0	0	0	72612	62239	0
LBS of LG 1.05 80-120 lbs	0	0	0	0	0	0	0	0	0	69062

Project

(BFH04) Projection for Center: 540 Grower 7											
	5	6	7	8	9	10	11	12	13		
	1/30	2/06	2/13	2/20	2/27	3/06	3/13	3/20	3/27		
Average Weight	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Value per CWT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Purchased											
Number	0	0	0	0	0	0	0	0	0		
Average Weight	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Value per CWT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Death Loss											
Number	3	0	5	0	0	0	0	0	0		
Average Weight	140.00	0.00	140.00	0.00	0.00	0.00	0.00	0.00	0.00		
Moved out											
Number	0	0	0	0	0	0	0	0	0		
Average Weight	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Value per CWT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Sold											
Number	353	122	130	64	2	22	0	0	0		
Average Weight	270.01	274.47	260.65	266.72	210.00	208.18	0.00	0.00	0.00		
Value per CWT	51.15	48.65	48.38	48.72	42.86	40.16	0.00	0.00	0.00		
Products											
Units	0	0	0	0	0	0	0	0	0		
Value per unit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Ration											
LBS of UC #1 11< lbs	0	0	0	0	0	0	0	0	0		
LBS of UC #2 11-15 lbs	0	0	0	0	0	0	0	0	0		
LBS of UC #3 15-20 lbs	0	0	0	0	0	0	0	0	0		
LBS of UC #4 20-30 lbs	0	0	0	0	0	0	0	0	0		
LBS of UC #5 30-50 lbs	0	0	0	0	0	0	0	0	0		
LBS of LG 1.15 50-80 lbs	0	0	0	0	0	0	0	0	0		
LBS of LG 1.05 80-120 lbs	0	0	0	0	0	0	0	0	0		
LBS of LG .95 120-160 lbs	0	0	0	0	0	0	0	0	0		
LBS of LG .85 160-200 lbs	0	0	0	0	0	0	0	0	0		
LBS of LG .75 200-240 lbs	0	0	0	0	0	0	0	0	0		
LBS of LG .7 240-260 lbs	0	0	0	0	0	0	0	0	0		
LBS of	0	0	0	0	0	0	0	0	0		
LBS of other feed	12004	8007	8000	0	0	0	0	0	0		
Value of other feed	201.60	137.70	132.09	0.00	0.00	0.00	0.00	0.00	0.00		
Grind/Mix/Deliver	108.00	72.00	72.00	0.00	0.00	0.00	0.00	0.00	0.00		

Build

(BFH04) Projection for Center: 540 Grower 7								
	39	40	41	42	43	44	45	46
	9/25	10/02	10/09	10/16	10/23	10/30	11/06	11/13
Average Weight	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Value per CWT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased								
Number	0	0	0	2200	0	0	0	0
Average Weight	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Value per CWT	407.27	407.27	407.27	310.00	407.27	407.27	407.27	407.27
Death Loss								
Number	0	0	0	50	0	0	0	0
Average Weight	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Moved out								
Number	0	0	0	0	0	0	0	0
Average Weight	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Value per CWT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sold								
Number	0	0	2152	0	0	0	0	0
Average Weight	0.00	0.00	266.13	266.13	266.13	266.13	266.13	266.13
Value per CWT	0.00	0.00	45.00	45.00	45.00	45.00	45.00	45.00
Products								
Units	0	0	0	0	0	0	0	0
Value per unit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ration								
LBS of UC #1 11< lbs	0	0	0	1298	556	0	0	0
LBS of UC #2 11-15 lbs	0	0	0	8008	3432	0	0	0
LBS of UC #3 15-20 lbs	0	0	0	0	0	7751	7751	1107
LBS of UC #4 20-30 lbs	0	0	0	0	0	16386	16386	2341
LBS of UC #5 30-50 lbs	0	0	0	0	0	0	0	0
LBS of LG 1.15 50-80 lbs	0	0	0	0	0	0	0	0
LBS of LG 1.05 80-120 lbs	0	0	0	0	0	0	0	0
LBS of LG .95 120-160 lbs	0	0	0	0	0	0	0	0
LBS of LG .85 160-200 lbs	0	0	0	0	0	0	0	0
LBS of LG .75 200-240 lbs	25698	0	0	0	0	0	0	0
LBS of LG .7 240-260 lbs	0	143119	61337	0	0	0	0	0

Old group

New group

Sales Recap									
(BFH04) Smart Feeder Planning Recap									
	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTALS
Inventory									
Number	0	2,152	2,152	2,152	2,152	2,152	2,150	2,150	1,705
Average Weight	13.36	30.03	78.99	146.05	199.46	240.63	21.91	49.83	200.00
Value per Cwt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Moved in									
Number	0	0	0	0	0	0	0	0	0
Average Weight	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Value per Cwt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased									
Number	2,202	0	0	0	0	2,200	0	0	4,402
Average Weight	10.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	10.00
Value per Cwt	407.27	0.00	0.00	0.00	0.00	310.00	0.00	0.00	358.66
Death Loss									
Number	50	0	0	0	0	50	0	0	121
Average Weight	100.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	107.36
Moved out									
Number	0	0	0	0	0	0	0	0	0
Average Weight	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Value per Cwt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sold									
Number	0	0	0	0	0	2,152	0	0	3,836
Average Weight	0.00	0.00	0.00	0.00	0.00	266.13	0.00	0.00	268.50
Value per Cwt	0.00	0.00	0.00	0.00	0.00	45.00	0.00	0.00	47.85
Total Value	0.00	0.00	0.00	0.00	0.00	257,720.29	0.00	0.00	492,851.12

