

## KEY

# THE ACCOUNT BOOK

## FOR FARM AND RANCH MANAGEMENT

Sixth Edition

The Department of Agricultural and Applied Economics Institute of Agriculture, Forestry and Home Economics University of Minnesota St. Paul, Minnesota Revised 10/84

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#### Prepared by

The Department of Agricultural and Applied Economics Institute of Agriculture, Forestry and Home Economics University of Minnesota
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#### INTRODUCTION

#### Why Keep Farm Accounts?

Because you want to:

- 1. Analyze your farm business
  - (a) to know your farm earnings
  - (b) to observe your financial progress
  - (c) to find which enterprises are the most profitable
  - (d) to know where to make improvements
- 2. Make farm and home plans
- 3. Make out an income tax return
- 4. Preserve information about your business for future reference
- Have financial information readily available when obtaining credit.

#### Why Use This Account Book?

Because it represents the best judgment and experience of farmers as to how to meet the above needs in the most simple and useful manner. It is the result of tests and trials by farmers and skilled farm management workers over a long period of years.

#### What Records to Keep?

The Account Book has been designed to give in a convenient form the information needed for a thorough study of the farm business. The records provided in the book, therefore, are quite complete. The book is also suitable for farmers who want to use it only as the basis for making out an income tax return, or for other uses. For such purposes, many of the sections in the book will not be needed.

- To determine Net Worth or financial progress you need (1) complete inventories and (2) the Depreciation Schedule.
- To determine Farm Earnings you need totals from (1) farm inventories, (2) Depreciation Schedule,

- (3) farm expenses and receipts, (4) family living from the farm, and value of unpaid family labor.
- 3. To study individual livestock enterprises you need (1) the inventories, (2) expenses and receipts for each enterprise, (3) feed records and (4) the supplemental information about livestock numbers: births, deaths, transfers. This information, except for the feed records, is found on facing pages in the front of The Account Book. These records make possible the calculation of such items as total physical production, production per unit, feed cost per unit, return over feed cost, rate of gain, and birth and death rates.
- 4. To make out your state and federal income tax returns for the farm, you will need (1) the farm inventories, (2) the Depreciation Schedule, (3) farm expenses and receipts. For your final personal income tax returns, you will also need (4) the possible tax deductions section of Household and Personal Expenses, and (5) Non-Farm Income and Expenses (page 76).

#### Where to Obtain This Record Book?

From your County Agricultural Extension Agent, your local Vocational Agriculture or Adult Farm Business Management Instructor, or write directly to Burgess Publishing Company, 7108 Ohms Lane, Minneapolis, Minnesota 55435. May also be obtained from Minnesota Curriculum Services Center, 3554 White Bear Ave., White Bear Lake, Minnesota 55110. A Five-Year Depreciation/Cost Recovery Schedule, especially designed for use with The Account Book, was previously enclosed in the envelope on the back cover of earlier editions. It is now available only separately, from the same sources listed above for The Account Book,

#### INSTRUCTIONS

#### **Enterprise Accounts**

Separate enterprise accounts provide the data necessary for analyzing the farm business in a convenient form. Classifying expenses and receipts throughout the year makes it possible to study the various parts of the business at any time. At the end of the year these different accounts become the keys to a useful analysis of what has been done during the year and where improvements should be made.

#### Use of Unlabeled Columns

Each expense and each receipt account has the first three columns labeled "Date," "Description," and "Total Value," which all users need to use. These are followed by two or more unlabeled columns. "Total Value" is adequate for owner-operators and most cash renters, but share renters whose landlords pay a portion of the costs or receive a portion of the production or both should label two columns as "Landlord's Share" and "Operator's Share" and split the amount in the "Total Value" column appropriately for each line on the page. In the case of partnerships, if costs or production or both are divided among the partners, then columns should be designated for each partner and the amount in the "Total Value" column should be split among each partner as appropriate for each line on the page. The amount in the "Total Value" column should always equal the sum of the subsequently labeled columns (landlord + operator) or (partner 1 + partner 2).

#### Gifte

In order to make the most useful analysis of the farm operations, enter gifts of farm produce (animals, eggs, etc.) to persons outside the family as a sale from the farm and a gift of cash; enter the value of the sale in the appropriate section; then enter an equal value as a gift of cash under "Household and Personal Expense" on pages 78–89. Similarly, enter farm items received as gifts as a gift of cash, enter under "Non-Farm Income" on page 76 and as a purchase of the item.

#### Trades

Enter trades of machinery or real estate on page 50—see the instructions on page 51. For all other trades, enter the items traded as sales and the items received as purchases.

#### **Livestock Numbers**

Space is provided to complete the record of all changes in numbers in each livestock enterprise. A complete record on numbers makes possible an accurate computation of the average number of livestock for the enterprise as well as birth and death rates. A

check on livestock numbers is an important step in determining whether or not the farm record is complete. To check livestock numbers, fill in a form similar to the following for each class of livestock:

#### This is what became These are the livestock I had during the year: of them: On hand at the begin-Sold during the year ning of the year Died during the year Purchased during Butchered during the year the year Born during the Transferred to some other class of livestock Transferred from some other class of Still on hand at the livestock end of the year Total number of head \_\_\_\_ Total number of head \_\_\_ If your record is complete and accurate, the totals of

If your record is complete and accurate, the totals of the two columns will be equal.

#### **Valuation**

The way in which crops, livestock, land, and buildings are valued has an important effect on your farm records. The accuracy of the net worth and earnings statements often depends on the method of valuation used. A change in the method of valuing livestock can create sizable "book" profits or losses. Regardless of the method used, be consistent from year to year.

The following methods of valuation are recommended:

Livestock held primarily for sale (feeder cattle, feeder lambs, market hogs, turkeys, chickens, veal calves).

Use current market prices.

Livestock held primarily for breeding purposes (dairy cows, other dairy cattle, beef breeding animals, ewes and rams).

If the animals are raised on the farm, use conservative market prices on the young stock until they reach their first year of production. Then set conservative values and hold them constant at this amount for the rest of their useful life. Holding the value of breeding animals constant after they start production reduces the wide variation in value resulting from year-to-year price changes. General price level trends are reflected in the value of new animals added to the breeding herd each year.

Except for outstanding purebred animals, value breeding sows, gilts and boars at current market prices.

If breeding animals were purchased, value them at cost depreciated to present age. The most common basis for calculating depreciation is to divide cost by the estimated life. If the animal was on the farm for only part of the year, charge depreciation for that part of the year only.

3. Farm animals and products used in the home.

Value at the price you would have received if they had been sold.

4. Crops and feed on hand or fed.

Value homegrown crops on hand or fed to livestock at the price they would bring if sold. Value purchased items on hand or fed at cost.

5. Machinery and Buildings.

Value machinery and buildings at cost depreciated to present age. See also the instructions on the "Depreciation Schedule."

6. Bare land.

Value land at cost. Do not depreciate it. Hold the value constant from year to year. Permanent improvements such as terracing or land clearing, which are not depreciated, should be added to the original cost of the bare land.

The values for farm capital and net worth given by the suggested methods of valuation present a conservative picture. Large variations in prices or conditions are reflected slowly. Consistency over a period of years is stressed. If the present cash value of farm capital or net worth is desired for the purpose of obtaining credit, use current market values for all items on hand at the time of inventory.

Additional instructions are given on individual pages throughout this book. Special instructions for the "Depreciation Schedule" are given on the cover of the schedule. Suggestions for classifying "Household and Personal Expenses" are given on page 90.

#### Use of Index

The Index on pages iv and 1 is provided to help you locate the account in which individual items should be entered. If an item cannot be found in the Index, look for it under another name or look for some related item.

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-marketing organizations Strainer discs Straw for beddingboughtsold Supplies, farmboughtinventory  T  Tank heater Taxesincomereal estate Telephone	24-27 24-27 43 48 41 50 68 68 68 50
—marketing organizations Strainer discs Straw for bedding—bought —sold. Supplies, farm—bought —inventory  T  Tank heater Taxes—income —real estate Telephone Tilling Tire chains	24-27 24-27 43 48 41 50 68 68 68 50 55-61
—marketing organizations Strainer discs. Straw for bedding—bought —sold. Supplies, farm—bought —inventory.  T  Tank heater Taxes—income —real estate Telephone Tiling Tire chains Tire repair	24-27 24-27 43 48 41 50 68 68 68 68 55-61 55-61
-marketing organizations Strainer discs. Straw for bedding—bought -sold. Supplies, farm—bought -inventory  T  Tank heater Taxes—income -real estate Telephone Tilling Tire chains Tire repair	24-27 24-27 43 48 41 50 68 68 68 68 55-61 55-61
-marketing organizations Strainer discs Straw for bedding-bought -sold Supplies, farm-bought -inventory  T  Tank heater Taxes-income -real estate Telephone Tilling Tire chains Tire repair Tires. Tonics, livestock	24-27 24-27 43 48 41 50 68 68 68 55-61 55-61 55-61 54-27
-marketing organizations Strainer discs Straw for bedding -bought -sold Supplies, farm -bought -inventory  T  Tank heater Taxes -income -real estate Telephone Tilling Tire chains Tire repair Tires - Tonics, livestock Tools, miscellaneous	24-27 24-27 43 48 41 50 68 68 68 68 55-61 55-61
-marketing organizations Strainer discs Straw for bedding -bought -sold Supplies, farm -bought -inventory  T  Tank heater Taxes -income -real estate Telephone Tilling Tire chains Tire repair Tires - Tonics, livestock Tools, miscellaneous	24-27 24-27 43 48 41 50 68 68 68 55-61 55-61 55-61 55-61 55-61
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the time trapacity ranges and management and	

2							D	AIRY PE	RODUCTS	SOLD				N. Walter				
	ter at the				SOL	D TO:	Mid-	AM							MILK H	AULING EX	PENSE	
sold, butter tion is	Be sure to flat and m s necessar	o record nilk sold ny for a p	the pour This information	nds of orma-	6 Date	7 Price	8 Quantity of Milk (Gals., Qts., Lbs.)	9 Test	10 Lbs. of Butterfat	11 Total Value	I	12	13	14 Total Value		15	16	5
Ént	ur dairy en ter charge: arm to the	s for truc	king mill		1-25	13.68	79360	3.70	2936	10856	45			238	08			
any o	other exp	enses v	vhich ar	e de-		13.60	79 905	3.71		10962				239	72			
and 3	If the pr	esent co	lumn hea	adings	3-25	13.64	64 584	3.77	2435	8890	1			193	7.5			
tion, o	ot pertain to	the head	lings and	enter	4-25	13.63	59840	3.78	1	8/12				190				
year,	priate on transfer t	he totals	to the p	proper	5-15	13.74	53942	3.86	2082	74/3	1			178				
each	s, as indic set of colu	ımns.			6-25	13.53	45719	3.79	1735	6193				151				
and v	milk and c whole and	d/or skir	n milk f	ed to		13.26	58722	3.66	2149	7788				193				
	s should b / <sub>=</sub> Be cert				8-25	12.84	63712	3.46	2204	8258	1			210				
	produced. itor's share				9-25	12.97	63039	3.53		8248				208				
	at the end				10-25	13.35	64117	3.7/	2379	8557	1 11			211				T
			-		11-15	13.45	707/2	3.74						233				
•	test of who		3.7	%	12-15	13.31	66233	3.66		8818				212				
	test of crea		_	%	10 20	160	46255	2.00	OTAT	0010	100			ald				$\neg$
	y Prod																	1
1	Used in	Home 3	Fed to	Calves 5														T
Month	Milk Gars.	Cream Pts.	Whole Gals	Skim Gals														
Jan.	100																	
Feb.	100																	
Mar.	100											-						
Apr.	100		2															
May	100													0				
June	100																	
July	100																	
Aug.	100																	
Sept.	100																	
Oct	100																	
Nov.	100																	
Dec	100																	
Totals	1200											Q						
Share	1200																	
Share																		
					Totals	•	769945		28440		100			2461				

DA	AIRY SUPPLIES				DVERTISING	3	HOME SUPPLIES	HEALTH INSURANG DEDUCTE	CE ED	OTHER DED	UCTIONS, MIL	K CHECK ASS	IGNME	NTS, ETC.
1 Total Value	2	3	4 Total Valu	ie I	5	6	7 Total Value	B Total Valu	10	9	Principal	1 Ntere	se	12
47 23			54	37				125	62		2889 -	368	-	
7/ 52			54	81				125			2917 -			
86 22			44					125			2372 -			
120 86			39					125			2166 -			
89 01			37					125			1984 -	240		
181 47			30	98				143			1663 -	194	87	
132 98			38					143	_		2083-			
127 02			41					155			2206 -	270		
112 31			41					155			2203 -			
116 20			42					155			2286-			
125 96		91	47					155			2548 -		1 - 1	
98 78			44		======			155			2353-		1	
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				-							,	1		
509 56			5/7			200 (117), 1477, 1272		1691			27670 -	3419		

