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1 The system automatically computes the sum of 1a and 1b – no entry required. Total beginning stocks of sugar on hand the first day of the month.

1a This quantity is automatically carried over from question 10a of the previous month’s 831 report – no entry required. The quantity of beginning stocks of sugar which you, the processor, holds title.

1b This quantity is automatically carried over from question 10b of the previous month’s 831 report – no entry required. The quantity of beginning stocks of sugar for which title has been transferred, but still held either 1) on site at your facility or held under your control, or 2) by your sugar dealer which is wholly-owned by processors.

2 The system automatically computes the sum of 2a, 2b, and 2c – no entry required. Total receipts of sugar purchased for the month.

2a Enter the quantity of domestically-sourced sugar you purchased (title transferred) that excludes over-allocation sugar; (i.e., do not include sugar purchased from another processor to enable you to fulfill your company’s allocation). In the event of an audit, it is your responsibility to supply proof that title has transferred.

2b Enter the quantity of over-allocation sugar purchased (title transferred). This equals the amount of sugar purchased from another processor to enable you to fulfill your company’s allocation. No entries are permitted during the months of May – September. In the event of an audit, it is your responsibility to supply proof that title has transferred.

2c Enter the quantity of sugar you received from a swap. A swap occurs when one company sells to its own customer, but another company delivers because the customer is located geographically closer to that company.

3 Enter sugar beets sliced for the month in net tons.

4 The system automatically computes the sum of 4a, 4b, 4c and 4d – no entry required. Total sugar production for the month.

4a Enter the quantity of sugar produced from damaged refined crystalline.

4b Enter the quantity of sugar produced from sugar beets sliced.

4c Enter the quantity of sugar produced from sugar beet molasses (from ion-exclusion or other technology).
4d  Enter the quantity of sugar produced from domestically-produced in-process beet sugar. (Recall that the 2008 farm bill treats in-process beet sugar as an input into the production of refined beet sugar.)

5  No entry required.

5a  The pop-up forecast model will populate this cell with the estimate of production, from row 26. Follow these instructions to complete the forecast model. Estimate of sugar production from sugar beets sliced and sugar beet molasses for the

Row 3: Enter the total number of sugar beet acres planted with intentions to harvest for processing. Acres planted for seed or any other purpose are excluded.  
Row 4: System calculated percent of sugar beet acres harvested to planted; row 5 / row 3.  
Row 5: Enter the total number of sugar beet acres harvested for delivery to processing plants. Any acreage harvested for seed, feeding to livestock, or any other purpose should be excluded.  
Row 6: System calculated tons of sugar beets harvested per acre; row 7 / row 5.  
Row 7: Enter the quantity of sugar beets harvested in tons.  
Row 8: Enter the quantity of sugar beets purchased from another processor, in tons.  
Row 9: System calculated total of sugar beets harvested and purchased; row 7 + row 8.  
Row 10: Enter the quantity of shrink or gain, as a percentage.  
Row 11: System calculated total quantity of sugar beets sliced, in tons;  

(1 + row 10) * row 9.  
Row 13: Enter the percentage of sugar content of the sugar beets harvested.  
Row 14: System calculated percentage of sugar content in cossettes to harvested beets;  
row 15 / row 13.  
Row 15: Enter the percentage of sugar content in cossettes.  
Row 16: Enter the extraction rate as a percent.  
Row 17: System calculated sugar produced from sugar beets, in hundred weight (CWT);  
row 11 * row 15 * row 16 * 20.  
Row 19: Enter the quantity of desugared molasses, in tons.  
Row 20: System calculated hundred weight recovered per ton of molasses; row 21 / row 19.  
Row 21: Enter the quantity of sugar produced from ion-exclusion or other technology (CWT).  
Row 22: System calculated total crop year sugar produced, in hundred weight; row 17 + row 21.  
Row 23: System calculated actual production from this campaign that occurred last fiscal year (linked to last September’s CCC-831 report, question 4b + 4c).  
Row 24: System calculated production forecast for next campaign expected to occur this fiscal year; = row 36.  
Row 26: System calculated fiscal year production, in hundred weight, raw value.  **This value will be displayed on the CCC-831 question 5a cell;** row 25 * 1.07.
Row 30: Enter the number of slicing days expected in September of current fiscal year.
Row 31: System calculated sugar beets sliced per day, in tons; row 32 / row 30.
Row 32: Enter the quantity of sugar beets expected to be sliced in September, in tons.
Row 33: System calculated hundred weight of sugar produced per tons of beets sliced; row 34 / row 32.
Row 34: Enter the quantity of sugar produced from sugar beets (CWT)
Row 35: Enter the quantity of sugar produced from thick juice and/or molasses (CWT).
Row 36: System calculated expected sugar production for next September (tied to row 24); row 34 + row 35.

5b The pop-up forecast model will populate this cell with the forecast of production, from row 26. Follow these instructions to complete the forecast model. Forecast of sugar production from sugar beets sliced and sugar beet molasses for the next October 1 through September 30 period. Enter only when May, June, July, August and September data are submitted in June, July, August, September, and October, respectively.

Row 3: Enter the total number of sugar beet acres planted with intentions to harvest for processing. Acres planted for seed or any other purpose are excluded.
Row 4: System calculated percent of sugar beet acres harvested to planted; row 5 / row 3.
Row 5: Enter the total number of sugar beet acres harvested for delivery to processing plants. Any acreage harvested for seed, feeding to livestock, or any other purpose should be excluded.
Row 6: System calculated tons of sugar beets harvested per acre; row 7 / row 5.
Row 7: Enter the quantity of sugar beets harvested in tons.
Row 8: Enter the quantity of sugar beets purchased from another processor, in tons.
Row 9: System calculated total of sugar beets harvested and purchased; row 7 + row 8.
Row 10: Enter the quantity of shrink or gain, as a percentage.
Row 11: System calculated total quantity of sugar beets sliced, in tons; row 9 + (row 10 * row 9).
Row 13: Enter the percentage of sugar content of the sugar beets harvested.
Row 14: System calculated percentage of sugar content in cossettes to harvested beets; row 15 / row 13.
Row 15: Enter the percentage of sugar content in cossettes.
Row 16: Enter the extraction rate as a percent.
Row 17: System calculated sugar produced from sugar beets, in hundred weight (CWT); row 11 * row 15 * row 16 * 20.
Row 19: Enter the quantity of desugared molasses, in tons.
Row 20: System calculated hundred weight recovered per ton of molasses; row 21 / row 19.
Row 21: Enter the quantity of sugar produced from ion-exclusion or other technology (CWT).
Row 22: System calculated total crop year sugar produced, in hundred weight; row 17 + row 21.
Row 23: System calculated processor forecast of production from next campaign that is expected to occur this fiscal year (linked to CCC-831 question 5a forecast model row 24).
Row 24: System calculated production forecast expected to occur in next fiscal year from the beet slicing campaign that begins next fiscal year but ends in the subsequent fiscal year; = row 36.


Row 26: System calculated fiscal year production, in hundred weight, raw value. This value will be displayed on the CCC-831 question 5b cell; row 25 * 1.07.

Row 30: Enter the number of slicing days expected in September of next fiscal year.

Row 31: System calculated sugar beets sliced per day, in tons; row 32 / row 30.

Row 32: Enter the quantity of sugar beets expected to be sliced in September of next fiscal year, in tons.

Row 33: System calculated hundred weight of sugar produced per tons of beets sliced; row 34 / row 32.

Row 34: Enter the quantity of sugar produced from sugar beets (CWT).

Row 35: Enter the quantity of sugar produced from thick juice and/or molasses (CWT).

Row 36: System calculated expected sugar production for next September (tied to row 24); row 34 + row 35.

6a Enter the quantity of sugar produced from imported sugar beets, imported molasses, and imported in-process beet sugar, in hundred weight, raw value, refined crystalline equivalent. (Recall that the 2008 farm bill treats in-process beet sugar as an input into the production of refined beet sugar.)

6b No entry required on this form. However, if you produce sugar from imported cane sugar or molasses, record on a CCC-835 report.

7 The system automatically computes the sum of 7a, 7b, 7c, 7d, 7e and 7f – no entry required. Total sales of sugar.

7a The system automatically computes the sum of 7ai and 7aii – no entry required. Total sugar sold to users for direct human consumption.

7ai Enter the quantity of sugar that was both title transferred to the purchaser and physically delivered out of your custody during the current month for direct human consumption. In the event of an audit, it is your responsibility to supply proof that title has transferred.

7aii Enter the quantity of sugar that title transferred to the purchaser but was NOT physically delivered out of your custody in the current month. During the month delivery occurs, enter the quantity delivered in 9.

7b The system automatically computes the sum of 7bi, 7bii, and 7biii – no entry required. Total sugar sales to other processors.

7bi Enter the quantity of sugar you sold to another sugar beet processor or sugarcane refiner (primary distributors) that excludes over-allocation sugar; (i.e., do not
include sugar sold to another processor to enable that company to fulfill its allocation). **In the event of an audit, it is your responsibility to supply proof that title has transferred.**

**7bii** Enter the quantity of over-allocation sugar you sold to another sugar beet processor to enable that company to fulfill its allocation. No entries are permitted in the months of May through September. **In the event of an audit, it is your responsibility to supply proof that title has transferred.**

**7biii** Enter the quantity of sugar you delivered in a swap arrangement.

**7c** The system automatically computes the sum of 7ci and 7cii -- no entry required. Total sugar exports.

**7ci** Enter the quantity of sugar sold for export under the FAS Refined Sugar Re-export Program, at the time title transfers to the foreign entity, for which re-export credit will be applied. Do not include sales to third party brokers who may eventually export the sugar (these type sales should be recorded in 7ai or 7aii). **In the event of an audit, it is your responsibility to supply proof of export (see glossary definition of ‘export’).**

**7cii** Enter the quantity of sugar exported outside the FAS Refined Sugar Re-export Program, at the time title transfers to the foreign entity, for which re-export credit will not be applied. Do not include sales to third party brokers who may eventually export the sugar (these type sales should be recorded in 7ai or 7aii).

**Question 7cii requires the following supporting documents:**
1. Invoice from beet processor to overseas buyer.
2. Bill of Lading showing movement of sugar from the beet processing facility to port
3. Signed or non-negotiable ocean bill of lading, or, Automated Export System (AES) printout showing ITN number (this number is only generated by Customs after the cargo has cleared Customs), or Pedimento.

**Initial Supporting Document Review:**

Supporting documents listed above are required to be submitted to FSA for review only for the initial transaction. Once delivered to FSA, FSA will go over each (by phone) with the beet processor to ensure each document is understood. Documents must be kept for 5 years to back up each transaction. These steps must by finalized by September 30 of the current fiscal year. FSA will audit on occasion to validate documents. For subsequent transactions, the beet processor needs to report only the export volume to FSA. However, in the event of audit, the beet processor must be able to present these documents for all subsequent transactions. For 7cii only, when agreement is reached, FSA will require a
notarized document stating that the beet processor agrees not to claim a credit under FAS programs.

7d Enter the quantity of sugar transferred to a licensed manufacturer under the FAS Sugar-Containing Products (SCP) Re-export Program, at the time title transfers, for which re-export credit will be applied. **In the event of an audit, it is your responsibility to supply proof of export (see glossary definition of ‘export’).**

7e The system automatically computes the sum of 7ei, 7eii, and 7eiii – no entry required. Total sugar sales for non-human consumption.

