

Land Profit Center			Farm:		Date:			Type:											
	A	B	Crop	D	E	F	G	H	I	J	K	L	M	N	O	P			
Field	Name	Beginning Inventory Value (BIV)	Crop	Acres	Rent (\$/acre)	Revenue (DXE)	Additional Income (House Rental, Oil lease etc.)	Additional Revenue	Appreciation BIV x ____%	Gross Product (F + H +I)	Capital Improvements	EIV (B + I + K)	Opportunity Interest (B x ____%)	Misc. Costs (Upkeep, Labour etc.)	Land Tax	Gross Margin (J - M - N -O)			
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20																			
Total											CMR=					\$			

Use Additional Pages if Needed PAGE

Trading Account		
# of Animals=	Rate=	
Days=	Value=	\$
Ending Inventory Value	1	
Sales	2	
Beginning Inventory Value	3	
Purchases	4	
Gross Product		5
		(1+2-3-4)
Direct Costs (Increased per Acre)	Per Acre	Total Cost
Seed		6
Fertilizer		7
Chemical		8
Equipment Rental		9
Land Rent		10
Fertilizer Value from Feeding		11
Establishment Costs		12
		13
Total Costs		14
		(Sum 6 to 13)
Gross Margin	GMR=	15
		(Difference 5 - 14)

Trading Account		
# of Animals=	Rate=	
Days=	Value=	\$
Ending Inventory Value	1	
Sales	2	
Beginning Inventory Value	3	
Purchases	4	
Gross Product		5
		(1+2-3-4)
Direct Costs (Increased per Acre)	Per Acre	Total Cost
Seed		6
Fertilizer		7
Chemical		8
Equipment Rental		9
Land Rent		10
Fertilizer Value from Feeding		11
		12
		13
Total Costs		14
		(Sum 6 to 13)
Gross Margin	GMR=	15
		(Difference 5 - 14)

Trading Account		
# of Animals=	Rate=	
Days=	Value=	\$
Ending Inventory Value	1	
Sales	2	
Beginning Inventory Value	3	
Purchases	4	
Gross Product		5
		(1+2-3-4)
Direct Costs (Increased per Acre)	Per Acre	Total Cost
Seed		6
Fertilizer		7
Chemical		8
Equipment Rental		9
Land Rent		10
Fertilizer Value from Feeding		11
		12
		13
Total Costs		14
		(Sum 6 to 13)
Gross Margin	GMR=	15
		(Difference 5 - 14)

Greener Pastures Ranching Ltd

Total Gross
Margin

\$

(Sum of all Enterprise # ____ GM Pages)

GMR=

Use Additional Pages if Needed PAGE

Trading Account		
Acres=	Production=	
Yield=	Value=	\$
Ending Inventory Value	1	
Sales	2	
Beginning Inventory Value	3	
Purchases	4	
Gross Product		5
		(1+2-3-4)
Direct Costs		
(Increased per Acre)	Per Acre	Total Cost
Seed		6
Fertilizer		7
Chemical		8
Equipment Rental		9
Land Rent		10
		11
		12
		13
Total Costs		14
		(Sum 6 to 13)
Gross Margin	GMR=	15
		(Difference 5 - 14)

Trading Account		
Acres=	Production=	
Yield=	Value=	\$
Ending Inventory Value	1	
Sales	2	
Beginning Inventory Value	3	
Purchases	4	
Gross Product		5
		(1+2-3-4)
Direct Costs		
(Increased per Acre)	Per Acre	Total Cost
Seed		6
Fertilizer		7
Chemical		8
Equipment Rental		9
Land Rent		10
		11
		12
		13
Total Costs		14
		(Sum 6 to 13)
Gross Margin	GMR=	15
		(Difference 5 - 14)

Trading Account		
Acres=	Production=	
Yield=	Value=	\$
Ending Inventory Value	1	
Sales	2	
Beginning Inventory Value	3	
Purchases	4	
Gross Product		5
		(1+2-3-4)
Direct Costs		
(Increased per Acre)	Per Acre	Total Cost
Seed		6
Fertilizer		7
Chemical		8
Equipment Rental		9
Land Rent		10
		11
		12
		13
Total Costs		14
		(Sum 6 to 13)
Gross Margin	GMR=	15
		(Difference 5 - 14)