4	DA	VIRY COW II	NVENTO	RY (Detailed	dairy cow inventory sl	neets prov	nded in back	of this bo	ook)			TRAN	ISFEF			
1		BEGIN	ING OF YE	AR	6			END OF	YEAR		11		eilers shened		Transferre to Feeder	
Description	2 No. of Head	3 Total Value	4	5	Description	7 No. of Head	8 Total Value		9	10	Date	12 No of Head	13 Total Value	14 No. of Head	15 Weight	16 Tota Value
Older Cows	28	15400			Older Cou	5 10	550	00	311		Jan,					
1979 Haises	s /8	19800			Helfers	53	5830	- 1			Feb					
New Helson	s 24	26400									Mar					
											Apr.	3	3300			
											May					
											June	1	1100			
	-										July				-	
											Aug	8	8800			
											Sept	2	2200			
					31						Oct					
											Nov.					
										n•n	Dec	2	2200			
	70	61600				63	6380	0			Totals	16	17600			
					DAIR	Y COV	VS BOU				-					
17 Date	Desc	18 19 20 Conscription No. of Total town Individually) Head Value			21	22	23 Date	(List	24 Description Cows Individ	ually)	25 No of Head	26 Tota Valu	al	27		20
									-							_
						-										+
						_									-	
						4								_	-	-
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							-							-+	_	-
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	_						<u> </u>	Fotals—col	1, 25-28						_	
			1					Fotals—col						-	-	_
Totals	-col. 19-2	2	1				-	Grand Tota				-			-	

DAIRY COWS SOLD 5 2 3 4 5 7 11 12 13 15 16 No. of No. of Total Total P R Head R Description Date Head Value Date Description Value Include on pages 4 and 5 only dairy Qualifying for cows after their first freshening. Until a helfer drops her first calf she is incapital gains cluded in the "Other Dairy Cattle" ac-616 70 counts. Use the Transfer section and the Monthly Check In both enterprise 1-9 9,15 35 5944 5 3083 50 sections of THE ACCOUNT BOOK to H 1977 H 1979 indicate these transfers. 5-6 HITT HATT 2267 19 Keeping the records for dairy cows and other dairy cattle separate makes 543 27 6-10 H 1980 it possible to study the costs and returns for milk production separately 7-8 48 713 12 from the costs and returns for raising replacement stock. 369 60 8-5 H 1977 Others When cows are transferred to a H 1977 H1977 feedlot, record the transfer in columns 2326 36 375 00 10-21 29 H 6-10 23.30 14-16 on page 4 and also in the appropriate Feeder/Finisher section. 693 00 938 7-8 37 H 11-11 72. H The dairy cow inventory should be used to record the total number of cows in the dairy herds. It is recommended that cows in the herd be grouped by age, or other category, if values differ between animals. List breeding fees on page 23. For income tax purposes, when a dairy cow is sold, enter details of the sale and then place a check mark in the "P" column (3 or 11) if the animal was purchased or in the "R" column (4 or 12) if the animal was raised. Totals-cols, 13-16 1068 00 10858 Totals-cols. 5-8 19 10858 19 Totals---cols, 5-8 **Grand Totals** 832:13 = 64.0 DAIRY COW MONTHLY CHECK **BUTCHERED** 18 19 20 24 25 26 27 28 34 Jan. Mar. May July Aug. Sept. Oct. Nov Feb. Dec. Apr. June = 7671 First of Month No. of Total 70 62 65 Date Description Wt. Lbs. 64 64 64 67 63 59 Head 2 Purchased 8 1 3 2 3 Heifers Fresh 2 64 64 67 67 64 62 67 67 67 63 63 (1+2+3)2 4 5 Sold 6 Transferred Out Total Butchered 7 Died Share **B** Butchered 2 Share 9 (5 + 6 + 7 + 8) 0 0 0 End of Month (4 - 9) 64 64 64 67 63 62 59 65 67 63 61 63

6							-	01	HER DAIF	RY CATT	LE INVE	NTOR	Υ			
"O	ther Da	iry Cattle"	refers t	to the dairy	bulls, bull	12			BEGINNING	OF YEAR				END OF	YEAR	
first o	alf, Wh	en heifers fi nd 8 below :	reshen, and in	have not dro record the columns 12	transfer in and 13 on	Description	13 No. of Head	14 Age	15 Total Value	16	17	18 No of Head	19 Age	20 Total Value	21	22
	4. Thes		should	also be reco	rded in the	2-Year Old Heiters	11000		10.00	CONTRACTOR SAN	an and a second and	11000	rige	Value		
Wh	en calv	es or dairy s	steers a	are placed in I-11 below, a	a feedlot,		1.0		11.0.0				-			-
the ap	ppropria t breedi	ate Feeder/Fing fees on p	inisher page 23	section		Brad Helfars 4900	18	a	16200			15	2	13500		
(colur	nns 20-	-27, page 7	), place imal w	a check mase	ark in the		+					-				
		,,														
-		BUTO	CHER	RED		1-Year Old Heilers		_				1				
1 Date	2 3 4 5 No. of Total Live Weight Value					Heifers (w 700	22	1	15400			28	1	14600		
5-12	-		/	/000			+						-			
10-27			500		-											
			2400	1050							-					
Share _	000	rators	2	1400	1050											
Share	014	01-13	-	- 700	,,,,,,											
Share																
6			Tran	sfers		Calves										
		Heifers reshened		Transferi to Feede		Halters @ 300	23		6900			16		4800		
Month	7 No of Head	8 Total Value	9 No of Head	10 Total Weight	11 Total Value	Bull Calves @ 150	17		2550			4		600		
Jan.																
Feb.																
Mar																
Apr.	3	3300														
May																
June	1	1100														
July							4									
Aug	8	8800														
Sept	2	2200														
Oct																
Nov	, YZ,					Bull										
Dec	2	2200							***********		100 mm 175 mm 12		-			
Totals	16	17600				Totals	80		41050			63		38500		

- 1			OTHE	ER D	AIRY	CAT	ITLE	MOI	NTH	Y CI	HECK	91	7:1	3 = 70	5		(	DTHE	RDAIRY	CATT	LE SO	LD		
354	1 First o	1	2 Jan <b>80</b>	3 Feb	4 Mar	5 Apr	6 May	7 June 75	8 July	9 Aug	10 Sept.	11 Oct	12 Nov	13 Dec	20 Date	21 Description	22 2	No. of		26 Price Per Cwt.	27 Total Value		28	29
37	2 Purcha		80	17	16	00	63	13	01	13	64	04	66	65	service recognition	ualifying for apital gains	Ť	n nead	Weight 1/80	48 0	566			
59	3 Calves	Born				4	11	11	6	11	9	4	1	2			П					1		
913	4 (1 + 2	+ 3)	80	79	76	70	76		87	_	73	_	67	FF- 2-11			П							
25	5 Sold				10				3	10	1	1					П							
16	6 Heifers	Fresh				3		1		8	2			2			П							
	7 Transl to Fee																							
33	8 Calves	Died	1	3		2		4	11	2	6		2	2						y 1				
	9 Older / Died	Animals																						
-	10 Butche						1					1					$\prod$	-						
(i a f	11 (5+6+ +9+		1	3	10	5	1	5	14	20	9	2	2	4			Ш							
113)	End of Mo	nth (4 - 11)	79	76	66	65	75	81	73	64	64	66	65	63	Others		П							
				ОТН	ER D	AIRY	CA	TTLE	BO	JGHT	Γ				2-18		$\perp$	5	2200		1276	oc		
	14			15			16 No.		17 Tota		18		1	9	2-18		$\coprod$	5	1755	6000	1053	00		
	Date		Des	cription			He		Valu			_			7-8		$\mathbb{H}$	3	1220	5600	683	20		-
-								_		$\sqcup$		Н			8-5		Щ	10	1590	6500	1033	50		_
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							mea			-							11							

10						FEEDER	/FINISH	ING <u>Cu</u>	TILE		INVENT	TORY			man and an and	C and his second	
1	2	3	4 Income		5			BEGINNING O	YEAR		1 Inco	1 ome			END OF Y	EAR	
Lot No.	Date of Purchase	Original Weight	Tax Value to be Recovered		Description	6 No₌oí Head	7 Total Wt Lbs	8 Total Value	9	10	Value	ox lo be vered	12 No of Head	13 Total Wt. Lbs.	14 Total Value	15	16
1-11	11-24	3545	2420			31	12400	4420					58	29000	17400		
2-7	12-2	2350	1575														
3-9	12-16	3150	2115														
4-4	12-21	1495	960														
																	-
		10540	7070	Tota	als	31	12400	9420					58	24000	17400		
17			Trans	sfers				BUT	CHER	ED	2. 11						
	Fro 18	m Breeding	Herd 20	21	To Breeding	Herd 23	24	25	26	27	28				eeder/Finishir	ng enterprise	s for hogs
Month		Total Veight	Total Value	No of Head	Total Weight	Total Value	Date	Description	No. of Head	Total Weight	Total Value	Total cattle, lambs, broilers, etc.					her sections
Jan							12-10	Helfer	1	900	504	It is	recom		lot records be		
eb.													o Feede		sections are p		
Mar.												Tra	nsfers t		e breeding he		
\pr_												herd p	pages.		pages 10 ar		
May												record	d the p	urchase co	st of animals	purchased	for resale
June					12										om one year t		- >
luly															NG TRANSAC		
Aug												late p	rofits or	losses. He	record futures edging gains on nishing Sold s	r losses sho	ould then be
Sept							Total Butch	porad	+,-	900	C-11						
Oct.							Share	161 60	+'-	700	504						
Dec.							Share										
Jec.							Snare										