7ei Enter the quantity of sugar distributed for the production of ethanol. Do not include sales for the Feedstock Flexibility Program.

7eii Enter the quantity of sugar transferred to a licensed manufacturer under FAS’s Polyhydric Alcohol Program.

7eiii Enter the quantity of sugar distributed to all other uses including animal feed.

7f The system automatically computes the sum of 7fi and 7fiii – no entry required. Total sugar transferred to the Commodity Credit Corporation (CCC).

7fi Enter the quantity of sugar forfeited to the CCC in May or June or July or August or September because repayment did not occur (and you intended to forfeit) on April 30, May 31, June 30, July 31 or August 31; respectively.

7fii Enter the quantity of CCC loans unpaid on September 30 that will count as a forfeiture to CCC. Do not include loans that were not paid until October because September 30 fell on a non-business day.

7fiii Enter the quantity of sugar sold directly to CCC for purposes of fulfilling the Feedstock Flexibility Program.

8 Enter the quantity of sugar necessary to balance to the sugar stocks you hold in your possession (indicate loss by -).

9 Enter the quantity of sugar that was delivered out of your custody this month to the entity that purchased title to same sugar in a previous month.

10 The system automatically computes the sum of 10a and 10b – no entry required. Total ending stocks of sugar.

10a Enter the quantity of ending stocks which you, the processor, holds title. See System Indicators below for more information.
10b Enter the quantity of ending stocks for which title has been transferred, but still held either 1) on site at your facility or held under your control, or 2) by your sugar dealer which is wholly-owned by processors.

SYSTEM INDICATORS:

Inventory Adjustment:

An inventory adjustment cannot exceed 10,000 (CWT). This indicator will give you feedback regarding the inventory adjustment amount you entered. You can click on the answer cell to see how this indicator is being calculated.

Allocation Use:

Marketings are calculated based on data entered on the current month’s form. The Marketings calculation is for reference only. It is your responsibility to ensure that total allocation use is less than or equal to your current allocation. You can click on the answer cell to see how this indicator is being calculated, or review Appendix A.

Ending Stocks:

Ending stocks indicators are calculated based on data entered on the current month’s form. You can click on the answer cell to see how the ending stocks indicators are calculated, or review Appendix A. If ending stocks are out of balance (either question 10a or 10b) the system will notify you with a pop-up, indicating the quantity of the imbalance. Review entries associated with the stocks number in question to resolve the imbalance.

Deliveries for Human Consumption:

Deliveries for human consumption are calculated at the bottom of the CCC-831 and are tied to the CCC-833 report. The CCC-833 report requires a detailed breakout by region and business of buyer for all sugar sold for domestic human consumption (see instructions for completing the CCC-833 for more detailed information). The CCC-831 simply ties the sum of questions 7ai, 7d, and 9 to the CCC-833, as seen in the formula associated with this cell. If data appears in this cell, you are required to submit the CCC-833 for the given month.
# U.S. Department of Agriculture

## Commodity Credit Corporation, Form CCC-831 SUGAR PRODUCTION AND DISTRIBUTION REPORT: SUGAR BEET PROCESSORS

### SUGAR PRODUCED FROM DOMESTICALLY PRODUCED SUGAR BEETS AND SUGAR BEET MOLASSES

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td><strong>BEGINNING STOCKS OF SUGAR</strong></td>
<td>Quantity (hundred weight, raw value)</td>
</tr>
<tr>
<td>2</td>
<td>BEGINNING AVAILABLE STOCKS: =SUM(C5:C6)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>1 Beginning available stocks:</td>
<td>0</td>
</tr>
<tr>
<td>4</td>
<td>1a Beginning processor stocks</td>
<td>0</td>
</tr>
<tr>
<td>5</td>
<td>1b Beginning stocks held for others</td>
<td>0</td>
</tr>
</tbody>
</table>

### RECEIPTS OF SUGAR FOR THE MONTH

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td><strong>RECEIPTS OF SUGAR FOR THE MONTH</strong></td>
<td>Quantity (hundred weight, raw value)</td>
</tr>
<tr>
<td>3</td>
<td>TOTAL RECEIPTS OF SUGAR: =SUM(C9:C11)</td>
<td>0</td>
</tr>
<tr>
<td>4</td>
<td>2a Total sugar except over-allocation sugar</td>
<td>0</td>
</tr>
<tr>
<td>5</td>
<td>2b Over-allocation sugar (specify from whom)</td>
<td>0</td>
</tr>
<tr>
<td>6</td>
<td>2c Swap sugar</td>
<td>0</td>
</tr>
</tbody>
</table>

### PRODUCTION FROM SUGAR BEETS SLICED, SUGAR BEET MOLASSES, AND IN-PROCESS BEET SUGAR

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td><strong>PRODUCTION FROM SUGAR BEETS SLICED, SUGAR BEET MOLASSES, AND IN-PROCESS BEET SUGAR</strong></td>
<td>Quantity (hundred weight, raw value)</td>
</tr>
<tr>
<td>3</td>
<td>3 Sugar beets sliced for the month</td>
<td>0</td>
</tr>
<tr>
<td>4</td>
<td>4 Sugar production for the month: =SUM(C15:C18)</td>
<td>0</td>
</tr>
<tr>
<td>5</td>
<td>4a From damaged refined crystalline</td>
<td>0</td>
</tr>
<tr>
<td>6</td>
<td>4b From sugar beets sliced</td>
<td>0</td>
</tr>
<tr>
<td>7</td>
<td>4c From sugar beet molasses</td>
<td>0</td>
</tr>
<tr>
<td>8</td>
<td>4d From in-process beet sugar</td>
<td>0</td>
</tr>
</tbody>
</table>

### SUGAR PRODUCED FROM IMPORTED SUGAR BEETS, IMPORTED MOLASSES AND IMPORTED IN-PROCESS BEET SUGAR

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td><strong>SUGAR PRODUCED FROM IMPORTED SUGAR BEETS, IMPORTED MOLASSES AND IMPORTED IN-PROCESS BEET SUGAR</strong></td>
<td>Quantity (hundred weight, raw value)</td>
</tr>
<tr>
<td>3</td>
<td>6a Sugar production from imports of sugar beets, molasses and in-process beet sugar:</td>
<td>0</td>
</tr>
<tr>
<td>4</td>
<td>6b Sugar production from imported cane sugar or molasses (complete Form CCC-835)</td>
<td>0</td>
</tr>
</tbody>
</table>

### SALES

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td><strong>SALES</strong></td>
<td>Quantity (hundred weight, raw value)</td>
</tr>
<tr>
<td>3</td>
<td>7 Sales of sugar</td>
<td>0</td>
</tr>
<tr>
<td>4</td>
<td>7a Sold to users for direct domestic human consumption: =SUM(C28:C29)</td>
<td>0</td>
</tr>
<tr>
<td>5</td>
<td>7ai Sold and delivered to users for direct domestic human consumption:</td>
<td>0</td>
</tr>
<tr>
<td>6</td>
<td>7aii Sold but NOT delivered to users for direct domestic human consumption. WILL NOT BE REPORTED ON FORM CCC-833 UNTIL DELIVERED.</td>
<td>0</td>
</tr>
<tr>
<td>7</td>
<td>7b Sold to sugar beet processors and cane refiners: =SUM(C31:C33)</td>
<td>0</td>
</tr>
<tr>
<td>8</td>
<td>7bi All sugar EXCEPT over-allocation sugar</td>
<td>0</td>
</tr>
<tr>
<td>9</td>
<td>7bii Over-allocation sugar (specify to whom)</td>
<td>0</td>
</tr>
<tr>
<td>10</td>
<td>7biii Shipment/Return of swap sugar</td>
<td>0</td>
</tr>
<tr>
<td>11</td>
<td>7c Exported from the customs territory of the United States: =SUM(C35:C36)</td>
<td>0</td>
</tr>
<tr>
<td>12</td>
<td>7ci Under the Foreign Agricultural Service’s Refined Sugar Re-export Program FOR re-export credit</td>
<td>0</td>
</tr>
<tr>
<td>13</td>
<td>7cii NOT under the Foreign Agricultural Service’s Refined Sugar Re-export Program; therefore, NOT FOR Re-export Credit</td>
<td>0</td>
</tr>
<tr>
<td>14</td>
<td>7d Delivered to a licensed manufacturer for transfer credit under the Foreign Agricultural Service’s Sugar-Containing Products re-export program.</td>
<td>0</td>
</tr>
<tr>
<td>15</td>
<td>7e Distributed for domestic non-human consumption: =SUM(C39:C41)</td>
<td>0</td>
</tr>
<tr>
<td>16</td>
<td>7ei Ethanol</td>
<td>0</td>
</tr>
<tr>
<td>17</td>
<td>7eii Delivered to a licensed manufacturer for transfer credit under the Foreign Agricultural Service’s Polyhydric Alcohol program.</td>
<td>0</td>
</tr>
<tr>
<td>18</td>
<td>7eiii All other (includes animal feed)</td>
<td>0</td>
</tr>
<tr>
<td>19</td>
<td>7f Total transfers to Commodity Credit Corporation (CCC)</td>
<td>0</td>
</tr>
<tr>
<td>20</td>
<td>7fii Forfeited to CCC (use this cell for months of October through August)</td>
<td>0</td>
</tr>
<tr>
<td>21</td>
<td>7fiii Quantity of CCC bars unpaid on September 30 that will count as a forfeiture to CCC.</td>
<td>0</td>
</tr>
</tbody>
</table>

### ENDING STOCKS OF SUGAR

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td><strong>ENDING STOCKS OF SUGAR</strong></td>
<td>Quantity (hundred weight, raw value)</td>
</tr>
<tr>
<td>3</td>
<td>8 Inventory adjustment</td>
<td>0</td>
</tr>
<tr>
<td>4</td>
<td>9 Delivered but sold in previous months</td>
<td>0</td>
</tr>
<tr>
<td>5</td>
<td>10 Total ending stocks</td>
<td>0</td>
</tr>
<tr>
<td>6</td>
<td>10a Ending processor stocks</td>
<td>0</td>
</tr>
<tr>
<td>7</td>
<td>10b Ending stocks held for others</td>
<td>0</td>
</tr>
<tr>
<td>8</td>
<td>10c Allocation Use</td>
<td>0</td>
</tr>
</tbody>
</table>

### Is the Inventory Adjustment Within An Acceptable Range?

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>55</td>
<td><strong>Is the Inventory Adjustment Within An Acceptable Range?</strong></td>
<td>YES</td>
</tr>
<tr>
<td>56</td>
<td>=IF(ABS(C47)&gt;=10000,&quot;NO&quot;,&quot;YES&quot;)</td>
<td>10000</td>
</tr>
</tbody>
</table>
CCC-832 On-Line Reporting Instructions

(All data reported in hundred weight, raw value except question 3)

1 The system automatically computes the sum of 1a and 1b – no entry required. Total beginning stocks of raw and all other sugar on hand the first day of the month.

1a This quantity is automatically carried over from question 12a of the previous month’s 832 report – no entry required. The quantity of beginning stocks of raw sugar (includes sugar held in custody by U.S. Customs Service) which you, the processor, holds title.

1b This quantity is automatically carried over from question 12b of the previous month’s 832 report – no entry required. The quantity of beginning stocks of all other sugars (includes sugar held in custody by U.S. Customs Service) which you, the processor, holds title.

2 The system automatically computes the sum of 2a and 2b – no entry required. Total receipts of raw and all other sugars.