Feed Recap

(BFH04) Smart Feeder Planning Recap										
	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTALS	
Pounds of Feed										
CORN-RV	25,048	125,434	253,950	251,389	238,672	181,339	52,036	181,041	1,308,908	
WHITE GREASE	1,629	9,047	14,089	11,818	9,605	6,893	4,181	11,246	68,507	
Soybean Meal RV	16,845	67,932	84,643	61,600	41,639	32,938	38,382	72,875	416,853	
LYSINE	0	202	543	498	443	307	0	409	2,402	
Ultracare 100	1,856	0	0	0	0	1,854	0	0	3,710	
Ultracare 20/50 St P	5,613	0	0	0	0	2,617	2,991	0	11,220	
Ultracare Start. Pac	2,633	0	0	0	0	1,228	1,403	0	5,264	
Ultracare 200	11,450	0	0	0	0	11,440	0	0	22,890	
Lean Gain Fx	0	5,919	8,660	6,836	5,172	3,271	2,208	7,155	39,222	
Other Feed	0	0	0	0	0	0	0	0	242,583	
Total Pounds	65,073	208,534	361,884	332,142	295,530	241,887	101,201	272,726	2,121,560	
Cost of Feed										
CORN-RV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
WHITE GREASE	472.31	2,623.60	4,085.70	3,427.32	2,785.37	1,998.99	1,212.37	3,261.30	19,866.95	
Soybean Meal RV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
LYSINE	0.00	499.62	1,340.78	1,230.59	1,094.94	757.51	0.00	1,010.45	5,933.89	
Ultracare 100	1,252.80	0.00	0.00	0.00	0.00	1,251.45	0.00	0.00	2,504.25	
Ultracare 20/50 St P	5,107.44	0.00	0.00	0.00	0.00	2,381.40	2,721.56	0.00	10,210.40	
Ultracare Start. Pac	2,422.67	0.00	0.00	0.00	0.00	1,123.60	1,290.96	0.00	4,843.23	
Ultracare 200	6,973.05	0.00	0.00	0.00	0.00	6,966.96	0.00	0.00	13,940.01	
Lean Gain Fx	0.00	2,012.42	2,944.52	2,324.31	1,758.40	1,112.24	750.88	2,432.69	13,335.47	
Other Feed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,103.96	
Total Cost of Feed	16,228.27	5,135.65	8,371.00	6,982.22	5,638.71	15,598.14	5,975.77	6,704.44	75,738.16	
Total GMD Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,178.00	

Import Feed Usage into Cash Flow

The screenshot shows the 'Budgeting Menu' window with a 'Current Tasks' pane on the right. A 'Feed Requirements' dialog box is open, asking: 'Do you want to recreate Feed Usage Records from Smart Feeder Planning?'. The dialog has 'OK' and 'Cancel' buttons. In the background, the 'Set Budget Record Type' dropdown menu is open, showing options like '4 Loans', '5 General Input', and '6 Feed Requirements'.

