Economic Impact of Swine Operations

User Guide
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Economic Impact of Swine Operations

Overview

This user guide provides guidance on how to complete the Economic Impact of Swine Operations spreadsheet tool. The Economic Impact of Swine Operations spreadsheet tool is designed to highlight the dynamic income and expense activities created by pork production farms. While it is known that swine farms are very diverse in their operations and regions of influence, it must be recognized that a great amount of economic activity is generated from new farm construction and daily operation. As a means to quantify these impacts, the spreadsheet tool provides categorical revenue and expense components that highlight significant economic impacts in the local and regional communities.

How to use

How to use guide

This guide provides instructions on how to use the Economic Impact of Swine Operations spreadsheet tool. The spreadsheet is organized into eight tabs which include:

- Instructions
- Grow-Finish Input
- Grow-Finish Summary
- Brdng (Breeding) Herd Input
- Brdng (Breeding) Finish Summary
- Manure Help Sheet
- Tax Help Sheet
- Resources

In this guide, each tab is supported by a section overview and instructions on how to complete the tab.

General tips

Benchmarks are provided throughout the spreadsheet as guidelines for construction costs and annual inputs where potential for new operational growth is considered. All numbers utilized as benchmarks are estimates and should be viewed aptly. All inputs and resulting output are included as an annual expense or revenue.

Comments have been added to specific cells within the spreadsheet. These cells can be identified by a red corner in the upper right. Hover over these cells for more information.
Instructions

Overview

The first tab **Instructions** includes directions on how to use the overall spreadsheet. The instructions include general information on how to use the input, summary, manure help sheet and the tax help sheet tabs of the tool. This user guide is designed to give you more details for each of the specific tabs. The Instructions tab also includes contact information for the Iowa Pork Industry Center, as well as the authors of the spreadsheet.

Detailed Instructions

As mentioned in the directions at right, the first task is to complete the input sheet for your specific type of operation. The remaining tasks will be covered in more detail in the instructions for each tab.

The spreadsheet tool includes two separate worksheets: one for grow-finish operations and one for breeding herds.

Click on the tab that best fits your operation. If you have a breed-to-feeder, breed-to-finish or your operation is something in between, utilize the Breeding Herd Input tab. Simply add the cost of the nursery and/or grow/finish facilities in the "other facilities" line. This will be explained in more detail in the instructions for the Breeding Herd Tab. In addition, the feed utilization will require a total feed consumption per pig and average ration cost. Please also note that the pig feed is not included in the corn & soybean acre consumption calculation on the Breeding Herd Input worksheet. To obtain an estimate of the corn & soybean per acre consumption, use the Grow-Finish Input worksheet.

Further components to consider when calculating post-weaning production costs, would be to add costs in associated with labor and mortality management. These inputs which include sows and growing pigs will likely be outside the suggested benchmarks.

For planning purposes, realistic benchmarks are provided for most inputs. The wide variation in the benchmarks is to account for the diversity in operations and production systems. Anytime a per pig input is required but is unknown, you should utilize the benchmark or the whole farm cost. If the whole farm cost is used, then divide the whole farm cost by the number of pigs to obtain the per-pig input.
Grow Finish Input and Summary

Overview
This section includes information on how to use the Grow-Finish Input and Grow-Finish Summary section of the spreadsheet. Values entered into the input sheet will automatically calculate and populate the summary section.

How to use

The guide breaks the Grow-Finish Input tab into sections to help further clarify each objective. These sections include:

- General Information
- Short Term Impact
- Long Term Impact - Income
- Long Term Impact - Expenses
- Summary

Screen shots and details of each of these sections are included in the input explanations section of this guide. Remember, the instructions tab can help too.

Once completed, the Input Page may be printed; it contains in-depth income and expense details. The Input page can also serve as a good review document, as well as a guide for the correct understanding of inputs. Remember to set print margins appropriately.

Please follow the instructions below for the Grow-Finish Input tab.

