
Deductible Livestock Costs for *Ag Decision Maker* Adjusting 2017 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.

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| Pork | \$33 per 100 pounds liveweight \$86 per head |
| Beef | \$96 per 100 pounds liveweight \$733 per head |
| Lamb | \$62 per 100 pounds liveweight \$78 per head |
| Broilers | \$ 1.40 per 4-pound bird |
| Eggs | \$ 0.56 per dozen |
| Milk | \$11.50 per 100 pounds or \$ 0.99 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.

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