Feed Drill Down from Cash Flow

BPFH08 - Cash Flow Budget Report - Scenario - 2 New Finishers

Accounts	January 2008	February 2008	March 2008	April 2008	May 2008	June 2008	July 2008	August 2008	September 2008	October 2008
300 Crop/Feed Sales	0.00	0.00	153,300.00	0.00	0.00	0.00	81,504.00	0.00	0.00	0.00
302 Crop Trans Lvs/ok	0.00	0.00	0.00	0.00	0.00	0.00	60,290.00	0.00	0.00	0.00
310 Hog Sales	357,076.40	201,033.99	77,500.69	276,220.51	165,033.72	1,081,814.46	434,404.89	164,093.85	245,895.69	0.00
311 Caneas Premium	281,132.00	15,576.00	8,544.00	21,152.00	12,872.00	68,416.00	19,096.00	7,928.00	16,488.00	0.00
318 S&T Loss	-8,795.00	-4,867.50	-2,045.00	-6,610.00	-4,022.50	-21,380.00	-6,695.00	-2,477.50	-5,152.50	0.00
319 FFLU	0.00	0.00	0.00	0.00	0.00	1,110.90	0.00	0.00	0.00	0.00
325 Cattle Sales-Undrk	0.00	0.00	5,940.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330 Custom Work	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346 Feed Hedge Inc.	0.00	0.00	0.00	-4,405.00	0.00	7,465.00	0.00	-1,275.00	0.00	0.00
350 Govern. Paymen-Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,857.00	0.00	0.00
360 Gas Tar Retland	0.00	0.00	0.00	0.00	160.66	157.42	195.65	185.26	256.22	0.00
364 Patronage Dividend	0.00	2,145.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380 Misc Farm Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	453.00	0.00
420 Interest & Divs	0.00	0.00	0.00	393.80	250.75	46.23	56.49	18,989.15	4.83	0.00
440 Rental Prop & Invs	0.00	0.00	0.00	600.00	490.00	400.00	480.00	400.00	400.00	0.00
EXPENSES										
500 SEW Pgs	214,098.01	164,438.52	131,360.00	0.00	147,998.12	81,598.04	65,640.00	156,194.56	236,189.20	0.00
535 Grain/Forage Purch	0.00	1,100.00	5,000.00	0.00	0.00	0.00	0.00	78,500.00	0.00	0.00
540 Commercial Feed/Pu	21,140.00	16,912.00	31,140.00	16,912.00	16,912.00	31,140.00	16,912.00	21,140.00	16,912.00	0.00
541 Feed Oil Farm	112,199.76	137,304.90	166,864.32	140,243.90	158,328.72	175,044.61	111,376.15	135,285.04	156,903.85	0.00
590 Car Interest Farm	0.00	0.00	0.00	0.00	0.00	130,000.00	9,000.00	0.00	0.00	0.00
570 Int & LT Int Farm	11,344.42	19,300.99	4,503.77	4,500.00	4,477.16	14,700.00	4,234.63	4,553.06	19,203.99	0.00
600 Labor Hire	25,645.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
601 Labor, No Withhold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
605 FUTA	148.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
606 SUTA	1,739.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
630 Employers FICA Tax	2,599.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
635 Employers Medicare	598.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
650 Employee Benefits	4,844.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
652 Pension & Retire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
660 Repairs - Mach/Equ	245.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
670 Repairs - Bldg/Imp	550.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
680 Cont Franchise, Int	30,953.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
682 Cont Franchise, O&M	1,325.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
695 Seed Unlinked	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700 Fertilizer & Lime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
701 Fertilizer-Undrk	65,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
710 Chemicals-Ferrociod	2,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
711 Chemicals-Adjvants	1,503.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
712 Chemicals-Undrk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
713 Chemicals-Fungicide	4,844.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
715 Chemis-Herbicide	28,215.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
720 Machine Hire	13,323.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
730 Supplier-Farm	114.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740 Supplier-Livestock	849.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
761 Vet. Supplier-Ad.	18,891.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
765 Veterinary Service	733.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
770 Fuel-Diesel	2,046.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
771 Fuel-Gasoline	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
772 Fuel-Kerosene	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
773 Oil & Lube	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

BPFH08 - Budget Feed Requirements Input / Edit - Scenario - 2 New Finishers

Division/Description	Center/Description	Feed Ingrd/Description	Total Inventory
2 GRAIN DIVISION	1 Corn Inventory		7,452.00
0 GENERAL FARM	2 Soybean Inventory		1,752.00
2 GRAIN DIVISION	1 Corn Inventory		19,510.00

Line	Date	Type	Account	Division	Center	Ingrdnt	Quantity	Unit Price	Amount
1	1/20/08	P	541	5	50	2	765,043.16	10.0000	7,650,431.60
2	6/1/2008	P	541	5	50	3	112,954.41	80.0000	9,036,352.80
3	6/1/2008	P	541	5	50	5	861,449.90	10.0000	8,614,499.00
4	6/1/2008	P	541	5	50	7	32,292.43	10.3500	3,342,355.30
5	6/1/2008	P	541	5	50	8	228,769.37	10.1800	2,325,772.30
6	6/1/2008	P	541	5	50	16	486.86	11.7500	5,718.45
7	6/1/2008	P	541	5	50	43	4,137.70	10.0760	41,814.46
8	6/1/2008	P	541	5	50	58	3,270.11	11.0300	36,241.32
9	6/1/2008	P	541	5	50	67	40.57	11.0000	446.27
10	6/1/2008	P	541	5	50	DC	775.33	10.0700	7,808.58
11	6/1/2008	P	541	5	50	FL	205.29	30.0000	6,158.66
12	6/1/2008	P	541	5	50	LIME	16.86	11.5500	194.67
13	6/1/2008	P	541	5	50	MDX	69.91	11.2000	782.80
14	6/1/2008	P	541	5	50	MET	459.08	12.0000	5,508.96
15	6/1/2008	P	541	5	50	4015	52,841.95	10.1700	537,141.33
16	6/1/2008	P	541	5	50	4025	301,678.00	10.1800	3,071,174.76
17	6/1/2008	P	541	5	50	4027	32,789.32	10.1800	333,814.49

Feed Purchases "Bucketed" by Month

BPFH08 - Budget Feed Requirements Input / Edit - Scenario - 1 Base Scenario

Division/Description	Center/Description	Feed Ingrd/Description	Total Inventory
2 GRAIN DIVISION	1 Corn Inventory		7,452.00
0 GENERAL FARM	2 Soybean Inventory		1,752.00
2 GRAIN DIVISION	1 Corn Inventory		19,510.00

