1 - Land Profit Center		Farm Name: Avery Juan				Year:	2016									
	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	Gross Product (F + H +I)	Capital Improvements	EIV (B + I + K)	Opportunity Interest	Misc. Costs (Upkeep, Labour etc.)	Land Tax	Gross Margin (J - M - N -O)
									4%				10%			
1	Home 1/4	$320,000	Hay	135	$35	$4,725	Home 1500/month	$18,000	$12,800	$35,525		$332,800	$32,000		$2,400	$1,125
2	West 1/4	$185,000	Pasture	160	$18	$2,880	Gas Well	$2,500	$7,400	$12,780	$1,000	$193,400	$18,500		$800	($6,520)
3	North 1/4	$115,000	Silage	100	$30	$3,000			$4,600	$7,600		$119,600	$11,500		$450	($4,350)
4	North 1/4	$73,000	Pasture	60	$20	$1,200			$2,920	$4,120		$75,920	$7,300		$300	($3,480)
5						$0			$0	$0		$0	$0			$0
6						$0			$0	$0		$0	$0			$0
7						$0			$0	$0		$0	$0			$0
8						$0			$0	$0		$0	$0			$0
9						$0			$0	$0		$0	$0			$0
10						$0			$0	$0		$0	$0			$0
11						$0			$0	$0		$0	$0			$0
12						$0			$0	$0		$0	$0			$0
13						$0			$0	$0		$0	$0			$0
14						$0			$0	$0		$0	$0			$0
15						$0			$0	$0		$0	$0			$0
16						$0			$0	$0		$0	$0			$0
17						$0			$0	$0		$0	$0			$0
18						$0			$0	$0		$0	$0			$0
19						$0			$0	$0		$0	$0			$0
20						$0			$0	$0		$0	$0			$0
Total						$11,805				$60,025		$721,720	GMR=	-22.0%		-$13,225

2- Grazing Profit Center

Farm Name: Avery Juan **Year: 2016**

	West Section			North 1/4			Rental 1/4		
Trading Account									
# of Animals=	100	Rate=	$1.00	20	Rate=	$0.75	100	Rate=	$0.75
Days=	180	Value=	$18,000	120	Value=	$1,800	120	Value=	$9,000
Ending Inventory Value		1		1500	1		0	1	
Sales	$18,000	2		$1,800	2		$9,000	2	
Beginning Inventory Value		3		1000	3		0	3	
Purchases		4		0	4		0	4	
Gross Product			$18,000			$2,300			$9,000
		5	(1+2-3-4)		5	(1+2-3-4)		5	(1+2-3-4)
# of acres =	640			60			150		
Direct Costs (Increased per Acre)	Per Acre		Total Cost	Per Acre		Total Cost	Per Acre		Total Cost
Seed			$0			$0			$0
		6			6			6	
Fertilizer	$12		$7,550			$0	$13		$2,000
		7			7			7	
Chemical			$0			$0			$0
		8			8			8	
Equipment Rental	$4		$2,560			$0	$4		$600
		9			9			9	
Land Rent	$18		$11,520	$20		$1,200	$20		$3,000
		10			10			10	
Fertilizer Value from Feeding			$0			$0			$0
		11			11			11	
Establishment Costs			$0			$0			$0
		12			12			12	
			$0			$0			$0
		13			13			13	
Total Costs			$21,630			$1,200			$5,600
		14	(Sum 6 to 13)		14	(Sum 6 to 13)		14	(Sum 6 to 13)
Gross Margin	GM Ratio = **-20%**		($3,630)	GM Ratio = **48%**		$1,100	GM Ratio = **38%**		$3,400
		15	(Difference 5 - 14)		15	(Difference 5 - 14)		15	(Difference 5 - 14)

2 - Grazing Contribution Margin

Farm Name: Avery Juan **Year: 2016**

Total Gross Margin								$870	1
								(From Gross Margin Grazing Profit Center)	
Profit Center Overheads	Description	Hours	X	Rate	X	Days			
Labour (Specific to Profit Center)	Spring Set up	8		25		2		$400	2
	Grazing Labour	2		25		25		$1,250	3
								$0	4
									5
									6

Equipment (Specific to Profit Center)								
Water System	Beginning Inventory Value (BIV)	$5,000	7	Less Depreciation @	5%	$250	15	
				Depreciated Value=		$4,750		
Cross Fencing	Beginning Inventory Value (BIV)	$1,000	8	Less Depreciation @	5%	$50	16	
				Depreciated Value=		$950		
	Beginning Inventory Value (BIV)		9	Less Depreciation @		$0	17	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		10	Less Depreciation @		$0	18	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		11	Less Depreciation @		$0	19	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		12	Less Depreciation @		$0	20	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		13	Less Depreciation @		$0	21	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		14	Less Depreciation @		$0	22	
				Depreciated Value=		$0		
	Total Equipment Value $	$6,000	23					
		Sum (7 to 14)						

Opportunity Cost @	**10%**	$600	24		
		(23 X Opportunity cost)			
Total Depreciation Loss		$300	25		
		Sum (15 to 22)			
Other Overheads (Specific to Profit Center)					
			26		
			27		
			28		
Total Overheads		$2,550	29		
		Sum (2+3+4+5+6+24+25+26+27+28)			
Contribution Margin		-$1,680	30		
Contribution Margin Ratio=	-5.7%	Diff (1 - 29)			
	CMR=CM/GP	(Forward to Profit or Loss Account)			

3 - Grain Profit Center

Farm Name: Avery Juan **Year: 2016**

Trading Account	Wheat			Canola			Barley		
Acres=	90	Production=	$6.30	70	Production=	$11.50	160	Production=	$3.00
Yield=	40	Value=	$22,680	45	Value=	$36,225	90	Value=	$43,200
Ending Inventory Value	0	1		0	1		8500	1	
Sales	27180	2		36225	2		34700	2	
Beginning Inventory Value	4500	3		0	3		0	3	
Purchases		4		0	4		0	4	
Gross Product			$22,680 (1+2-3-4)			$36,225 (1+2-3-4)			$43,200 (1+2-3-4)
			5			5			5
Direct Costs (Increased per Acre)	Per Acre		Total Cost	Per Acre		Total Cost	Per Acre		Total Cost
Seed	$6		$540	$45		$3,150	$7		$1,120
			6			6			6
Fertilizer	$30		$2,700	$40		$2,800	$35		$5,600
			7			7			7
Chemical	$9		$810	$45		$3,150	$12		$1,920
			8			8			8
Equipment Rental	$75		$6,750	$75		$5,250	$75		$12,000
			9			9			9
Land Rent	$40		$3,600	$45		$3,150	$45		$7,200
			10			10			10
Fuel (combine)	$45		$4,050	$45		$3,150	$45		$7,200
			11			11			11
Repairs (combine)	$25		$2,250	$25		$1,750	$25		$4,000
			12			12			12
			$0			$0			$0
			13			13			13
Total Costs			$20,700 (Sum 6 to 13)			$22,400 (Sum 6 to 13)			$39,040 (Sum 6 to 13)
			14			14			14
Gross Margin	GM Ratio=	9%	$1,980 (Difference 5 - 14)		GM Ratio=	38% $13,825 (Difference 5 - 14)		GM Ratio=	10% $4,160 (Difference 5 - 14)
			15			15			15

