

# WISCONSIN FARM REPORTER

# **AUGUST 2025**



#### Wisconsin Department of Agriculture, Trade and Consumer Protection

2811 Agriculture Dr., Madison, WI 53718

## **Crop Production**

Wisconsin **corn** production is forecast at 579 million bushels, up 12 percent from the previous year, according to the latest USDA, National Agricultural Statistics Service – *Crop Production* report. Based on conditions as of August 1, yields are expected to average 185.0 bushels per acre, up 11.0 bushels from last year. Corn planted acreage is estimated at 4.10 million acres. An estimated 3.13 million of the acres planted will be harvested for grain.

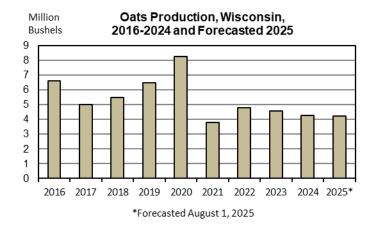
**Soybean** production is forecast at 104 million bushels, up 3 percent from the previous year. The yield is forecast at 53.0 bushels per acre, 5.0 bushels higher than 2024. Soybean planted acreage is estimated at 2.00 million acres with 1.97 million acres to be harvested.

**Winter wheat** production is estimated at 19.5 million bushels, up 8 percent from the previous year. The yield is forecast at 78.0 bushels per acre, up 2.0 bushel from the July forecast but down 4.0 bushels from 2024. Winter wheat planted acreage is estimated at 300,000 acres with 250,000 acres to be harvested for grain.

**Oat** production for grain is forecast at 4.21 million bushels, down 2 percent from the previous year. The expected yield is 69.0 bushels per acre, down 8.0 bushels from the July forecast but up 2.0 bushels from 2024. Oat planted acreage is estimated at 145,000 acres with 61,000 acres to be harvested for grain.

Production of **alfalfa and alfalfa mixtures** for hay is forecast at 2.96 million tons, down 2 percent from the previous year. Yield is expected to average 3.90 tons per acre, up 0.25 tons per acre from last year. Production of **other hay** is forecast at 697,000 tons, down 20 percent from last year. Yield for other hay is expected to average 1.70 tons per acre, down 0.20 tons per acre from last year.

The forecasts in this report are based on August 1 conditions and do not reflect weather effects since that time.



# Area Harvested, Yield, and Production – Wisconsin and United States: 2024 and Forecasted August 1, 2025

State	Area ha	rvested	Yield p	er acre	Produ	Production		
State	2024	2025	2024	2025	2024	2025		
	(1,000 acres)	(1,000 acres)			(1,000 bushels)	(1,000 bushels)		
WISCONSIN								
Cornbushels	2,960	3,130	174.0	185.0	515,040	579,050		
Hay, alfalfatons	830	760	3.65	3.90	3,030	2,964		
Hay, othertons	460	410	1.90	1.70	874	,697		
Oatsbushels	64	61	67.0	69.0	4,288	4,209		
Soybeansbushels	2,120	1,970	48.0	53.0	101,760	104,410		
Wheat, winterbushels	220	250	82.0	78.0	18,040	19,500		
UNITED STATES								
Cornbushels	82,896	88,691	179.3	188.8	14,866,744	16,741,644		
Hay, alfalfatons	14,612	14,192	3.41	3.51	49,840	49,748		
Hay, othertons	34,778	35,533	2.09	2.08	72,622	73,752		
Oatsbushels	886	843	76.5	76.2	67,793	64,264		
Soybeansbushels	86,050	80,104	50.7	53.6	4,366,492	4,292,206		
Wheat, winterbushels	26,103	24,735	51.7	54.8	1,348,930	1,355,135		

#### United States Crop Production

Corn production for grain is forecast at 16.7 billion bushels, up 13 percent from 2024, which if realized would be the highest production for grain on record for the United States. Based on conditions as of August 1, the yield is forecast at a record high 188.8 bushels per acre, up 9.5 bushels from last year's 179.3 bushels. Total planted area, at 97.3 million acres, is up 2 percent from the previous estimate and up 7 percent from the previous year. Area harvested for grain is forecast at 88.7 million acres, up 2 percent from the previous forecast and up 7 percent from the previous year.