Line	Date	Type	Account	Division	Center	Ingrdnt	Quantity	Unit Price	Amount
36	5/1/2008	P	541	5	50	7	27,142.74	\$0.3500	9,499.96
39	6/1/2008	P	541	5	50	7	32,292.43	\$0.3500	11,302.35
40	7/1/2008	P	541	5	50	7	18,499.19	\$0.3500	6,474.72
41	8/1/2008	P	541	5	50	7	29,216.52	\$0.3500	10,225.78
42	9/1/2008	P	541	5	50	7	29,976.98	\$0.3500	10,491.94
43	10/1/2008	P	541	5	50	7	39,924.36	\$0.3500	13,973.52
44	11/1/2008	P	541	5	50	7	50,413.23	\$0.3500	17,644.63
45	12/1/2008	P	541	5	50	7	42,375.53	\$0.3500	14,831.43
46	1/1/2009	P	541	5	50	8	105,446.08	0.2250	23,725.37
47	2/1/2009	P	541	5	50	8	174,826.95	\$0.1800	31,468.85
48	3/1/2009	P	541	5	50	8	287,168.96	\$0.1800	51,690.41
49	4/1/2009	P	541	5	50	8	222,302.97	\$0.1800	40,014.53
50	5/1/2009	P	541	5	50	8	177,298.91	\$0.1800	31,913.80
51	6/1/2009	P	541	5	50	8	228,769.37	\$0.1800	41,178.31
52	7/1/2009	P	541	5	50	8	195,964.29	\$0.1800	35,273.57
53	8/1/2009	P	541	5	50	8	206,623.79	\$0.1800	37,192.28

Contract Finishing Drill Down

(BFH08) Cash Flow Budget Report - Scenario - 2 New Finishers

Accounts	January 2008	February 2008	March 2008	April 2008	May 2008	June 2008	July 2008	August 2008	September 2008
800 Crop/Feed Sales	0.00	0.00	153,300.00	0.00	0.00	0.00	81,504.00	0.00	0.00
802 Crop Trans Lvstk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,290.00	0.00
810 Hog Sales	357,076.40	201,033.99	77,500.69	276,220.51	165,033.72	1,081,814.46	434,404.89	164,093.95	245,895.69
811 Sales Premium	28,112.00	15,576.00	6,544.00	21,152.00	12,872.00	68,416.00	18,096.00	7,928.00	16,488.00
819 Solt Loss	-8,785.00	-4,867.50	-2,045.00	-6,610.00	-4,022.50	-21,380.00	-5,655.00	-2,477.50	-5,152.50
819 FFLI	0.00	0.00	0.00	0.00	0.00	1,110.90	0.00	0.00	0.00
828 Cattle Sales-Unlink	0.00	0.00	5,940.00	0.00	0.00	0.00	0.00	0.00	0.00
830 Custom Work	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
846 Feed Hedge Inc.	0.00	0.00	0.00	-4,405.00	0.00	7,465.00	0.00	-1,275.00	0.00
850 Govern Payment-Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,857.00	0.00
860 Gas Tax Refund	0.00	0.00	0.00	0.00	160.66	157.42	195.65	185.28	296.22
864 Patronage Dividend	0.00	2,145.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
880 Misc Farm Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	453.00
420 Interest & Dvds									
440 Rental Prop & Invs									
2 EXPENSES									
800 SEW Pigs									
835 Grain/Forage Purch									
840 Commercial Feed Pu									
841 Feed Oil Farm									
850 Cur Interest Farm									
870 Int & LT Int Farm									
800 Labor Hired									
801 Labor, No Withhold									
805 FUTA									
806 SUTA									
830 Employers FICA Tax									
835 Employers Medicare									
850 Employee Benefits									
852 Pensions & Retire.									
860 Repairs - Mach/Equ	245.17	2,655.34	3,526.25	7,666.12	2,866.34	691.66	213.56	1,910.05	3,804.38
870 Repairs - Bldg/Imp	550.40	1,884.99	0.00	2,433.13	2,830.95	1,435.96	5,361.81	4,858.98	2,866.09
881 Cont.Finishers, IN	38,953.33	47,169.33	46,296.67	47,104.67	47,090.67	47,090.67	47,090.67	47,090.67	53,373.84
882 Cont.Finishers,DUT	1,925.75	1,117.50	0.00	1,051.00	0.00	1,749.00	0.00	201.75	0.00
895 Seed-Unlinked	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700 Fertilizer & Lime	0.00	15,200.00	0.00	0.00	0.00	0.00	0.00	45,600.00	0.00

(BFH08) Budget General Input/Edit - Scenario - 2 New Finishers

Adjust: 0.0000 %

Line	Date	Account	Division	Center	Units	Quantity	Unit Price	Total Price
1	6/1/2008	681	5	F530	** ** ** *	2,401.00	\$3.17	\$7,600.00
2	6/10/2008	681	5	F550	** ** ** *	272.00	\$3.00	\$816.00
3	6/15/2008	681	5	F540	** ** ** *	2,200.00	\$3.17	\$6,966.67
4	6/15/2008	681	5	F521	** ** ** *	2,400.00	\$3.42	\$8,208.00
5	6/20/2008	681	5	F545	** ** ** *	600.00	\$3.00	\$1,800.00
6	6/28/2008	681	5	F510	** ** ** *	4,200.00	\$3.17	\$13,300.00
7		681	5	F547	** ** ** *	2,400.00	\$3.50	\$8,400.00

Buttons: Save, Save & Continue, Cancel, Delete Line, Print, Report

Maintaining Current Scenarios

(BFH08) Budgeting Menu

Select: Press F1 for Help

Exit: LCB Template

Search: Scenarios

Build Budget

Roll Over Setup

Set Budget Year: 2008 (Roll Over)