3 - Grain Contribution Margin

Farm Name: Avery Juan **Year: 2016**

Total Gross Margin								$19,965 (From Gross Margin Grain Profit Center)	1
Profit Center Overheads	Description	Hours	X	Rate	X	Days			
Labour (Specific to Profit Center)	Combine	10		25		9		$2,250	2
	truck	5		25		9		$1,125	3
								$0	4
									5
									6

Equipment (Specific to Profit Center)							
Combine	Beginning Inventory Value (BIV)	$120,000	7	Less Depreciation @	5%	$6,000	15
				Depreciated Value=		$114,000	
	Beginning Inventory Value (BIV)		8	Less Depreciation @		$0	16
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		9	Less Depreciation @		$0	17
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		10	Less Depreciation @		$0	18
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		11	Less Depreciation @		$0	19
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		12	Less Depreciation @		$0	20
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		13	Less Depreciation @		$0	21
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		14	Less Depreciation @		$0	22
				Depreciated Value=		$0	
	Total Equipment Value $	$120,000 (Sum (7 to 14))	23				

Opportunity Cost @	**10%**	$12,000 (23 X Opportunity cost)	24
Total Depreciation Loss		$6,000 (Sum (15 to 22))	25
Other Overheads (Specific to Profit Center)			
			26
			27
			28
Total Overheads		$21,375 (Sum (2+3+4+5+6+24+25+26+27+28))	29
Contribution Margin		-$1,410 (Diff (1 - 29) (Forward to Profit or Loss Account))	30
Contribution Margin Ratio=	-1.4% (CMR=CM/GP)		

4 - Hay Profit Center

Farm Name: Avery Juan **Year: 2016**

Trading Account	Home 1/4			
Acres=	130	Production=	$55	
Yield=	2.5	Value=	$17,875	
Ending Inventory Value				1
Sales	$17,875			2
Beginning Inventory Value				3
Purchases				4
Gross Product			$17,875	5
			(1+2-3-4)	
Direct Costs (Increased per Acre)	Per Acre		Total Cost	
Seed			$0	6
Fertilizer	$20		$2,600	7
Twine			$0	8
Equipment Rental	$51		$6,630	9
Land Rent	$35		$4,550	10
Establishment Cost	$15		$1,950	11
			$0	12
			$0	13
Total Costs			$15,730	14
			(Sum 6 to 13)	
Gross Margin	GM Ratio=	12%	$2,145	15
			(Difference 5 - 14)	

Trading Account	Rental 1/4			
Acres=	150	Production=	$55	
Yield=	2	Value=	$16,500	
Ending Inventory Value				1
Sales	$16,500			2
Beginning Inventory Value				3
Purchases				4
Gross Product			$16,500	5
			(1+2-3-4)	
Direct Costs (Increased per Acre)	Per Acre		Total Cost	
Seed			$0	6
Fertilizer			$0	7
Twine			$0	8
Equipment Rental	$26		$3,900	9
Land Rent	$25		$3,750	10
Establishment Cost	$15		$2,250	11
			$0	12
			$0	13
Total Costs			$9,900	14
			(Sum 6 to 13)	
Gross Margin	GM Ratio=	40%	$6,600	15
			(Difference 5 - 14)	

Trading Account	Rental Slough			
Acres=	60	Production=	$45	
Yield=	4	Value=	$10,800	
Ending Inventory Value				1
Sales	$10,800			2
Beginning Inventory Value				3
Purchases				4
Gross Product			$10,800	5
			(1+2-3-4)	
Direct Costs (Increased per Acre)	Per Acre		Total Cost	
Seed			$0	6
Fertilizer			$0	7
Twine			$0	8
Equipment Rental	$45		$2,700	9
Land Rent	$10		$600	10
Establishment Cost			$0	11
			$0	12
			$0	13
Total Costs			$3,300	14
			(Sum 6 to 13)	
Gross Margin	GM Ratio=	69%	$7,500	15
			(Difference 5 - 14)	

4 - Hay Contribution Margin

Farm Name: Avery Juan **Year: 2016**

Total Gross Margin $16,245 (From Gross Margin Hay Profit Center) 1

Profit Center Overheads

Labour (Specific to Profit Center)

Description	Hours	X	Rate	X	Days		
Cutting	12		25		4	$1,200	2
Raking	6		25		3	$450	3
Bailing	8		25		8	$1,600	4
							5
							6

Equipment (Specific to Profit Center)

	Beginning Inventory Value (BIV)		7	Less Depreciation @		$0	15
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		8	Less Depreciation @		$0	16
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		9	Less Depreciation @		$0	17
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		10	Less Depreciation @		$0	18
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		11	Less Depreciation @		$0	19
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		12	Less Depreciation @		$0	20
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		13	Less Depreciation @		$0	21
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		14	Less Depreciation @		$0	22
				Depreciated Value=		$0	

Total Equipment Value $ $0 (Sum (7 to 14)) 23

Opportunity Cost @ **10%** $0 (23 X Opportunity cost) 24

Total Depreciation Loss $0 (Sum (15 to 22)) 25

Other Overheads (Specific to Profit Center)

		26
		27
		28

Total Overheads $3,250 (Sum (2+3+4+5+6+24+25+26+27+28)) 29

Contribution Margin $12,995 (Diff (1 - 29)) 30

(Forward to Profit or Loss Account)

Contribution Margin Ratio= 28.8% (CMR=CM/GP)

5 - Silage Profit Center

Farm Name: Avery Juan **Year: 2016**

Trading Account	North 1/4				
Acres=	100	Production=	$40		
Yield=	4.5	Value=	$18,000		
Ending Inventory Value				1	
Sales	$18,000			2	
Beginning Inventory Value				3	
Purchases				4	
Gross Product			$18,000	5	
			(1+2-3-4)		
Direct Costs (Increased per Acre)	Per Acre		Total Cost		
Seed	$9		$900	6	
Fertilizer	$65		$6,500	7	
Chemical			$0	8	
Equipment Rental	$87		$8,700	9	
Land Rent	$30		$3,000	10	
plastic	$9		$900	11	
			$0	12	
			$0	13	
Total Costs			$20,000	14	
			(Sum 6 to 13)		
Gross Margin	GM Ratio=	-11%	($2,000)	15	
			(Difference 5 - 14)		