2a The system automatically computes the sum of 2ai and 2aii – no entry required. Total receipts of raw sugar.

2ai Enter the quantity of raw sugar purchased (title transferred) that excludes over-allocation sugar; (i.e., do not include raw sugar purchased from another processor to enable you to fulfill your company’s allocation). In the event of an audit, it is your responsibility to supply proof that title has transferred.

2aii Enter the quantity of raw over-allocation sugar purchased (title transferred). This equals the amount of raw sugar purchased from another processor to enable you to fulfill your company’s allocation. A pop-up will appear requiring you to choose the company from which you purchased the sugar. No entries are permitted during the months of May – September. In the event of an audit, it is your responsibility to supply proof that title has transferred.

2b The system automatically computes the sum of 2bi and 2bii – no entry required. Total receipts of all other sugars.

2bi Enter the quantity of all other sugars purchased (title transferred) that excludes over-allocation sugar; (i.e., do not include other sugar purchased from another processor to enable you to fulfill your company’s allocation). In the event of an audit, it is your responsibility to provide proof that title has transferred.

2bii Enter the quantity of all other over-allocation sugar purchased (title transferred). This equals the amount of other sugar purchased from another processor to enable you to fulfill your company’s allocation. A pop-up will appear requiring you to choose the company from which you purchased the sugar. No entries are permitted during the months of May – September. In the event of an audit, it is your responsibility to provide proof that title has transferred.

3 Enter sugarcane ground for the month in net tons.

4 The system automatically computes the sum of 4a and 4b – no entry required. Total production of raw and all other sugars for the month from sugarcane.
4a Enter the quantity of raw sugar produced from sugarcane.

4b Enter the quantity of all other sugars produced from sugarcane.

5 The system automatically computes the sum of 5a and 5b – no entry required. Total production of raw and all other sugars for the month from molasses.

5a Enter the quantity of raw sugar produced from molasses (by ion-exclusion or other technology).

5b Enter the quantity of all other sugars produced from molasses (by ion-exclusion or other technology).

6 No entry required.

6a The pop-up forecast model will populate this cell with the estimate of production from row 19. Follow these instructions to complete the forecast model. The data collection system will require an estimate to be submitted monthly. Estimate of sugar production from sugarcane and sugarcane molasses for the current October 1 through September 30 period.

Row 4: Enter the total number of acres planted to sugarcane.
Row 5: System calculated percentage of sugarcane acres harvested to planted for sugar; row 6 / row 4.
Row 6: Enter the number of acres of sugarcane harvested for sugar.
Row 7: System calculated tons of sugarcane harvested per acre; row 8 / row 6.
Row 8: Enter the total tons of sugarcane harvested for delivery to mills for sugar production.
Row 9: Enter the recovery rate as a percentage. Recovery rate is: (sugar produced in short tons raw value/sugarcane harvested for sugar in tons)*100.
Row 10: System calculated sugar production; row 8 * row 9.
Row 11: System calculated production from this grinding season that occurred last fiscal year. This cell is populated with last September’s production data, questions 4 and 5 on the CCC-832.
Row 12: Enter your forecast of production from the next grinding season that you expect to occur this fiscal year.
Row 15: Enter the tons of sugarcane harvested for seed.
Row 16: Enter the acres of sugarcane harvested for seed.
Row 17: System calculated sugarcane harvested for seed per acre; row 15 / row 16.
Row 19: Fiscal year sugar production in hundred weight, raw value. This cell populates question 6a on this months CCC-832; row 13 * 20.

6b The pop-up forecast model will populate this cell with the forecast of production from row 19. Follow these instructions to complete the forecast model. Enter your forecast of sugar production from sugarcane and sugarcane molasses for the next October 1 through September 30 period. Enter only when May, June, July, August and September data are submitted in June, July, August, September, and October, respectively.

Row 4: Enter the total number of acres planted to sugarcane.
Row 5: System calculated percentage of sugarcane acres harvested to planted for sugar; row 6 / row 4.
Row 6: Enter the number of acres of sugarcane harvested for sugar.
Row 7: System calculated tons of sugarcane harvested per acre; row 8 / row 6.
Row 8: Enter the total tons of sugarcane harvested for delivery to mills for sugar production.
Row 9: Enter the recovery rate as a percentage. Recovery rate is: (sugar produced in short tons raw value/sugarcane harvested for sugar in tons)*100.
Row 10: System calculated sugar production; row 8 * row 9.
Row 11: System calculated processor forecast of production from next grinding season expected to occur this fiscal year. This cell is populated with CCC-832 question 6a’s production forecast, row 12.
Row 12: Enter your forecast of production that occurs in next fiscal year from the grinding season that begins next fiscal year but ends the subsequent fiscal year.
Row 15: Enter the tons of sugarcane harvested for seed.
Row 16: Enter the acres of sugarcane harvested for seed.
Row 17: System calculated sugarcane harvested for seed per acre; row 15 / row 16
Row 19: Fiscal year sugar production in hundred weight, raw value. This cell populates question 6a on this months CCC-832; row 13 * 20.

7 No entry required on this form. However, if you produce sugar from domestic sugar beet molasses, record on a CCC-831 report.

8 No entry required on this form. However, if you produce sugar from imported cane sugar or molasses, record on a CCC-835 report.

9 The system automatically computes the sum of 9a, 9b, 9c, and 9d – no entry required. Total sales of raw sugar.

9a The system automatically computes the sum of 9ai and 9aii – no entry required. Sales of raw sugar to other processors/refiners.

9ai Enter the quantity of raw sugar you sold (title transferred) to another sugar beet processor, sugarcane refiner or raw cane sugar terminal that excludes over-allocation sugar; (i.e., do not include sugar sold to another processor to enable that company to fulfill its allocation). In the event of an audit, it is your responsibility to provide proof that title has transferred.

Note: If this quantity includes the sale of sugar to a refiner for further refinement that will ultimately be 1) exported outside the FAS Refined Sugar Re-export Program or 2) delivered to an end-user for non-human consumption, then charge the amount here until you receive proof of delivery from the refiner. During the month delivery occurs, add the same quantity to question 9e. At that time, the amount will be deducted from your cumulative marketings. The burden of proof of delivery rests on you.

9aii Enter the quantity of raw over-allocation sugar you sold to another sugarcane processor to enable that company to fulfill its allocation. A pop-up will appear requiring you to choose the company to which you sold the sugar. No entries are permitted during the months of May – September. In the event of an audit, it is your responsibility to provide proof that title has transferred.

9b Enter the quantity of raw sugar exported from the U.S. Customs territory.
The system automatically computes the sum of 9ci - 9cii – no entry required. Sales of raw sugar for non-human use.

Enter the quantity of raw sugar distributed for the production of ethanol. Do not include sales for the Feedstock Flexibility Program.

Enter the quantity of raw sugar distributed to all other uses including animal feed.

The system automatically computes the sum of 9di and 9diii – no entry required. Total sugar transferred to the Commodity Credit Corporation (CCC).

Enter the quantity of sugar forfeited to the CCC in May or June or July or August or September because repayment did not occur (and you intended to forfeit) on April 30, May 31, June 30, July 31 or August 31; respectively.

Enter the quantity of CCC loans unpaid on September 30 that will count as a forfeiture to CCC. Do not include loans that were not paid until October because September 30 fell on a non-business day.

Enter the quantity of sugar sold directly to CCC for purposes of fulfilling the Feedstock Flexibility Program.

Enter the quantity of raw sugar that was further refined and 1) exported outside the FAS Refined Sugar Re-export Program or 2) delivered to an end-user for non-human consumption. Do not record this amount until you have received proof of delivery from the refiner. This amount will automatically be deducted from your cumulative marketings for the year as evidenced in the allocation use calculation. The burden of proof of delivery rests on you.

The system automatically computes the sum of 10a and 10b – no entry required. Sales of all other sugars.

Enter the quantity of all other sugars you sold to another sugar beet processor or sugarcane refiner that excludes over-allocation sugar; (i.e., do not include sugar sold to another processor to enable that company to fulfill its allocation). In the event of an audit, it is your responsibility to provide proof that title has transferred.

Enter the quantity of other over-allocation sugar you sold to another sugarcane processor to enable that company to fulfill its allocation. A pop-up will appear requiring you to choose the company to which you sold the sugar. No entries are permitted during the months of May – September. In the event of an audit, it is your responsibility to provide proof that title has transferred.

The system automatically computes the sum of 11a and 11b – no entry required. Total inventory adjustment for raw and all other sugars.

Enter the quantity of raw sugar necessary to balance ending stocks you hold in your possession (indicate loss by -).

Enter the quantity of all other sugars necessary to balance ending stocks you hold in your possession (indicate loss by -).
12 The system automatically computes the sum of 12a and 12b – no entry required. Total ending stocks of raw and all other sugars.

12a Enter the quantity of total ending stocks of raw sugar. For more information, see System Indicators below.

12b Enter the quantity of total ending stocks of other sugar. For more information, see System Indicators below.

**SYSTEM INDICATORS:**

**Inventory Adjustment:**

An inventory adjustment cannot exceed 10,000 (CWT). This indicator will give you feedback regarding the inventory adjustment amount you entered. You can click on the answer cell to see how this indicator is being calculated.

**Allocation Use:**

Marketings are calculated based on data entered on the current months’ form. The Allocation use calculation is for your reference only. You can click on the answer cell to see how this indicator is being calculated, or review Appendix B.

**Ending Stocks:**

Ending stocks indicators are calculated based on data entered on the current month’s form. You can click on the answer cell to see how the ending stocks indicators are calculated, or review Appendix B. If ending stocks are out of balance (either question 12a or 12b) the system will notify you with a pop-up, indicating the quantity of the imbalance. Review entries associated with the stocks number in question to resolve the imbalance.