Select Scenario: 1 Base Scenario

Beginning Date:

Ending Date:

Set Budget Record To:

Scenario Control Date Rec'd Type

Select / Clone Scenarios

Projected Cost Analysis

- Matches Cost Analysis templates
- Sales from SF Planning
- Feed costs from LCB ingredient purchases
- Inventory adjustments
- ndirect costs from cost drivers
- By center/scenario

Row	Description	Driver	Amount
1	NET SALES		
2	Market Hog Sales		
3	Carcass Premium	3 Quantity Sold	8.00
4	Sort Loss	1 Quantity In	-2.50
5	Hedging Gain/Loss	2 Quantity Out	0.00
6	Low Value Hogs	3 Quantity Sold	
7	No Value Hogs	4 Tons of Feed	
8	Dead On Arrival	5 Center User Value 1	
9	Feeder Pig Sales	6 Center User Value 2	
10	Freight & Trucking	7 Center User Value 3	2.20
11	Marketing Expense	8 Pigs Weaned	0.64
12	Pig Cost Transfer Out	Quantity Sold	0.00
13	Nurs Stage Costs Out	Dollars	
14	DIRECT PRODUCTION EX		
15	Purchased Pigs		
16	Pig Cost Transfer In	Dollars	0.00
17	Nurs Stage Costs In	Dollars	
18	Inv. Adjustment	Dollars	0.00
19	Feed		
20	Feed Adjustment	Dollars	0.00
21	Cont. Grower Direct	Dollars	0.00
22	Direct Vet. Services	Quantity Sold	0.11
23	Drugs/Medication		
24	Drug Adjustment	Quantity Sold	3.00

Projected Cost Analysis Report

All W-F	BUDGET VALUE	BUDGET PER CWT	BUDGET PER HEAD	BUDGET INV. ADJ.	BUDGET GROSS \$
NET SALES					
Market Hog Sales	2,869,267.89	45.69	120.70	0.00	2,869,267.89
Carcass Premium	190,176.00	3.03	8.00	0.00	190,176.00
Sort Loss	-59,430.00	-0.95	-2.50	0.00	-59,430.00
Freight & Trucking	-52,298.40	-0.83	-2.20	0.00	-52,298.40
Marketing Expense	-15,214.08	-0.24	-0.64	0.00	-15,214.08
Total NET SALES	2,932,501.41	46.69	123.36	0.00	2,932,501.41
DIRECT PRODUCTION EX					
Purchased Pigs	859,567.49	239.69	28.76	-134,691.07	994,258.56
Inv. Adjustment	0.00	0.00	0.00	0.00	0.00
Feed	1,894,088.71	30.16	79.66	-187,508.90	2,081,598.61
Direct Vet. Services	3,101.01	0.05	0.13	0.00	3,101.01
Drug Adjustment	71,316.00	1.14	3.00	0.00	71,316.00
Total DIRECT PRODUCTION EX	2,828,073.21	45.03	118.97	-322,200.98	3,150,274.19
DIRECT PROFIT	104,428.20	1.66	4.39	322,200.98	-217,772.78
SUPPORT OPERATIONS					
Facilities	462,251.83	7.36	19.45	-67,748.17	530,000.00
Finisher Supervision	4,270.68	0.07	0.18	-12.72	4,283.40
Allocated Vet. Serv.	3,803.52	0.06	0.16	0.00	3,803.52
General Pork	35,658.00	0.57	1.50	0.00	35,658.00
Total SUPPORT OPERATIONS	505,984.03	8.06	21.28	-67,760.89	573,744.92
PRODUCTION PROFIT	-401,555.83	-6.39	-16.89	389,961.87	-791,517.70
COST OF PRODUCTION	3,334,057.24	53.09	140.25	-389,961.87	3,724,019.11

Budget-to-Actual Comparison

(BFH08) Ledger Account Summary

Acct.	Acct. Desc	Actual Amount	Budget Amount	Actual Unit Price	Budget Unit Price	Actual Quantity	Budget Quantity
310	Hog Sales	284,886.88	313,433.53	116.76	117.47	2,440.00	2,644.00
311	Carcass Premium	20,814.82	21,152.00	8.56	8.00	2,432.00	2,644.00
312	Low Value Hogs	809.70	0.00	73.61	0.00	11.00	0.00
314	No Value Hogs	108.90	0.00	54.45	0.00	2.00	0.00
318	Sort Loss	-3,878.77	-6,610.00	-1.59	-2.50	2,432.00	2,644.00

Making Unit/Price Adjustments



Machine Hire Supplies
Gas, Fuel, Oil
Utilities
Labor

Monitoring/Control Process

- When **quantity** will change from last year
- When **unit price** will change from last year
- When either **quantity** or **unit price** deviate significantly from the original budget

(BFH08) Ledger Account Summary

Acct.	Acct. Desc	Actual Amount	Budget Amount	Variance Act - Bud	Actual Unit Price	Budget Unit Price	Actual Quantity	Budget Quantity
770	Fuel-Diesel	2,512.90	487.65	2,025.25	3.22	3.15	781.00	155.00
771	Fuel-Gasoline	1,652.40	0.00	1,652.40	4.03	0.00	410.00	0.00
773	Oil & Lube	126.23	0.00	126.23	10.52	0.00	12.00	0.00
780	Storage & Dryinc-	73.15	79.30	-6.15	73.15	0.14	1.00	560.00