	FEE	DER/I								-	-		HEC	13	5 ÷ 13=	FEEDER	/FINIS	SHING	C	att. I			SOLD	1
	ı i		2 Jan	3 Feb.	Mar.			7 June						13 Dec.			1	T				_	-	
7	1 First of M	onth	31	31	31	31	31	31	31	31		55		1	14	15	16 Lot	No. of	18 Total Live	19 Price Per	20 Tota	- 1	21	22
۷,	2 Purchase				_	+-	-			_	40		20		Date	Description	No.	Head	Wt. Lbs	Cwt.	Value			
-	3 Transferr	_	_	_		+-	-	_	_	-	_	-	-	_	9-16		-	5	4635	64.92	2966	40		
	(1 + 2 +	3)	31	31	31	3/	31	31	3/	31	-	55	74	59										
٠,	5 Sold				_	-	-			-	16		14	-	9-16		-	7	6350				_	
H	6 Transferr	ed Out		-		+	-			-		-	-		9-16		+	/	835					
. 1	7 Died				_					-	_	/	/		9-16		_	3	25/5		1			
	8 Butchered	_			_	+	-		_	-	-	-	_	/	11-9		-		14070					
- 1	9 (5 + 6 +				_	-	-		_		16	/			11-9		-	2	1945	55,00	1069	75		
4	End of Mon	th (4 – 9)	31	31	31	3/	31	31	31	3/	55	54	59	58										
7)			FE	EDEF	R	Ca	ttle		_	BOU	GHT						-					-	-	
-	23		24	1	25	26	27	28 Pric		29	T	30	T	31										
	Date	Desc	ription			No. of Head	Total Wt. Lbs	Per	r	Total Value														
	9-15					12	3900		2	730 0	0													
	9-15					22	7744		55	584 75	5					- 31								
	9-17					6	2160	2	13	500 0	0													
	10-10					20	5700	,	3:	700 0	0													
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	Use this see Pigs or Mixed Hog Finishe	Hog Ent	erpris	es.			-	-		Descripti	on	No. o Head		8 Fotal t, Lbs,	9 Total Value	10	)	11	1	12 to of Head	13 Total Wt. Lbs		14 Total Value		15		16	
Ш	pages 10–13. Two monthi								Marke	t Hogs		24	4	320	1752					9	15%	5	630					
	Breeding Hero number of box Pigs—feeder gilts to the bre Fill out the l completely as thorough anal Use the Tra feeder pigs to for a more cor	pigs and pigs and peding he Births and possible visis of the nater see the Fee applete and	botto d/or rord at d Dea a. This e farroction der/Finalysis	market market th Loss inform owing of on page mishing of the	of the r hogs. weight. es sect ation is peration of 15 to section arrow is	monthly Transfe tion on s nece in. show to n on pa	page 15 ssary for transfer ages 10 n operat	ding 5 as or a s of 1-13																				
	This section is Feeder/Finishi	ng sectio	n to t	he bree	ding h	erd. Af	ter ente	ring	Pigs			38	2 2	660	1064					107	642	10	2688	3				
	details of sale place a check	s of bree	ding t	nogs on	page	16 (colu	ımns 1-	10),																				
	was purchase was raised.																									,		
				_									1									1				-		
		2	UTC	HER	-							-	+				-		-	-		+	-	+	_	+		-
	1 Date	2 Description		No.	To	4 otal Lbs	5 Total V		0:11-			11	1		1/			-	-+-	(0)	//	+	10	1	_	+	_	1
Ì				2	_	70			Gilts			16	+4	000	1600				-	19	475	0	1900			+		ł
ł	1-12 But 4-14 But			1		00	108	. 35				-	+			_	-	-	-	-		+		+	-	+	_	1
İ	8-10 But			1		00		.50	Sows			7	3	500	1/20					19	950		3040			+		1
Ì	Total Butchered			4		270	446	-				1	1	500	7720					-	150		JU FC					1
- [	Share - O Per	ators		4		70	446		Boars			2		550	500					2	100	0	500		- 11			1
-	Share																											
-	Share								-	nventory			-	030	6036						2324							
1			REE	_	HE	_	IONT			_	20:1	3=24						PIG	s MO	NTH	LY C	HECH	( 184	-	3 = /	_		
	17	18 Jan	19 Feb.	20 Mar,	21 Apr.	May	23 June	24 July	25 Aug	26 Sept.	27 Oct	28 Nov	29 Dec		30	31 Jan	32 Feb	33 Mar.	34 Apr	35 May	36 June	37 July	38 Aug	39 Sept.	40 Oct	41 Nov.	42 Dec	
0	1 First of Month	25	25	25	25	23	23	23	23	22	22	22	22	1 Firs	st of Month	62	42	41	70	171	186	178	178	196	269	233	159	17
	2 Purchased													2 Pur	chased													
8	3 Transferred In	-	-	-		_			_			-	18	-	s Born Alive			55	142	24			55	51	61			3
8	4 (1 + 2 + 3)	25	25	25		23	23	23	23	22	22	22	40	_	nsterred In	1 -					4	مس				411	-	1
3	5 Sold	-		-	2	-	-		/	-					+ 2 + 3 + 4)		42	46	2/2	145		178			270			1
1	6 Died	4		-		-								6 Sol		17	-	10	17	0	8		26	100		72	20	1
-	7 Transferred Out 8 Butchered		-	-					7.0					7 Die	nsferred Out	/	/	16	23	9			10	9	37	á	18	1
1	9 (5 + 6 + 7 + 8	)			2	-			,					-	chered	2			1			-	1				18	
5	TOTAL End of Month (4 -	0~	25	25	23	23	23	23	22	22	22	22	40	-	+ 7 + 8 + 9)		,	26	41	9	8	0	37	38	37	74	43	
37	(No. of Boars)	2	2		2	2	2	2	2	2	2	2	2	1	Month (5 – 10)		41	70	171		178			-		154	-	12

		BIR	THS ANI	DEATH	LOSSES	3				ŀ	HOGS E	BOUGH	T		15
1	2	Number of	Pigs Born	Number of	Pigs Born Aliv	e But Later Died	8	16	17	18	19	20	21	22	23
Month	Number of Litters Farrowed	3 Alive	4 Dead	5 Before Weening	6 In Nursery	7 During Finishing	Number Breeding Hogs Died	Date	Description	No of Head	Total Wt. Lbs	Price Per Cwt.	Total Value		
Jan					1				14						
Feb					1										
Mar	6	55		16											
Apr	14	142		23											
May	2	24		9											
June	a				l										
July													-		
Aug	5	55		10											
Sept	5	51		9											
Oct	6	61		37											
Nov		0.			2										
Dec					5										
	38	388		104	9		1			_					
rotals				101											
Totals	1	500		101	-	1	-								
rotals		000	TR						1						
Totals		000	TR	ANSFERS					1						
Totals			TR		6	ge			74						
9	From Pag					ge	15								
	From Pag 10 No. of	1911	To	ANSFERS	To Pag	14 Total	Total								
9	From Pag	ge	To	ANSFERS	To Pa	14									
9 Jan	From Pag 10 No. of	1911	To	ANSFERS	To Pag	14 Total	Total								
9 Jan Feb	From Pag 10 No. of	1911	To	ANSFERS	To Pag	14 Total	Total								
9 Jan Feb Mar	From Pag 10 No. of	1911	To	ANSFERS	To Pag	14 Total	Total								
	From Pag 10 No. of	1911	To	ANSFERS	To Pag	14 Total	Total								
9 Jan Feb Mar Apr	From Pag 10 No. of	1911	To	ANSFERS	To Pag	14 Total	Total								
9 Jan Feb Mar Apr May June	From Pag 10 No. of	1911	To	ANSFERS	To Pag	14 Total	Total								
9 Jan Feb Mar Apr May	From Pag 10 No. of	1911	To	ANSFERS	To Pag	14 Total	Total								
Jan Feb Mar Apr May June July	From Pag 10 No. of	1911	To	ANSFERS	To Pag	14 Total	Total								
Jan Feb Mar Apr May June July Aug Sept	From Pag 10 No. of	1911	To	ANSFERS	To Pag	14 Total	Total								
9 Jan Feb Mar Apr May June July Aug	From Pag 10 No. of	1911	To	ANSFERS	To Pag	14 Total	Total								
Jan Feb Mar Apr May June July Aug Sept Oct	From Pag 10 No. of	1911	To	ANSFERS	To Pag	14 Total	Total								

16		SAL	ES C	F BRE	EDING	HOGS	6					MAR	KET H	ogs so	OLD				
1	2	3 4		6	7	8		9	10	11	12	13	14	15	16		17	1	18
Date	Description	PR	No of Head	Total Wt. Lbs.	Price Per Cwt,	Total Value				Date	Description	No of Head	Total Wt. Lbs	Price Per Cwt	Tota Value	9			
	Qualifying for capital gains									1-23	Description  Market Hogs   17	3630	40.75	1479	22			I	
-22	Sows	1	2	1050	36.40	382	20			3-17	Market Hogs	10	2390	37.00	884	30			I
-10		1	1	415	54.50	163	42			4-22	Market Hogs	17	3840	34. 25	1506	14			
										6-4	Market Hogs	8	1775	45.00	838	62			
										8-10	Market Hogs	25	4725	51.31	2414	77			I
										8-10	Market Hos	1	170	30.38	52	32			I
										4-14	Market Hogs	29	6055	49.50	2447	22			1
										11-5	Market Hogs	36	8320	40.53	3371	45			1
										11-4	Market Hogs	36	4200	40.50	3726	00			
										12-28	Market Hous	20	5245	37. 50	1966	87			1
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	F1	// 10																	
tals—C	Columns 5-10 - To page	a 18	3	1465		546	12			Totals—C	Columns 13-18 - To page 1	18 199	45350		19242	41			1

18		MA	RKET	HOGS	SOLD									SHEE	Р						
Date	2 Description	3 No of Head	4 Total Wt Lbs	5 Price Per Cwt	6 Tota Value		7	8	List only the (Feeder/Finishing sales of sheep of	I sectio	on) Lie	t broad	jes 18	-19, Ent	ter fee	ca on r	200 21	After	antarin	a dotai	10.0
									chased, or in the	"R" (	column	(27) if	the an	imal was	s raise	<ul> <li>d. Woo</li> </ul>	I sold :	should	be reco	rded s	epa
									rately from wool Sale of she	ep and	lambs	should	as ind be re	ecorded	separa	nns 33- ately as	39 on indica	page 1 ited in	9. columns	24-3	2 o
									page 19, for inco	me ta	purpo	ses.									
									NUMBER OF EW	ES KE	PT FO	R LAMI	BING						_		
									1	SHEE	P SHE	ARED				Bl	JTCH	IERE	D		
									Date Ram Put With	2		3		4		5	11	6	7		8
		-					_		Ewes	Date		Number Head		Date		Descript	ion	No	Wt Lbs		otal alue
-		+	-				_		-												
		-	-	-	_	$\vdash$															
						-	_														+
-		-	-										_	Total But	tchered		-				7
		+				-	_							Share							
						$\vdash$	-							Share							
		-			-									Share							
			-			1						LAM	BING	inf(	ORM	ATIO	N				
						-	_		9	10	11	12	13	14	15	16	17	18	19	20	7 2
		-								Jan	Feb.	Mar	Apr.	Мву	June	July	Aug	Sept	Oct	Nov	De
									No. Ewes Lambing		-	-	_	-			_	-	-		-
									No. Lambs Born		_							<u> </u>			L
									in Mo. of Birth												
											•	SHEE	PM	ONTH	ILY (	CHEC	K				
									22	23 Jan.	24 Feb.	25 Mar	26 Apr.	27 May	28	29	30	31	32	33	3
									1 First of Month	Jan	760.	iviai	Vbi.	Iviay	June	July	Aug	Sept.	Oct.	Nov	D
									2 Purchased				-						-		-
									3 Transferred in			-	_	1							
									4 Lambs Born				_	$\vdash$							+
									5 (1+2+3+4)				-						-		-
									6 Sold												
TotalsCo	umns 3–8, p. 18	3	1465		546	12			7 Transferred out												$\vdash$
Totals—Col	umns 11-16, p. 17	149	45350		19242				8 Sheep Died												
Totals—Col	umns 3–8, p. 17	- Million							9 Lambs Died												
Totals—Col	umns 13-18, p. 16								10 Butchered												
Totals—Co	lumns 5-10, p 16								11(6+7+8+9+10)											10000	
	A Pigs Sold	1	44.815		19799				End of Month (5 - 11)			-							-	-	1

Enter livestock breeding expense only on page 23. Columns 4-7 and 11-14 are to be labeled for each livestock enterprise on the farm or ranch for which there is breeding

expense. The Total Value columns 3 and 10 should be allocated to the proper enterprise. Transfer totals to page 27.

1 Date	2 Description	3 Tota Value	ii 8	Lair COW	f	5		6		7	8 Date	9 Description	10 Tota Valu	ıl	11		12		13	14
4-2	Brand Cows	176	00	176																
2-31	Braid Lows Braeding tee	81	00	81	00													_		
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_	o col. 10-14			257		-	-	+		-	Totals from		25/	00	257 257	00	_	-		

			EIERI		AND WIS					_		XPENSE		1000		_	7			27
- 11	2	3 Total		4	5	Dan	ry	Cow		OTALP B	Vair	of Cattle	10	logs	11		12		attle 13	
Date	Description	Value				Veterini	ary	Misc		Veterin	ary	Misc.	Veterin		Misc		Veterin		Misc.	_
1-16	Barn Leme for Cows	5	00					5	00											
	Vat Medicine for Calves	48	7.5							48	75									
1-30	troat Feeler Cattle - Vet	40	25								Ш					Ш	40	25		L
3-12	Strow for Freders	500	00													Ш			500	00
3-21	L.P. Gas for Batal - Caws	486	10					486	10		Ш									$\perp$
	Vet ON account - Cows	94	00			94	00													$\perp$
4-6	Vet-Pigs	92	89										92	89						
	Vet-tylan 200 for Calves	21	85							21	25					Ш		Ш		┺
6-9	LP Gas for Hogs	396	75												396	75				
8-1	Vet - Calves	163	00							163										╄
8-11	Vet-Calves	72	29							72	29							Ш		$\perp$
	Coop- Pigs - tylen	12	15										12	15						
	Barn Line	7	00					7	00		Ш									$\vdash$
	Vet-Cows	28	00			28	60													
8-26	Vet-Cal Ves	18	00							18	00									
8-27	Vet- Hogs	125	50										125	50				Ш		$\perp$
8-27	Vet - COWS	19	00			19	00													
9-2	Fly bemb -caws Vet - Hogs tylon for Hogs	15	20				_	15	20											1
9-10	Vet-Hogs	24	50										24	50						
10-26	tylon for Hogs	15											15	50				Ш		_
10-26	test hay & feel for Cows	34	00					34	00									Ш		╙
12-23	Vet - Feeder Cattle	177	46				L										177	46		
12-31	LP Gas- hogs	/69	05	_							Н				169	05		$\vdash$		+
	MILK Check Supplies	1509	56					1509	56											
	MILK Check-Advertising	5/7	66	-			-	517	66	_	Н			H		H		H		+
Totals-th	ls page	4594	06			141	00	2574	52	323	89		270	54	565	80	218	3/	500	00
Totals-pa	ige 26																			1
Totals-pa	ige 25																			
Totals-pa	ge 24																	$\vdash$		-
Totals-pa	ige 23	257	1			XXXX	XX	257	_	XXXX	XX		XXXX	XX		-	XXXX	-		-
Total Vet	Med_and Misc, Expense	4851	06			141	00	2831	52	323	189		270	54	565	180	218	31	500	00

#### **MONTHLY FEED RECORD**

Feed cost makes up 50 to 80 percent of the cost of livestock production. Feed records, therefore, are useful in studying the efficiency of livestock production—an important factor affecting farm earnings. These records are not needed to calculate farm earnings. Use the forms on these pages to assist in allocating those homegrown feeds and purchased feeds that are consumed by more than one class of livestock.