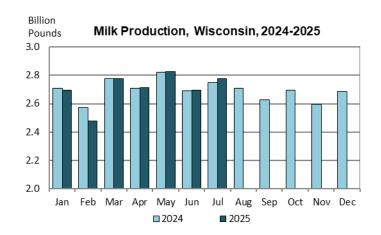
Soybean production for beans is forecast at 4.29 billion bushels, down 2 percent from 2024. Based on conditions as of August 1, yields are expected to average a record high 53.6 bushels per acre, up 2.9 bushels from 2024. Area harvested for beans in the United States is forecast at 80.1 million acres, down 3 percent from the previous forecast and down 7 percent from 2024.

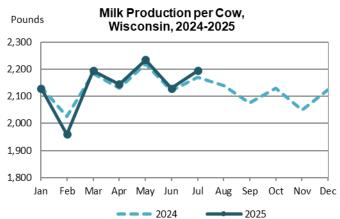
All wheat production for grain is forecast at 1.93 billion bushels, down slightly from the previous forecast and down 2 percent from 2024. Based on August 1 conditions, yields are expected to average 52.7 bushels per harvested acre, up 0.1 bushel from the previous forecast and up 1.5 bushels from 2024. Area harvested for grain is forecast at 36.6 million acres, down less than 1 percent from the previous forecast and down 5 percent from 2024.

Winter wheat production is forecast at 1.36 billion bushels, up 1 percent from the July 1 forecast and up less than 1 percent from 2024. As of August 1, the United States yield is forecast at 54.8 bushels per acre, up 0.6 bushel from last month and up 3.1 bushels from last year's average yield of 51.7 bushels per acre. Area expected to be harvested for grain or seed totals 24.7 million acres, down less than 1 percent from the Acreage report and down 5 percent from 2024.

#### **Milk Production**

Milk production in Wisconsin during July 2025 totaled 2.78 billion pounds, up 1 percent from the previous July according to the latest USDA, National Agricultural Statistics Service – *Milk Production* report. The average number of milk cows during May, at 1.27 million head, was down 3,000 from July 2024. Monthly production per cow averaged 2,195 pounds, up 25 pounds from last July.





Milk Cows and Production - 24 Selected States: July 2024 and 2025

Ctata	Milk (	Cows <sup>1</sup>	Milk Po	er Cow <sup>2</sup>	Milk Pro	oduction <sup>2</sup>
State	2024	2025	2024	2025	2024	2025
	(1,000 Head)	(1,000 Head)	(Pounds)	(Pounds)	(Million Pounds)	(Million Pounds
Arizona	190	191	1,905	1,920	362	367
California	1,707	1,710	1,940	2,010	3,312	3,437
Colorado	200	211	2,155	2,220	431	468
Florida	98	97	1,695	1,770	166	172
Georgia	85	88	1,845	1,955	157	172
ldaho	667	715	2,200	2,230	1,467	1,594
Illinois	78	74	1,800	1,800	140	133
Indiana	189	190	2,015	2,015	381	383
lowa	241	242	2,085	2,095	502	507
Kansas	177	209	2,000	2,010	354	420
Michigan	436	453	2,360	2,365	1,029	1,071
Minnesota	442	444	1,980	2,010	875	892
New Mexico	239	237	2,055	2,055	491	487
New York	630	639	2,180	2,215	1,373	1,415
Ohio	252	251	1,920	1,925	484	483
Oregon	117	118	1,805	1,800	211	212
Pennsylvania	465	460	1,735	1,760	807	810
South Dakota	213	234	1,985	2,000	423	468
Texas	660	699	2,155	2,205	1,422	1,541
Utah	92	96	2,010	2,020	185	194
Vermont	114	114	1,820	1,875	207	214
Virginia	66	66	1,730	1,730	114	114
Washington	260	237	2,040	2,030	530	481
Wisconsin	1,268	1,265	2,170	2,195	2,752	2,777
24-State Total	8,886	9,040	2,045	2,081	18,175	18,812

<sup>&</sup>lt;sup>1</sup>Includes dry cows, excludes heifers not yet fresh.004 <sup>2</sup>Excludes milk sucked by calves.