Trading Account					
Acres=		Production=			
Yield=		Value=	$0		
Ending Inventory Value				1	
Sales	$0			2	
Beginning Inventory Value				3	
Purchases				4	
Gross Product			$0	5	
			(1+2-3-4)		
Direct Costs (Increased per Acre)	Per Acre		Total Cost		
Seed			$0	6	
Fertilizer			$0	7	
Chemical			$0	8	
Equipment Rental			$0	9	
Land Rent			$0	10	
			$0	11	
			$0	12	
			$0	13	
Total Costs			$0	14	
			(Sum 6 to 13)		
Gross Margin	GM Ratio=	#DIV/0!	$0	15	
			(Difference 5 - 14)		

Trading Account					
Acres=		Production=			
Yield=		Value=	$0		
Ending Inventory Value				1	
Sales	$0			2	
Beginning Inventory Value				3	
Purchases				4	
Gross Product			$0	5	
			(1+2-3-4)		
Direct Costs (Increased per Acre)	Per Acre		Total Cost		
Seed			$0	6	
Fertilizer			$0	7	
Chemical			$0	8	
Equipment Rental			$0	9	
Land Rent			$0	10	
			$0	11	
			$0	12	
			$0	13	
Total Costs			$0	14	
			(Sum 6 to 13)		
Gross Margin	GM Ratio=	#DIV/0!	$0	15	
			(Difference 5 - 14)		

5 - Silage Contribution Margin

Farm Name: Avery Juan **Year: 2016**

Total Gross Margin								-$2,000	1
								(From Gross Margin Silage Profit Center)	
Profit Center Overheads	Description	Hours	X	Rate	X	Days			
Labour (Specific to Profit Center)	Cutting	15		25		3		$1,125	2
	Hauling	15		25		3		$1,125	3
	Packing	12		25		3		$900	4
									5
									6

Equipment (Specific to Profit Center)								
Cutter	Beginning Inventory Value (BIV)	$12,500	7	Less Depreciation @	5%	$625	15	
				Depreciated Value=		$11,875		
	Beginning Inventory Value (BIV)		8	Less Depreciation @		$0	16	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		9	Less Depreciation @		$0	17	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		10	Less Depreciation @		$0	18	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		11	Less Depreciation @		$0	19	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		12	Less Depreciation @		$0	20	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		13	Less Depreciation @		$0	21	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		14	Less Depreciation @		$0	22	
				Depreciated Value=		$0		
	Total Equipment Value $	$12,500	23					
		Sum (7 to 14)						

Opportunity Cost @	**10%**	$1,250	24	
		(23 X Opportunity cost)		
Total Depreciation Loss		$625	25	
		Sum (15 to 22)		
Other Overheads (Specific to Profit Center)				
			26	
			27	
			28	
Total Overheads		$5,025	29	
		Sum (2+3+4+5+6+24+25+26+27+28)		
Contribution Margin		-$7,025	30	
Contribution Margin Ratio=	-39.0%	Diff (1 - 29)		
	CMR=CM/GP	(Forward to Profit or Loss Account)		

6 - Breeding Herd Stock Flow:

Herd: Cows **Farm Name: Avery Juan** **Year: 2016**

Birth % =		1		Breeding Females			First Breeding Females			Breeding Males			Replacements			Off Spring		
				Value/Animal		$1,500	Value/Animal		$1,700	Value/Animal		$3,500	Value/Animal		$1,100	Value/Animal		$900
				Cull Value		$900	Cull Value		$1,200	Cull Value		$1,500	Cull Value		$1,100			
		Total Value	%	Head		Value	Head		Value	Head		Value	Head		Value	Head		Value
Beginning Inventory Value (BIV)	(+)	$229,000		100	(+)	$150,000	20	(+)	$34,000	5	(+)	$17,500	25	(+)	$27,500		(+)	$0
Purchases	(+)	$3,500			(+)	$0		(+)	$0	1	(+)	$3,500		(+)	$0		(+)	$0
Production	(+)	$108,000														120	(+)	$108,000
Offspring to Replacements (Difference)	(+)	$6,000											30	(+)	$33,000	30	(-)	$27,000
Replacements to First Breeding Females (Difference)	(+)	$15,000					25	(+)	$42,500				25	(-)	$27,500			
Replacements to Breeding Males (Difference)	(+)	$0								0	(+)	$0		(-)	$0			
First Breeding Females to Breeding Females (Difference)	(+)	-$3,000		15	(+)	$22,500	15	(-)	$25,500									
Death Loss	(-)	$12,500			(-)	$0	1	(-)	$1,700		(-)	$0		(-)	$0	12	(-)	$10,800
Sales	(-)	$70,200			(-)	$0		(-)	$0		(-)	$0		(-)	$0	78	(-)	$70,200
Cull Sales	(-)	$11,700		6	(-)	$5,400	4	(-)	$4,800	1	(-)	$1,500		(-)	$0			
Cull Loss (Value/Animal - Cull Value) X # of Cull Sales	(-)	$7,600			(-)	$3,600		(-)	$2,000		(-)	$2,000		(-)	$0			
Ending Inventory Value (EIV) **	**(=)**	**$256,500**		**109**	**(=)**	**$163,500**	**25**	**(=)**	**42500**	**5**	**(=)**	**17500**	**30**	**(=)**	**33000**	**0**	**(=)**	**0**
Inventory Change		$27,500		9		$13,500	5		$8,500	0		$0	5		$5,500	0		$0

$256,500 Check 0

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

$ From Culls=	$11,700	% $ From Culls (Cull/Total)	14.29 %
$ From Sales=	$70,200	% $ From Sales (Sales/Total)	85.71 %
Total Sales=	$81,900		

Gross Product (To Breeding Herd Profit Center)

Ending Inventory	$256,500	Beginning Inventory	$229,000
Sales	$81,900	Purchases	$3,500

Comments:

Greener Pastures Ranching Ltd.

6 - Breeding Herd Livestock Profit Center

Farm Name: Avery Juan **Year: 2016**

Cows

Trading Account

(From Stock Flow)	Total		Per Female (120)	
Ending Inventory Value	$256,500	1	$2,137.50	1
Sales (Sales + Cull Sales)	$81,900	2	$682.50	2
Fertilizer Value		3	$0.00	3
Beginning Inventory Value	$229,000	4	$1,908.33	4
Purchases	$3,500	5	$29.17	5
Gross Product	$105,900	6	$882.50	6
	(1+2+3-4-5)			
Direct Costs				
Feed	$46,800	7	$390.00	7
Pasture	$18,000	8	$150.00	8
Health	$1,240	9	$10.33	9
Transport	$2,360	10	$19.67	10
Marketing	$200	11	$1.67	11
Bedding	$12,600	12	$105.00	12
Mineral	$1,780	13	$14.83	13
Breeding		14	$0.00	14
Equipment Rental	$13,570	15	$113.08	15
		16	$0.00	16
		17	$0.00	17
		18	$0.00	18
Total Direct Costs	$96,550	19	$804.58	19
	Sum (7 to 18)		Sum (6 to 17)	
Gross Margin	$9,350	20	$77.92	20
	Diff (6 - 19)		Diff (5 - 18)	

GM Ratio = 8.8%

Greener Pastures Ranching Ltd.