Input Explanations

General Information

As you complete the worksheet, utilize the yellow boxes to enter in the requested data. It could be in the form of acres, percentages, general text or dollars. Utilize the blue boxes to enter the percentage of dollars that will stay locally.

Every region of the country will have a different definition of “local” dependent on size and structure of counties/state, population and distance from suppliers. Examples might include “60 miles radius,” “tri-county area,” “state,” etc. Regional impacts are considered everything outside of the “local” impact area.
Short Term Impact

This section asks for information concerning construction costs. If details of construction costs are known, complete the following categories to the best of your ability or utilize suggested benchmarks. Clarification for each category has been included below.

- **Excavation**: Work completed on a manure storage structure. If a lagoon was utilized, the cost will likely be above the 2-3% suggested benchmark. Note: Excavation includes any work completed to bring gravel or other materials brought to the site for construction of roads, etc.
- **Electrical & plumbing**: Both materials and labor
- **Cement**: Total cost of concrete, rebar, preparation and labor
- **Generator**: If applicable
- **Building**: Lumber, steel, materials, etc., as well as labor
- **Well**: Drilling, pumps, waterline, materials, installation
- **Slats, equipment, engineering, ventilation**: Gates, feeders, feed lines, waterers, bins, scales, fans/controllers, heaters, etc.
- **Permits**: Construction, water, environmental, manure management
- **Other**: Optional site items: i.e., incinerator, compost structure, power washer, trees, office and supplies/shower; any equipment dedicated to the operation such as a skid loader or tractor
- **Construction labor**: A significant portion of the construction cost is labor. A suggested benchmark is 25-30% of the total construction cost. Labor includes engineers, construction workers, equipment installers, delivery drivers, government (permit issuers) and a whole host of support jobs in sales, service and manufacturing, etc. The labor cost is not in addition to the construction cost, but is an estimate of the amount of labor cost attributed to total cost of the building.

Long-term Impact - Income

This section gathers income information. If there is an estimate (or history) of a per pig income these can be entered as gross revenue or income. In the case of contract production, the annual income is known. Otherwise, the operations prior year income or projected income can be utilized.

Most operations value manure at the price of commercially available fertilizers. If known, enter the gross value or utilize the “manure worksheet” tab in the spreadsheet to determine value (see instructions on page 16 for how to use this tab). This value is dependent on manure analysis, storage type, application method, crop needs, and the value of commercial fertilizer.
Whether utilized on the owner’s crop ground or sold, a value is generated and should be credited to the swine operation.

**Long Term Impact - Expenses**

The production of pigs requires the expenditures of many items. Clarification for the categories has been included below.

- **Utilities and insurance:**
  If per pig space costs are known for utilities and insurance, enter these. If unknown, you are encouraged to use the benchmarks that have been provided. If a total annual cost for the farm is known, then divide the total annual cost by the pig space capacity. Enter maintenance as a percent of your building cost.

\[
\text{Cost Per Pig Space} = \frac{\text{Total Annual Cost}}{\text{Pig Space Capacity}}
\]

- **Maintenance:** Enter maintenance as a percent of your building cost.

- **Property taxes:** An operation’s specific assessed value and the tax rate can be obtained from the property tax report or by request from the county assessor. These records are often available online if the owner name, site address, or property identification number is known. The line items of the property tax distribution may be helpful talking points as to the direct implications of tax revenue available to your county, township, schools, etc. Assessed value and tax rates vary greatly between states and counties. For Iowa, a “Tax Help Worksheet” is included (see page 17 for instructions on how to use this tab). Iowa assessed values are based on dimensions of the facility and manure storage structure. However, much variability exists amongst assessors so obtaining the operation’s specific “property tax report” is ideal.

Additional line items from property tax revenue contribute to: local school districts, county budgets (roads, bridges, administration), Extension, community colleges, township budgets and assessors budget. Please enter the information if available into the corresponding cells.
Expenses Continued…

- **Pigs:** Enter in the purchase cost per pig. Utilize this space only if you purchased pigs. Leave it blank if you are a custom grower.