Several methods are available for determining quantities of feed consumed. Select the com-

bination of methods best suited to your farm. Some suggested methods are:

Method 1. Feed each class of livestock from separate bins, cribs, or mows. Carefully measure the quantities placed in bins, etc. during the feeding period. Subtract the quantity remaining at the end of the feeding period. The difference is the amount that was fed.

Method 2. When several classes of livestock are fed from the same bin, measure the quantity on hand at intervals of one to six months. These measurements can be recorded in the left-hand columns on page 40. The difference between the quantities on hand on successive dates is the quantity fed during the period after allowance has been made for amounts seeded, harvested, bought, sold, or spoiled. Next, allocate the total quantity fed among the different classes of livestock. For example, a farmer fed 1000 bushels of corn in one month. If he fed twice as much each day to the hogs as to the cattle he would estimate that he fed 667 bushels to the hogs and 333

bushels to the cattle and record these figures.

Method 3. Weigh the feed to each class of livestock once a month or whenever the ration is changed. Multiply by the number of days this ration is used to get total quantities. Record these figures.

At the end of the year, check these feed records against other records by using the Crop and Feed Check located on page 111-114 of this account book. Since many estimates have been made during the year, some adjustments may be needed to obtain a final distribution of feed used.

Most commercial feeds are purchased for some specific class of livestock. Record the kind and amount of feed for each class of livestock in separate sections under "Feed Bought" on pages 30–37. Indicate the class of livestock at the top of the section. The quantities fed can be entered directly in the Crop and Feed Check without appearing in the Monthly Feed Record.

entered directly in the Crop and Feed Check without appearing in the Monthly Feed Record.

Use this monthly feed record for purchasesed feeds only if it is necessary in order to allocate

the feed between classes of livestock.

For recording pasture days, enter number of days of full feed on pasture. For example, 30 days when the livestock received their full feed from pasture that month; 15 days if they received only one-half of their feed from pasture. Green chop may be recorded as pasture or an estimate made of the quantity fed in hay equivalent.

#### **HOGS**

	HOGS	ON PAS	STURE		75		Supp.	
	Ho	gs	Pı	gs			Salt	
Month	No. of Head	Days	No of Head	Days	Corn Bu	Oats Bu	V(†, 16.	
Jan					245		4000	*   ×
Feb.					245		4025	
Mar.					260		4200	
Apr					270		4400	
May					285		4650	
June					300		4900	
July					285		4650	
Aug					270		4400	
Sept					285		4650	
Oct	A)				300		4900	
Nov.					270		4400	
Dec					245		4000	
Totals					3260		53175	

#### **DAIRY COWS**

#### OTHER DAIRY CATTLE

	IRY COV				Protein Sufa		Corn		R DAIRY ( N PASTU				Protein, Supp.,		Corn	
Month	No of Head	Days	Corn Bu	Oats Bu	Vit.	Alfalfa Tons	Silage Tons	Month	No of Head	Days	Corn Bu	Oats Bu	VIT	Alfalfa Tons	Silage Tons	
Jan			531		6000	16.9	54	Jan		100.00	126		1050	2.8	34	
Feb,			536		6050	17.1	59	Feb			122		1000	2.7	33	
Mar			433		4880	13.8	48	Mar			106		400	2.4	28	
Apr.			402		4550	12.8	45	Apr			105		850	2.3	28	
May			361		4050	11.5	40	May			121		1000	2.7	32	
June			304		3450	9.7	34	June			130		1100	2.9	35	
July			392		4450	12.5	43	July			117		950	2.6	31	i.e.
Aug			428		4850	13.7	47	Aug			102		850	2.3	27	
Sept			423		4780	13.5	47	Sept			102		850	2.0	28	
Oct			428		4850	13.8	47	Oct			106		875	2.6	28	
Nov.			474		5350	15.1	53	Nov.			105	2	850	2.3	29	
Dec			442		5000	14.1	49	Dec			100		850	2.2	27	
Totals			5/54		58260	164.5	571	Totals			1342		11125	30.0	360	

									MONTH	ILY FEED	RI	ECO	RD								29
				BE	EF BRI	EEDING	G HERD							FE	DER/	FINISH	ING_	Cath	Le	-	
В	EEF CATT		PASTURE					Co	rn.	Fed	on l	Pasture	9			Protein Supl., Sout		Corn			
Month	No of Head	Days	No of Head	Days	Corn Bu	Oats Bu	Alfal Ton	a Sila	ge	Mor	nth h	lo_of Head	Days	Corn Bu	Oats Bu	VIT.	Alfalfa Tons	Silage Tons			
lan.										Jai	n.			35	37	502	1.8	4.7			
eb	ć.									Fel	b			39	38	566	2.0	5.3			
Mar.										Ma	r.			44	46	630	2.2	5.9			
pr.										Ap	r.			48	47	645	2.5	6.5		47	
vlay			-							Ма	у			53	55	754	2.7	7.1			
lune										Ju	ne			57	56	823	2.9	7.7			
July										Jul	У			61	63	877	3.1	8.2			
Aug										Au	g			66	65	940	3.3	8.8			
Sept										Se	pt			89	91	1282	4.9	12.0			
Oct										Oc	t			101	100	1443	5.1	13.5			
Vov										No	v_			80	82	1154	4.1	10.8			
Dec										De	С			72	71	1015	3.7	9.5			
Totels										То	tals			745	751	10686	38.3	100.0			
					s	HEEP		×								CHI	CKEN	IS			
	_	ON PAS																			
	No of	ер	No of	nbs	Com	Oats	Alfal	a Sila				,	Corn	Oats							
Month	Head	Davis			Bu.	Bu.	Ton			l M	lonth		Βυ	Bu				1 1			 
		Days	Head	Days				_			C 100 C1										
Jan.		Days		Days						Jai	n.	_									
		Days		Days																	
Feb		Days		Days						Ja	b.										
Feb Mar		Days		Days						Ja Fe	b. ar.										
Feb Mar Apr		Days		Days						Ja Fel Ma	b. ar.										
Feb Mar Apr May		Days		Deys						Jai Fei Ma	b. ar. r.										
Feb Mar Apr May June		Days		Days						Jai Fei Ma Ap	ar. ir.										
Feb Mar Apr May June		Days		Deys						Jai Fei Mac App Mac App Juli	ar. ir.										
Feb Mar Apr May June July		Days		Deys						Ja Fei Ma Ap Ma Jui	ar. ar. ay										
Mar Apr May June July Aug		Days		Days						Jai Fei Ma Ap Ma Jui Jui Au	b ar										
Mar Apr May June July Aug Sept		Days		Days						Ja Fei Ma App Ma Jul Jul Au	b. ar. r. y ne y g										
Feb Mar Apr May June July Aug Sept Oct Nov		Days		Days						Ja Fei Ma Ap Ma Jui Jui Se Occ	b.  ar.  r.  ry  g  pt  tt.										

34				- No.				FEED		GHT						
		FEED	BOU	GHT FO	R	De	174	Cows	)				ENTER	PRISE		
							0			Kind o	of Feed					
1 Date	2 Description	3 Total F	eed	Protei Salt, VII	tamens 4.	Minera	- (	Corn								14 Mixing, Grinding & Delivery
		Valu	е	4 Lbs; <del>Bu.</del>	5 Valu	10	6 Lbe; Bu;	7 Valu	θ	8 Lbs; Bu	9 Value	10 Lbs; Bu	11 Value	12 Lbs; Tons	13 Value	Value
-2	Say Dical + A Salt	553	15	4200	553	15										
-3	Soy Dew YHALINGS Soy Dicar Vitamins Soy, Dicar Vitamins Trace mineral Salt	91	90	560	91	90										
2-3	Soy Dicar Vitamins	496	11	3760	496	11										
2-7	Soy Dual Vitames	103	00	660	103	00										
7-25	trac mineral Salt	6	90	100	6	90										
3-3	Soy Dual , +M. Sult Soy meal Soy, Dical	464	05	3700	464	05										
4-1	Soyment	553	35	4350	553	35										
5-4	Soy DICAL	443	80	3400	443	80										
~-3	Sey Dunt	1176	25	3400	426	85										
7-2	Say DICUL	464	70	3750	464	70										
8-1	Soy DICAL	739	20	5950	734	20										
7-4	Soy Dical Soy Dual + M Salt	688	50	5850	688	50										
0-2	Soy Dical + MSult Soy Dical Soy Dical	742	75	6450	742	75										
1/-3	Soy DICAL	778	75	6760	778	75										
2-5	Soy DICUL	6.55	45	53/0	655	45										
29	COTN	1023	85				449	1023	85							
				1000	110	15										
	07															
													7115-211			
								9								
															*	
								ži.							- 183	
	Total	8342	46	59200	7318	61	4441	# 1023	85				100			

					70 +16		D BO	UGHT			51-00-				35
		FEED BO	UGHT FC	DR	yrner	Dair	<i>y</i>				ENTER	PRISE			_
_	2		70. 4	Supplem	Alf			Kind	of Feed						_
1 Date	Description	3 Total Feed		tamus + 1	ineral									14 Mixing Grindir & Delive	ing
		Value	Lbs; <del>Bu.</del>	5 Value	6 Lbs;		7 Value	Bu Lbs; Bu	9 Value	10 Lbs; Bu	11 Value	12 Lbs; Tons	13 Value	Value	_
-6	Calf Starter		600	68 9	7										
	Mc Ness NI-Phosphen		400		- 1										
-4	Calf Starter		650	76 9	3										
1-21	MC Ne SS		400	173 5	-0										
-23	MILK Replacer		25	243	s										
,-3	Calf Starter		600	64 1	0										
,-5	MILK Replacer		100	1009	0										
	MILK Ruplacer		125	995	0		8								
7-3	Calf Starter		2100	273 8	8				3 <b>4</b> 5						
	Calf Storte MILK Rep		1450	213 9	2										
9-4	Calf Starter		1775	3600	5							1			
0-6	Calf Startor, MILK R.	,	600	708	0										
016	Calf Starter		800	936	0										
11-2	Calf Starter		1300	278 8	0										
2-10	Calf Starter		200	23 4	0										
070															L
															L
								1							L
_															
															_
					_										L
							_								_
								1		1					-
					-									1	_
		2120 14						1							