**Deliveries for Human Consumption:**

Deliveries for human consumption are calculated at the bottom of the CCC-832 and are tied to the CCC-833 report. The CCC-833 report requires a detailed breakout by region and business of buyer for all sugar sold for domestic human consumption (see instructions for completing the CCC-833 for more detailed information). The CCC-832 simply ties question 10 to the CCC-833, as seen in the formula associated with this cell. If data appears in this cell, you are required to submit the CCC-833 for the reporting month.
<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>U.S. Department of Agriculture Commodity Credit Corporation, Form CCC-832 SUGAR PRODUCTION AND DISTRIBUTION REPORT: SUGARCANE PROCESSORS</strong></td>
<td>Quantity (hundred weight, raw value)</td>
</tr>
<tr>
<td>2</td>
<td><strong>SUGAR PRODUCED FROM DOMESTICALLY PRODUCED SUGARCANE AND SUGARCANE MOLASSES</strong></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td><strong>BEGINNING STOCKS OF SUGAR</strong></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>1 Beginning available stocks: =C5+C6</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>1a Beginning available stocks of raw sugar</td>
<td>0</td>
</tr>
<tr>
<td>6</td>
<td>1b Beginning available stocks of all other sugar</td>
<td>0</td>
</tr>
<tr>
<td>7</td>
<td><strong>RECEIPTS OF SUGAR FOR THE MONTH</strong></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>2 Total receipts of sugar: =C9+C12</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>2a Total receipts of raw sugar: =SUM(C10:C11)</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>2ai All except over-allocation sugar</td>
<td>0</td>
</tr>
<tr>
<td>11</td>
<td>2aii Over-allocation sugar (specify from whom)</td>
<td>0</td>
</tr>
<tr>
<td>12</td>
<td>2b Total receipts of all other sugar: =SUM(C13:C14)</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>2bi All except over-allocation sugar</td>
<td>0</td>
</tr>
<tr>
<td>14</td>
<td>2bii Over-allocation sugar (specify from whom)</td>
<td>0</td>
</tr>
<tr>
<td>15</td>
<td><strong>PRODUCTION FROM SUGARCANE AND SUGARCANE MOLASSES</strong></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>3 Processing inputs for the month: sugarcane ground</td>
<td>0</td>
</tr>
<tr>
<td>17</td>
<td>4 Sugar production for the month from sugarcane: =SUM(C18:C19)</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>4a Raw sugar</td>
<td>0</td>
</tr>
<tr>
<td>19</td>
<td>4b All other sugars</td>
<td>0</td>
</tr>
<tr>
<td>20</td>
<td>5 Sugar production for the month from molasses =SUM(C21:C22)</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>5a Raw sugar</td>
<td>0</td>
</tr>
<tr>
<td>22</td>
<td>5b All other sugars</td>
<td>0</td>
</tr>
<tr>
<td>23</td>
<td>6 Sugar production for October 1 through September 30 from sugarcane and sugarcane molasses:</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>6a Estimate for current October 1 through September 30</td>
<td>0</td>
</tr>
<tr>
<td>25</td>
<td>6b Current forecast for next October 1 through September 30</td>
<td>0</td>
</tr>
<tr>
<td>26</td>
<td><strong>SUGAR PRODUCTION FROM OTHER SOURCES</strong></td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>7 From domestic sugar beet molasses (complete Form CCC-831)</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>8 From imported cane sugar or molasses (complete Form CCC-835)</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td><strong>SALES</strong></td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>9 Sales of raw sugar: =C31+C34+C35+C38</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>9a To sugarcane processors, raw cane sugar terminal, cane sugar refiners, and sugar beet processors: =SUM(C32:C33)</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>9ai All raw sugar except over-allocation sugar</td>
<td>0</td>
</tr>
<tr>
<td>33</td>
<td>9aii Over-allocation raw sugar to sugarcane processors (specify to whom)</td>
<td>0</td>
</tr>
<tr>
<td>34</td>
<td>9b Distributed for exportation from the customs territory of the United States</td>
<td>0</td>
</tr>
<tr>
<td>35</td>
<td>9c Distributed for domestic non-human consumption: =SUM(C36:C37)</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>9ci Ethanol</td>
<td>0</td>
</tr>
<tr>
<td>37</td>
<td>9cii All other (includes animal feed)</td>
<td>0</td>
</tr>
<tr>
<td>38</td>
<td>9d Total transfers to Commodity Credit Corporation (CCC) =SUM(C39:C41)</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>9di Forfeited to CCC (use this cell for months of October through August)</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>9dii Quantity of CCC loans unpaid on September 30 that will count as a forfeiture to CCC</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>9diii Sold to CCC for Feedstock Flexibility Program</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>9e Delivery adjustment</td>
<td>0</td>
</tr>
<tr>
<td>43</td>
<td>10 Sales of all other sugars: =SUM(C44:C45)</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>10a All other sugars except over-allocation sugar</td>
<td>0</td>
</tr>
<tr>
<td>45</td>
<td>10b All other over-allocation to sugarcane processors (specify to whom)</td>
<td>0</td>
</tr>
<tr>
<td>46</td>
<td><strong>ENDING STOCKS OF SUGAR</strong></td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>11 Inventory adjustment: =SUM(C48:C49)</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>11a Raw sugar</td>
<td>0</td>
</tr>
<tr>
<td>49</td>
<td>11b All other sugar</td>
<td>0</td>
</tr>
<tr>
<td>50</td>
<td>12 Total ending stocks: =C5+C9+C18+C21+C30+C48</td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>12a Raw sugar</td>
<td>0</td>
</tr>
<tr>
<td>52</td>
<td>12b All other sugars</td>
<td>0</td>
</tr>
<tr>
<td>53</td>
<td><strong>ALLOCATION USE</strong></td>
<td></td>
</tr>
<tr>
<td>54</td>
<td>=C32+C38+C42+C44+C10-C13</td>
<td></td>
</tr>
<tr>
<td>55</td>
<td><strong>Is the Inventory Adjustment Within An Acceptable Tolerance Level?</strong></td>
<td>IF(ABS(C47)&gt;=10000,“NO”,“YES”)</td>
</tr>
<tr>
<td>56</td>
<td>This cell calculates Sugar Deliveries for Direct Human Consumption in hundred weight, raw value and will be automatically linked to your CCC-833 report in the U.S. Total. =C43</td>
<td></td>
</tr>
</tbody>
</table>
833 New Instructions
(All data reported in hundred weight, actual weight except rows 17 through 22)

In General:

Sugar deliveries for direct domestic human consumption are linked from the beet processor (CCC-831), sugarcane processor (CCC-832), and cane sugar refiner (CCC-835) forms. Refer to these forms for instructions to see how they are calculated. The linked data appears in cell I17 and is highlighted in RED.

Rows 3 through 14:

Distribute the total US deliveries for human consumption sugar (cell I17) across the six regions and the twelve classifications. Sugar is delivered when the title to the sugar transfers and is physically delivered out of your inventory to one who will use it directly for human consumption. It does not include sugar distributed to other primary distributors (sugar beet processors, sugarcane processors or cane sugar refiners).

Geographical Areas:

Break down or group deliveries by areas, using the following classification of States to determine areas:

- **New England**: includes Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, and Connecticut.
- **Middle Atlantic**: includes New York, New Jersey, and Pennsylvania.
- **North Central**: includes Ohio, Indiana, Illinois, Michigan, Wisconsin, Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, and Kansas.
- **South**: includes Delaware, Maryland, District of Columbia, Virginia, West Virginia, North Carolina, South Carolina, Georgia, Florida, Kentucky, Tennessee, Alabama, Mississippi, Arkansas, Louisiana, Oklahoma, and Texas.
- **Total U.S.**: includes Puerto Rico.

Classification by Type of Product or Business of Buyer:

Use the following classification of products:

1. **Bakery and Allied Products**: Bread, rolls, sweet goods, dessert preparations, doughnuts, biscuits, crackers, cookies, pretzels, crullers, baking mixes, and batters, bakers' supply house, breakfast and other prepared cereals and cereal paste products. When difficult to distinguish between deliveries to
bakers' and confectioners' supply houses, include deliveries for the company in the category which you believe to be the major use.

2. **Confectionery and Related Products**: Candy, candied fruits, chocolate and cocoa products, chewing gum, and other confectionery products, confectioners' supply houses. When difficult to distinguish between deliveries to bakers' and/or confectioners' supply houses, include deliveries for the company in the category which you believe to be the major use.

3. **Ice Cream and Dairy Products**: Ice cream, ice milk mix, ices, yogurts, sherbets, frozen custard, sweetened condensed milk (bulk and case goods), light butter, certain cheese spreads and cheese foods, chocolate milk, and miscellaneous dairy products.

4. **Beverages**: Alcoholic and non-alcoholic beverages, drink mixes, fountain syrups, flavoring and coloring extracts.

5. **Canned, Bottled, and Frozen Foods, Jams, Jellies, Preserves, etc.**: Canned, bottled and frozen foods, jams, jellies, preserves and dried fruit, vegetables, fruit juices, soups, soup mixes, baked beans, pickled fruits and vegetables, relishes, vegetable sauces, and seasoning, marmalades, fruit butters, mayonnaise, and condiments.

6. **Multiple and All Other Food Uses**: Deliveries to buyers making products falling into two or more of the above categories and for which estimates of amounts going into each category are not feasible. Also, deliveries for miscellaneous food uses, such as meat curing, syrup blending, etc.

7. **Non-Food Uses for Human Consumption**: All non-food uses, such as tobacco, pharmaceutical, etc. Exclude non-human uses such as for animal feed and polyhydric alcohol, if used for non-human consumption.

8. **Hotels, Restaurants, Institutions**.

9. **Wholesales Grocers, Jobbers, Sugar Dealers**.

10. **Retail Grocers, Chain Stores, Supermarkets**.

11. **Distributions (deliveries) to Government Agencies**.

12. **All Other Distributions (deliveries)**.

**Rows 15 through 22:**

Row 15: System calculated sum of data entered in each region. Verify the calculated total for each region matches your company records.

Row 17: System calculation to convert row 15 to hundred weight, raw value.

Row 19: Enter the quantity of sugar sold in consumer sized package (less than 50 pounds), by region.

Row 20: Enter the quantity of sugar sold in packages of 50 pounds or more, by region.

Row 21: Enter the quantity of unpackaged sugar sold (bulk), by region.

Row 22: Verify that the summed data in row 22 matches your company records.
SYSTEM INDICATORS:

Row 23: This indicator verifies that the quantity of sugar deliveries across all regions matches the quantity of sugar reported on the CCC-831, CCC-832, or CCC-835 form. If this indicator has a green background and indicates “YES” then you may submit this form. If this indicator has a red background and indicates “NO”, then you must review data entered in columns C through H and rows 3 through 14. Differences of less than one are permitted. Differences greater than one will require you to correct the data entered.

Row 24: This indicator verifies that quantities entered by package size do not exceed the total quantity of sugar delivered, by region. If all of these indicators have a green background and indicates “YES” then you may submit this form. If one or more of these indicators has a red background and indicates “NO”, then you must review data entered in columns C through H and either rows 3 through 14, or rows 19 through 21. Differences of less than one are permitted. Differences greater than one will require you to correct the data entered.

Data Tracker: On the upper right corner of the form is an electronic data tracker to assist you in reporting deliveries of sugar across regions. The icon looks like a small calculator. By clicking on this icon the system will calculate the quantity of sugar yet to be distributed across regions and types of users. The data tracker simply starts with the value in cell I17 (tied to your CCC-831, CCC-832, or CCC-835) and subtracts the quantity of sugar you have already distributed across regions.
<table>
<thead>
<tr>
<th>Question #</th>
<th>HUNDREDWEIGHT (CWT) ACTUAL WEIGHT - SEE INSTRUCTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
</tr>
<tr>
<td>2</td>
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<td>3</td>
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<td>23</td>
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<tr>
<td>24</td>
<td></td>
</tr>
</tbody>
</table>
Please input all variables in terms of raw value using the following guidance:

Direct-consumption sugar testing 92 or more sugar degrees by the polariscope shall be translated into terms of “raw value” by multiplying the actual number of pounds of such sugar by 1.07.

Sugar derived from sugarcane and testing 92 sugar degrees or more by the polariscope shall be translated into terms of “raw value” in the following manner: raw value = \((\text{actual degree of polarization} - 92) \times 0.0175 + 0.93\) \(\times\) actual weight. For sugar testing less than 92 sugar degrees by the polariscope, derive raw value by dividing the number of pounds of the “total sugar content” (i.e., the sum of the sucrose and invert sugars) thereof by 0.972.

1 The system automatically computes the sum of 1a and 1b – no entry required.
Total beginning stocks of raw and all other sugar.

1a This quantity is automatically carried over from question 11a of the previous month’s 835 report – no entry required. The quantity of beginning stocks of raw sugar which you, the refiner, holds title.

1b This quantity is automatically carried over from question 11b of the previous month’s 835 report – no entry required. The quantity of beginning stocks of all other sugars which you, the refiner, holds title.