- **Feed:** Whether purchased, produced on-farm, or delivered via contract production, a feed (grain) value is used. Corn grain and supplement (soybean meal and vitamin/mineral premix) use is tracked. If the main ingredients vary from corn and soybean meal, substitute appropriately. Enter usage on a per pig sold basis. Ingredient values should be included at current market value, anticipated production cost or purchase cost. Utilize local yields to determine acres consumed annually. A benchmark of per head feed utilization is provided. If a separate grind, mix, delivery charge is known input it. If milling is done internally (on-farm), determine a cost for facilities, equipment, utilities/fuel, trucking and labor. The grow-finish diet input provides benchmarks of corn bushels and pounds of supplement fed per pig. It's important to understand the amount of corn bushels and supplement fed per pig is dependent on the recorded beginning and end weight of pigs. This is relevant when considering pig feed cost for pigs consuming a creep nursery or grow finish diet, as both of these diets are commonly requested on a cost per ton basis and total pounds consumed per pig. To calculate the consumption of crop acres, you must first determine a corn and soy meal based diet cost. If other ingredients are used, the acres of consumption are in error.

- **Manure management:** Manure management generates both a revenue and cost. Often there are annual compliance or permit fees associated with manure production, storage and land application. If the costs of permits, certifications, inspections, or monitoring equipment are known, enter these. A volume of manure produced is dependent on the type of facility, phase of production, average pig inventory and weight, and feed/water management. (See “Manure Help Worksheet” to estimate volume of production. Instructions for how to use this tab are on page 16 of this guide) Application rates are justified by optimum economic efficiencies obtained within the crop rotation. If a custom applicator is hired, a cost per ton or gallon can be determined for the application. If the application is performed by the farm, value should be determined as the cost of a local applicators charge or as an expenditure for the depreciation of the tractor, equipment, fuel and time use for this activity.

- **Marketing:** The primary cost(s) associated with marketing involves transportation of pigs to and from the farm. If trucking cost is known, enter it or if done internally, determine a cost for trucks, fuel and labor. Other costs associated with marketing may include: brokerage, accounting or management fees associated with buying or selling pigs, as well as buying inputs (i.e., feed)
• **Mortality management:** Whether composting, incinerating or rendering, annual costs associated with mortalities are common. Composting costs can include substrate materials, skid loaders and land applications, whereas; incinerating costs include fuel. Rendering fees include a per pig or per pick-up charge.

• **Interest:** Every operation has a cost of financing. For ownership loans enter the interest rate, amount borrowed, length of loan and current year in repayment. The current year, total lifetime, and average annual interest payments are then calculated. Calculations are based off a monthly repayment schedule. *For existing facilities, a current loan balance and years remaining may be entered.*

• **Labor:** People are employed in numerous aspects of the operation. Direct employment costs include the owner/operator or hired labor. This includes both full-time and part-time sources. Enter the labor cost per pig space. Part-time labor often includes power washing, load out, vaccinating, maintenance, lawn care, records, etc. Swine operations may also employ numerous external advisors throughout the year in the form of consultation and service fees. Consultation and service fees may include: veterinarians, nutritionists, engineers and extension. Enter the consulting fees as a per year cost.

• **Other:** Operation specific costs may include landscaping and lawn care, health care, bedding, supplies, utility tractor, equipment, etc. Extra space devoted to the operation such as home office and farm equipment should be included in either the construction costs or here in the “other” expenses category, if the expense is used and is depreciated as part of the swine operation. Annual operating loan expenses should also be included in this category.

**Summary Sheet**

At the end of the input section you will find a summary sheet. Selected inputs can be checked so that they appear on the printable “Grow Finish Summary.” Placing a check in the green boxes signals the desired boxes to appear on the summary sheet. Only those items checked in the input tab will show up on the summary sheet. Click on the “Go to Grow-Finish Summary” box to be automatically directed to the summary sheet.
Summary Explanations

These components are those that are deemed most pertinent to your specific operation and display implications for the local and/or regional economies. If you would like to alter the selected inputs that appear on this tab, please return to the bottom of the "Grow-Finish Input" tab and select or de-select your desired summary items.