6.- Breeding Herd Contribution Margin

Cows **Farm Name: Avery Juan** **Year: 2016**

Total Gross Margin								$9,350	1
								(From Gross Margin Breeding Herd Profit Center)	
Profit Center Overheads	Description	Hours	X	Rate	X	Days			
Labour (Specific to Profit Center)	Feeding	2		25		180		$9,000	2
	Processing	16		25		1		$400	3
	Preg Test	12		25		1		$300	4
	Branding	12		25		1		$300	5
	Vet	5		100		1		$500	6
Equipment (Specific to Profit Center)									
Winter Water System	Beginning Inventory Value (BIV)	$5,700	7	Less Depreciation @	5%	$285	15		
				Depreciated Value=		$5,415			
Herd Opportunity Cost	Beginning Inventory Value (BIV)	$229,000	8	Less Depreciation @	5%	$11,450	16		
				Depreciated Value=		$217,550			
	Beginning Inventory Value (BIV)		9	Less Depreciation @		$0	17		
				Depreciated Value=		$0			
	Beginning Inventory Value (BIV)		10	Less Depreciation @		$0	18		
				Depreciated Value=		$0			
	Beginning Inventory Value (BIV)		11	Less Depreciation @		$0	19		
				Depreciated Value=		$0			
	Beginning Inventory Value (BIV)		12	Less Depreciation @		$0	20		
				Depreciated Value=		$0			
	Beginning Inventory Value (BIV)		13	Less Depreciation @		$0	21		
				Depreciated Value=		$0			
	Beginning Inventory Value (BIV)		14	Less Depreciation @		$0	22		
				Depreciated Value=		$0			
	Total Equipment Value $	$234,700	23						
		Sum (7 to 14)							
				Opportunity Cost @	**10%**			$23,470	24
								(23 X Opportunity cost)	
				Total Depreciation Loss				$11,735	25
								Sum (15 to 22)	
Other Overheads (Specific to Profit Center)									
									26
									27
									28
Total Overheads								$45,705	29
								Sum (2+3+4+5+6+24+25+26+27+28)	
Contribution Margin								-$36,355	30
Contribution Margin Ratio=	-34.3%							Diff (1 - 29)	
	CMR=CM/GP							(Forward to Profit or Loss Account)	

7 - Breeding Herd Stock Flow:

Herd: Goats **Farm Name: Avery Juan** **Year: 2016**

				Breeding Females				First Breeding Females				Breeding Males				Replacements				Off Spring		
Birth % =		1.8		Value/Animal		$350		Value/Animal		$300		Value/Animal		$750		Value/Animal		$250		Value/Animal		$200
				Cull Value		$250		Cull Value		$250		Cull Value		$250		Cull Value		$250				
		Total Value	%	Head		Value	%	Head		Value	%	Head		Value	%	Head		Value	%	Head		Value
Beginning Inventory Value (BIV)	(+)	$30,000		75	(+)	$26,250			(+)	$0		5	(+)	$3,750			(+)	$0			(+)	$0
Purchases	(+)	$8,500		20	(+)	$7,000			(+)	$0		2	(+)	$1,500			(+)	$0			(+)	$0
Production	(+)	$27,000																		135	(+)	$27,000
Offspring to Replacements (Difference)	(+)	$0														0	(+)	$0			(-)	$0
Replacements to First Breeding Females (Difference)	(+)	$0						0	(+)	$0							(-)	$0				
Replacements to Breeding Males (Difference)	(+)	$0										0	(+)	$0			(-)	$0				
First Breeding Females to Breeding Females (Difference)	(+)	$0		0	(+)	$0			(-)	$0												
Death Loss	(-)	$1,900		2	(-)	$700			(-)	$0			(-)	$0			(-)	$0		6	(-)	$1,200
Sales	(-)	$25,800			(-)	$0			(-)	$0			(-)	$0			(-)	$0		129	(-)	$25,800
Cull Sales	(-)	$2,000		6	(-)	$1,500			(-)	$0		2	(-)	$500			(-)	$0				
Cull Loss (Value/Animal - Cull Value) X # of Cull Sales	(-)	$1,600			(-)	$600			(-)	$0			(-)	$1,000			(-)	$0				
Ending Inventory Value (EIV) **	(=)	**$34,200**		**87**	(=)	**$30,450**		**0**	(=)	**0**		**5**	(=)	**3750**		**0**	(=)	**0**		**0**	(=)	**0**
Inventory Change		$4,200		12		$4,200		0		$0		0		$0		0		$0		0		$0
		$34,200	Check																			
			0																			

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

$ From Culls=	$2,000	% $ From Culls (Cull/Total)	7.19 %
$ From Sales=	$25,800	% $ From Sales (Sales/Total)	92.81 %
Total Sales=	$27,800		

Gross Product (To Breeding Herd Profit Center)

Ending Inventory	$34,200	Beginning Inventory	$30,000
Sales	$27,800	Purchases	$8,500

Comments:

Greener Pastures Ranching Ltd.

7 - Breeding Herd Livestock Profit Center

Farm Name: Avery Juan **Year: 2016**

Goats

Trading Account

(From Stock Flow)	Total		Per Female (95)	
Ending Inventory Value	$34,200	1	$360.00	1
Sales (Sales + Cull Sales)	$27,800	2	$292.63	2
Fertilizer Value		3	$0.00	3
Beginning Inventory Value	$30,000	4	$315.79	4
Purchases	$8,500	5	$89.47	5
Gross Product	$23,500	6	$247.37	6
	(1+2+3-4-5)			
Direct Costs				
Feed	$3,480	7	$36.63	7
Pasture	$950	8	$10.00	8
Health	$350	9	$3.68	9
Transport	$520	10	$5.47	10
Marketing	$350	11	$3.68	11
Bedding	$320	12	$3.37	12
Mineral	$180	13	$1.89	13
Breeding		14	$0.00	14
Equipment Rental	$2,625	15	$27.63	15
		16	$0.00	16
		17	$0.00	17
		18	$0.00	18
Total Direct Costs	$8,775	19	$92.37	19
	Sum (7 to 18)		Sum (6 to 17)	
Gross Margin	$14,725	20	$155.00	20
	Diff (6 - 19)		Diff (5 - 18)	