#### **Milk Prices**

The Wisconsin all milk price for June 2025 was \$21.50 per hundredweight (cwt) according to the latest USDA, National Agricultural Statistics Service - *Agricultural Prices* report. This was \$0.40 above last month's price but \$0.80 below last June's price. The U.S. all milk price for June was \$21.30 per cwt, \$0.20 lower than Wisconsin's price and unchanged from last month's U.S. price.



#### Prices Received for All Milk - Selected States and United States

[Before deduction for hauling. Includes quality, quantity, and other premiums. Excludes hauling subsidies.]

Chaha	June 202	24	May 202	5	June 2025		
State	Price	Fat test	Price	Fat test	Price	Fat test	
	(dollars per cwt)	(percent)	(dollars per cwt)	(percent)	(dollars per cwt)	(percent)	
Arizona	22.80	3.99	21.00	4.08	20.10	3.93	
California	21.70	4.10	20.50	4.14	20.50	4.14	
Colorado	22.90	3.86	21.20	3.97	20.60	3.91	
Florida	25.90	3.82	23.80	3.83	23.80	3.78	
Georgia	25.90	3.83	23.80	3.90	24.10	3.83	
Idaho	23.20	4.14	21.70	4.30	21.20	4.21	
Illinois	23.00	4.08	20.60	4.20	20.70	4.16	
Indiana	23.30	3.96	21.90	4.14	22.00	4.08	
lowa	22.60	4.30	21.10	4.38	21.10	4.29	
Kansas	21.90	4.13	20.50	4.31	20.30	4.23	
Michigan	22.90	4.02	21.10	4.22	21.40	4.15	
Minnesota	23.00	4.35	21.90	4.46	21.80	4.41	
New Mexico	21.30	3.88	20.00	4.05	20.00	4.02	
New York	23.30	4.07	21.80	4.26	21.80	4.21	
Ohio	23.20	3.94	21.80	4.22	22.50	4.15	
Oregon	24.90	4.26	22.20	4.28	22.30	4.23	
Pennsylvania	23.20	4.00	21.30	4.16	21.30	4.14	
South Dakota	23.70	4.53	21.70	4.52	21.90	4.48	
Texas	23.40	4.22	21.70	4.42	21.70	4.37	
Utah	22.30	3.99	20.60	4.07	20.40	4.00	
Vermont	23.70	4.12	22.00	4.31	22.30	4.25	
Virginia	25.90	3.97	23.60	4.03	24.10	4.03	
Washington	23.60	4.18	21.40	4.27	21.30	4.20	
Wisconsin	22.30	4.10	21.10	4.28	21.50	4.22	
United States	22.80	4.10	21.30	4.24	21.30	4.19	

## **Monthly Prices**

The average price received by farmers for **corn** during June 2025 in Wisconsin was \$4.44 per bushel according to the latest USDA, National Agricultural Statistics Service – *Agricultural Prices* report. This was 11 cents below the May price and 20 cents above June 2024.

The June 2025 average price received by farmers for **soybeans**, at \$10.20 per bushel, was 50 cents below the May price and \$2.60 below the June 2024 price.

The June average **oat** price per bushel, at \$3.62, was 46 cents above May and 39 cents above June 2024.

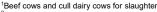
**All hay** prices in Wisconsin averaged \$122.00 per ton in June. This was \$11.00 above the May price but \$68.00 below the June 2024 price. The June 2025 **alfalfa hay** price, at \$128.00, was \$11.00 above the previous month and \$71.00 below June 2024. The average price received for **other hay** during June was \$87.00 per ton. This was \$5.00 below the May price and \$49.00 below June last year.