Grow-Finish Summary

There is a real need to grow rural economies. This growth needs to be environmentally, socially, and economically sustainable. This growth needs to be diverse, including components such as agriculture, manufacturing, construction, transportation, tourism, public services, energy, and retail marketing. One key to getting our best youth to stay in rural areas is to ensure that there are jobs and a high quality of life. In an agriculture state, rural land will be agronomic in nature, based on the growth of crops such as corn, soybeans and other emerging crops. An integrated crop/livestock industry has great potential to grow rural economies in a sustainable and profitable manner.

The farm at issue consists of the following details and adds value to the community in numerous ways as listed below.

- Number of pigs housed: 2,400
- Cost of construction or current value: $600,000
- From the total cost of construction this amount adds to the local: $381,300

- From the construction cost this labor amount adds to the local: $78,000
- From the construction cost this labor amount adds to the regional: $78,000
- The gross revenue from swine farm operation adds to the local: $92,400

- The cost savings from nutrients utilized adds to the local economy: $64,269
- Insurance, utilities, maintenance and property taxes add to the local: $11,425
- The cost of nutrient application adds to the local economy: $10,885

- The nutrients produced fertilize this many acres each year: 194
- The number of acres needed to provide corn for this barn: 317
- The number of acres needed to provide soybean meal for this barn: 323
Breeding Herd Input and Summary

Overview
This section includes information on how to use the Breeding Herd Input and Breeding Herd summary section of the spreadsheet. Values entered into the input sheet will automatically calculate and populate the summary section.

How to use
The guide breaks the Breeding Herd Input tab into sections to help further clarify each objective. These sections include:
- General Information
- Short Term Impact
- Long Term Impact - Income
- Long Term Impact - Expenses
- Summary

Screen shots and details of each of these sections are included in the input explanations section of this guide. Remember the instructions tab can help too.

Once completed, the Input Page may be printed; it contains in-depth income and expense details. The Input page can also serve as a good review document, as well as a guide for the correct understanding of inputs. Remember to set print margins appropriately.

Please follow the instructions below for the Breeding Herd Input tab.

Input Explanations

General Information
As you complete the worksheet, utilize the yellow boxes to enter the requested data. It could be in the form of acres, percentages, general text or dollars. Utilize the blue boxes to enter the percentage that will stay locally.

Every region of the country will have a different definition of “local” dependent on size and structure of counties/state, population and distance from suppliers. Examples might include “60 miles radius,” “tri-county area,” “state,” etc. Regional impacts are considered everything outside of the “local” impact area.
Short Term Impact

This section asks for information concerning construction costs. If details of construction costs are known, complete the following categories to the best known ability or utilize suggested benchmarks.

- **Excavation**: Work completed on a manure storage structure. If a lagoon was utilized, the cost will likely be above the 2-3% suggested benchmark. Note: Excavation includes any work completed to bring gravel or other materials brought to the site for construction of roads, etc.

- **Electrical & plumbing**: Both materials and labor

- **Cement**: Total cost of concrete, rebar, prep and labor

- **Generator**: If applicable

- **Building**: Lumber, steel, materials, etc. as well as labor

- **Well**: Drilling, pumps, waterline, materials, installation

- **Slats, equipment, engineering, ventilation**: Gates, feeders, feed lines, waterers, bins, scales, fans/controllers, heaters, etc.

- **Permits**: Construction, water, environmental, manure management

- **Other**: Optional site items: i.e., incinerator, compost structure, power washer, trees, office and supplies/shower; any equipment dedicated to the operation such as a skid loader or tractor

- **Construction labor**: A significant portion of the construction cost is labor. A suggested benchmark is 25-30% of the total construction cost. Labor includes engineers, construction workers, equipment installers, delivery drivers, government (permit issuers) and a whole host of support jobs in sales, service and manufacturing, etc. The labor cost is not in addition to the construction cost, but is an estimate of the amount of labor cost attributed to total cost of the building.