Greener Pastures Ranching Ltd

Total Gross
Margin

\$

(Sum of all Enterprise # ____ GM Pages)

GMR=

Profit Center # _____

Farm: _____ Date: _____ Type: _____

Use Additional Pages if Needed PAGE _____

Trading Account			
	Acres=	Production=	
	Yeild=	Value=	\$
Ending Inventory Value		1	
Sales		2	
Beginning Inventory Value		3	
Purchases		4	
Gross Product			5
			(1+2-3-4)
Direct Costs			
(Increased per Acre)	Per Acre	Total Cost	
Seed		6	
Fertilizer		7	
Chemical		8	
Equipment Rental		9	
Land Rent		10	
		11	
		12	
		13	
Total Costs			14
			(Sum 6 to 13)
Gross Margin			15
GMR=			(Difference 5 - 14)

Gross
Margin

\$
(Sum of all Enterprise # _____ GM Pages)

GMR= _____

Greener Pastures Ranching Ltd.

Contribution Margin for Profit Center #

Type: Farm: Date:

Total Gross Margin				\$	1
				(From Gross Margin Profit Center #)	
Profit Center Overheads					
Labour (Specific to Profit Center)				\$	2
Other (Specific to Profit Center)				\$	3
Assets (Specific to Profit Center)					
	Beginning Inventory Value (BIV) \$	4	Less Depreciation @ % \$	9	
			Depreciated Value= \$		
	Beginning Inventory Value (BIV) \$	5	Less Depreciation @ % \$	10	
			Depreciated Value= \$		
	Beginning Inventory Value (BIV) \$	6	Less Depreciation @ % \$	11	
			Depreciated Value= \$		
	Beginning Inventory Value (BIV) \$	7	Less Depreciation @ % \$	12	
			Depreciated Value= \$		
	Total Equipment Value \$	8			
	Sum (4 to 7)				
			Opportunity Cost of Equipment @ 10%	\$	13
				(8 X 10%)	
			Total Depreciation Loss	\$	14
				Sum (9 to 12)	
Other Overheads (Specific to Profit Center)				\$	15
				\$	16
				\$	17
Total Overheads				\$	18
				Sum (2 + 3 + 13 + 14 + 15 + 16 + 17)	
Contribution Margin					19
Contribution Margin Ratio=					
CMR=CM/GP				Diff (1 - 18) (Forward to Profit or Loss Account)	

Greener Pastures Ranching Ltd.

Breeding Herd Stock Flow:																										
Type:			Farm:						Date:																	
			Breeding Females					First Breeding Females					Breeding Males					Replacements					Off Spring			
			Value/Animal					Value/Animal					Value/Animal					Value/Animal					Value/Animal			
			Cull Value					Cull Value					Cull Value					Cull Value								
		Total Value	%	Head		Value	%	Head		Value	%	Head		Value	%	Head		Value	%	Head		Value	%	Head		Value
Beginning Inventory Value (BIV)	(+)			(+)				(+)				(+)				(+)				(+)				(+)		
Purchases	(+)			(+)				(+)				(+)				(+)				(+)				(+)		
Production	(+)																							(+)		
Offspring to Replacements (Difference)	(+)															(+)								(-)		
Replacements to First Breeding Females (Difference)	(+)							(+)								(-)										
Replacements to Breeding Males (Difference)	(+)											(+)				(-)										
First Breeding Females to Breeding Females (Difference)	(+)			(+)				(-)																		
Death Loss	(-)			(-)				(-)				(-)				(-)				(-)				(-)		
Sales	(-)			(-)				(-)				(-)				(-)				(-)				(-)		
Cull Sales	(-)			(-)				(-)				(-)				(-)										
Cull Loss (Value/Animal - Cull Value) X # of Cull Sales	(-)			(-)				(-)				(-)				(-)				(-)						
Ending Inventory Value (EIV) **	(=)			(=)				(=)				(=)				(=)				(=)				(=)		
Inventory Change																										

** The sum of the Total Ending Inventory is Equal to the Sum of the Totals

\$ From Culls=

% \$ From Culls (Cull/Total)

\$ From Sales=

% \$ From Sales (Sales/Total)

Total Sales=

Gross Product (To Breeding Herd Profit Center)

Ending Inventory

Beginning Inventory

Sales

Purchases

Greener Pastures Ranching Ltd.