GM Ratio = 62.7%

7:- Breeding Herd Contribution Margin

Goats **Farm Name: Avery Juan** **Year: 2016**

Total Gross Margin								$14,725	1
								(From Gross Margin Silage Profit Center)	
Profit Center Overheads	Description	Hours	X	Rate	X	Days			
Labour (Specific to Profit Center)	Feeding	2		25		26		$1,300	2
	processing	6		25		1		$150	3
	preg test	6		25		1		$150	4
	vet	2		100		1		$200	5
								$0	6

Equipment (Specific to Profit Center)								
Guard Dogs	Beginning Inventory Value (BIV)	$2,000	7	Less Depreciation @	10%	$200	15	
				Depreciated Value=		$1,800		
Water system and fencing	Beginning Inventory Value (BIV)	$2,000	8	Less Depreciation @	5%	$100	16	
				Depreciated Value=		$1,900		
Herd costs	Beginning Inventory Value (BIV)	$30,000	9	Less Depreciation @	5%	$1,500	17	
				Depreciated Value=		$28,500		
Goat system and Squeeze	Beginning Inventory Value (BIV)	$1,500	10	Less Depreciation @	10%	$150	18	
				Depreciated Value=		$1,350		
	Beginning Inventory Value (BIV)		11	Less Depreciation @		$0	19	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		12	Less Depreciation @		$0	20	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		13	Less Depreciation @		$0	21	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		14	Less Depreciation @		$0	22	
				Depreciated Value=		$0		

Total Equipment Value $ $35,500 — 23
Sum (7 to 14)

Opportunity Cost @ **10%** $3,550 — 24
(23 X Opportunity cost)

Total Depreciation Loss $1,950 — 25
Sum (15 to 22)

Other Overheads (Specific to Profit Center)

		26
		27
		28

Total Overheads	$7,300	29
	Sum (2+3+4+5+6+24+25+26+27+28)	
Contribution Margin	$7,425	30
Contribution Margin Ratio= 31.6%	Diff (1 - 29)	
CMR=CM/GP	(Forward to Profit or Loss Account)	

8 - Feeder Livestock Profit Center

Farm Name: Avery Juan Year: 2016

Trading Account

Pen #=

	Total		Per Feeder (110)	
Ending Inventory Value		1	$0	1
Sales	$136,900	2	$1,245	2
Fertilizer Value		3		3
Beginning Inventory Value	$87,600	4	$796	4
Purchases		5	$0	5
Gross Product	$49,300	6	$448	6
	(1+2+3-4-6)			
Direct Costs				
Feed	$12,050	7	$110	7
Pasture	$9,000	8	$82	8
Health	$450	9	$4	9
Transport	$530	10	$5	10
Marketing	$350	11	$3	11
Bedding	$2,160	12	$20	12
Mineral	$650	13	$6	13
Equipment Rental	$18,300	14	$166	14
Death Loss	$900	15	$8	15
		16	$0	16
		17	$0	17
		18	$0	18
Total Direct Costs	$44,390	19	$404	19
	Sum (7 to 18)		Sum (7 to 18)	
Gross Margin	$4,910	20	$45	20
	Diff (6 - 19)		Diff (6 - 19)	

GM Ratio = 10.0%

Greener Pastures Ranching Ltd.

8 - Feeder Cattle Contribution Margin

Farm Name: Avery Juan **Year: 2016**

Total Gross Margin								$4,910 (From Gross Margin Feeder Profit Center)	1
Profit Center Overheads	Description	Hours	X	Rate	X	Days			
Labour (Specific to Profit Center)	Shipping and Receiving	4		25		2		$200	2
	Processing	8		25		1		$200	3
	Feeding	2		25		180		$9,000	4
									5
									6

Equipment (Specific to Profit Center)

Herd Costs	Beginning Inventory Value (BIV)	$45,050	7	Less Depreciation @		$0	15	
				Depreciated Value=		$45,050		
	Beginning Inventory Value (BIV)		8	Less Depreciation @		$0	16	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		9	Less Depreciation @		$0	17	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		10	Less Depreciation @		$0	18	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		11	Less Depreciation @		$0	19	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		12	Less Depreciation @		$0	20	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		13	Less Depreciation @		$0	21	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		14	Less Depreciation @		$0	22	
				Depreciated Value=		$0		

Total Equipment Value $ $45,050 (Sum (7 to 14)) 23

Opportunity Cost @ **10%** $4,505 (23 X Opportunity cost) 24

Total Depreciation Loss $0 (Sum (15 to 22)) 25

Other Overheads (Specific to Profit Center)

		26
		27
		28

Total Overheads $13,905 (Sum (2+3+4+5+6+24+25+26+27+28)) 29

Contribution Margin -$8,995 (Diff (1 - 29) (Forward to Profit or Loss Account)) 30

Contribution Margin Ratio= -18.2% (CMR=CM/GP)

9 - Equipment Profit Center

Farm Name: Avery Juan **Year:** 2016

Unit Number	1		Description	Newer 180 hp Tractor					
BIV =	$55,000	1			Depreciation Rate =	10%	4		
Hours worked/yr=	602	2			Depreciation/year =	$5,500	5		
Hourly Rate =	$75	3				(1 X 4)			
					Revenue	$45,150	6		
						(2 X 3)			
Other Revenue							7		
Gross Product						$45,150	8		
						Sum (6 + 7)			
Direct Costs	(Per Acre or Per Hour)					Total Cost			
Fuel/Oil						$17,337	9		
Repairs						$7,200	10		
Upkeep						$2,500	11		
Depreciation (5)						$5,500	12		
Opportunity Cost 10%)	(BIV X					$5,500	13		
Labour							14		
							15		
Total Costs						$38,037	16		
						(Sum 9 to 15)			
			GM Ratio =	**16%**					
Gross Margin						$7,113			
						(Difference 8 - 16)			

Unit Number	2		Description	Old 100hp Tractor					
BIV =	$25,000	1			Depreciation Rate =	5%	4		
Hours worked/yr=	104	2			Depreciation/year =	$1,250	5		
Hourly Rate =	$65	3				(1 X 4)			
					Revenue	$6,760	6		
						(2 X 3)			
Other Revenue						-10	7		
Gross Product						$6,750	8		
						Sum (6 + 7)			
Direct Costs	(Per Acre or Per Hour)					Total Cost			
Fuel/Oil						$2,246	9		
Repairs						$5,500	10		
Upkeep						$1,200	11		
Depreciation (5)						$1,250	12		
Opportunity Cost X 10%)	(BIV					$2,500	13		
Labour							14		
							15		
Total Costs						$12,696	16		
						(Sum 9 to 15)			
			GM Ratio =	**-88%**					
Gross Margin						-$5,946			
						(Difference 8 - 16)			