2 The system automatically computes the sum of 2a and 2b – no entry required.
Total receipts of raw and all other sugars.

2a Enter the quantity of raw sugar purchased that has become part of your inventory. Include sugar purchased either: directly from another “reporter” or from a “non reporter” who purchased it from another “reporter”. **CSC Sugar was classified as a cane refiner on October 1, 2009. Any purchases of sugar (whether foreign or domestic or raw or refined) from CSC Sugar ON or AFTER October 1, 2009, should be recorded in question 2.**

2b Enter the quantity of all other sugar purchased that has become part of your inventory. Include sugar purchased either: directly from another “reporter” or from a “non reporter” who purchased it from another “reporter”. **CSC Sugar was classified as a cane refiner on October 1, 2009. Any purchases of sugar (whether foreign or domestic or raw or refined) from CSC Sugar ON or AFTER October 1, 2009, should be recorded in question 2.**
3a  The system automatically computes imports of raw sugar which is the sum of 3ai and 3aii – no input required. Only include entries here if imported sugar requires further refinement.

3ai  Enter the quantity of raw foreign sugar purchased this month (sugar must have physically cleared through U.S. Customs and Border Protection processing for “entry”) that you directly imported (your company is the “importer of record”). In the event of an audit, it is your responsibility to provide proof of imports (see glossary for definition of ‘imports’).

3aii Enter the quantity of raw foreign sugar purchased this month (sugar must have physically cleared through U.S. Customs and Border Protection processing for “entry”) that you purchased through a “non reporter” who is the “importer of record”. Note 1: If you purchase foreign sugar from another “reporter” (e.g., cane refiner) who is the “importer of record”, record as receipt in 2. In the event of an audit, it is your responsibility to provide proof of imports (see glossary for definition of ‘imports’).

Reporters are cane refiners, cane processors and beet processors:

1/ Caner refiners:
United States Sugar Corporation
American Sugar Refining, Inc.
Florida Crystals Corporation
Imperial Distributing, Inc.
Americane Sugar Refining, Inc.
CSC Sugar as of 10/1/09
Amalgamated Sugar Company
Michigan Sugar Company
Western Sugar Company
Southern Minnesota Beet Sugar Coop.

Cane Processors -
Alma Plantation, Ltd.
Cajun Sugar Cooperative, Inc.
Cora-Texas Mfg. Company, Inc
Florida Crystals Corporation
Gay & Robinson, Inc.
Hawaiian Commercial & Sugar Company Lafourche Sugars Corporation
Louisiana Sugar Cane Cooperative, Inc.
Lula-Westfiled, LLC
M.A. Patout & Son, Ltd.
Rio Grande Valley Sugar Growers, Inc.
St. Mary Sugar Cooperative, Inc.
Sugarcane Growers Cooperative of Florida
United States Sugar Corporation.
Beet Processors –
The Amalgamated Sugar Company
American Crystal Sugar Company
Michigan Sugar Company
Minn-Dak Farmers Cooperative
Southern Minnesota Beet Sugar Cooperative
Western Sugar Company
Wyoming Sugar Growers

“Non-Reporter” is any company not listed as a Reporter

3b The system automatically computes imports of refined foreign sugar which is the sum of 3bi and 3bii – no input required. Only include entries here if imported sugar does not require further refinement.

3bi Enter the quantity of refined foreign sugar purchased this month (sugar must have physically cleared through U.S. Customs and Border Protection processing for “entry”) that you directly imported (your company is the “importer of record”). In the event of an audit, it is your responsibility to provide proof of imports (see glossary for definition of ‘imports’).

3bii Enter the quantity of refined foreign sugar purchased this month (sugar must have physically cleared through U.S. Customs and Border Protection processing for “entry”) that you purchased through a “non reporter” who is the “importer of record”. Note 1: If you purchase foreign sugar from another “reporter” (e.g., cane refiner) who is the “importer of record”, record as receipt in 2. In the event of an audit, it is your responsibility to provide proof of imports (see glossary for definition of ‘imports’).

4 The system automatically computes the sum of 4a and 4b – no input required.

4a Enter the quantity of raw sugar and all damaged refined sugar used to produce refined sugar (melt).

4b Enter the quantity of imported non-edible molasses and all other sugars used to produce refined crystalline sugar.

5 Enter the quantity of refined sugar produced.

6 No entry required on this form. However, if you produce sugar from domestic sugar beet molasses, record on a CCC-831 report.

7 No entry required on this form. However, if you produce sugar from domestic sugarcane molasses, record on a CCC-832 report.

8 Enter the quantity of raw sugar that title transferred to the purchaser and was physically delivered out of your custody. In the event of an audit, it is your responsibility to provide proof that title has transferred.
9 The system automatically computes total sales of refined crystalline, liquid, damaged refined crystalline, edible molasses and sugar syrups which is the sum of 9a, 9b, 9c, 9d, and 9e – no entry required.

9a Enter the quantity of sugar that title transferred to a user for direct human consumption and was physically delivered out of your custody. **In the event of an audit, it is your responsibility to provide proof that title has transferred.**

9b Enter the quantity of sugar that had title transferred and was physically delivered out of your custody to another cane sugar refiner, sugar beet processor or third party broker. **CSC Sugar was classified as a cane refiner on October 1, 2009. Any sales of refined crystalline, liquid, damaged refined crystalline, edible molasses and sugar syrups to CSC Sugar ON or AFTER October 1, 2009 should be recorded in question 9b of the CCC-835. Refined sales to CSC BEFORE October 1, 2009 should be recorded in 9a (considered a delivery to a jobber or sugar dealer for CCC-835 purposes).** In the event of an audit, it is your responsibility to provide proof that title has transferred.

9c The system automatically computes total sugar sold for exportation from the customs territory of the United States which is the sum of 9ci and 9cii – no entry required.

9ci Enter the quantity of sugar exported **under** the FAS Refined Sugar Re-export Program for which re-export credit will be applied. (Do not include sales to third party brokers who may eventually export the sugar. These type sales should be recorded in 9b). **In the event of an audit, it is your responsibility to supply proof of export (see glossary definition of ‘export’).**

9cii Enter the quantity of sugar exported **outside** the FAS Refined Sugar Re-export Program for which re-export credit will not be applied. (Do not include sales to third party brokers who may eventually export the sugar. These type sales should be recorded in 9b). A pop-up will appear requiring you to choose the company from which you purchased the sugar. You are required to notify the sugarcane processor from whom you sourced the raw sugar for this transaction. A certification statement must be sent to the sugarcane processor the same month you report the data here. Contact Francina Hentz 202-720-7794 for certification statement. **In the event of an audit, it is your responsibility to supply proof of export (see glossary definition of ‘export’).**

9d Enter the quantity of sugar transferred to a licensed manufacturer under the FAS Sugar-Containing Products Re-export Program for which re-export credit will be applied.

9e The system automatically computes total sales of sugar for non-human consumption which is the sum of 9ei through 9eiii. – no entry required.

9ei Enter the quantity of refined sugar distributed for the production of ethanol. A pop-up will appear requiring you to identify the sugarcane processing company
who sourced the raw sugar used to produce the refined sugar sold here. You are required to notify the sugarcane processor from whom you sourced the raw sugar for this transaction. A certification statement must be sent to the sugarcane processor the same month you report the data here. Contact Fran Hentz 202-720-7794 for certification statement.

9eii Enter the quantity of refined sugar distributed for the production of polyhydric alcohol. A pop-up will appear requiring you to identify the sugarcane processing company who sourced the raw sugar used to produce the refined sugar sold here. You are required to notify the sugarcane processor from whom you sourced the raw sugar for this transaction. A certification statement must be sent to the sugarcane processor the same month you report the data here. Contact Fran Hentz 202-720-7794 for certification statement.

9eiii Enter the quantity of refined sugar distributed to all other uses including animal feed. A pop-up will appear requiring you to identify the sugarcane processing company who sourced the raw sugar used to produce the refined sugar sold here. You are required to notify the sugarcane processor from whom you sourced the raw sugar for this transaction. A certification statement must be sent to the sugarcane processor the same month you report the data here. Contact Fran Hentz 202-720-7794 for certification statement.

10 The system automatically computes the sum of 10a and 10b – no entry required. Inventory adjustments for raw and all other sugars.

10a Enter the quantity of raw sugar necessary to balance ending stocks you hold in your possession (indicate loss by -).

10b Enter the quantity of other sugar necessary to balance to the sugar stocks you hold in your possession (indicate loss by -).

11 The system automatically computes the sum of 11a and 11b – no entry required. Total ending stocks of raw and all other sugars.

11a Enter the total ending stocks of raw sugar which you, the refiner, holds title. For more information, see Appendix C.

11b Enter the total ending stocks of all other sugars which you, the refiner, holds title. For more information, see Appendix C.
SYSTEM INDICATORS:

Inventory Adjustment:

An inventory adjustment cannot exceed 10,000 (CWT). This indicator will give you feedback regarding the inventory adjustment amount you entered. You can click on the answer cell to see how this indicator is being calculated or review Appendix C.

Ending Stocks:

Ending stocks indicators are calculated based on data entered on the current month’s form. You can click on the answer cell to see how the ending stocks indicators are calculated, or review Appendix C. If ending stocks are out of balance (either question 11a or 11b) the system will notify you with a pop-up, indicating the quantity of the imbalance. Review entries associated with the stocks number in question to resolve the imbalance.

Deliveries for Human Consumption:

Deliveries for human consumption are calculated at the bottom of the CCC-835 and are tied to the CCC-833 report. The CCC-833 report requires a detailed breakout by region and business of buyer for all sugar sold for domestic human consumption (see instructions for completing the CCC-833 for more detailed information). The CCC-835 simply ties the sum of questions 9a and 9d to the CCC-833, as seen in the formula associated with this cell or in Appendix C. If data appears in this cell, you are required to submit the CCC-833 for the reporting month.
# U.S. DEPARTMENT OF AGRICULTURE
## COMMODITY CREDIT CORPORATION, FORM CCC-835
## SUGAR PRODUCTION AND DISTRIBUTION REPORT:
### CANE SUGAR REFINERS