36						-77		FEED	BUU	GHI						
		FEED	BOL	IGHT FO	R	No	95						ENTER	PRISE		
							0			Kind o	of Feed					
1 Date	2 Description	3 Total F	eed	Protein Salf VII. 4 Lbs; Do:	A WIN.	ral	(0	rN								14 Mixing, Grinding & Delivery
		Value	θ	Lbs; <del>Do.</del>	5 Valu	9	6 - <del>Lbs,</del> Bu	7 Valu	θ	8 Lbs; Bu	9 Value	10 Lbs; Bu	11 Value	12 Lbs; Tons	13 Value	Value
1-2	Pork balancer	412	40	2600	4/2	40										
	Pork balancer	396														
3-4	Pork bulance	327	10	2200	327	10										
4-4	Pla Starter	626	35	3900	626	35										
4-7	Pig Starter Pork balancer	141	85	1000	141	85										
5-2	Pig Starter Pork balancer	510	20	3250	510	20										
5-9	Pork balancer	329	50	1950	329	50										
6-3	Pig Starter Pig Starter Pig Starter Pork balancer	708	25	4250	708											
6-5	Pork halancer	418	20	2600	418											
7-2	Pig Starter	222	00	1400	222	00										
7-9	Pork balancer	604	75	3750	604	75										
0 1	0. 1 1. 1	010	1/ 4		910	60										
8-21	Pig Starter	//	40	50		40										
9-5	Pig Starter	30	80	200	30	80								1		1
9-8	Hog & SOW MIK	659	30	4350	654	30						1		1		
10-2	Pig Starter	175	50	1200	175	50			-1144			-				
10-10	Pork Balancer  Pig Starter  Pig Starter  Hog V Sow Mik  Pig Starter  Hog + Sow Mik	511	50	3600	511	50								1		
11-3	Pig Feed Pork balancer	584	35	3950	584	35								4		
/1-7	Pork balancer	118	80	850	118	80						<u> </u>		4		1
12-3	Pork bulancer	653	50	4250	653	50										-
2-17	CON	1023	85			-	449	1023	85			-		-		
12-31	Pork balancer	119	20	800	119	20						-				
												1		-		
_									- 12-0					-		-
																-
																-
												1				+
			_			-										-
		-										-				
	Total	9396	30	53975	8372	45	449	1023	25							

								FEED		GHT								37
		FEED	BOL	JGHT FO	OR	Fees	der (	Cattle						ENTER	PRISE			
		17								Kind	of Fee	ed						
1	2	3		Protein Salt, Vi	Suppla.	nent orul	(-	rN		Oal	(Care						14 Mixir Grind	
Date	Description	Total F		4	5		6	7		8	9		10	11	12	13	& Deliv	very
		Valu		Lbs; Bu.	Valu	T	- <del>Lbs.</del> Bu	Valu	6	A <del>bs,</del> Bu	Valu	ie T	Lbs; Bu	Value	Lbs; Tons	Value	Valu	16
	MINERAL CONCENTE														-		44	33
	Concentrate			880	138	45									-		42	95
	Cattle Fincher			4000	462	00									$\perp$		1	1
	Salt			50	3	00												_
5-26	Salt, MINERAL	20	00	150	20	00												
	Salt, MIN. , Protein			300	46	20												
	Salt MIN, Protew	31		185	31	60											18	8-
	Salt MIN, Protein		90	570	91	90											42	03
	Salt MIN. ProteIN		45	1030	140	95											72	6.
	BLOat BLocks	15		66	15	20												
	Salt, MIN, Protein	131	30	795	131	30											81	45
	COYN	478					215	478	85									
	Oats	334								180	334	00						
11-1	Corn	87	60				40	87	60									
	Oats									160	320	00						
	Salt MIN. Protein			500	96	40											45	80
	Salt MIN Protein																85	
			-	7.7.3														
																		1
	Total from page 37	\$2754	1.1	10616	1534	16	255 ha	4 566	45	340 bu	# 654	00						t
	Total from page 36			53415			449bu			3,100	001							
	Total from page 35			11125			7 17 64	1000										1
	Total from page 34			59200			449km	1017	85									t
-	Total from page 33	0210	10	3,000	1010	107	7 17.04	10/2	50									
	Total from page 32																1	T
	Total from page 31		-												1			
	Total from page 30														1			
		22/12	51	134916	102.00	2/	limat	¥21.11	/=-	340km	\$ 100	00					433	LI I

00 F-11 Dr. 1/7-1-1-1-1							CROP	DAT	Α									39
		OWNE	ED LAI	ND							R	ENTE	D LAN	ID				
1	2	3	4	5	6	7	8		9	10	TOTA	L PRODU	CTION	AMOUNT	OF FARM	d GROWN	17	16
Kind of Crop	Acres	Yield Per Acre	Total Produc- tion	Amount of Farm Grown Seed Used	Inches of Irrig Water	Remarks	Kind of Crop		Acres	Yield Per Acre	11 Whole Crop	12	13	14 Total	15	16	Inches of Irrig. Water	Remarks
Ulfalfa (1)	46	3.1	147		Acrop.	58 ton 37 ton 53 ton 6 bu, ult. Sed	CONTRACTOR OF THE PARTY OF THE	(c)	7	70	490	vertee			TAXABLE I			THE PARTY NAMED IN
Outs (1)			2345		NSel	1 bu.ult. 500	CORN SILAGE Oats ( altalta hoy	0 (2)	10	10		-						
Cord (1)	115		15412				Oats (	2)	10	41	410							
Soyhears (1)	23	54.8	1260	used	196.5	16-140-NTORY	altalea hay	(1)	13	3	410 39	126121	1010	1			usul	2 bu. u(f. 54
COTA (1) Soybeaus (1) COTA SILAGE (1)	41		1104									350	1410					
Tillable Land Rented Out																		
Total Tillable Land	255	xx	xx	XX	xx	xx	Total Tillable Land		40	xx	XX	xx	xx	xx	XX	xx	xx	xx
Wild Hay (non-tillable)							Wild Hay (non-tillable)											
Pasture (non-tillable)	55						Pasture (non-tillable)											
Timber							Timber							111111111111111111111111111111111111111				
Waste and Road	3						Waste and Road											
Farmstead	4						Farmslead											
Total Owned Land	317	XX	XX	xx	XX	XX	Total Rented Land		40	XX	XX	XX	xx	XX	xx	XX	xx	XX

40	Use the CCC Stored Crop section to cord all CCC crops on hand at inventy time. If the CCC loan was treated a sale, check the sale column and cord the loan value of the crop under total value column. However, enso of crops where the loan is treated a sale are only for information purses. When the loan is treated as a e, DO NOT include the value of the pas part of the value of the total entory on pages 40 and 41. When the CCC loan is treated as a n and not as a sale, check the loan umn and record the value of the inps in the total value column. Include value of these crops as part of the all inventory values on pages 40 and Mhen the CCC Crop Loan is treated a loan, be sure the value of the loan recorded as a Current Liability on ge 69, Inventory of Liabilities. If the n is new this year, also record the ount of the loan as money borved, page 71.  PERIODIC INVENTORIES				(	CROP, S	EED	, FEED, A	ND SUPP	LIES INV	EN.	ΓΟΙ	RY				
	Use the CCC Stored Crop section to cord all CCC crops on hand at inventy time, If the CCC loan was treated a sale, check the sale column and cord the loan value of the crop under total value column. However, enso of crops where the loan is treated a sale are only for information purses. When the loan is treated as a le, DO NOT include the value of the total entory on pages 40 and 41. When the CCC loan is treated as a n and not as a sale, check the loan umn and record the value of the total entory on pages 40 and 41. When the CCC loan is treated as a n and not as a sale, check the loan umn and record the value of the loan walue of these crops as part of the all inventory values on pages 40 and When the CCC Crop Loan is treated a loan, be sure the value of the loan recorded as a Current Liability on ge 69, Inventory of Liabilities. If the n is new this year, also record the ount of the loan as money borved, page 71.  Record all other crops and supplies the sections as indicated.  PERIODIC INVENTORIES		Ψ			BEGINNI	NG OF	YEAR		1			END	OF Y	'EAR		_
ory times a sa ecord the total		treated mn and p under ver, en-	Description	2 Quantity	J L O A A L N	4 Total Value		5	6	7 Quantity	LOAN	SALE	9 Total Value		10	11	7
as a sa	ale are only for informat	ion pur-	CCC Stored Crops	bu.													1
<i>ale,</i> Derrop as nvento	se the CCC Stored Crop section to ord all CCC crops on hand at inventime, If the CCC loan was treated a sale, check the sale column and ord the loan value of the crop under total value column. However, encord crops where the loan is treated as a load and the loan is treated as a pool NoT include the value of the loan part of the value of the total intory on pages 40 and 41. When the CCC loan is treated as a load not as a sale, check the loan min and record the value of the losi in the total value column. Include value of these in the total value of the loan into the column include value of these crops as part of the linventory values on pages 40 and when the CCC Crop Loan is treated a loan, be sure the value of the loan ecorded as a Current Liability on e 69, Inventory of Liabilities. If the is new this year, also record the loan as money bored, page 71, ecord all other crops and supplies the sections as indicated.  PERIODIC INVENTORIES	e of the he total	Soybeans	1147	V	9176	00			1260	1		5570				
an an olumn ops ir e valu	d not as a sale, check and record the value the total value column, ue of these crops as pa	the loan of the Include rt of the										1					
Where a load reco	n the CCC Crop Loan is an, be sure the value of rded as a Current Lial	treated the loan bility on															
an is nount wed, Reco	Use the CCC Stored Crop section to ord all CCC crops on hand at inventy time. If the CCC loan was treated a sale, check the sale column and ord the loan value of the crop under total value column. However, ensof crops where the loan is treated a sale are only for information purses. When the loan is treated as a p. DO NOT include the value of the pas part of the value of the total entory on pages 40 and 41. When the CCC loan is treated as a m and not as a sale, check the loan umn and record the value of the ps in the total value column. Include value of these crops as part of the all inventory values on pages 40 and When the CCC Crop Loan is treated a loan, be sure the value of the loan ecorded as a Current Liability on the 69, Inventory of Liabilities. If the n is new this year, also record the count of the loan as money borded, page 71, leccord all other crops and supplies the sections as indicated.  PERIODIC INVENTORIES																
the s			Stored Crops Not Under CCC		3 price						3 pric	е				+	+
Use the CCC Stored Crop section to cord all CCC crops on hand at invertor time. If the CCC loan was treate a sale, check the sale column an accord the loan value of the crop under total value column. However, eries of crops where the loan is treate a sale are only for information purses. When the loan is treated as sale, check the loan paper of the value of the total value of the value of the ventory on pages 40 and 41.  When the CCC loan is treated as an and not as a sale, check the loan pollumn and record the value of the ops in the total value column. Include a value of these crops as part of that inventory values on pages 40 and 41.  When the CCC Crop Loan is treated as alon, be sure the value of the loan recorded as a Current Liability of the loan is new this year, also record the nount of the loan as money bor wed, page 71.  PERIODIC INVENTORIES	S	CorN	7000	3.10	21700	-			13554	2,3	2	31445	28				
2	Use the CCC Stored Crop section to cord all CCC crops on hand at inventy time. If the CCC loan was treated a sale, check the sale column and cord the loan value of the crop under total value column. However, enso of crops where the loan is treated a sale are only for information purses. When the loan is treated as a le, DO NOT include the value of the op as part of the value of the total entory on pages 40 and 41.  When the CCC loan is treated as a m and not as a sale, check the loan umn and record the value of the ops in the total value column. Include a value of these value of these value of these value of the loan at most of the loan as mand to the column include a loan, be sure the value of the loan recorded as a Current Liability on ge 69, Inventory of Liabilities. If the n is new this year, also record the count of the loan as money borwed, page 71.  Record all other crops and supplies the sections as indicated.  PERIODIC INVENTORIES	14		- 4	11							1					
nte	Description	Quantity	Qats	120	1.58	189	30			472	1.	75	816	=			
						-						-					
												1					
7												1					
1																	
			For Dairy Cows							1000 1	16e	1	110	15			
			For Dairy Cows							800 L		-	119	10			
			Totals to page 41			31065				Totals to p		1	39 745				

1			BEGINN	ING O	F YEAR					END	OF YE	AR		
D	2	3	4 Total		5	6		7	В	9 Total		10		11
Description Silage - CorN	Guantity 656T.	Price	/6400	1		+		Quantity	Price	Value 16 580		-	-	
3 COTTO	956	A3.	76 100					801		76500	00			
						-							-	
Haylage	T													
Hay	T,						-	2870 Gola	)					
3960 boles	118.8	90,00	10692	00				71.75	80.00	5740	00			
Farm Supplies														
Straw				-			-				+		+	
Fertilizer				П										-
Leme on account	60.1	7.80	488	78										
Chemicals				Н							-		-	-
Crienicals														
Seed							lee b						-	
Down Pynti			45	oo						38	00			
Fuel														
											200			
Totals—This page			27625	78				Totals—Th	is page	22358	00	1.5041	mater allering	
Totals-page 40			31065	30				Totals—pa	ge 40	39 745				
Grand Totals			58691	08				Grand Tota	ıls	62103				

#### CROP, SEED, FEED INVENTORY

Accurate estimates of feed inventories are necessary for an accurate feed summary and earnings statement. Poor inventory estimates can lead to large errors in any one year. Analyses made from such a record may lead to laulty conclusions.