#### Prices Received by Farmers – Wisconsin and United States

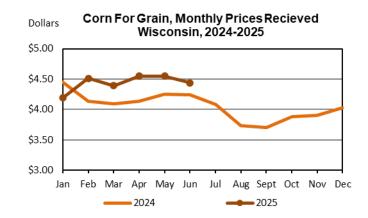
		Wisconsin		United States			
	June 2024	May 2025	May 2025 June 2025		May 2025	June 2025	
	(dollars)	(dollars)	(dollars)	(dollars)	(dollars)	(dollars)	
Cornbu	4.24	4.55	4.44	4.48	4.64	4.47	
Hay, all baledton	190.00	111.00	122.00	179.00	176.00	165.00	
Alfalfaton	199.00	117.00	128.00	195.00	191.00	177.00	
Otherton	136.00	92.00	87.00	149.00	144.00	141.00	
Oatsbu	3.23	3.16	3.62	3.99	3.71	3.81	
Soybeansbu	12.80	10.70	10.20	11.80	10.40	10.40	

# Livestock Prices Received by Farmers – United States

-	June 2024	May 2025	June 2025
	(dollars)	(dollars)	(dollars)
Calvescwt	318.00	405.00	400.00
Cattle, all beef cwt	189.00	219.00	228.00
Cows <sup>1</sup> cwt	138.00	147.00	150.00
Steers & heifers cwt	191.00	221.00	231.00
Hogs, all cwt	68.80	68.40	76.70
Barrows & gilts cwt	68.90	68.80	77.00
Sowscwt	67.00	62.20	70.60
Eggs, market <sup>2</sup> doz	1.99	3.45	2.86

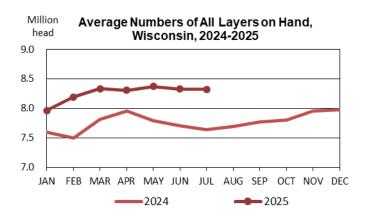


<sup>2</sup>Also referred to as table eggs



# **Chickens & Eggs**

Wisconsin egg production during July 2025 was 213 million eggs, up 5 percent from the previous July, according to the latest USDA, National Agricultural Statistics Service – *Chickens and Eggs* report. The average number of all layers on hand during July 2025 was 8.32 million, up 9 percent from last year. Eggs per 100 layers for July was 2,563, down 3 percent from a year ago.





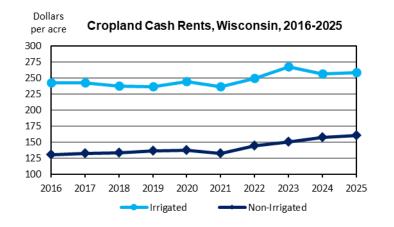
Layers on Hand and Eggs Produced – Wisconsin and United States: July 2024 and 2025

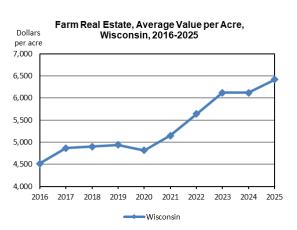
Commodity	Wisc	onsin	United States		
	2024	2025	2024	2025	
Table egg layers in flock					
30,000 & above1,000 layers	6,480	7,137	287,036	279,329	
Total layers1,000 layers	7,639	8,322	368,248	358,543	
Eggs per 100 layerseggs	2,647	2,563	2,449	2,452	
Total egg production million eggs	202.2	213.3	9,018.9	8,791.4	
Table egg production million eggs	196.5	206.8	7,718.9	7,484.8	

#### **Cash Rent and Land Values**

Cropland cash rent paid to Wisconsin landlords in 2025 averaged \$166.00 per acre according to the USDA, National Agricultural Statistics Service. Non-irrigated cropland rent averaged \$161.00 per acre, \$3.00 above last year. Irrigated cropland rent averaged \$256.00 per acre, \$2.00 above 2024. Pasture rented for cash averaged \$45.00 per acre, \$4.00 above the previous year.

Wisconsin's farm real estate value, a measurement of the value of all land and buildings on farms, averaged \$6,420 per acre in 2025, according to the USDA, National Agricultural Statistics Service – *Land Values 2025 Summary*. This was up \$300 from last year's value. Cropland, at \$7,250 per acre, was \$450 higher than last year. Pasture, at \$3,300 per acre, was \$100 above last year.





