



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
Soy – 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
Soybean Meal – cwt.	19.00	Market Hogs-cwt. (live)	85.00
Soybean Meal (contract) – cwt.	21.00	Catt Steers & Heats – lb.	.65
Alfalfa – ton	180.00	Shanghai Lambs – lb.	1.15
Other Hay – ton	50.00	Catt Cows – lb.	.60
Corn Silage – ton	80.00	Shanghai 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 farming 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.

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