Breeding Herd Livestock Profit Center

Type: _____ Farm: _____ Date: _____

Trading Account

	Total	Per Cow
(From Stock Flow)		
Ending Inventory Value	1	1
Sales (Sales + Cull Sales) (Plus Fertilizer Value)	2	2
Beginning Inventory Value	3	3
Purchases	4	4
Gross Product	5	5
	(1+2-3-4)	(1+2-3-4)
Direct Costs		
Feed	6	6
Pasture	7	7
Health	8	8
Transport	9	9
Marketing	10	10
Bedding	11	11
Mineral	12	12
Breeding	13	13
Equipment Rental	14	14
	15	15
	16	16
	17	17
Total Direct Costs	18	18
	Sum (6 to 17)	Sum (6 to 17)
Gross Margin	19	19
	Diff (5 - 18)	Diff (5 - 18)

GMR=

Greener Pastures Ranching Ltd.

Feeder Livestock Profit Center

Type:_____ **Farm:**_____ **Date:**_____

Trading Account

	Total	Per Feeder
Ending Inventory Value	1	1
Sales (Plus Fertilizer Value)	2	2
Beginning Inventory Value	3	3
Purchases	4	4
Gross Product	5	5
	(1+2-3-4)	(1+2-3-4)
Direct Costs		
Feed	6	6
Pasture	7	7
Health	8	8
Transport	9	9
Marketing	10	10
Bedding	11	11
Mineral	12	12
Equipment Rental	13	13
Death Loss	14	14
	15	15
	16	16
	17	17
Total Direct Costs	18	18
	Sum (6 to 17)	Sum (6 to 17)
Gross Margin	19	19
	Diff (5 - 18)	Diff (5 - 18)

GMR=

Greener Pastures Ranching Ltd.

CustomProfit Center

Type: Farm: Date:

Trading Account

	Total	Per _____
Ending Inventory Value	1	1
Sales	2	2
Beginning Inventory Value (BIV)	3	3
Purchases	4	4
	5	5
	(1+2-3-4)	(1+2-3-4)
Direct Costs		
Equipment Rental	6	6
	7	7
	8	8
	9	9
	10	10
	11	11
	12	12
	13	13
Total Direct Costs	14	14
	Sum (6 to 13)	Sum (6 to 13)
Gross Margin	15	15
	Diff (5-14)	Diff (5-14)

GMR=

Greener Pastures Ranching Ltd.

Equipment Profit Center

Farm: _____ Date: _____

Use Additional Pages if Needed PAGE _____

Unit Number

Description

BIV =

1

Depreciation Rate =

%

4

Hours worked/yr=

2

Depreciation/year =

5

Hourly Rate =

3

(1 X 4)

Revenue

6

(2 X 3)

Other Revenue

7

Gross Product

8

Sum (6 + 7)

Direct Costs

(Per Acre or Per Hour)

Total Cost

Fuel/Oil

9

Repairs

10

Upkeep

11

Depreciation (5)

12

Opportunity Cost

13

(BIV X 10%)

13

Labour

14

Other

15

Total Costs

16

(Sum 9 to 15)

Gross Margin

GMR=

(Difference 8 - 16)

Unit Number

Description

BIV =

1

Depreciation Rate =

%

4

Hours worked/yr=

2

Depreciation/year =

5

Hourly Rate =

3

(1 X 4)

Revenue

6

(2 X 3)

Other Revenue

7

Gross Product

8

Sum (6 + 7)

Direct Costs

(Per Acre or Per Hour)