Don't Mix Apples with Oranges

- Set up a separate ledger account for each item that you need to monitor unique units and prices
- Record quantities consistently in accounting entries
- Last year's records must be coded in the same format you'll be using this year

Build from Last Year's Data

BFH08 Budget General Input/Edit - Scenario - 2 New Finishers

Built from last year "Bucketed" by Division/Center 0.0000 %

Line	Date	Account	Division	Center	Units	Quantity	Unit Price	Total Price
1	08/07/2008	770	0	G6 DIESELEX, CLEAR		448.00	\$3.84	\$1,718.08
2	8/24/2008	770	2	G8 SEL CONTRACT		875.00	\$3.33	\$2,913.14
3	8/24/2008	770	2	G9 SEL CONTRACT		875.00	\$3.33	\$2,913.14
4	8/27/2008	770	2	G1 DIESELEX, DYED		615.00	\$3.29	\$2,023.53
5	8/27/2008	770	5	G3 DIESELEX, CLEAR		280.00	\$3.89	\$1,088.36

Save Save & Continue Cancel Delete Line Print Export

Adjust Unit Price

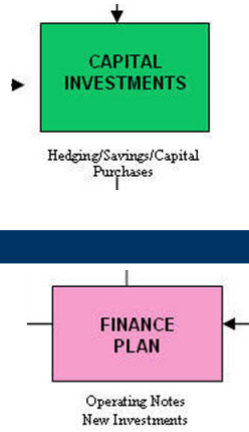
BFH08 Budget General Input/Edit - Scenario - 2 New Finishers

Adjust 25 % Adjust unit price by 25%

Line	Date	Account	Division	Center	Units	Quantity	Unit Price	Total Price
1	8/7/2008	770	0	G6 DIESELEX, CLEAR		448.00	\$4.80	\$2,150.40
2	8/24/2008	770	2	G8 SEL CONTRACT		875.00	\$4.16	\$3,642.19
3	8/24/2008	770	2	G9 SEL CONTRACT		875.00	\$4.16	\$3,642.19
4	8/27/2008	770	2	G1 DIESELEX, DYED		615.00	\$4.11	\$2,529.19
5	8/27/2008	770	5	G3 DIESELEX, CLEAR		280.00	\$4.86	\$1,361.50

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Capital Purchases & Financing



Capital Purchases

(CCC08) Change Inventory Item - Scenario - 1 CCC Baseline (Type = Machinery)

Description:

Price/Dwt:

Asset account: 15090 A/D Mach & equip

Offset account: 29900 Valuation Equity

Center: EQ5000 Harvest

Division: 0 Owner Share

Date acquired: 01/04/2008

Cost or basis: 112,700.00

Accumulated Depr.: 0.00

Service Life: 10.00

Salvage Value: 2,500.00

Date	Quantity	Miles/Hours	Price	Unit	Value	Market Price	Market Value
01/04/2008	1.00	432.00	112,700.00	Per Unit	112,700.00	175,000.00	175,000.00

Financing

(CCC08) Loan Budget Input/Edit - Scenario - 1 CCC Baseline

Line	Orig Date	Type	Div.	Cen.	Loan Number	Loan Desc	Loan Balance
1	01/04/2008	2				JD Credit Line	\$90,774.07
						Principal Borrowed	112,885.00
						Beginning Balance	\$112,885.00
						Loan Term in months	56
						Due Date	09/01/2012
						Interest Rate	3.7000
						Payments per year	5
						Total number of payments	12:00:00 AM
						First Pay Date	12:00:00 AM
						Principal Account	24030
						Interest Account	80230
						Balloon Payment	0.00
						Click here for Manual Payments	
						Payment Date	Principal Payment
						Interest Payment	
						Principal Payment Amount	09/01/2008 22,110.93 2,727.80
						Interest Payment Amount	09/01/2009 21,450.09 3,386.64
							09/01/2010 22,273.75 2,564.98
							09/01/2011 23,097.67 1,740.86
							09/01/2012 23,097.67 888.67
							12/30/1899 0.00 0.00

Cash Flow

(CCC08) Cash Flow Budget Report - Scenario - 1 CCC Baseline

Accounts	January 2008	February 2008	March 2008	April 2008	May 2008	June 2008	July 2008	August 2008	September 2008
15090 A/D Mach & equip	112,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15999 INVESTMENTS									
20000 CURRENT LIABILITIES									
22999 LONG TERM LIAB									
24020 Notes Pay LT Condo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3,982.37
24030 Notes Pay LT Combine	112,885.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-22,110.93

Projected Income Statement



(BFH08) Income Statement from Ledger Accounts

Acct.	Description	Current Period	LCB Period	Current YTD	LCB YTD
605	FUTA	6.14	3.00	317.71	313.93
606	SUTA	43.94	20.25	4,521.18	4,568.06
630	Employers FICA Tax	675.60	633.56	7,104.69	7,273.44
635	Employers Medicare	158.02	148.19	1,661.74	1,701.22
650	Employee Benefits	5,884.22	4,231.47	29,659.91	28,285.86
652	Pensions & Retire.	0.00	0.00	8,478.88	8,478.88
660	Repairs - Mach/Equ	1,039.42	213.56	27,104.28	17,864.44
670	Repairs - Bldg/Imp	3,459.20	5,361.81	10,706.61	14,497.24
681	Cont.Finishers, IN	47,082.67	47,090.67	322,954.05	320,796.01
682	Cont.Finishers,OUT	0.00	0.00	3,739.50	5,843.25