Unit Number	3		Description	Hay Equipment					
BIV =	$57,000	1			Depreciation Rate =	10%	4		
Hours worked/yr=	127	2			Depreciation/year =	$5,700	5		
Hourly Rate =	$55	3				(1 X 4)			
					Revenue	$6,985	6		
						(2 X 3)			
Other Revenue							7		
Gross Product						$6,985	8		
						Sum (6 + 7)			
Direct Costs	(Per Acre or Per Hour)					Total Cost			
Fuel/Oil							9		
Repairs						$5,600	10		
Upkeep						$800	11		
Depreciation (5)						$2,850	12		
Opportunity Cost 10%)	(BIV X					$5,700	13		
Labour							14		
Twine						$900	15		
Total Costs						$15,850	16		
						(Sum 9 to 15)			
			GM Ratio =	**-127%**					
Gross Margin						-$8,865			
						(Difference 8 - 16)			

9 - Equipment Contribution Margin

Farm Name: Avery Juan **Year: 2016**

Total Gross Margin								-$7,698	1
								(From Gross Margin Equipment Profit Center)	
Profit Center Overheads	Description	Hours	X	Rate	X	Days			
Labour (Specific to Profit Center)	Repairs	8		25		6		$1,200	2
								$0	3
								$0	4
									5
									6

Equipment (Specific to Profit Center)								
Tools	Beginning Inventory Value (BIV)	$15,000	7	Less Depreciation @	5%	$750	15	
				Depreciated Value=		$14,250		
Shop upkeep	Beginning Inventory Value (BIV)	$30,000	8	Less Depreciation @	5%	$1,500	16	
				Depreciated Value=		$28,500		
	Beginning Inventory Value (BIV)		9	Less Depreciation @		$0	17	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		10	Less Depreciation @		$0	18	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		11	Less Depreciation @		$0	19	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		12	Less Depreciation @		$0	20	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		13	Less Depreciation @		$0	21	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		14	Less Depreciation @		$0	22	
				Depreciated Value=		$0		
	Total Equipment Value $	$45,000	23					
		Sum (7 to 14)						

Opportunity Cost @	**10%**	$4,500	24	
		(23 X Opportunity cost)		
Total Depreciation Loss		$2,250	25	
		Sum (15 to 22)		
Other Overheads (Specific to Profit Center)				
			26	
			27	
			28	
Total Overheads		$7,950	29	
		Sum (2+3+4+5+6+24+25+26+27+28)		
Contribution Margin		-$15,648	30	
Contribution Margin Ratio=	-26.6%	Diff (1 - 29)		
	CMR=CM/GP	(Forward to Profit or Loss Account)		

10 - Profit Center # 10

Farm Name: Avery Juan **Year: 2016**

Trading Account

Acres=		**Production=**		
Yield=		**Value=**	$0	
Ending Inventory Value		1		
Sales	$0	2		
Beginning Inventory Value		3		
Purchases		4		
Gross Product			$0	5
			(1+2-3-4)	
Direct Costs (Increased per Acre)	Per Acre		Total Cost	
			$0	6
			$0	7
			$0	8
			$0	9
			$0	10
			$0	11
			$0	12
			$0	13
Total Costs			$0	14
			(Sum 6 to 13)	
Gross Margin	GM Ratio=	**#DIV/0!**	$0	15
			(Difference 5 - 14)	

Trading Account

Acres=		**Production=**		
Yield=		**Value=**	$0	
Ending Inventory Value		1		
Sales	$0	2		
Beginning Inventory Value		3		
Purchases		4		
Gross Product			$0	5
			(1+2-3-4)	
Direct Costs (Increased per Acre)	Per Acre		Total Cost	
			$0	6
			$0	7
			$0	8
			$0	9
			$0	10
			$0	11
			$0	12
			$0	13
Total Costs			$0	14
			(Sum 6 to 13)	
Gross Margin	GM Ratio=	**#DIV/0!**	$0	15
			(Difference 5 - 14)	

Trading Account

Acres=		**Production=**		
Yield=		**Value=**	$0	
Ending Inventory Value		1		
Sales	$0	2		
Beginning Inventory Value		3		
Purchases		4		
Gross Product			$0	5
			(1+2-3-4)	
Direct Costs (Increased per Acre)	Per Acre		Total Cost	
			$0	6
			$0	7
			$0	8
			$0	9
			$0	10
			$0	11
			$0	12
			$0	13
Total Costs			$0	14
			(Sum 6 to 13)	
Gross Margin	GM Ratio=	**#DIV/0!**	$0	15
			(Difference 5 - 14)	

10 - Profit Center # 10 Contribution Margin

0 **Farm Name: Avery Juan** **Year: 2016**

Total Gross Margin $0 (From Gross Margin Profit Center # 10) 1

Profit Center Overheads

	Description	Hours	X	Rate	X	Days		
Labour (Specific to Profit Center)							$0	2
							$0	3
							$0	4
								5
								6

Equipment (Specific to Profit Center)

	Beginning Inventory Value (BIV)		7	Less Depreciation @		$0	15
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		8	Less Depreciation @		$0	16
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		9	Less Depreciation @		$0	17
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		10	Less Depreciation @		$0	18
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		11	Less Depreciation @		$0	19
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		12	Less Depreciation @		$0	20
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		13	Less Depreciation @		$0	21
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		14	Less Depreciation @		$0	22
				Depreciated Value=		$0	

Total Equipment Value $ $0 (Sum (7 to 14)) 23

Opportunity Cost @ **10%** $0 (23 X Opportunity cost) 24

Total Depreciation Loss $0 (Sum (15 to 22)) 25

Other Overheads (Specific to Profit Center)

		26
		27
		28

Total Overheads $0 (Sum (2+3+4+5+6+24+25+26+27+28)) 29

Contribution Margin $0 (Diff (1 - 29)) 30

(Forward to Profit or Loss Account)

Contribution Margin Ratio= #DIV/0! (CMR=CM/GP)

11 - Profit Center # 11

Farm Name: Avery Juan **Year: 2016**

Trading Account

Pen #=

		Total		Per Feeder	
Ending Inventory Value	1		1	#DIV/0!	1
Sales	2		2	#DIV/0!	2
Fertilizer Value	3		3		3
Beginning Inventory Value	4		4	#DIV/0!	4
Purchases	5		5	#DIV/0!	5
Gross Product	6	$0	6	#DIV/0!	6
		(1+2+3-4-6)			
Direct Costs					
	7		7	#DIV/0!	7
	8		8	#DIV/0!	8
	9		9	#DIV/0!	9
	10		10	#DIV/0!	10
	11		11	#DIV/0!	11
	12		12	#DIV/0!	12
	13		13	#DIV/0!	13
	14		14	#DIV/0!	14
	15		15	#DIV/0!	15
	16		16	#DIV/0!	16
	17		17	#DIV/0!	17
	18		18	#DIV/0!	18
Total Direct Costs	19	$0	19	#DIV/0!	19
		Sum (7 to 18)		Sum (7 to 18)	
Gross Margin	20	$0	20	#DIV/0!	20
		Diff (6 - 19)		Diff (6 - 19)	

GM Ratio = #DIV/0!