<table>
<thead>
<tr>
<th>Quantity (hundred weight, raw value)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BEGINNING STOCKS OF SUGAR</strong></td>
</tr>
<tr>
<td>1 Beginning available stocks: =D6+D7</td>
</tr>
<tr>
<td>1a Beginning stocks of raw sugar and all damaged refined: 0</td>
</tr>
<tr>
<td>1b Beginning stocks of all other sugar 0</td>
</tr>
<tr>
<td><strong>RECEIPTS OF SUGAR FOR THE MONTH</strong></td>
</tr>
<tr>
<td>2 Total receipts of sugar =D10+D11</td>
</tr>
<tr>
<td>2a Receipts of raw sugar and all damaged refined: 0</td>
</tr>
<tr>
<td>2b Receipts of all other sugar 0</td>
</tr>
<tr>
<td><strong>IMPORTS OF SUGAR</strong></td>
</tr>
<tr>
<td>3 Total Imports: =D14+D17</td>
</tr>
<tr>
<td>3a Raw sugar and purchased damaged refined: =SUM(D15:D16)</td>
</tr>
<tr>
<td>3ai Under the Foreign Agricultural Service’s Refined Sugar re-export program 0</td>
</tr>
<tr>
<td>3aii Outside the Foreign Agricultural Service’s Refined Sugar re-export program 0</td>
</tr>
<tr>
<td>3b All other sugars: =SUM(D18:D19)</td>
</tr>
<tr>
<td>3bi Under the Foreign Agricultural Service’s Refined Sugar re-export program 0</td>
</tr>
<tr>
<td>3bii Outside the Foreign Agricultural Service’s Refined Sugar re-export program 0</td>
</tr>
<tr>
<td><strong>PRODUCTION</strong></td>
</tr>
<tr>
<td>4 Processing inputs for the month: =SUM(D22:D23)</td>
</tr>
<tr>
<td>4a Raw sugar and all damaged refined 0</td>
</tr>
<tr>
<td>4b Imported non-edible molasses and all other sugars 0</td>
</tr>
<tr>
<td>5 Sugar production for the month for direct human consumption 0</td>
</tr>
<tr>
<td><strong>SUGAR PRODUCED FROM DOMESTICALLY PRODUCED MOLASSES</strong></td>
</tr>
<tr>
<td>6 From domestic sugar beet molasses (complete Form CCC-831)</td>
</tr>
<tr>
<td>7 From domestic sugarcane molasses (complete Form CCC-832)</td>
</tr>
<tr>
<td><strong>DELIVERIES OF SUGAR</strong></td>
</tr>
<tr>
<td>8 Raw sugar 0</td>
</tr>
<tr>
<td>9 Refined crystalline, liquid, damaged refined crystalline, edible molasses, and sugar syrups =D31+D32+D33+D36+D37</td>
</tr>
<tr>
<td>9a Sold and delivered to users for direct domestic human consumption 0</td>
</tr>
<tr>
<td>9b Distributed to cane sugar refiners and sugar beet processors 0</td>
</tr>
<tr>
<td>9c Sold for exportation from the customs territory of the United States: =SUM(D34:D35)</td>
</tr>
<tr>
<td>9ci Transferred under the Foreign Agricultural Service's Refined Sugar re-export program for re-export credit 0</td>
</tr>
<tr>
<td>9d Transferred outside the Foreign Agricultural Service's Refined Sugar re-export program NOT for re-export credit (specify processor who sourced this sugar) 0</td>
</tr>
<tr>
<td>9d Delivered to a licensed manufacturer for transfer credit under the Foreign Agricultural Service's Sugar-containing products re-export program. 0</td>
</tr>
<tr>
<td>9e Distributed for domestic non-human consumption: =SUM(D38:D40)</td>
</tr>
<tr>
<td>9f Ethanol alcohol (specify processor who sourced this sugar) 0</td>
</tr>
<tr>
<td>9fii Polyhydric alcohol (specify processor who sourced this sugar) 0</td>
</tr>
<tr>
<td>9fiii All other (specify processor who sourced this sugar) 0</td>
</tr>
<tr>
<td><strong>ENDING STOCKS OF SUGAR</strong></td>
</tr>
<tr>
<td>10 Inventory adjustment =SUM(D43:D44)</td>
</tr>
<tr>
<td>10a Raw sugar 0</td>
</tr>
<tr>
<td>10b All other sugars 0</td>
</tr>
<tr>
<td>11 Total ending stocks =D46+D47</td>
</tr>
<tr>
<td>11a Ending stocks of raw sugar =D6+D10+D14-D22-D29+D43</td>
</tr>
<tr>
<td>11b Ending stocks of all other sugar =D7+D11+D17-D23-D24-D30+D44</td>
</tr>
</tbody>
</table>

This cell calculates Sugar Deliveries for Direct Human Consumption and will be automatically linked to your CCC-833 report in the U.S. Total. 

Is the Inventory Adjustment Within An Acceptable Range? =IF(ABS(D42)>10000, "NO", "YES")
Resubmitting Data on CCC Forms

**In General:** To correct data submitted to CCC on the beet processor (CCC-831), sugarcane processor (CCC-832), or cane sugar refiner (CCC-835) forms, follow these procedures.

Step 1: Log into the on-line data collection system using your EAuthentication ID and password.
Step 2: Click on the “History” tab at the top of the screen.
Step 3: Locate the month which you want to resubmit and open the form.
Step 4: At the top of the form, locate the “Resubmit This Form” icon, and click it. A pop-up will appear indicating the expected length of time required to complete and submit the form. Click “Ok”.
Step 5: Click in the cell for the data you want to change. A pop-up will appear displaying the current value.
Step 6: Enter the new value in the pop-up in the cell entitled “New Value”.
Step 7: Enter the reason for the data change in the cell entitled “Reason”.
Step 8: Click “Save”.

Repeat steps 1 through 8 for any other data changes you have for the same month. When you have completed all the data changes, you must sign the form at the bottom with your electronic signature, and click submit.

**FSA Data Review:**
Before further action is required, Farm Service Agency (FSA) must review and either approve or reject the resubmitted data. As a matter of practice, it is recommended that you call or email Fran Hentz (202-720-7794, francina.hentz@wdc.usda.gov) or Molly Jacobs (202-720-6833, molly.jacobs@wdc.usda.gov) to review and approve or reject the resubmission.

After data has been resubmitted, but before the resubmission has been approved or rejected, you will not be permitted to submit current month data or resubmit previous month data corrections. After your resubmission has been approved or rejected, you will be permitted to submit or resubmit data.

**Further Action:**
If your resubmission contains changes to deliveries for human consumption, as defined in the instructions for the CCC-831, CCC-832, or CCC-835, then you will be required to resubmit the CCC-833 as well, to maintain continuity across both forms. However, the data collection system does not require FSA to approve resubmitted CCC-833 forms. Therefore, you will be permitted to continue to submit or resubmit data without waiting for approval or rejection from FSA.

**Time is Limited:**
Resubmitting data to USDA will be restricted to specific time periods and eventually locked. Resubmissions of the previous fiscal year’s (FY) data will be permitted in October, November, December, and January immediately following the FY end. The data collection system will lock the previous FY’s data starting February 1st and not allow resubmissions. Then, as a last chance opportunity, the system will re-open the resubmission process for the previous FY, only for the month of July. On August 1st, the previous FY’s data will be locked forever and cannot be changed.
ITEMS USED TO CALCULATE TOTAL ENDING STOCKS FOR
BEET ProcessORS
ON THE CCC-831 MONTHLY REPORT

SUPPLY:

# 1 BEGINNING AVAILABLE STOCKS
# 2 TOTAL RECEIPTS OF SUGAR
# 4B SUGAR PRODUCTION FROM SUGAR BEETS SLICED
# 4C SUGAR PRODUCTION FROM SUGAR BEET MOLASSES
# 6 SUGAR PRODUCTION FROM IMPORTED SUGAR BEETS AND IMPORTED MOLASSES

USE:

# 7 SALES OF REFINED CRYSTALLINE, LIQUID, AND ALL OTHER SUGARS
# 7AII SOLD BUT NOT DELIVERED TO USERS FOR DIRECT DOMESTIC HUMAN CONSUMPTION
# 8 INVENTORY ADJUSTMENT
# 9 DELIVERED BUT SOLD IN A PREVIOUS MONTH

ENDING STOCKS:

# 10 ENDING STOCKS

FORMULA TO CALCULATE ENDING STOCKS FOR BEET PROCESSORS:

SUPPLY - USE = ENDING STOCKS

#1 + #2 + #4B + #4C + #6 - #7 + #7AII +/- #8 - #9 = #10
ITEMS USED TO CALCULATE BEET PROCESSOR ENDING PROCESSOR STOCKS

SUPPLY:

# 1A BEGINNING PROCESSOR STOCKS
# 2 TOTAL RECEIPTS OF SUGAR
# 4B SUGAR PRODUCTION FROM SUGAR BEETS SLICED
# 4C SUGAR PRODUCTION FROM SUGAR BEET MOLASSES
# 6 SUGAR PRODUCTION FROM IMPORTED SUGAR BEETS AND IMPORTED MOLASSES

USE:

# 7 SALES OF REFINED CRYSTALLINE, LIQUID, AND ALL OTHER SUGARS
# 8 INVENTORY ADJUSTMENT

ENDING STOCKS:

# 10A ENDING PROCESSOR STOCKS

FORMULA TO CALCULATE BEET PROCESSORS ENDING STOCKS:

SUPPLY - USE = ENDING STOCKS

#1A + #2 + #4B + #4C + #6 - #7 +/- #8 = #10A
ITEMS USED TO CALCULATE
BEET PROCESSOR
ENDING STOCKS HELD FOR OTHERS

SUPPLY:

# 1B BEGINNING STOCKS HELD FOR OTHERS

# 7AII SOLD BUT NOT DELIVERED TO USERS FOR DIRECT DOMESTIC HUMAN CONSUMPTION

USE:

# 9 DELIVERED BUT SOLD IN A PREVIOUS MONTH

======================================================================
FORMULA TO CALCULATE FOR ENDING STOCKS HELD FOR OTHERS:

SUPPLY - USE = ENDING STOCKS

#1B + #7AII - #9 = #10B

======================================================================
ITEMS USED TO CALCULATE ALLOCATION USE FOR BEET PROCESSORS

# 7A  SOLD TO USERS FOR DIRECT DOMESTIC HUMAN CONSUMPTION
# 7BI  SALES OF ALL SUGAR EXCEPT OVER-ALLOCATION SUGAR
# 7BIII  SHIPMENT/RETURN OF SWAP SUGAR
# 7CI  UNDER THE FOREIGN AGRICULTURAL SERVICE’ S (FAS) REFINED SUGAR RE-EXPORT PROGRAM FOR RE-EXPORT CREDIT
# 7D  DELIVERED TO A LICENSED MANUFACTURED FOR TRANSFER CREDIT UNDER THE FAS SUGAR CONTAINING PRODUCTS RE-EXPORT PROGRAM
# 7EII  DELIVERED TO A LICENSED MANUFACTURED FOR TRANSFER CREDIT UNDER THE FAS POLYHYDRIC ALCOHOL PROGRAM
# 7F  FORFEITED TO COMMODITY CREDIT CORPORATION
# 2A  RECEIPTS OF ALL SUGAR EXCEPT OVER-ALLOCATION SUGAR
# 2C  RECEIPTS OF SWAP SUGAR

---

FORMULA TO CALCULATE ALLOCATION-USE:

\[ #7A + #7BI + #7BIII + #7CI + #7D + #7EII + #7F - #2A - #2C \]

---

DELIVERIES DATA TIED FROM FORM CCC-831 TO FORM CCC-833

THE SUM OF THE FOLLOWING DISTRIBUTION LINE ITEMS ON THE CCC-831 MUST EQUAL ITEM #14 IN THE TOTAL UNITED STATES COLUMN (CWT, RAW VALUE) ON THE CCC-833 FORM:

# 7AI  SOLD AND DELIVERED TO USERS FOR DIRECT DOMESTIC HUMAN CONSUMPTION

# 7D  DELIVERED TO A LICENSED MANUFACTURER FOR TRANSFER CREDIT UNDER THE FAS SUGAR CONTAINING PRODUCTS RE-EXPORT PROGRAM

# 9  DELIVERED BUT SOLD IN A PREVIOUS MONTH

\[
\text{CCC-831} = \text{CCC-833} \\
#7AI + #7D + #9 = #14
\]
Given Company A has excess inventory and not enough allocation.
Company B is short on inventory, but has excess allocation