Projections

Scenario

Smart Feeder Planning

LifeCycle Budget

Budget Cost Analysis

Smart Feeder Planning

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTALS
Number	5,106	1,614	1,714	855	3,154	3,837	2,508	4,144	801	1,390	2,217	3,099	30,439
Average Weight	272.08	266.10	273.63	258.06	266.56	270.10	270.10	270.10	270.10	270.10	270.10	270.10	269.71
Value per Cwt	49.47	48.72	51.77	50.06	53.46	58.42	59.26	57.05	54.13	51.79	48.40	50.13	54.06
Total Value	687,208.35	209,258.84	242,805.52	132,523.89	499,905.26	605,407.70	401,418.08	638,568.12	117,110.31	194,431.46	289,824.86	419,643.51	4,381,111.91
			Actual Sales Flow				Projected Sales Flow						

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTALS
Cost of Feed													
CORN RV	78,544.93	42,899.43	43,895.32	59,446.30	90,105.25	77,393.06	65,029.95	71,612.05	46,436.26	83,512.78	72,651.99	74,746.04	806,363.25
WHITE GREASE	8,764.79	6,377.73	7,953.94	9,446.43	11,658.62	8,213.74	7,551.05	9,526.21	8,184.94	11,990.26	9,387.82	7,957.84	107,013.35
Soybean Meal RV	36,049.83	29,705.43	34,655.55	42,630.22	51,590.30	37,645.88	32,299.74	42,984.60	35,284.57	55,214.26	40,976.60	36,822.47	475,839.44
CTC-50	1,269.60	300.56				0.00	807.30	761			.64	0.00	8,841.00
SALT	301.90	189.54				360.28	258.95	310			.23	348.31	3,600.76
			Actual Feed Costs				Projected Feed Costs						

Budget Cost Analysis

	BUDGET VALUE	BUDGET PER CWT	BUDGET PER HEAD
NET SALES			
Market Hog Sales	1,987,017.66	53.00	143.16
Carcass Premium	116,830.00	3.12	8.42
Soft Loss	-20,820.00	-0.56	-1.50
Freight & Trucking	-34,700.00	-0.93	-2.50
Marketing Expense	-13,880.00	-0.37	-1.00
Total NET SALES	2,034,447.66	54.27	146.57
DIRECT PRODUCTION EX			
Purchased Pigs	504,327.97	291.86	35.02
Feed	933,559.61	24.90	67.26
GMD	50,094.43	1.34	3.61
Feed Adjustment	9,608.24	0.26	0.69
Drug Adjustment	41,100.07	1.10	2.96
Total DIRECT PRODUCTION EX	1,538,690.32	41.04	110.86
DIRECT PROFIT			
	495,757.34	13.22	35.72
Facilities			
Facilities	306,730.97	8.18	22.10
Electricity	3,058.65	0.08	0.22
Propane	2,224.48	0.06	0.16
Finisher Supervision	25,065.83	0.67	1.81
Allocated Vet. Serv.	7,442.20	0.20	0.54
PRODUCTION PROFIT	151,235.21	4.03	10.90
COST OF PRODUCTION			
	1,883,212.45	50.23	135.68
OPERATING PROFIT			
	151,235.21	4.03	10.90
NET INCOME			
	151,235.21	4.03	10.90

Plan-to-Actual Monitoring

- Cash flow
- Pig flow
- Feed ingredient consumption
- Income Statement
- Cost Analysis
- Standard Cost/Vendor Monitor
- Growth rates
- Death loss
- Sales performance