#### Cash Rent and Land Values - Wisconsin: 2021-2025

	2021	2022	2023	2024	2025
Cash rent					
Cropland, cash rent expensedollars per acre	138.00	149.00	156.00	162.00	166.00
Irrigated, cash rent expensedollars per acre	237.00	250.00	268.00	257.00	259.00
Non-irrigated, cash rent expensedollars per acre	133.00	145.00	151.00	158.00	161.00
Pasture, cash rent expensedollars per acre	37.00	36.00	37.50	41.00	45.00
and Values					
Cropland, average valuedollars per acre	5,240	5,940	6,620	6,800	7,250
Pasture, average valuedollars per acre	2,500	2,800	3,110	3,200	3,300
Farm real estate, average valuedollars per acre	5,150	5,640	6,120	6,120	6,420
Value of farm land and buildings <sup>12</sup> million dollars	72,100	77,832	84,456	84,456	(NA)

(NA) Not available.

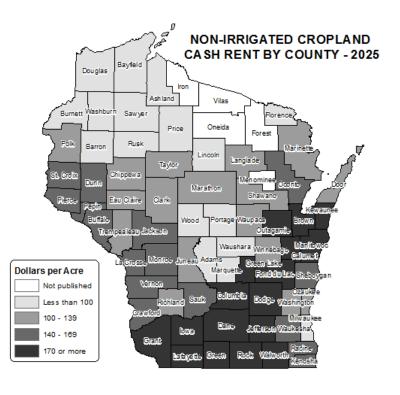
2025 Land in Farms acres used in this calculation will be released in February 2026.

<sup>&</sup>lt;sup>2</sup>Total value of land and buildings is derived by multiplying average value per acre of farm real estate by the land in farms.

County	2024	2025
Journey	Dollars pe	•
Adams	78.00	82.50
Ashland	36.50	33.00
Barron	98.00	93.00
Bayfield	21.00	25.50
Brown	21.00	208.00
Buffalo	145.00	141.00
Burnett	59.00	55.00
	188.00	
Calumet		188.00
Chippewa Clark	129.00	123.00
Clark Columbia	124.00	120.00
_	190.00	187.00
Crawford	131.00	145.00
Dane	221.00	233.00
Dodge	-	209.00
Door	113.00	127.00
Douglas	14.00	15.00
Dunn	131.00	142.00
Eau Claire	116.00	130.00
Florence	20.00	26.00
Fond du Lac	185.00	182.00
Forest	23.00	-
Grant	244.00	243.00
Green	197.00	205.00
Green Lake	181.00	195.00
Iowa	183.00	197.00
Iron	-	-
Jackson	156.00	155.00
Jefferson	174.00	181.00
Juneau	106.00	102.00
Kenosha	173.00	163.00
Kewaunee	210.00	207.00
La Crosse	157.00	169.00
Lafayette	261.00	260.00
Langlade	108.00	114.00
Lincoln	62.50	67.50
Manitowoc	194.00	205.00
Marathon	102.00	111.00
Marinette	131.00	127.00
Marquette	88.00	79.00
Menominee	-	-
Milwaukee	94.00	85.00
Monroe	141.00	140.00
Oconto	144.00	156.00
Oneida	42.00	
Outagamie	162.00	176.00
Ozaukee	118.00	132.00
Pepin	151.00	164.00
Pierce	154.00	168.00
Polk	93.00	104.00
Portage	70.50	79.00
Price	26.00	26.00

County	2024	2025
	Dollars pe	r acre
Racine	152.00	153.00
Richland	123.00	133.00
Rock	196.00	210.00
Rusk	88.50	92.00
Sauk	150.00	151.00
Sawyer	62.50	59.00
Shawano	120.00	129.00
Sheboygan	132.00	147.00
St Croix	147.00	140.00
Taylor	93.50	103.00
Trempealeau	137.00	137.00
Vernon	145.00	155.00
Vilas	-	-
Walworth	-	210.00
Washburn	69.50	66.00
Washington	138.00	132.00
Waukesha	147.00	159.00
Waupaca	115.00	129.00
Waushara	70.00	81.00
Winnebago	111.00	111.00
Wood	78.00	79.50
Other counties	199.00	28.00
Wisconsin	158.00	161.00

Some counties were not published to avoid disclosure of individual operations. Unpublished data is included in "Other counties."