Greener Pastures Ranching Ltd.

Trading Account

Pen #=

		Total		Per Feeder	
Ending Inventory Value	1		1	#DIV/0!	1
Sales	2		2	#DIV/0!	2
Fertilizer Value	3		3		3
Beginning Inventory Value	4		4	#DIV/0!	4
Purchases	5		5	#DIV/0!	5
Gross Product	6	$0	6	#DIV/0!	6
		(1+2+3-4-6)			
Direct Costs					
	7		7	#DIV/0!	7
	8		8	#DIV/0!	8
	9		9	#DIV/0!	9
	10		10	#DIV/0!	10
	11		11	#DIV/0!	11
	12		12	#DIV/0!	12
	13		13	#DIV/0!	13
	14		14	#DIV/0!	14
	15		15	#DIV/0!	15
	16		16	#DIV/0!	16
	17		17	#DIV/0!	17
	18		18	#DIV/0!	18
Total Direct Costs	19	$0	19	#DIV/0!	19
		Sum (7 to 18)		Sum (7 to 18)	
Gross Margin	20	$0	20	#DIV/0!	20
		Diff (6 - 19)		Diff (6 - 19)	

GM Ratio = #DIV/0!

Greener Pastures Ranching Ltd.

11 - Profit Center # 11 Contribution Margin

0 **Farm Name: Avery Juan** **Year: 2016**

Total Gross Margin $0 **1**

(From Gross Margin Profit Center # 11)

Profit Center Overheads

	Description	Hours	X	Rate	X	Days		
Labour (Specific to Profit Center)							$0	2
							$0	3
							$0	4
								5
								6

Equipment (Specific to Profit Center)

	Beginning Inventory Value (BIV)		7	Less Depreciation @		$0	15
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		8	Less Depreciation @		$0	16
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		9	Less Depreciation @		$0	17
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		10	Less Depreciation @		$0	18
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		11	Less Depreciation @		$0	19
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		12	Less Depreciation @		$0	20
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		13	Less Depreciation @		$0	21
				Depreciated Value=		$0	
	Beginning Inventory Value (BIV)		14	Less Depreciation @		$0	22
				Depreciated Value=		$0	

Total Equipment Value $ $0 **23**

Sum (7 to 14)

Opportunity Cost @ **10%** $0 **24**

(23 X Opportunity cost)

Total Depreciation Loss $0 **25**

Sum (15 to 22)

Other Overheads (Specific to Profit Center)

		26
		27
		28

Total Overheads $0 **29**

Sum (2+3+4+5+6+24+25+26+27+28)

Contribution Margin

Contribution Margin Ratio= #DIV/0! $0 **30**

CMR=CM/GP

Diff (1 - 29)

(Forward to Profit or Loss Account)

12 - Profit Center # 12

Farm Name: Avery Juan **Year: 2016**

Trading Account

Group #

		Total		Pre Unit	
Ending Inventory Value	1		1	#DIV/0!	1
Sales	2		2	#DIV/0!	2
Other	3		3	#DIV/0!	3
Beginning Inventory Value	4		4	#DIV/0!	4
Purchases	5		5	#DIV/0!	5
Gross Product	6	$0	6	#DIV/0!	6
		(1+2+3-4-6)			
Direct Costs					
	7		7	#DIV/0!	7
	8		8	#DIV/0!	8
	9		9	#DIV/0!	9
	10		10	#DIV/0!	10
	11		11	#DIV/0!	11
	12		12	#DIV/0!	12
	13		13	#DIV/0!	13
	14		14	#DIV/0!	14
	15		15	#DIV/0!	15
	16		16	#DIV/0!	16
	17		17	#DIV/0!	17
	18		18	#DIV/0!	18
Total Direct Costs	19	$0	19	#DIV/0!	19
		Sum (7 to 18)		Sum (7 to 18)	
Gross Margin	20	$0	20	#DIV/0!	20
		Diff (6 - 19)		Diff (6 - 19)	

GM Ratio = #DIV/0!

Greener Pastures Ranching Ltd.

Trading Account

Group #

		Total		Per Unit	
Ending Inventory Value	1		1	#DIV/0!	1
Sales	2		2	#DIV/0!	2
Other	3		3	#DIV/0!	3
Beginning Inventory Value	4		4	#DIV/0!	4
Purchases	5		5	#DIV/0!	5
Gross Product	6	$0	6	#DIV/0!	6
		(1+2+3-4-6)			
Direct Costs					
	7		7	#DIV/0!	7
	8		8	#DIV/0!	8
	9		9	#DIV/0!	9
	10		10	#DIV/0!	10
	11		11	#DIV/0!	11
	12		12	#DIV/0!	12
	13		13	#DIV/0!	13
	14		14	#DIV/0!	14
	15		15	#DIV/0!	15
	16		16	#DIV/0!	16
	17		17	#DIV/0!	17
	18		18	#DIV/0!	18
Total Direct Costs	19	$0	19	#DIV/0!	19
		Sum (7 to 18)		Sum (7 to 18)	
Gross Margin	20	$0	20	#DIV/0!	20
		Diff (6 - 19)		Diff (6 - 19)	

GM Ratio = #DIV/0!

Greener Pastures Ranching Ltd.

12 - Profit Center # 12 Contribution Margin

0 **Farm Name: Avery Juan** **Year: 2016**

Total Gross Margin $0 **1**

(From Gross Margin Profit Center # 12)

Profit Center Overheads

	Description	Hours	X	Rate	X	Days		
Labour (Specific to Profit Center)							$0	2
							$0	3
							$0	4
								5
								6

Equipment (Specific to Profit Center)

	Beginning Inventory Value (BIV)		7	Less Depreciation @		$0	15	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		8	Less Depreciation @		$0	16	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		9	Less Depreciation @		$0	17	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		10	Less Depreciation @		$0	18	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		11	Less Depreciation @		$0	19	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		12	Less Depreciation @		$0	20	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		13	Less Depreciation @		$0	21	
				Depreciated Value=		$0		
	Beginning Inventory Value (BIV)		14	Less Depreciation @		$0	22	
				Depreciated Value=		$0		

Total Equipment Value $ $0 **23**

Sum (7 to 14)

Opportunity Cost @ **10%** $0 **24**

(23 X Opportunity cost)

Total Depreciation Loss $0 **25**

Sum (15 to 22)

Other Overheads (Specific to Profit Center)

		26
		27
		28

Total Overheads $0 **29**

Sum (2+3+4+5+6+24+25+26+27+28)

Contribution Margin

Contribution Margin Ratio= #DIV/0! $0 **30**

CMR=CM/GP

Diff (1 - 29)