Unit-Based Cash Flow Monitoring

(BFH09) Ledger Account Summary													
Acct.	Acct. Desc	Actual Amount	Budget Amount	Variance Act - Bud	% of Budget	Actual Unit Price	Budget Unit Price	Variance Act - Bud	% of Budget	Actual Quantity	Budget Quantity	Var Act - Bud	% of Budget
300	Crop/Feed Sales	118,179.58	116,600.00	1,579.58	101.35	11.73	12.33	-0.60	95.13	10,075.42	10,000.00	75.42	100.75
310	Hog Sales	1,265,589.36	1,344,923.92	-79,334.56	94.10	107.79	118.89	-11.10	90.66	11,741.00	12,486.00	-745.00	94.03
311	Carcass Premium	105,392.48	107,010.00	-1,617.52	98.49	9.12	9.00	0.12	101.28	11,562.00	11,890.00	-328.00	97.24
312	Substandard Hogs	9,941.59	0.00	9,941.59	0.00	63.32	0.00	63.32	0.00	157.00	0.00	157.00	0.00
314	No Value Hogs	3,115.90	0.00	3,115.90	0.00	37.09	0.00	37.09	0.00	84.00	0.00	84.00	0.00
315	Percent Yield	-270.80	0.00	-270.80	0.00	-2.05	0.00	-2.05	0.00	129.00	0.00	129.00	0.00
319	Soft Loss	-4,211.32	19,269.00	-23,480.32	76.47	-1.28	1.90	-3.18	85.25	114.00	12,290.00	-11,276.00	89.70
320	Feeder Stock Sold	8,242.00	19,228.03	-10,986.03	0.00	4.80	0.05	4.75	0.05	0.00	0.00	0.00	0.00
	Total Variance	6,267.09	0.00	6,267.09	0.00	628.71	0.00	628.71	0.00	10.00	0.00	10.00	0.00
325	Cattle Sales-Unlinkec	0.00	18,354.00	-18,354.00	0.00	0.00	483.00	-483.00	0.00	0.00	38.00	-38.00	0.00
345	Product Hedge Inc.	-240.00	0.00	-240.00	0.00	-80.00	0.00	-80.00	0.00	3.00	2.00	3.00	0.00
346	Feed Hedge Inc.	0.00	-4,405.00	4,405.00	0.00	0.00	-2,202.50	2,202.50	0.00	0.00	2.00	-2.00	0.00
364	Patronage Dividend	3,527.34	2,145.59	1,381.75	164.40	3,527.34	2,145.59	1,381.75	164.40	1.00	1.00	0.00	100.00
370	Crop Ins Proceeds	55,877.00	55,485.00	392.00	100.71	136.35	135.00	1.35	101.00	409.80	411.00	-1.20	99.71
420	Interest & Divds	4,819.20	389.80	4,429.40	1,236.33	4,819.20	389.80	4,429.40	1,236.33	1.00	1.00	0.00	100.00
430	Non-Taxable Rcpts	4,750.00	0.00	4,750.00	0.00	4,750.00	0.00	4,750.00	0.00	1.00	0.00	1.00	0.00
440	Rental Prop & Invs	0.00	800.00	-800.00	0.00	0.00	800.00	-800.00	0.00	0.00	1.00	-1.00	0.00
460	Machinery Sales	1,447.00	0.00	1,447.00	0.00	361.75	0.00	361.75	0.00	4.00	0.00	4.00	0.00
	TOTAL INCOME	1,582,445.95	1,622,718.31	-40,272.46	97.52	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Pig Flow / Feed Consumption Monitor

- Sales by selected centers
- Feed consumption by center / ingredients

(BFH09) Period Summary					
	Period	YTD	Budget	Variance	% of Actual
Number	1,000	7,888	8,334	-446	105.65
Total Weight	255,600	2,086,140	2,209,281	-123,141	105.90
Average Weight	255.60	264.47	265.09	-0.62	100.23
Value	101,502.32	841,654.58	896,668.96	-55,014.38	106.54
Value/Animal	101.50	106.70	107.59	-0.89	100.83
Value/Cwt.	39.71	40.35	40.59	-0.24	100.59

(BFH09) Period Summary					
	Period	YTD	Budget	Variance	% of Actual
Feeding					
CORN-RV lbs	704,165	2,488,689	2,715,155	-226,466	109.10
CORN-RV value	55,141.57	192,050.70	145,454.72	46,595.98	75.74
CORN-ILLINI lbs	73,130	320,424	274,783	45,641	85.76
CORN-ILLINI value	3,919.76	17,900.41	14,720.53	3,179.88	82.24
WHITE GREASE lbs	33,831	115,428	123,402	-7,974	106.91
WHITE GREASE value	7,694.77	25,176.81	43,190.84	-18,014.03	171.55
Total CORN-ENRGY lbs	811,125.78	2,924,540.81	3,113,340.38	-188,799.57	106.46
Total CORN-ENRGY val.	66,796.10	235,127.92	203,366.09	31,761.83	86.49

Actual-Budget Cost Analysis

	ACTUAL VALUE	BUDGET VALUE	TOTAL DIFFERENCE	ACTUAL PER HEAD	BUDGET PER HEAD	ACTUAL PER CWT	BUDGET PER CWT
NET SALES							
Make/Hog Sales	1,670,000.00	1,820,000.00	147,000.00	1.00	1.00	51.75	50.41
Carcass Premium	150,000.00	150,000.00	0.00	0.87	0.87	3.31	2.93
Sot Loss	20,000.00	10,000.00	10,000.00	1.00	0.50	0.00	0.00
Low Value Hogs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
No Value Hogs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dead On Arrival	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Freight & Trucking	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Marketing Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pig Cost Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nurs Stage Costs Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NET SALES	1,840,000.00	1,980,000.00	-140,000.00	1.00	1.00	57.92	51.45
DIRECT PRODUCTION EX							
Purchased Pigs	470,000.00	447,000.00	23,000.00	31.85	25.75	245.03	211.18
Pig Cost Transfer In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nurs Stage Costs In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inv. Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Feed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DMD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Feed Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Conc. Grower Direct	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Drugs/Medications	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Diag Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total DIRECT PRODUCTION EX	470,000.00	447,000.00	23,000.00	31.85	25.75	245.03	211.18
DIRECT PROFIT							
Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Propane	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finisher Supervision	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Allocated Vet. Serv.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Port.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Shop & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nutrient Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRODUCTION PROFIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COST OF PRODUCTION							

When Conditions Change....

Everyone has stated or unstated plans for using his resources. A person revises his plans whenever a surprise, an unexpected change, occurs.

- Markets
- Yield
- Performance
- Opportunities

