

# Deductible Livestock Costs for *Ag Decision Maker*

## Adjusting 2009 Income Tax Returns

File B1-15

Estimated deductible costs for use in adjusting farm expenses to exclude the cost of producing home-consumed farm produce.

Pork	\$35.00 per 100 pounds liveweight \$92 per head
Beef	\$99.00 per 100 pounds liveweight \$760 per head
Lamb	\$64.50 per 100 pounds liveweight \$81 per head
Broilers	\$1.39 per 4-pound bird
Eggs	\$ .54 per dozen
Milk	\$11.70 per 100 pounds or \$ 1.00 per gallon

The above costs include all cash costs, depreciation and deductible production costs of home-raised feed. No charge is made for the farm operator's labor. If hired labor or purchased grain and roughages are used to produce these

products, or if high interest costs are incurred, the costs should be increased accordingly. In arriving at production costs, it was assumed that the young animals were raised and fed.

### ... and justice for all

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