Long-term Impact

Income

This section gathers income information. If there is an estimate (or history) of a per pig income these can be entered as gross revenue or income. In the case of contract production, the annual income is known. Otherwise, the operations prior year income or projected income can be utilized.

Most operations value manure at the price of commercially available fertilizers. If known, enter the gross value or utilize the “manure worksheet” tab in the spreadsheet to determine the value (see instructions on page 16 for how to use this tab). This value is dependent on manure analysis, storage type, application method, crop needs, and the value of commercial fertilizer. Whether utilized on the owner’s crop ground or sold, a value is generated and should be credited to the swine operation.
Long Term Impact - Expenses

The production of pigs requires the expenditures of many items. Clarification for the categories has been included below.

• **Utilities and insurance:**
  If per pig space costs are known for utilities and insurance, enter these. If unknown, you are encouraged to use the benchmarks that have been provided. If a total annual cost for the farm is known, then divide by the pig space capacity as listed at the top of the input worksheet.

  \[(\text{Total Annual/Pig Space Capacity} = \frac{\text{Pig Space Per Cost}}{\text{Cost}}}\]

  • **Maintenance:** Enter maintenance as a percent of your building cost.

  • **Property taxes:** An operation's specific assessed value and the tax rate can be obtained from the property tax report or by request from the county assessor. These records are often available online if the owner name, site address, or property identification number is known. The line items of the property tax distribution may be helpful talking points as to the direct implications of tax revenue available to your county, township, schools, etc. Assessed value and tax rates vary greatly between states and counties. For Iowa, a "Tax Help Worksheet" is included (see page 17 for instructions on how to use this tab). Iowa assessed values are based on dimensions of the facility and manure storage structure. However, much variability exists amongst assessors so obtaining the operation's specific "property tax report" is ideal.

  Additional line items from property tax revenue contribute to local school districts, county budgets (roads, bridges, administration), Extension, community colleges, township budgets and assessors budget. Please enter the information if available into the corresponding cells.

• **Feed.** Whether purchased, produced on-farm, or delivered via contract production, a feed (grain) value is used. Corn grain and supplement (soybean meal and vitamin/mineral premix) use is tracked. If the main ingredients vary from corn and soybean meal,
substitute appropriately. Enter usage on a per pig sold basis. Ingredient values should be included at current market value, anticipated production cost or purchase cost. Utilize local yields to determine acres consumed annually. A benchmark of per head feed utilization is provided. If a separate grind, mix, delivery charge is known input it. If milling is done internally (on-farm), determine a cost for facilities, equipment, utilities/fuel, trucking and labor. The pre-determined sow diet is based on an 80% corn utilization and 20% supplement use across the annual breeding/gestation/lactation cycle. If the farm specific diet differs significantly from this, adjust either volume or cost accordingly. When considering pig feed cost (creep, nursery, grow-finish diets), these diets are requested on a cost per ton basis and total pounds consumed per pig. The consumption of crop acres is figured with a corn and soy meal based diet. If other ingredients are used, the acres of consumption are in error.

• **Manure management.** Manure management generates both a revenue and cost. Often there are annual compliance or permit fees associated with manure production, storage and land application. If the costs of permits, certifications, inspections, or monitoring equipment are known, enter these. A volume of manure produced is dependent on the type of facility, phase of production, average pig inventory and weight, and feed/water management. (See “Manure Help Worksheet” to estimate volume of production. Instructions for how to use this tab are on page 16 of this guide) Application rates are justified by optimum economic efficiencies obtained within the crop rotation. If a custom applicator is hired, a cost per ton or gallon can be determined for the application. If the application is performed by the farm, value should be determined as the cost of a local applicators charge or as an expenditure for the depreciation of the tractor, equipment, fuel and time use for this activity

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• **Interest:** Every operation has a cost of financing. For ownership loans enter the interest rate, amount borrowed, length of loan and current year in repayment. The current year, total lifetime, and average annual interest payments are then calculated. Calculations are based off a monthly repayment schedule. For existing facilities, a current loan balance and years remaining may be entered.