1. Company A sells excess inventory to Company B -- ending stocks are reduced
2. Company B receives Company A's sugar (inventory increases, but not shown)
3. Company B markets sugar to an end user, using Company B's allotment
ITEMS USED TO CALCULATE TOTAL ENDING STOCKS
FOR
CANE PROCESSORS
ON THE CCC-832 MONTHLY REPORT

SUPPLY:

# 1 BEGINNING AVAILABLE STOCKS
# 2 TOTAL RECEIPTS OF SUGAR
# 4 SUGAR PRODUCTION FROM SUGARCANE
# 5 SUGAR PRODUCTION FROM MOLASSES

USE:

# 9 SALES OF RAW SUGAR 1/
# 10 SALES OF ALL OTHER SUGARS
# 11 INVENTORY ADJUSTMENT

ENDING STOCKS:

# 12 ENDING STOCKS

 FORMULA:

SUPPLY - USE = ENDING STOCKS
#1 + #2 + #4 + #5 - #9 - #10 +/- #11 = #12

1/ # 9 SALES OF RAW SUGAR DOES NOT INCLUDE ITEM #9E DELIVERY ADJUSTMENT.
ITEMS USED TO CALCULATE
CANE PROCESSOR
ENDING STOCKS OF RAW SUGAR

SUPPLY:

# 1A BEGINNING STOCKS OF RAW SUGAR
# 2A TOTAL RECEIPTS OF RAW SUGAR
# 4A RAW SUGAR PRODUCTION FROM SUGARCANE
# 5A RAW SUGAR FROM MOLASSES

USE:

# 9 SALES OF RAW SUGAR
# 11A INVENTORY ADJUSTMENT OF RAW SUGAR

ENDING STOCKS:

# 12A ENDING STOCKS OF RAW SUGAR

FORMULA:

\[
\text{SUPPLY} - \text{USE} = \text{ENDING STOCKS} \\
#1A + #2A + #4A + #5A - #9 /- #11A = #12A
\]

1/ #9 SALES OF RAW SUGAR DOES NOT INCLUDE ITEM #9E DELIVERY ADJUSTMENT.
ITEMS USED TO CALCULATE CANE PROCESSOR ENDING STOCKS OF ALL OTHER SUGARS

SUPPLY:

# 1B BEGINNING STOCKS OF ALL OTHER SUGARS
# 2B RECEIPTS OF ALL OTHER SUGARS
# 4B ALL OTHER SUGARS PRODUCTION FROM SUGAR CANE
# 5B ALL OTHER SUGARS PRODUCTION FROM MOLASSES

USE:

# 10 SALES OF ALL OTHER SUGARS
# 11B INVENTORY ADJUSTMENT OF ALL OTHER SUGARS

ENDING STOCKS:

# 12B ENDING STOCKS OF ALL OTHER SUGARS

=================================================================
FORMULA:

SUPPLY - USE = ENDING STOCKS

#1B + #2B + #4B + #5B - #10 +/- #11B = #12B
=================================================================


ITEMS USED TO CALCULATE
ALLOCATION USE
FOR
CANE PROCESSORS

# 9AI SALES OF ALL RAW SUGAR EXCEPT OVER-ALLOCATION SUGAR
# 9D FORFEITED TO COMMODITY CREDIT CORPORATION
# 2AI RECEIPTS OF RAW SUGAR ALL EXCEPT OVER-ALLOCATION SUGAR
# 2BI RECEIPTS OF ALL OTHER SUGARS ALL EXCEPT OVER-ALLOCATION SUGAR
# 9E DELIVERY ADJUSTMENT
# 10A SALES OF ALL OTHER SUGAR EXCEPT OVER-ALLOCATION SUGAR

FORMULA TO CALCULATE ALLOCATION USE FOR CANE PROCESSORS:

#9AI + #9D - #2AI - #2BI - #9E + #10A

DELIVERIES DATA TIED FROM FORM CCC-832 TO FORM CCC-833

THE SUM OF THE FOLLOWING DISTRIBUTION LINE ITEM ON THE CCC-832 FORM MUST EQUAL ITEM #14 IN THE TOTAL UNITED STATES COLUMN (CWT, RAW VALUE) ON THE CCC-833 FORM:

# 10 SALES OF ALL OTHER SUGAR

\[
\text{CCC-832} = \text{CCC-833} \\
\text{#10} = \text{#14}
\]
ITEMS USED TO CALCULATE TOTAL ENDING STOCKS
FOR
CANE REFINERS
ON THE CCC-835 MONTHLY REPORT

SUPPLY:

# 1 BEGINNING AVAILABLE STOCKS
# 2 TOTAL RECEIPTS OF SUGAR
# 3 TOTAL IMPORTS
# 4 PROCESSING INPUTS
# 5 SUGAR PRODUCTION FOR HUMAN DIRECT CONSUMPTION

USE:

# 8 SALES OF RAW SUGAR
# 9 SALES OF REFINED CRYSTALLINE, LIQUID, AND ALL OTHER SUGARS
# 10 INVENTORY ADJUSTMENT

ENDING STOCKS:

# 11 ENDING STOCKS

SUPPLY - USE = ENDING STOCKS

#1 + #2 + #3 - #4 + #5 - #8 - #9 +/- #10 = #11
ITEMS USED TO CALCULATE CANE REFINERS ENDING STOCKS OF RAW SUGAR

SUPPLY:

# 1A BEGINNING STOCKS OF RAW AND ALL DAMAGED REFINED SUGAR
# 2A RECEIPTS OF RAW AND DAMAGED REFINED SUGAR
# 3A IMPORTS OF RAW AND PURCHASED DAMAGED REFINED SUGAR

USE:

# 4A RAW AND ALL DAMAGED REFINED SUGAR PROCESSING INPUTS
# 8 SALES OF RAW SUGAR
# 10A INVENTORY ADJUSTMENT OF RAW SUGAR

ENDING STOCKS:

# 11A ENDING STOCKS OF ALL OTHER SUGARS

-----------------------------------------------

FORMULA:

SUPPLY - USE = ENDING STOCKS

#1A + #2A + #3A - #4A - #8 +/- #10A = #11A

-----------------------------------------------
ITEMS USED TO CALCULATE CANE REFINERS
ENDING STOCKS OF ALL OTHER SUGARS

SUPPLY:

# 1B BEGINNING STOCKS OF ALL OTHER SUGARS
# 2B RECEIPTS OF ALL OTHER SUGARS
# 3B IMPORTS OF ALL OTHER SUGARS
# 5 PRODUCTION FOR DIRECT HUMAN CONSUMPTION

USE:

# 4B IMPORTED NONEDIBLE MOLASSES AND ALL OTHER SUGARS
# 9 SALES OF REFINED CRYSTALLINE, LIQUID, AND ALL OTHER SUGARS
# 10B INVENTORY ADJUSTMENT FOR ALL OTHER SUGARS

ENDING STOCKS:

# 11B ENDING STOCKS OF ALL OTHER SUGARS

FORMULA:

SUPPLY \[\text{SUPPLY}\] - USE \[\text{USE}\] = ENDING STOCKS \[\text{ENDING STOCKS}\]

\[#1B + #2B + #3B + #5 - #4B - #9 +/- #10B = #11B\]

DELIVERIES DATA TIED FROM FORM CCC-835 TO FORM CCC-833

THE SUM OF THE FOLLOWING DISTRIBUTION LINE ITEMS ON THE CCC-835 MUST EQUAL ITEM #14 IN THE TOTAL UNITED STATES COLUMN (CWT, RAW VALUE) ON THE CCC-833 FORM:

# 9A SOLD AND DELIVERED TO USERS FOR DIRECT DOMESTIC HUMAN CONSUMPTION

# 9D DELIVERED TO A LICENSED MANUFACTURER FOR TRANSFER CREDIT UNDER THE FAS SUGAR CONTAINING PRODUCTS RE-EXPORT PROGRAM

\[\text{CCC-835} = \text{CCC-833}\]

\[#9A + #9D = #14\]
Frequently Asked Questions

- **Who should you call when you cannot log into the data collection system?**

  eAuth Help Desk 1-800-457-3642  eauthhelpdesk@ftc.usda.gov
  Francina Hentz  202-720-7794  francina.hentz@wdc.usda.gov
  Molly Jacobs 202-720-6833  molly.jacaobs@wdc.usda.gov

- **Where is the data collection system located?**

  www.fsa.usda.gov/fsa
  Under “Browse by Subject” click on “Economic and Policy Analysis”
  Under “Related Topics” click on “Dairy and Sweeteners Analysis”
  Under “I Want To…” click on “Access and Submit the Sugar On-Line Forms”

- **How do I print my forms?**

  On the top of each form find and click the “Print” button.
  Often best results are achieved by changing the printer settings from portrait to landscape.

- **Do I have to submit a report even if I did not produce or sell sugar?**

  Yes, you must submit a report every month. If your company is out of business, please call Fran Hentz or Molly Jacobs to discuss your reporting requirements in more detail.

- **After submitting production and distribution data, why can't I resubmit the data?**

  After submitting production and distribution data (831, 832, and 835) you MUST submit the deliveries data (833) before you resubmit the production and distribution data.

- **After resubmitting data, why does the system not allow me to resubmit a subsequent month?**

  After resubmitting data, USDA must approve or reject the resubmission before the system will allow you to resubmit subsequent month’s data or submit current month’s data. If data changed in the resubmission affects your total deliveries for human consumption, you will first need to resubmit the CCC-833 report before the system will allow other data entries.

- **Why can't I enter data in pop-up fields that I've clicked on, I keep getting messages saying script errors?**

  The errors are due to the fact that the browser is stopping the pop-ups from showing up. The user needs to de-activate the pop-up blocker on their individual personal computer.
• **How do I change my password and/or reset my password?**

From the Dairy and Sweeteners Analysis Home Page [http://www.fsa.usda.gov/FSA/webapp?area=home&subject=ecpa&topic=dsa](http://www.fsa.usda.gov/FSA/webapp?area=home&subject=ecpa&topic=dsa) on the right under the section called "I Want To", click on Access and Submit the Sugar On-Line Forms. That will take you to USDA's eAuthentication login screen. At the bottom of the page, click on Continue. See section on the right called "I Want To" and follow all necessary steps.

• **How can I add the data collection system to my “Trusted Sites” in Internet Explorer?**

Go to Internet Explorer, Tools, Internet Options, and click on the tab called Security. On the right of Internet sites, click on the word Sites and copy this URL to where it says Add this Web site to the zone: [http://www.fsa.usda.gov/FSA/webapp?area=home&subject=ecpa&topic=dsa](http://www.fsa.usda.gov/FSA/webapp?area=home&subject=ecpa&topic=dsa). Click on Add and click on OK.
Sweetener Market Data Application: Internet Explorer browser configuration on Windows XP SP2

Please follow the steps indicated on the following diagrams to configure IE on XP/SP2 to prevent the Modal pop-up dialog error.

Step 1: Click on menu item: Tools

Step 2: click on menu item: Internet Options...
Step 3: Click on security

Step 4: Click on Trusted Sites

Step 5: Click on Sites button
Step 6: Type in exactly as shown

Step 7: (Optional) Check this box
Step 10: Click on Default button

Step 11: Slide the tab all the way to LOW

Step 12: Click OK
APPENDIX D2

USDA's Domestic Sugar Program and Reporting Glossary Terms

**Beet sugar** means sugar that is processed directly or indirectly from sugar beets, sugar beet molasses or in-process beet sugar whether produced domestically or imported.