Measure contents of cribs, bins, mows, stacks, and silos. Level off grain bins before determining depth. Don't guess if you can avoid it. The same methods should be used when determining total production of a crop.

Rules for estimating quantities or weights of grains and roughages from measurements are given on the back cover. Make adjustments for moisture or deviations from standard weights. For example, if the test weight of a measured bushel of oats is 36 pounds, calculate the number of measured bushels by dividing the cubic feet of oats by 1¼. Multiply this number of measured bushels by the test weight (36 pounds). Then divide this figure by the standard weight (32 pounds) to get the correct number of bushels of standard weight.

Use local market prices when valuing crops raised on the farm. Purchased feed, seed, or fertilizer should be inventoried at cost.

#### HEDGING

See page 99 or 100 to record Commodity Futures Transactions. See page 102 for Forward Contracts.

#### **SPECIAL NOTE**

Beginning of year entries should be the same as end of year entries in last year's record book, Both beginning and ending inventories should also appear on the Crop and Feed Check (pages 111–114).

42							CI	ROPS	SO	LD						
1 Date	2 Description	3 Quanity (bu. lb. ton)	1 Price	5 Tota Value		6		7	8 Date	9 Description	10 Quanity (bu lb. ton)	11 Price	12 Total Value		13	14
	CORN		Tarret 1 per							SOYBEANS	321 2781					
-25	Hall Insurance	7 acres	2000	140	00				Qut	Sold Sealed boars	1147		5655	00		
										CNATTUN ON Sealed bear.		7.03	1906	57		
			EC-PC-													
								_								
								4								
								$\perp$								
							_									
						-										
_																1
								$\perp$								_
_								-							-	
_		-	-					44								
_					$\vdash$		-	-								
			<u> </u>		-											
_		-	_					-	_							_
-					-	-	-									-
							-	+					-	-		-
								-						-		-
- 20																-
-		-					-	-	-							
	s to columns 12-14, page 43		××	140	00					Is to columns 12-14, page 43		XX	7561	57		

		Ouanity (bu lb. ton) Price Value  1863 & 1.69 3/47 44  Yance - Gats 10 acres 20 20 00			CR	ROPS S	SO							43		
1 Date	2 Description	Quanity		Total		6	7		8 ale	9 Description	10 Quanity (bu lb ton)	11 Price	12 Tota Valu	al II	13	14
	SMALL GRAIN									HAY, ETC.		NAME OF STREET				
24	Qats	1863 Au	1.69	3/474	14			10	2-25	Hall Insurance - Silage	10 acres	20.00	200	00		
25	Wail INSURANCE - Cats	10 UCres	20 00	2000	0					đ						
											HANNE THE					
									DIVE	ERTED OR SET ASIDE ACRE PA	YMENT					
		- 11														
							2									
	CANNING CROPS						1									
											O					
									Total	s—columns 12-14, page 43		xxx	200	00		
								Total	s—columns 5-7, page 43			3347	44			
						Total	scolumns 12-14, page 42			7561	57					
									Total	s—columns 5-7, page 42			140	00		
Total	s to columns 12-14, page 43 sold should include landlord's shar		xxx	3347 4	4				Grane	d Totals of Crops Sold			11249	01		

#### **CROP EXPENSES—Fertilizers**

#### **INSTRUCTIONS FOR PAGES 45-48**

Crop production expenses are to be entered on pages 45–48 according to the type of expense. Blank columns on each page are to be labeled for the individual crops raised. Total Value is then allocated to the crop for which the expense was incurred.

Expenses carried from the beginning inventory are allocated directly to the crop as indicated on each page, Items purchased for the following year's crop are shown in Total Value columns and carried on ending inventory, but not allocated to a current year's crop.

813	2	3	4	5 Tota	ı	6		COYN		8		9	ALFa		11	12	1 1	3	14
Date	Description	Quantity	Price	Value	е	(ora		SILAT		Oats	,	Soybeans	Han	- 14					
	FERTILIZERS FROM INVENTORY	60.1	x	X	X	348	04	CorN SILAJ 120	74	1									
	FERTILIZERS PURCHASED THIS																		
1-30	9-23-3 Flevator - Quits	2 ton	213.	429	21					429	81								
	0-0-60	2.5 ton	148.00	376	12	245	76	130	36										
		14.5 tm																	
		16 ton																	
	0-0-60	5.5ton																	
	12-32-18	7.5tm	236,00	1788	84	1264	44	523	90										
7-25	0-13-42		176.50										544	45					
					65														
-																			
		limitation in the																	

16					CH	OP E	PE	N2F2-	—ს	rop Ch	emic	cais										
1 Date	2 Description	3 Quantity	4 Price	5 Tota Value	ı	6	N	CorN		8 Oats	4	9	d N	UL Jale	ru	11		12		13		14
	CROP CHEMICALS FROM INVEN	-	X	х	x	×	y	Y	Y		+	0		J	10							
	CROP CHEMICALS PURCHASED			<u> </u>	1	<u> </u>	Î					-										-
3 - 34			_	1121	2,	70-	12	221/	19		+	-				*12.			H		-	
<i>J- J</i> 0	thimat - elevator	1150 M	14	(1131	20	/4/	13	227	7/		+					W. T.		-	+		-	-
-	Coop-Bladex	Sogul	-01	942	32	664	6/	411	77		+								+		-	
_	1. Coop - La 550	96 gst	17.10	2161	01	/523	08	637	94		-		-						1-1			-
	Coop-Bladex Coop-Lasso Atrozine Bladex - beans Sencor- beans	17.5 yal	11. 41	235	34	/65	29	70	05		-				$\vdash$		H		+			_
_	Bladox - Deans	137, gal	17.72	223	97		-					<i>723</i>			$\vdash$				$\vdash$			_
_	Sencor- beaus	3/2 gal	82.25	206	25						-	206	25		Ш		Ш		$\vdash$			_
		ľ																	$\perp$			_
																		====				
															$\vdash$		П		I			
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					CR	OP EX	PE	NSES-	<b>−S</b> €	eed ar	nd [	Drying									47
1 Date	2 Description	3 Quantity	4 Price	5 Tota Value	ıl e	Cori	V	Corn Silag	æ	Outs	,	5046	cents	alsat Nov	(fa	11	,	2	13		14
	PURCHASED SEED FROM INVEN	TORY /20	lu x	х	х	3-11-1-		V		189	30	1		turnist irrangle							
	HOMEGROWN SEED FROM INVE	NTORY	х	х	x							135	85	~~							
	OTHER SEEDS & PLANTS PURCH	HASED THIS	YEAR																		
3-14	0's Gold Sed Corn	38 Au		1572	24	1052	30	519	94												
		23 lu		/377																	
	Alfalfa Seed	10 bu		1259		II .								1259	37						
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	TOTAL SEED EXPENSE			4209	11	2059	98	889	76	189	30	/35	85	1259	37			-		_	_
	CROP DRYING EXPENSE/PRESE			-		ļ	-				-		-								
11-13	Corn Drying in foun	374/6	4			2190	100						Н				-	4			4
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OTAL O	ROP DRYING EXPENSE/PRESERVA	TIVE EXPE	NSE	2541	23	2541	23	-				******						-			

48					(	CROP	EXP	ENSE	S	Other	•											
1	2	3	4	5 Tota		6		Cora	,	8		Soybe	(c	AFRI	<b>ક્ય</b>	11	Τ	12	1	3	14	4
Date	Description	Quantity	Price	Value		(or	1	51Lag	2	Vats		Soyoe	INS	Nu	<b>f</b>		+		-	T		-
	IRRIGATION EXPENSE	+		-			-		H		-		-		1		-		-	+		_
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	CROP INSURANCE																+	_	1	+		_
10-1	Hail Insuvance			25/0	150	1272	111	535	41	151	87	600					+	_		+		_
0-7	NOIL INSUVANCE			2360	//	1013	67	033	96	707	0 /	600	00		1		+		+	+		-
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	MISCELLANEOUS																$\perp$					
6-3	Elevator - twiNe	11 bales		230	21									220	21							
3-20	Big Bear - + WINE	4 bale		79	96					79	96											
2-2	Big Bear - + WINE Farm tech . Supplies			7/5	80	321	93	115	82			64	86	128	59							
2-10	Storage - Bin rent			III		260																
	, , , , , , , , , , , , , , , , , , , ,		= ===16																			=
otalsti	his page			3834	14	1854	59	651	48	3/6	42	664	86	348	80		1					_
otals—p						4601		889		189		The second second		/259			$\top$					_
otals—p						3150		1319		107	20	430		1201	01		1					
		1 1			10.00				1	1100	0.	750	<b>^</b>	61111	110		+			+		
Totals—p	aye 43			25760		6885	57	3887	53	429	181			544	40		-		+	+		_

Custom work hired includes milk hauling (total from page 2), trucking, baling, combining, silo filling, corn picking, weed spraying, feed grinding, corn shelling, and similar items. Buildozing or ditching, if connected with new buildings or major land improvements, should be listed on page 50 and the cost depreciated over a period of years.

Columns 6-12 can be used for the allocation of custom work hired to the various crop and livestock enterprises on the farm. Be sure to describe what kind of custom work was done (i.e. baling, combining, etc.), as well as the name of the person paid.

2	3 Total		COVA		Dairy Cows		6		other D Cattle	Liry	8		9		10		11		12
Date Description	Value		Corn	5 31	Cows				Cattle	2 '	Feeder	5	Oats	_	Soybea	NS	Corn	-	
1-23 Truck Hogs	25						25	27						L.		_			
3-17 truck hogs	39_	00					39	00											
4-22 truck hogs	87	39					87	39											
6-8 Spray Crops	581	50	151	05											78	00	352	45	
6-9 truck hogs	37	48					37	48											
6-10 truck Cows	29	29			29	29													
7-8 truck cows	81	07			72	07		L.	9	00									
8-4 Swath Gats	160	00											160	00					
8-5 truck Cows	12	01	L		12	01		_											
8-5 truck hogs	30	00					30	00						ш				Ш	
9-13 truck Cattle	83	00		-							83	00							
9-14 truck hogs	30	27					30	27										Ш	
9-23 Chap CONN	97	00	97	00															
10-21 truck Cows	82	83			82	83													
11-9 truck hogs	109	92					109	92						Ш				Ш	
11-9 truck Cattle	134	56									134	56							
11-30 Bale Corn Stalks	82	90						<u> </u>									82	00	
12-8 truck Corn	50	00															50	00	
12-28 truck hogs	36	20					36	20											
12-31 truck Cows truck MILL - from P.2	47	50			47	50													
truck MILK- From P.2	2461	15			2461	15		_				$\vdash$		-		-			
Grind MIX & De LIVER FEED	433	46			-						433	46							
from Page 37-Col. 14																			
7																			
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					10.111.00.00	70 S						77/10							
olals Custom Work Prind	47311	2/	248	V.	2704	25	395	53	9	<u>e</u> 10	651	02	160	m	7.9	10	484	4.5	Á