## **Honey Bee Colonies**

Honey bee colonies for operations with 5 or more colonies in Wisconsin as of January 1, 2025, totaled 39,000 colonies. This was up 26 percent from 31,000 colonies on January 1 last year but down 30 percent from 56,000 colonies on October 1, 2024. The maximum number of colonies during the January-March 2025 quarter was 48,000.

Honey bee colonies lost for operations with 5 or more colonies for the January-March 2025 guarter was 3,000, or 6 percent. This was up 3 percentage points from the same period last year and down 9 percentage points from losses reported during the October-December 2024 quarter.

#### Honey Bee Colonies - Wisconsin: 2024-2025

[Operations with 5 or more colonies.]

[operations many or more obstance.]									
	First of the quarter number of colonies <sup>1</sup>	Maximum colonies <sup>2</sup>	Lost colonies	Percent lost <sup>3</sup>	Added colonies	Renovated colonies <sup>4</sup>	Percent renovated <sup>5</sup>		
	(number)	(number)	(number)	(percent)	(number)	(number)	(percent)		
Jan-Mar 2024	31,000	57,000	1,600	3	420	120	(Z)		
Apr-Jun 2024	55,000	67,000	3,800	6	16,000	11,000	16		
Jul-Sep 2024	80,000	80,000	15,500	19	2,100	5,500	7		
Oct-Dec 2024	56,000	56,000	8,500	15	260	230	(Z)		
Jan-Mar 2025	39,000	48,000	3,000	6	8,290	70	(Z)		
Apr-Jun 2025	44,000	55,000	2,800	5	10,500	8,500	15		

#### Honey Bee Colony Health - Wisconsin: 2024-2025

[Operations with 5 or more colonies.]

	Varroa mites	Other pests and parasites <sup>1</sup>	Diseases <sup>2</sup>	Pesticides	Other <sup>3</sup>	Unknown
	(percent)	(percent)	(percent)	(percent)	(percent)	(percent)
Jan-Mar 2024	11.3	1.7	0.6	(Z)	1.7	2.7
Apr-Jun 2024	30.0	11.3	11.1	3.9	5.2	16.5
Jul-Sep 2024	55.3	34.0	7.4	3.5	1.8	0.6
Oct-Dec 2024	24.4	0.7	6.9	(Z)	1.7	4.9
Jan-Mar 2025	17.5	0.5	(Z)	0.0	2.4	3.8
Apr-Jun 2025	12.3	16.0	(Z)	4.7	1.5	12.3

<sup>(</sup>Z) Less than half of the unit shown.

Number of colonies in the state as of the first day of the quarter.

<sup>&</sup>lt;sup>2</sup>Number of colonies in the state on the first day of the quarter plus all colonies moved into state during the quarter.
<sup>3</sup>Percent lost is the number of lost colonies divided by the maximum colonies.

<sup>&</sup>lt;sup>4</sup>Defined as any surviving colony that was requeened or received new honey bees through nuc or package ⁵Percent renovated is the number of renovated colonies divided by the maximum colonies.

<sup>(</sup>Z) Less than half of the unit shown.

Tracheal mites, nosea, hive beetle, wax moths, etc.

Includes American and European foulbrood, chalkbrood, stonebrood, paralysis (acute and chronic), kashmir, deformed wing, sabrood, IAPV, Lake Sinai II, etc.

<sup>&</sup>lt;sup>3</sup>Includes weather, starvation, insufficient forage, queen failure, hive damage/destroyed, etc.