Total Cost

Fuel/Oil

9

Repairs

10

Upkeep

11

Depreciation (5)

12

Opportunity Cost

13

(BIV X 10%)

13

Labour

14

Other

15

Total Costs

16

(Sum 9 to 15)

Gross Margin

GMR=

(Difference 8 - 16)

Unit Number

Description

BIV =

1

Depreciation Rate =

%

4

Hours worked/yr=

2

Depreciation/year =

5

Hourly Rate =

3

(1 X 4)

Revenue

6

(2 X 3)

Other Revenue

7

Gross Product

8

Sum (6 + 7)

Direct Costs

(Per Acre or Per Hour)

Total Cost

Fuel/Oil

9

Repairs

10

Upkeep

11

Depreciation (5)

12

Opportunity Cost

13

(BIV X 10%)

13

Labour

14

Other

15

Total Costs

16

(Sum 9 to 15)

Gross Margin

GMR=

(Difference 8 - 16)

Greener Pastures Ranching Ltd.

Gross
Margin

\$ _____
(Sum of all Profit Center #_____ GM Pages)

GMR= _____

Asset Overheads For:

Type: Farm: Date:

Description

Beginning Inventory Value (BIV) \$	1	Less Depreciation @ _____ % \$	21
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	2	Less Depreciation @ _____ % \$	22
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	3	Less Depreciation @ _____ % \$	23
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	4	Less Depreciation @ _____ % \$	24
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	5	Less Depreciation @ _____ % \$	25
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	6	Less Depreciation @ _____ % \$	26
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	7	Less Depreciation @ _____ % \$	27
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	8	Less Depreciation @ _____ % \$	28
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	9	Less Depreciation @ _____ % \$	29
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	10	Less Depreciation @ _____ % \$	30
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	11	Less Depreciation @ _____ % \$	31
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	12	Less Depreciation @ _____ % \$	32
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	13	Less Depreciation @ _____ % \$	33
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	14	Less Depreciation @ _____ % \$	34
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	15	Less Depreciation @ _____ % \$	35
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	16	Less Depreciation @ _____ % \$	36
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	17	Less Depreciation @ _____ % \$	37
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	18	Less Depreciation @ _____ % \$	38
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	19	Less Depreciation @ _____ % \$	39
		Depreciated Value= \$	
Beginning Inventory Value (BIV) \$	20	Less Depreciation @ _____ % \$	40
		Depreciated Value= \$	

Total BIV 41

Sum (1 to 20)

Opportunity Cost 42

(41 X 10%)

Total Depreciation 43

Sum (21 to 40)

Labour & Cash Overheads

Farm: _____ Date: _____

Labour

Management	_____	_____	1
Salary(full time)	_____	_____	2
Salary(full time)	_____	_____	3
Salary(full time)	_____	_____	4
Salary(part time)	_____	_____	5
Salary(part time)	_____	_____	6
Total Labour			7
			Sum (1 to 6)

Cash Overheads

Heat		8
Power		9
Telephone		10
House Expense		11
Office Expense		12
Legal/Accounting Fees		13
Licenses/Insurance		14
(Equipment Repair)		15
(Fuel/Oil)		16
Bank Charges		17
Interest		18
Small Tools		19
		20
		21
		22
		23
Total Cash Overheads		24
	Sum (8 to 23)	

Total Labour & Cash Overheads			25
			Sum (7 & 24)

Profit or Loss Account

Farm:_____

Date:_____

Total Contribution Margin (For all Profit Centers)

Profit Center #1		1
Profit Center #2		2
Profit Center #3		3
Profit Center #4		4
Profit Center #5		5
Profit Center #6		6
Profit Center #7		7
Profit Center #8		8

Total Gross Margin		9
	Sum (1 to 8)	

Other Income		
		10
		11
		12

Total Income		13
	Sum (9 to 12)	

Overheads

Total Labour & Cash Overheads		14
Equipment Opportunity Cost		15
Equipment Depreciation		16
		17
		18
		19

Total Overheads		20
	Sum(14 to 19)	

Pretax Profit(Loss)=	
	(13 minus 20)