1	2	3	4		5	6	7	6	9	To De	precia-		vestme	int Credit	-
Date	Description	Description of Item Traded	Cash Page (Boot Exclusion of Tax	ve	Sales Tax Paid	Total Paid Including Sales Tax	Farm Share	Household and Personal Share	Length of Life	10	11 Line	12		13	
	Auto & Truck		1	ПТ			T		1	77.7.7.7					Ī
12-12	Ford Pickup 1977		5465	00					3			328	00		t
	Total Fichal		2765	00											-
	Power & General Machinery		1						1				Ħ		İ
1-9	New Hobband Manure Spready	101d Sprender	4059	00					5			626	00		1
3-17	Cas william tanch	DIS STILLER	467					1	5	_		47			
1-21	Gas Weldwig forch  M.F. Swather (1/2 Shure)  John Deere tractor  John Deere Loader		2400						5			240			
10-1	Int. Duarner (73 Shire)		16120						5	_		1612			
10 %	Lake D. was locales	old hoader	1380						5	_		138			
10-0	County Lov Co)	GLA ROANET	364					1	5			36			
0-5	Gravity box (2)		207	00					+ -			26	00	5-11	
													$\Box$		
	Livestock Equipment		1	$\vdash$						_			$\vdash$		100
1.20			1658	1				1	5			166	20		
1-50	Weigh Scale for Milh		1620	<b>D</b> D		<del>  -   -</del>		+	1 3	-		166	00		
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	Irrigation Equipment		-	$\vdash$					1	-			$\vdash$		
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	Custom Work Equipment			-			-		-	-	-	-	$\vdash$		
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	Buildings, Fencing, Tiling								-						
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	Operator's House														
	Bare Land														
Totals			31913	79								3193	00		
Househo	ld and Personal Share		1000	1			-	1	1	-					4
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1	2	3		4	5	& L	6	7		8							
Date	Description	Total Value		Land Rent	Powe Machin		Buildings or Structures	Livesto		Livestock	1	ISTRUCTIONS FOR ENTERI		10	27		
												er on page 50 purchases as eneral machinery, livestock					
		-		-		-					prove	ments (fencing, tiling, ditchin hange the form or increase the	g). Enter al	so major	repairs	which m	ater
		-									items	subject to depreciation. Do r	not include i	items wh	ich will	be charg	ed in
												expenses in the year of ponter these items with repair					orks
											Eac	h item entered here must be	e entered in	the dep	preciatio	n schedu	
		1	-		+	+-					are re	id of the year. Columns are corded in the depreciation so					
			_	-	-	-		-	-			cord book. er in column 12 the amoun	t of investo	nent cred	dit com	nuted on	DUC
											chase	s and trades. This should at					
											ule. If a	new lease results in passing	g the invest	ment cre	dit fron	n the less	or to
		1			_	1						ecord the amount of investment describe the transaction in					page
		-		-	-	-					-						
												RUCTIONS FOR MACHINERY					
												ord gross sales price in colu orical basis in case of land)			sted ba	sis (cost	asis
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		+			an encoura	-					41						
Total						_											
Landlord's	Share								1 - 1	THE RESERVE OF THE PERSON NAMED IN							
Operator s  AND, §	Share	11		12	13		14	15	$\neg$ T	YMENT:	S MAC	HINERY, EQUIPMEN	19	REAL	- <b>EST</b>		<b>OL</b> l
Operator's	Share STRUCTURES, N	-				8	,		ck					REAL			
Operator's  AND, \$	STRUCTURES, N	11 Total		12 Land	13 Power Machin	8	14 Buildings or	15 Livesto	ck	16	17	18	19 Total	REAL			
AND, S	STRUCTURES, N 10 Description	11 Total Value		12 Land Rent	13 Power Machin	8	14 Buildings or	15 Livesto	ck	16	17	18	19 Total	REAL			
AND, S	STRUCTURES, N 10 Description	11 Total Value		12 Land Rent	13 Power Machin	r & eery	14 Buildings or	15 Livesto	ck	16	17	18	19 Total	REAL			_
AND, S	STRUCTURES, N 10 Description	11 Total Value		12 Land Rent	13 Power Machin	8	14 Buildings or	15 Livesto	ck	16	17	18	19 Total	REAL			_
AND, S	STRUCTURES, N 10 Description	11 Total Value		12 Land Rent	13 Power Machin	r & eery	14 Buildings or	15 Livesto	ck	16	17	18	19 Total	REAL			_
AND, S	STRUCTURES, N 10 Description	11 Total Value		12 Land Rent	13 Power Machin	r & eery	14 Buildings or	15 Livesto	ck	16	17	18	19 Total	REAL			_
AND, S	STRUCTURES, N 10 Description	11 Total Value		12 Land Rent	13 Power Machin	r & eery	14 Buildings or	15 Livesto	ck	16	17	18	19 Total	REAL			_
AND, S	STRUCTURES, N 10 Description	11 Total Value		12 Land Rent	13 Power Machin	r & eery	14 Buildings or	15 Livesto	ck	16	17	18	19 Total	REAL			_
AND, S	STRUCTURES, N 10 Description	11 Total Value	eo 33	12 Land Rent	13 Power Machin	r & eery	14 Buildings or	15 Livesto	ck	16	17	18	19 Total	REAL			_
Operator's  AND, \$ 9 Date	STRUCTURES, N 10 Description	11 Total Value	eo 33	12 Land Rent	13 Power Machin	r & eery	14 Buildings or	15 Livesto	ck	16	17	18	19 Total	REAL			_
AND, S	STRUCTURES, N 10 Description  Brown farm	11 Total Value 3200	eo 33	12 Land Rent	13 Power Machin	r & eery	14 Buildings or	15 Livesto	ck	16	17 Date  Totals	18	19 Total	REAL			_

							FU	EL, OIL	., Gi	REAS	SE BO	UGł	HT.								53
1	2	3	4		5	6		Truck 1			Auto 1							actor and Machine			& L P for al Residenc
Date	Description	Quant.	Tota Value				7 Quai	t Valu		9 Quant	10 Value		11 Quant	12 Value	13 Quant	14 Value	15 Quant	16 Value		17 Quant	18 Value
-19	COIL for OLDs	1 st.		25							1	25									
3-9	John Dearc-OIL	1900	4	32													1901	4	32		
	JOHN DELTE-OIL			60					_			L.					19d 5yu	27	60		
5-1	John Deere - OIL	5901	27	50					1			_					5904	27	50		
6-6	OIL + OIL Change	5gal	27	00							27										
6-9	Oil 1011 Change Uniteded gus Greuse	540	739	40						540	734	90									
7-13	Grease		2	94											1				94		
7-28	John Deere - OIL	5904	27	50			1-1-	-									Syuc	27	50		
1-13	UNLarded yes	270	378	90						370	378	00			-						
1-14	UNLESSED GUS GIL - NOW Tractor	5gaL	27	95		-	$\perp \perp$		_								Sgal		45		
2-31	OIL -CYOP Mach	Boyal	101	48		F.			1				<b> </b>				Boyal	101	48		
2-31	Gas track	570	746	70		-	57	746	70												
2-31	Car- UNLunded								_			_			1						
	ON account	874	1171	16				-	-	874	1171	16									
															1						
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Totals.	to page 54		3283	30				740	1		2317	21			-	V=0.300		219	20		-

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18	2	2	3		4	- 1	5	- 1	6		Truck 1			Auto 1									ractor and p Machine		Perso	al & L.P. fo nal Reside	or ence
Date	Descr	iption	Qua	ent	Total Value					7 Quant.	8 Vah		9 Quant	10 Value		11 Quant	12 Valu		13 Quant	14 Valu		15 Quant.	16 Value	,	17 Quant.	18 Value	
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	—р. 54 col. 3-	_	-	+				-				-				-		-			+	-					+
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Totals	—p_54 col_27	7-30	_	4	2193	88		-		-	-	-		_	-						+	-	2193	88	_		+
Totals	—р 54 col, 33	3-36		1				4				4								_	4	-		_			1
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Totals	—p. 53				3283						-	70		23/7				-			-		219				1
Grand	Total		_		9053			_			740	70		2317				-	-		-	-	5989	37		_	+
House	hold-Personal	Share			1158			-4			5000			1158	66			1			-	-	***	-			+
Farm (					7894	72			_		746	70	-	1158	65	L					1	_	5989	37	XX	XX	,
			racto		U <sub>m</sub>	_			-			Diese		T	_	1	20		3	BUI				-		20	_
19 Date	20 Description	21 Ouant	22 Tota Valu	ıl.	1	23	2	4	25 Date	26 Description	27 Quant.	To Val	al	29			30	31 Date		iption (	33 Duant	Tot Valu	al	35	,	36	
-9	tract. gas	570	749	55	-				11-13	DiesoL	550	64	15														
	tract you		746						12-31	DiesoL	515	650	47														
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2-31	yas on ucct.	540	702	-	1					account	770	89	1 16														
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Times						REPAIRS	<b>3</b>						OLSS.	55 410
1. Record Observations on Fairne Proceed Leads on Fairne 1 (1) (1) (2) (2) (2) (3) (4) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4			INSTRUCTION	INS EOD DAGE	C 55_61-					ITEMS	Truck 1	Truck 2	Auto 1	
Personal training and farm use for each count experience for reports, parts, service calls, insurance, license and other operating experience.  3. Divide appropriate totals between Household/Personal share and farm share according to the personal tourner.  3. Divide appropriate totals between Household/Personal share and farm share according to the personal tourner.  3. Divide appropriate totals between Household/Personal share and farm share according to the personal tourner.  4. Divide appropriate totals between Household/Personal share and farm share according to the personal tourner.  5. Divide appropriate totals between Household/Personal share and farm share according to the personal tourner.  5. Divide appropriate totals between Household/Personal share and farm share according to the personal tourner.  5. Divide appropriate totals between Household/Personal share and farm share according to the personal tourner.  5. Divide appropriate totals between Household/Personal share and farm share according to the personal tourner.  5. Divide appropriate totals between Household/Personal share and farm share according to the personal tourner.  5. Divide appropriate totals between Household/Personal share and farm share according to the personal tourner.  5. Divide appropriate totals between Household/Personal share and farm share according to the personal tourner.  5. Divide appropriate tourner.  5. Divide appropria	1. F	Record Odometer Readings beg				for each vehicle	and record perc	cent of	Percer	nt Used on Farm	100		50	
3. Divide appropriate totals between Household/Personal share and farm share according to the percentage of use embryone full cost in the right hand corner of logge SS. More of Divide appropriate to be charged as expense in the year of purchase. Enter here, also, small tools used for crop work or general maintenance.  1 2 3 4 5.20 5.60 7 8 9 10 11 11 12 11 11 11 11 11 11 11 11 11 11	persona 2.1	I and farm use for each. n chronological order record exp	penses for repairs.	parts, service o	calls, insurance, li	cense and othe	r operating exper	ises in	Percer	nt Personal Use			50	100
the right hard content of plage 8.5. for tractors, crop machinery, trucks, autos,	3. [	Divide appropriate totals between	te column, 5-12. On Household/Perso	perators share nal share and t	if different from t arm share accord	otal may be rec ing to the perce	orded in columns intage of use enti-	s. ered in			83655		79300	62910
to be charged as expense in the year of purchase. Enter here, also, small tools used for crip work or general maintenance.    1	4 E	nter here all repairs, parts for tr	actors, crop machin	nery, trucks, au	itos, livestock equ	ipment and buil	dings whose full	cost is			78 235			
Date         Total         Track and Creen Machinery         Truck 1         Truck 2         Auto 1         Auto 2         Livestock Experient         Farm Real Estate         Personal Receives           Inc. of the control of the contr	to be ch	arged as expense in the year o	purchase. Enter h	ere, also, smal	tools used for cr	op work or gen	eral maintenance	9.	Miles	Traveled During Y				
	1	2		4	Tractor	6	7	8		9			Pe	
	Date	Description	Value		Machinery	Truck 1	Truck 2	Auto	1	Auto 2	Equipment	Real Esta	te Re	sidence
									+					
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						Test some series								
	Totals to pa	age 61												

							REPA	IRS										59
Date	2 Description	3 Total Value		4	5 Tractor and Crop Machiner		6 / 00 % Truck 1		7 Truck 2	50% B QLdS Auto 1		9 L† D Auto 2		10 Livestoc Equipme		11 Farm Real Esta	ite	12 Personal Residence
1-5	tire Repair	//	00				11	00								20.3 211.2		
	FLootway-tractor Chains	65			65	08												
	Car Repair - OLds	369	1 1							369	28							
	SILO UNLOADER Refair	297												297	64			
	Battery & Repair - L+D		70									71	70					
1-22	FLeetway-Luste equipmet.	44	35											44	35			
	truck License	13	25				13	25		1								
	SILO Repair	39	69											39	69			
2-3	Paveling Nog Born	108	79													108	79	
	Parts for Pickup	45	32				45	32										
2-17	Gas tortorch Walder rods	103												103	15			
2-20	Farrowing Barn	42								1						42	27	
2-24	trees-Wadbreak	247	00			_				-						247	00	
	Used tractors Wagon tires	309			309	02												
	Power Steering -OLds		58							71	58		$\Box$				Н	
	Water Pune 4020	343			343	41					$\vdash$				-		Н	
	tirathicense-L+D	COLOR	75					Н		-		67	75				Н	
	Gate + Steel for Barn	143	1			_		-			-		$\vdash$	143	12		$\vdash$	-
	Remodel Barn	324								-	-					324	48	
	UNIVERSAL MILKOR Repair	/11	1 11			_						-		///	06		$\vdash$	
	OLds-Repair	337				-		$\vdash$		337	93		$\vdash$		$\vdash$		Н	
	Rep. Water heater IN born		97			-				-				37	97			
	trees - WINdbreak		87							-					$\vdash$	64		
	Gravel- FILL	239				-		+		-	-+				21	239	80	-
4-1	SUNYISE-SILO VALLOEDER REP	154			C.II	5.1		-		-				154	86		$\vdash$	-
	tractor parts - 4020	816			816	45				1.1	<b>4</b> ~							
	Car Licansa -OLds		75							64	15					2-	,,	
	Round up for Grove	20						-		-				121	2/	20	40	
	Steps for SILO	121	1 11					-		1	0.6			141	06	-		
	Tire Repair -OLds		00							3	00					87	44	
5-5 Totals to p	Paint for Born	4779	44		15 33		49			848		139		1052		1/35	- 1	