**Cane juice** means water containing the sucrose extracted from crushed sugarcane.

**Cane sugar** means sugar derived directly or indirectly from sugarcane produced in the United States, including sugar produced from sugarcane molasses.

**Cane sugar refiner** means a person in the U.S. Customs Territory that refines raw cane sugar through affination or defecation, clarification, and further purification by absorption or crystallization.

**Cane syrup** means concentrated cane juice from which no sucrose has been extracted. Weight is based on sugar solids contained.

**CCC** means the Commodity Credit Corporation.

**Deliveries** means the movement of refined sugar from a cane sugar refiner, a sugar beet processor, a sugarcane processor, or a trader, to end-users or brokers for consumption, either as sugar or for use in products containing sugar, including sugar delivered to manufacturers for use in products to be exported.

**Direct-consumption sugar** means any sugar which is not to be further refined or improved in quality, whether such sugar is principally of crystalline structure or is liquid sugar, edible molasses, sugar syrup, or cane syrup.

**Edible molasses** means molasses that is not to be further refined or improved in quality and that is to be distributed for human consumption, either directly or in molasses-containing products.

**Entry:** For purposes of USDA sugar reporting, "Entry" of sugar can only be reported after the reporting company has a completed Entry Summary form (CBP Form 7501), or equivalent electronic form if using the Automated Broker Interface (ABI). Documents must be retained for 5 years.

**Exports:** For purposes of USDA sugar reporting, USDA uses the U.S. Customs and Border Protection (CBP) definition of export. For evidence of export to Mexico, a pedimento (Mexican Customs Form) from the importer must be obtained. For export to Canada, a Canadian Customs B-3 must be obtained. For countries other than Canada and Mexico, the report of an export may be made only after a Shippers Export Declaration (SED Form 7525-V) is obtained. Documents must be retained for 5 years. Exports are recorded in the month coinciding with the transaction date noted on the Custom’s form.
**Extraction Rate:** Extraction rate refers to the percent of sucrose obtained from processing sugar beets or sugarcane, compared to the sucrose content in the sugar beet or sugarcane before processing -- pounds sucrose obtained/pound sucrose before slicing/crushing.

**Fiscal year** means that year beginning October 1 and ending the following September 30, i.e., FY 2008 is the period from October 1, 2007 - September 30, 2008.

**FSA** means the Farm Service Agency.

**Imports:** For purposes of USDA sugar reporting, an "Import" has occurred when a good has physically cleared through U.S. Customs and Border Protection processing for “entry”, either entering consumption channels immediately or entering after withdrawal for consumption from bonded warehouses under Customs custody or from Foreign Trade Zones. Physical arrival of sugar that is only entered into a bonded warehouse or a Foreign Trade Zone does not constitute an import for USDA reporting purposes. Imports are recorded in the month coinciding with the transaction date noted on the Custom’s form. You must be the “importer of record” to record an import.

**In-process beet sugar** means the intermediate product, as CCC determines produced from processing sugar beets. Like sugar beets, it is considered an input into the production of sugar regardless of whether it is produced domestically or imported. Domestically produced in-process beet sugar is eligible for a loan, but does not count against a processor’s marketing allocation upon sale.

**In-process cane sugar** means the intermediate sugar containing product, as CCC determines, produced in the processing of sugarcane. It is not raw sugar, nor is it suitable for direct human consumption. Domestically produced in-process cane sugar is eligible for a loan and counts against a processor’s marketing allocation upon sale.

**Inventory held for others** means inventory that has been sold (title has transferred) but has not been delivered.

**Invert sugar** means a mixture of glucose (dextrose) and fructose (levulose) formed by the hydrolysis of sucrose.

**Liquid sugar** means a direct-consumption sugar which is not principally of crystalline structure and which contains, or which is to be used for the production of, any sugars principally not of crystalline structure which contain soluble non-sugar solids (excluding any foreign substances that may have been added or developed in the product) equal to 6 percent or less of the total soluble solids. Liquid sugar is exclusive of cane syrup and edible molasses.

**Market or marketing** means the transfer of title associated with the sale or other disposition of sugar for human consumption in United States commerce. A marketing also includes a sale of sugar under the Feedstock Flexibility Program, the forfeiture of sugar loan collateral under the Sugar Loan Program, exportation of sugar from the United States customs territory eligible to
receive credits under reexport programs for refined sugar or sugar containing products administered by the Foreign Agricultural Service, or the sale of sugar eligible to receive credit for the production of polyhydric alcohol under Polyhydric Alcohol program (see part 1530 of this title) administered by the Foreign Agricultural Service, and for any integrated processor and refiner, the movement of raw cane sugar into the refining process.

**Molasses** means thick syrup which is a byproduct of processing sugar beets or sugarcane, or of refining raw cane sugar. Weight is based on sugar solids contained.

**Other sugar** means any sugar suitable for human consumption that does not require further refinement. May include refined crystalline, liquid sugar, edible molasses, sugar syrups and cane syrups.

**Over-allocation sales** means all sales of sugar that have been sold over the processors’ allocation quantity.

**Person** means an individual, corporation, association, marketing or processing cooperative, joint stock company, estate or trust, or other legal entity.

**Plant capacity** means the maximum capability, on a short tons per day basis, of a processing or refining facility to process sugar beets (cleaned and tared), sugarcane, and/or raw sugar.

**Processing facility** means a distinct physical facility, at a single location, which processes sugarcane, sugar beets, or molasses into sugar.

**Processing inputs** means the quantity of raw materials (e.g., sugarcane, sugar beets, raw sugar, and molasses) used in processing or refining operations.

**Processor stocks** means all stocks that have not been previously sold.

**Production** means the output of beet sugar from the processing by sugar beet processors of domestically produced sugar beets, sugar beet molasses or in-process beet sugar whether produced domestically or imported; the output of cane sugar (including edible molasses and cane syrup) by sugarcane processors of domestically produced sugarcane or sugarcane molasses; or the output of sugar (including edible molasses and sugar syrup) from the processing by cane sugar refiners of raw cane sugar or imported molasses.

**Raw sugar** means any sugar not suitable for human consumption without further refinement, regardless of polarity.

**Raw value** means of any quantity of sugar means its equivalent in terms of raw sugar testing 96 sugar degrees, as determined by a polarimetric test performed under procedures recognized by the International Commission for Uniform Methods of Sugar Analysis (ICUMSA). Direct-consumption sugar derived from sugar beets and testing 92 or more sugar degrees by the polariscope shall be translated into terms of raw value by multiplying the actual number of pounds of such sugar by 1.07. Sugar derived from sugarcane and testing 92 sugar degrees or
more by the polariscope shall be translated into terms of raw value in the following manner: raw value = \{[(actual degree of polarization -92) \times 0.0175] + 0.93\} \times actual weight. For sugar testing less than 92 sugar degrees by the polariscope, derive raw value by dividing the number of pounds of the “total sugar content” (i.e., the sum of the sucrose and invert sugars) thereof by 0.972.

**Receipts** mean the quantity of domestically-sourced raw materials (e.g., sugarcane, sugar beets, raw sugar, refined sugar, liquid sugar, syrups, and molasses) received by the processing facility, refining facility, liquid station or otherwise.

**Refined crystalline sugar** means centrifugal, crystalline sugar (including "high-polarity" sugar from raw cane mills, and "soft" or "brown" sugars) which is not to be further refined or improved in quality.

**Refining facility** means a distinct physical facility, at a single location, which processes raw sugar or imported molasses into refined sugar.

**Re-export credit** occurs when a licensee under the Refined Sugar Re-Export Program exports sugar, or transfers sugar to a licensee of the Sugar-Containing Products Re-Export Program or the Polyhydric Alcohol Program. At that point, the licensee receives a credit on his license. He can subsequently import raw cane sugar, outside of any quota or high-tier duty. Imports are recorded on his license as a debit. Over time, debits and credits will balance; at any time, the license cannot exceed 50,000 metric tons raw value on either the debit or the credit side.

**Re-export Program** is designed to facilitate the use of domestic refining capacity to export refined sugar into the world market. The program establishes a license against which a refiner can export domestically produced refined sugar and later import world raw sugar, import world raw sugar for refining and distribution into the domestic market and later export refined sugar, or import raw sugar, refine it and export it into the world market. The program was implemented to mitigate the imposition of restrictive quotas, which reduced the quantity of raw sugar allowed to enter the U.S. domestic market. Imports of sugar under HTS 1701.11.20 are permitted only for those importers who hold a license issued by the U.S. Department of Agriculture. The regulations are found at 7 CFR 1530, which implements authority given to the Secretary of Agriculture in Additional U.S. note 6 to chapter 17 of the HTS.

**Region** (FSA designated areas for reporting sugar deliveries)

- **Middle Atlantic** - New York, New Jersey, and Pennsylvania.
- **North Central** - Ohio, Indiana, Illinois, Michigan, Wisconsin, Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, and Kansas.
- **South** - Delaware, Maryland, District of Columbia, Virginia, West Virginia, North Carolina, South Carolina, Georgia, Florida, Kentucky, Tennessee, Alabama, Mississippi, Arkansas, Louisiana, Oklahoma, and Texas.
• Puerto Rico - entered separately and included with U.S. total.

**Stocks** means inventory of sugar on hand at the beginning and at the end of the calendar month for which data are being reported.

**Sucrose** means a disaccharide carbohydrate having the chemical formula C_{12}H_{22}O_{11}.

**Sugar** means any grade or type of saccharine product derived, directly or indirectly, from sugarcane, sugar beets, sugarcane molasses, sugar beet molasses or in-process beet sugar whether domestically produced or imported and consisting of, or containing, sucrose or invert sugar, including raw sugar, refined crystalline sugar, edible molasses, edible cane syrup, liquid sugar, and in-process cane sugar.

**Sugar for allotments** means any grade or type of saccharine product processed, directly or indirectly, from sugarcane or sugar beets (including sugar produced from sugar beet or sugarcane molasses), produced for human consumption, and consisting of, or containing, sucrose or invert sugar, including raw sugar, refined crystalline sugar, edible molasses, edible cane syrup, and liquid sugar.

**Sugar beet processor** means an allocation holder who commercially produces sugar, directly or indirectly, from sugar beets, sugar beet molasses, or in-process beet sugar whether domestically produced or imported, has a viable processing facility and a supply of sugar beets for the applicable allotment year.

**Sugarcane processor** means an allocation holder who commercially produces sugar, directly or indirectly, from sugarcane, has a viable processing facility and a supply of sugarcane for the applicable allotment year.

**Sugar syrup** means a direct-consumption liquid sugar with a sucrose content of less than 94 percent of the total soluble solids. Weight is based on sugar solids contained.

**Swap** means when a sugar company delivers sugar for the account of another sugar company due to freight savings. In turn the company who delivers the sugar to another sugar company’s customer will report such transaction to USDA as a shipment/return of swap sugar. The receiving sugar company will report the transaction as a receipt of swap sugar.

**Syrup** means a viscous, concentrated sugar solution resulting from the evaporation of water, or the remaining liquor after crystallization of sugar from a solution.

**Tolling** means when company A has a product (ex: molasses and thick juice) that is owned by company B. Company A converts the product to refined sugar and sends it back to company B. Company B maintains ownership of it.
**Ton** means a short ton or 2,000 pounds.

**USDA** means the United States Department of Agriculture.

**Weight Shrink/Gain**: means the percent change in sugar beet weight from the time of piling, until the time of slicing. Shrink should be entered as a (-) negative.
Appendix D3

Contact Information

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