### **Farm Production Expenditures**

Wisconsin farm production expenditures totaled \$14.3 billion in 2024, according to the USDA, National Agricultural Statistics Service – *Farm Production Expenditures 2024* Summary report. This was \$310 million below the 2023 total expenditures. Feed expense, down 1 percent to \$2.91 billion, represented the largest single production expense in Wisconsin in 2024, accounting for 20 percent of the total. Farm Services, down 8 percent to \$1.82 billion, was the second largest expense and accounted for 13 percent of total expenditures. The largest percentage increases from last year were for Miscellaneous capital expenses (up 20 percent), Farm improvements and construction (up 14 percent), and Labor (up 12 percent). The largest percentage decreases from last year were for Agricultural chemicals (down 17 percent) and Rent (down 12 percent).

#### Farm Production Expenditures – Wisconsin: 2023-2024

Francis ditums - forms above	Farms r	eporting <sup>1</sup>	Average	Average per farm <sup>2</sup>		Total expenditures	
Expenditure – farm share	2023	2024	2023	2024	2023	2024	
	(percent)	(percent)	(dollars)	(dollars)	(million dollars)	(million dollars)	
Livestock, poultry and related expenses <sup>3</sup>	24.3	25.3	12,660	11,684	740	680	
Feed	49.8	47.8	50,470	50,000	2,950	2,910	
Farm services <sup>4</sup>	87.1	87.2	33,875	31,271	1,980	1,820	
Rent <sup>5</sup>	31.0	30.0	11,805	10,481	690	610	
Agricultural chemicals <sup>6</sup>	47.4	43.1	8,212	6,873	480	400	
Fertilizer, lime, and soil conditioners <sup>6</sup>	58.4	54.4	18,991	17,182	1,110	1,000	
Interest	34.1	35.1	8,041	8,763	470	510	
Taxes (real estate and property)	100.0	100.0	7,528	7,045	440	410	
Labor	21.0	19.2	22,070	24,742	1,290	1,440	
Fuels	82.6	88.9	8,554	8,247	500	480	
Farm supplies and repairs <sup>7</sup>	88.2	85.6	16,766	18,041	980	1,050	
Farm improvements and construction <sup>8</sup>	57.4	57.5	14,885	17,010	870	990	
Tractors and self-propelled machinery	17.0	13.6	11,976	11,512	700	670	
Other farm machinery	18.4	17.1	5,475	5,670	320	330	
Seeds and plants <sup>9</sup>	55.4	57.3	14,200	12,715	830	740	
Trucks and autos	15.5	11.1	3,165	2,921	185	170	
Miscellaneous capital expenses	8.8	10.4	1,283	1,546	75	90	
Total farm production expenditures <sup>10</sup>	100.0	100.0	249,957	245,704	14,610	14,300	

<sup>&</sup>lt;sup>1</sup> Number of farms reporting item divided by total number of farms.

<sup>3</sup> Includes purchases and leasing of livestock and poultry. Intra-state and inter-state transfers of livestock are captured.

<sup>6</sup> Includes material and application costs.

<sup>10</sup> Includes the operator, landlord, and contractor shares of farm production expenses. Totals may not add due to rounding.

The complete reports for all Farm Reporter articles can be found on the USDA NASS website at www.nass.usda.gov/Publications.

<sup>&</sup>lt;sup>2</sup> The average per farm is computed by dividing the line-item total expense by the total number of farms at that level. Totals may not add due to rounding.

<sup>&</sup>lt;sup>4</sup> Includes all crop custom work, veterinary custom services, transportation costs, marketing charges, insurance, leasing of machinery and equipment, utilities, general expenses, and miscellaneous business expenses.

<sup>&</sup>lt;sup>5</sup> Includes cash rent paid, share rent, plus public and private grazing fees.

<sup>&</sup>lt;sup>7</sup> Includes bedding and litter, marketing containers, power farm-shop equipment, oils and lubricants, temporary fencing, miscellaneous non-capital equipment and supplies, repairs and maintenance of equipment not depreciated, and other small, non-capital equipment.

bincludes all expenditures related to new construction or repairs of buildings, fences, operator dwelling (if dwelling is owned by operation), and any improvements to physical structures of land. All purchases of seed, plants, or seed treatments for nursery and farming operation are included. Bedding plants, nursery stock, and seed purchased for resale are excluded.