



KANSAS FARM SERVICE AGENCY FARM AND RANCH 2015 PLANNING GUIDE

The prices included in this Exhibit may be used in completing 2015 Cash Flows. These prices are established for year loans. If you are making an annual loan (LOC) only, it is allowable to use contracted prices, but only on the amount of grain under contract and the file needs to contain documentation to support prices. These prices were obtained by consultation with other agricultural lenders, agricultural agencies and other FSA State Offices.

If the operator is participating in other government programs, the payments need to be described by the type of government program (i.e., CRP). If the payment information is not available from FSA Farm Programs staff, then you'll need to work with the customer to obtain the data via consent to release information. The FSA Farm Loans Programs staff may be able to obtain projections on the payment amounts for the lender, as a routine item, for guaranteed loan applications and/or FSA direct loan refinancing.

2015 Crop and Livestock Prices

Wheat – Bu.	6.00	Corn – cwt.	54
Milo – Bu.	5.50	450# calves-cwt. (steered price)	215.00
Corn – Bu.	5.15	750# calves-cwt. (steered price)	185.00
Soybeans – Bu.	10.50	Fast Cattle – cwt.	180.00
Oats – Bu.	3.50	Steers – cwt.	15.00
Winter Beans – cwt.	25.00	Feeder Pigs (50-60 lbs) per head	65.00
Southwestern Milo – cwt.	19.00	Market Hogs-cwt. (live)	85.00
Southwestern Corn/corn/corn – cwt.	21.00	Catt Steers & Heats – lb.	.65
Alfalfa – ton	180.00	Shorthorn Lambs – lb.	1.15
Other Hay – ton	50.00	Catt Cows – lb.	.80
Corn Silage – ton	80.00	Shorthorn Cows – lb.	1.40
Other Silage – ton	25.00	Cattle & Milk – cwt.	18.00
Cotton – lb.	.65		

The prices listed above for livestock are projected for contract and financing operations. For example, since a contract operation would normally include steers and heifers to be sold, the price of \$2.15 per pound for 450# calves is blended to cover all calves to be sold at that weight. These prices are not to be used when calves or pigs have been purchased or are being purchased for resale at heavier weights. In these cases, the actual or projected purchase price should be used for the livestock to be bought. When the livestock are sold, the projected price will be based on the appropriate future market class basis, contract prices, adjusting current cash prices, etc. The justification for price variance must be documented in the lender's narrative/customer's loan document. With livestock, as with other commodities, if the individual can provide reliable evidence that a premium price will be received, the higher price will be allowed in the plan.

Typical price spreads for steers and heifers will be used. The price difference between steers and heifers is generally greater at lighter weights with the gap narrowing as the cattle reach the fat cattle weight. When steers and heifers are to be purchased and sold, the cash flow is to list steers and heifers separately.

Prices for Specialty Commodities (i.e., oil, rubber, fruits, vegetables, etc.) will be determined by contracts the applicants have with the buyers of the products or otherwise documented by method and reliability in the plan of operation.

All lenders must use price forecasts that are reasonable and defensible. FLP Lenders will follow their CRR Agreement of price projections. Use of these prices are by FSA is optional. However, sources must be documented by the lender and acceptable to the Agency. The lender must use price forecasts from local grain universities, other published prices, forward contracted prices, futures, or price histories of specialty crops or other commodities. The lender should use price forecasts that provide an accurate projection of commodity prices that the borrower will receive.

Reference 2 Flp Handbook Paragraph 152 C

RJ Alexander



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Table of Contents Reference 2 Flp Handbook Paragraph 152 C

1. Understanding the eBook Reference 2 Flp Handbook Paragraph 152 C
 - The Rise of Digital Reading Reference 2 Flp Handbook Paragraph 152 C
 - Advantages of eBooks Over Traditional Books
2. Identifying Reference 2 Flp Handbook Paragraph 152 C
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Reference 2 Flp Handbook Paragraph 152 C
 - User-Friendly Interface
4. Exploring eBook Recommendations from Reference 2 Flp Handbook Paragraph 152 C
 - Personalized Recommendations
 - Reference 2 Flp Handbook Paragraph 152 C User Reviews and Ratings
 - Reference 2 Flp Handbook Paragraph 152 C and Bestseller Lists
5. Accessing Reference 2 Flp Handbook Paragraph 152 C Free and Paid eBooks

- Reference 2 Flp Handbook Paragraph 152 C Public Domain eBooks
- Reference 2 Flp Handbook Paragraph 152 C eBook Subscription Services
- Reference 2 Flp Handbook Paragraph 152 C Budget-Friendly Options
- 6. Navigating Reference 2 Flp Handbook Paragraph 152 C eBook Formats
 - ePub, PDF, MOBI, and More
 - Reference 2 Flp Handbook Paragraph 152 C Compatibility with Devices
 - Reference 2 Flp Handbook Paragraph 152 C Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Reference 2 Flp Handbook Paragraph 152 C
 - Highlighting and Note-Taking Reference 2 Flp Handbook Paragraph 152 C
 - Interactive Elements Reference 2 Flp Handbook Paragraph 152 C
- 8. Staying Engaged with Reference 2 Flp Handbook Paragraph 152 C
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Reference 2 Flp Handbook Paragraph 152 C
- 9. Balancing eBooks and Physical Books Reference 2 Flp Handbook Paragraph 152 C
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Reference 2 Flp Handbook Paragraph 152 C
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Reference 2 Flp Handbook Paragraph 152 C
 - Setting Reading Goals Reference 2 Flp Handbook Paragraph 152 C
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Reference 2 Flp Handbook Paragraph 152 C
 - Fact-Checking eBook Content of Reference 2 Flp Handbook Paragraph 152 C
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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