(Forward to Profit or Loss Account)

Asset Overheads 1:

Farm Name: Avery Juan — Year: 2016

Description								
Seed Drill	Beginning Inventory Value (BIV) $	$18,000	1	Less Depreciation @	5%	$900	21
				Depreciated Value=	$	$17,100	
Harrows	Beginning Inventory Value (BIV) $	$8,000	2	Less Depreciation @	3%	$200	22
				Depreciated Value=	$	$7,800	
Rock Picker	Beginning Inventory Value (BIV) $	$2,500	3	Less Depreciation @	4%	$100	23
				Depreciated Value=	$	$2,400	
Sqeeze	Beginning Inventory Value (BIV) $	$2,500	4	Less Depreciation @	8%	$200	24
				Depreciated Value=	$	$2,300	
Panels	Beginning Inventory Value (BIV) $	$5,200	5	Less Depreciation @	4%	$200	25
				Depreciated Value=	$	$5,000	
4x4	Beginning Inventory Value (BIV) $	$25,000	6	Less Depreciation @	16%	$4,000	26
				Depreciated Value=	$	$21,000	
Quad	Beginning Inventory Value (BIV) $	$6,500	7	Less Depreciation @	15%	$1,000	27
				Depreciated Value=	$	$5,500	
2 Horses	Beginning Inventory Value (BIV) $	$9,500	8	Less Depreciation @	10%	$950	28
				Depreciated Value=	$	$8,550	
Stock Trailer	Beginning Inventory Value (BIV) $	$6,000	9	Less Depreciation @	8%	$500	29
				Depreciated Value=	$	$5,500	
Grain Truck	Beginning Inventory Value (BIV) $	$4,500	10	Less Depreciation @	5%	$225	30
				Depreciated Value=	$	$4,275	
	Beginning Inventory Value (BIV) $		11	Less Depreciation @	10%	$0	31
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		12	Less Depreciation @	10%	$0	32
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		13	Less Depreciation @	10%	$0	33
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		14	Less Depreciation @	10%	$0	34
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		15	Less Depreciation @	10%	$0	35
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		16	Less Depreciation @	10%	$0	36
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		17	Less Depreciation @	10%	$0	37
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		18	Less Depreciation @	10%	$0	38
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		19	Less Depreciation @	10%	$0	39
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		20	Less Depreciation @	10%	$0	40
				Depreciated Value=	$	$0	

Total BIV $ 87,700 41

Sum (1 to 20)

Opportunity Cost @ 10% $ 8,770 42

(41 X ??%)

Total Depreciation $ 8,275 43

Sum (21 to 40)

Greener Pastures Ranching Ltd.

Asset Overheads 2:

Farm Name: Avery Juan **Year: 2016**

Description								
	Beginning Inventory Value (BIV) $		1	Less Depreciation @	10%	$0	21
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		2	Less Depreciation @	10%	$0	22
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		3	Less Depreciation @	10%	$0	23
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		4	Less Depreciation @	10%	$0	24
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		5	Less Depreciation @	10%	$0	25
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		6	Less Depreciation @	10%	$0	26
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		7	Less Depreciation @	10%	$0	27
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		8	Less Depreciation @	10%	$0	28
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		9	Less Depreciation @	10%	$0	29
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		10	Less Depreciation @	10%	$0	30
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		11	Less Depreciation @	10%	$0	31
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		12	Less Depreciation @	10%	$0	32
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		13	Less Depreciation @	10%	$0	33
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		14	Less Depreciation @	10%	$0	34
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		15	Less Depreciation @	10%	$0	35
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		16	Less Depreciation @	10%	$0	36
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		17	Less Depreciation @	10%	$0	37
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		18	Less Depreciation @	10%	$0	38
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		19	Less Depreciation @	10%	$0	39
				Depreciated Value=	$	$0	
	Beginning Inventory Value (BIV) $		20	Less Depreciation @	10%	$0	40
				Depreciated Value=	$	$0	

Total BIV $ - 41

Sum (1 to 20)

Opportunity Cost @ 10% $ - 42

(41 X ??%)

Total Depreciation $ - 43

Sum (21 to 40)

Greener Pastures Ranching Ltd.

Labour & Cash Overheads

Farm Name: Avery Juan **Year: 2016**

Labour

		$40,000	
Management	Avery Juan	$ 7,425	1
Salary(full time)			2
Salary(full time)			3
Salary(full time)		$ 5,370	4
Salary(part time)		$ 2,450	5
Less Profit Center Labour			6
Total Labour		$ 15,245	7
		Sum (1 to 5)-6	

Cash Overheads

Heat	$ 1,395	8
Power	$ 1,050	9
Telephone	$ 1,125	10
House Expense		11
Office Expense	$ 562	12
Legal/Accounting Fees	$ 2,000	13
Licenses/Insurance	$ 2,100	14
(Equipment Repair)	$ 2,400	15
(Fuel/Oil)	$ 4,200	16
Bank Charges	$ 180	17
Interest	$ 420	18
Small Tools	$ 2,100	19
		20
		21
		22
		23
Total Cash Overheads	$ 17,532	24
	Sum (8 to 23)	
Total Labour & Cash Overheads	$ 32,777	25
	Sum (7 & 24)	

Profit or Loss Account

Farm Name: Avery Juan **Year: 2016**

Gross Margin (List for all Profit Centers)

Profit Center #	1 - Land Profit Center			$ -13,225	
Profit Center #	2- Grazing Profit Center			$ -1,680	
Profit Center #	3 - Grain Profit Center			$ -1,410	
Profit Center #	4 - Hay Profit Center			$ 12,995	
Profit Center #	5 - Silage Profit Center			$ -7,025	
Profit Center #	6 - Breeding Herd Stock Flow:	Cows		$ -36,355	
Profit Center #	7 - Breeding Herd Stock Flow:	Goats		$ 7,425	
Profit Center #	8 - Feeder Livestock Profit Center			$ -8,995	
Profit Center #	9 - Equipment Profit Center			$ -15,648	
Profit Center #	10 - Profit Center # 10		0	$ 0	
Profit Center #	11 - Profit Center # 11		0	$ 0	
Profit Center #	12 - Profit Center # 12		0	$ 0	
Total Contribution Margin				$ -63,918	13
				Sum (1 to 12)	

Other Income

	$	14
	$	15
	$	16

Total Gross Product	$ -63,918	17
	Sum (13 to 16)	

Overheads

Total Labour & Cash Overheads	$ 32,777	18
Equipment Opportunity Cost	$ 8,770	19
Equipment Depreciation	$ 8,275	20
	$	21
	$	22
	$	23
Total Business Overheads	$ 49,822	24
	Sum(18 to 23)	

Pretax Profit(Loss)=	$ -113,740	25
	(13 minus 24)	

Greener Pastures Ranching Ltd.