• **Labor:** People are employed in numerous aspects of the operation. Direct employment costs include the owner/operator or hired labor. This includes both full-time and part-time sources. Enter the labor cost per pig space. Part-time labor often includes power washing, load out, vaccinating, maintenance, lawn care, records, etc. Swine operations may also employ numerous external advisors throughout the year in the form of consultation and service fees. Consultation and service fees may include: veterinarians, nutritionists, engineers and extension. Enter the consulting fees as a per year cost.

• **Other:** Operation specific costs may include landscaping and lawn care, health care, bedding, supplies, utility tractor, equipment, etc. Extra space devoted to the operation such as home office and farm equipment should be included in either the construction costs or here in the “other” expenses category, if the expense is used and is depreciated as part of the swine operation. Annual operating loan expenses should also be included in this category.
Summary Sheet

At the end of the input section you will find a summary sheet. Selected inputs can be checked so that they appear on the printable "Breeding Herd Summary." Placing a check in the green boxes signals the desired boxes to appear on the summary sheet. Only those items checked in the input tab will show up on the summary sheet. Click on the “Go to Breeding Herd Summary” box to be automatically directed to the summary sheet.

Summary Explanations

These components are those that are deemed most pertinent to your specific operation and display implications for the local and/or regional economies. If you would like to alter the selected inputs that appear on this tab, please return to the bottom of the "Breeding Herd Input" tab and select or de-select your desired summary items.
**Manure Help Sheet**

**Overview**

This section includes information on how to use the Manure Help Sheet section of the spreadsheet.

**How to use**

Manure value is categorized as a value generated/“savings” credit to the farm enterprise. If it is sold as income, this should be added to the ownership income stream within the summary.

The instructions tab of the spreadsheet has step by step instructions. Use these steps to fill out the Manure Help Sheet.

---

### Manure Help Sheet

<table>
<thead>
<tr>
<th>Management System</th>
<th>N</th>
<th>P\text{(2)}</th>
<th>K\text{(2)}</th>
<th>Gain/Tag</th>
<th>Total Value</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ukkel, PM</strong></td>
<td>41</td>
<td>40</td>
<td>29</td>
<td>0.5</td>
<td>260</td>
</tr>
<tr>
<td><strong>Farmers Marking</strong></td>
<td>27</td>
<td>23</td>
<td>22</td>
<td>1.1</td>
<td>260</td>
</tr>
<tr>
<td><strong>Grain Value</strong></td>
<td>21</td>
<td>22</td>
<td>20</td>
<td>2.5</td>
<td>260</td>
</tr>
</tbody>
</table>

**Source:** Managing Manure Nutrients for Crop Production, PM 181, Iowa State University Extension

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**How to use the Manure help sheet**

1. Go to the Manure help sheet.
2. Enter the price of N, P\text{\(2\)}, and K\text{\(2\)} in $ per pound.
3. Go to the yellow boxes.
4. Transfer manure values to the Input sheet.
Tax Help Sheet

Overview
This section includes information on how to use the Tax Help Sheet section of the spreadsheet.

How to use

This section provides support for Iowa based facilities. In addition to the screen shot above, there are also look up tables to aid in the completion of this section. Use these tables to complete the Tax Help Sheet.

The instructions tab of the spreadsheet has step by step instructions. Use these steps to fill out the Tax Help Sheet.

1. Go to the Tax help sheet.
2. Enter the length and width of the building.
3. Select the number closest to the square feet of your building. (drop down menu)
4. Select the type of building. (drop down menu)
5. Enter the pit length and pit width. (Pit depth is set at 8 feet)
6. Select the pit length and pit width. (drop down menu)
7. Transfer the estimated tax assessed value to the Input sheet.
Resources

Overview
This section includes information on how to use the Resources section of the spreadsheet.

How to use

The Resources area provides links to available support of the completion of the Swine Building Impact Spreadsheet. Click on the links in the tab to be directed to additional support.

National Pork Board • PO Box 9114, Des Moines IA, 50306 • pork.org • 800-456-PORK

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