60							REPA	IRS										
1 Date	2 Description	3 Total Value		4	5 Tractor and Cro Machine	Р	6 /00% Truck 1		7 Truck 2	50% 8 OLd:		L + D Auto 2		10 Livestoc Equipme		11 Farm Real Esta	ite	Personal Residence
6-1 Ca	r ramps - LtD	25	07									25	07					
	niche Insurance	439					61	00		131	00	247	1					
	bells Milker Farrowing Cra		1 1	-										290	07			
	parts-hay rack bolts				50	18												-
6-20 tire	e, battery-Osmundson	80	00		80	00												
7-7 Bo	Lts Supplies tractor	176	1											176	55			
7-8 tra	es for Windbyenk	35	30													35	30	
	rN Refair	1609														1609	37	
	o Unloader Repair	82												82	3/			
	e for Hay wagon	59	01		59	01												
8-12 tr	actor Parts	36			36	21												
8-12 WSA	rundson-tractor	15	82		15													
8-15 514	alg for Sheds o Unloader Regair	15	86													8	86	
8-26 51	o Unloader Repair	168	9/											168	91			
8-26 Val	ut for Sheds	19	93 36													19	93	
8-28 Jo	e's Garage-L+D Lts + SILo Parts	9	36									9	36					
9-16 Bo	Lts + SILo Parts	126												126	87			
	Pair - L+D	66	97									66	97					
10-9 Wa	140N Repair	127			127	66												
10-15 tire	Ref Filter - tractor		58		14	58												
10-16 51	Lo Parts-UNLoads	45	96								Ш			45	96			
10-26 Port	oblo Auger - Repair	59	38		54	38												
	ctor Repair	272	12		272	12												
	outs - tools	24	58											24	58			
10-30 Jos	's Garage - L+D	107	78									107	78					
11-2 Gn	avel-Lime	139	31					_	10-							139	31	
11-13 051	nundson - tract. Ref.	953	38		953	38												
11-14 Co	-OP-tractor tire	56	96		56	96												
11-21 tra	ctor Parts - Regair	148	70		148	70											4.1	
11-23 511	o UNLoader Parts Rea	105	75											105	75			
12-2 Ve	hicke Insurance	434	00				61	00	F13541-1-	126	00	247	00	MATERIAL PROPERTY AND ADDRESS OF THE PARTY AND	10000	-		
Totals to page 61		5789	95		1874	00	122	00		257	00	703		1021	00	1812	77	

			25				REPA	IRS										61
† Date	2 Description	3 Total Value		4	5 Tractor and Cro Machine	p	6 / 00 / Truck 1		7 Truck 2	56% B OLSS Auto		9 <b>L.†D</b> . Auto 2		10 Livestoc Equipme		11 Farm Real Esta	ite	12 Personal Residence
12-3	Joe's Garage -OLA Rea	56	60							.56	60			-				
12-10	Lumber for his	56 338 86	43						) A							338	43	
12-18	UNIVERSAL MILKEY REPAIR	86	21											86	21			
12-23	Joe'a Garage -Olds Rep Lumber for bin Universal Milker Repair LeRoy's IMP. J.D. Parts	69	04		69	04												
							7											
			H															
										-								
										-								
														-				
					-													
Totals—pa	ge 61	550			69	04				56	60			86	21	338 1812	43	
Totalspa	ge 60	5789			1874	00	122	00		257	00	703	18	1021		1812	77	
Totals—pa		4779	47		1533	96	69	57		848	54	139	45	1052	90	11.35	25	
Totalspa			-			-					+				-		+	
Totals—pa			+					+			-		-				-	
Totalspa								-			-		-		-		-	
Totals - pa				L			· ·	-			-	C	, ,	-	1.	0.04	0	
Grand Tota		11119			3477	00	191	57		1162 581	/4	842	63	2160	1/	3286	25	1011
Household	and Personal Share	1423			4							842	63		-	2000		11-1025
Finner Chorn	4	9696	00		3477	00	191	57	1	581	07	0	00	2.160	11	3286	25	

62	EMPLOYER IDENTIFICATI	ON NO.	1/-	1234	56		WAGES	OF HIRE	D LABO	R					
Jame	John White				Birth	Date7	12/60		Address:		K+. /	/	·	Austin,	MN 55912
cial Se	curity No 400 - 90 -	6000			Tele	phone No.	102-100-	200	0.10	_					
1	2	3			MOU	NTS DEDUCTI	ED FROM EAR	NINGS	8		Madica	14.	10	11	12
)ale	Time Worked	Total Wages		4 FICA		5 Federal Withholding	6 State Withholding	7	Net to		INSURA Othe Employ Paymen	nk c			Enterprise to Which Labor Should Be Charged
,		500			1	Withinoiding	Withholding			_	27	1-1-			Should be Charged
2	/ MONTA	500							469						
3	1 Month	500		30	1				469	0.00				1 1	
	/ Month	800		49					750		27				
5	/ Month	900		55					844		17.5				
6	/ Month	500		30					469		_				
blotal (		3700							3473						
	1 month	500		30					469	35		1			
	1 Month	500		30	1				469			111111			
>	1 month	800		49					750		30				
0	1 MONTH	500	00	30	65				469	35	111.00				
1	1 Month	500	00	30	1 1				469	35	30	24			
2	1 Month	800	1000000	49	04				750	96	30	24			
otolal (i	b)	3600	00	220	68				3379	32	181	44			
total (	c)														- O
		-							-	_		Ш			
										V		$\sqcup$			
		-													
												-			
al Cost	n Managa									-		-			
page 6	h Wages 5, columns 4-14	7300	00	447	49				6852	51	350	83			

					MISC	ELL	ANEO	US F	HIRED	LA	BOR								65
1	2	TIME W	VORKED	5	6	- 47	AMOUNT	S DE	DUCTED	FRO	M EARNIN	GS	10		Me dica	4	12	13	14 Ent. to
Date	Name Social Security No	3 Days	4 Hours	Rate	Tota Wage		7 FICA		8 Federa Withho		9 State Withhold	1	Net to Employ		Employ Paymer	101			Which Laborated Should Be Charged
10-29	Dick White	I was a second			70	00	4	29					_65	71					
11-6	Bob White				30	00		84				_	28					1	
11-12	Dick White				50	00	3	07					46	93					
12-4	Bob White				30	00	1	84					28	16					
12-12	Dick White				30	00		84					28	16					
12-20	Bob White - Summer work				1400	00	85	82					1314	18					
12-20	Dick White - Sugar				800	00	49	04		-		-	750	96					
Cash Wag	ges Misc. Labor (Ihis page)				2410	00	147	74					2262	26					
Cash Wag	ges from Misc. Labor page 64																		
Cash Wag	ges from Hired Labor page 63																		
Cash Wag	ges from Hired Labor page 52				7300	00	447	49					6852	51	350	83			
Total Casi	h Wages				9710	00	595	23					9114	77	350	83			хx
Total Con	strib, from col, 18 + 22 + 25 below - A		хx	хx	хx	x	хх	х	хх	х	хх	x	1190	46	хх	x			хх
Value Farr	m Produce Used		хx	хx	хx	х	хx	х	хх	х	хх	х	- TAKES		хх	х			хх
Total Liste	ed Costs of Hired Labor		××	хx	××	х	хх	х	хх	х	хх	х	10305	22	xx	х			xx

	٧	VITHHO	LDINGS	8 8	CONT	RIBUTI	ONS P	AYMENT R	ECORD				UNPAID	FAMILY L	ABOR AND	BOARD BOR 25	<b>#</b> 5
15	TO:	INTERNAL F	REVENUE SI	ERVIC	E	TO: WO	RKMAN'S C	OMPENSATION	TO:			26	27	28	29	30	31
For Period	16 Payment Date	17 Check No.	18 Amount		19 Receipt No	20 Payment Date	21 Check No.	22 Amount	23 Payment Date	24 Check No.	25 Amount		Days Wrkd by Unpaid Family Labor	Days of Hired Labor	750	Days Wrkd by Unpaid Family Labor	
1 stionarter	4-10		183	90								Month	(Not Oper.)	Boarded	Month	(Not Oper.)	Boarded
2 nd Director	7-9		269	72								Jan.	7	31	Aug	31	31
3rd Quarter	10-7		220	68								Feb.	3	28	Sept.	7	30
												Mar.	6	31	Oct	7	3/
												Apr	7	30	Nov.	9	30
lowed for												May	7	31	Dec.	10	31
45 Quarter)			516	16								June	30	30	Totals	155	365
(to P.69)					=							July	31	31	Value	3875	1825
			1100	111								worker do not regular wages Valu	mate the numer to do the waget regular ranges, recompage 62 e "Days of laundry and	vork done to wages, If record the da st, 63, 64, or Hired Labo	nembers of the second of the s	rs of the fam of the family ths worked i d" at cost to	receive and the

transfer to Alahove

1100 KI WK transfer to Alabora

# **GENERAL FARM EXPENSE**

Enter here expenses which cannot be listed elsewhere, such as fire and windstorm insurance, banking service fees, office expenses such as postage, subscriptions to farm magazines, firm management class tuition, registration fees for farm seminars and workshops, membership dues in farm organizations, accounting fees, charges for pre-

paring state and federal tax returns. List here travel expense, including meals and lodging, incurred while attending farm meetings. Enter reimbursement for such expense under "Income from Work Off the Farm."

1	2	3 Total	4	5	6	7 Description	8 Total		9	10
Date	Description	Value			Date	Description	Value			 
-15	ANalysis + Computer Deposit	118 01								 _
1-27	Stamps	43 3.					<b>_</b>			 _
1-31	Safety Deposit Box	5 0	0							
2-12	MN Former Magazine	15 0	0				ļ			 _
2-13	Safety Defesit Box  MN Farmer Magazine  INCOME TAX - H. JR. BLOCK	78 0					<u> </u>			_
2-28	Bank Charge	13 6.	2							 _
4-28	Change Name on Deed Redo WILL	144	0							
4-28	Redo WILL	175 0	0							 _
5-25	Agri - YOWS MEGAZINE	701	0							_
5-12	Bank Charge	27 00	0							 _
6-1	Hoards Dairyman Mag.	1200	0							 _
2-22	Bank Charge Hoards Deirgnan Mag. UD-Ag tuition	175 0	0							
	0				2.2415	General Insurance				_
						WIND Storm INSUVANCE	633	35		_
					2-3	Fire + Lightning INS. Liability Ensurance	773	19		
					9-3	Liability ENSurance	79	95		
						WIND INSURANCE	182	80		_
										_
					Totals-	columns 8-10	1669	29		
					Totals—	columns 3-5	683	34		
					Total Ge	neral Farm Expense	2352			
					Househo	old Share	83			
Totals—	to columns 8-10	683 3	u	<del> </del>	Farm Sh	are	2269	-		

	CO-OP	PATRO	NAGE	KEF	-UNDS	5 A	א טאי	EK	UNII	EIAIN	IS		CUS	STOM AND OTHER F	ARM LABO	OR INCO	ME 6
1	2		3		4		5		6	7		8	Ente	er here all receipts from work do nery. Payments for the operator	ne off the farm b	y regular far	m labor ar
Date	Descripti	on	Total Value		Cash Receive		Equity Receive		Year	Cash Re of Old F		Invest Credit	ings o	or otherwise working for farm o	rganizations sho	tending direct	ed here
3-9	FLevator		1169	24					1974	1169	84		14	15	16 Tatal	17	18
	CO-OP		685	67	174	73	510	94					Date	Description	Total Value		
7-23	MIL AM		834	86	166	98	667	88									
10-28	REA		.55	73					1961	55	73						
2-8	Flevator		2952	04	590	41	2361	63									
											H						
otals			5698	14	932	12	3540	45	xxxxxx	1225	57						
- -	PATRONAGE			ns of al co	farm inc	ome on pa	which c	аппо	t be entered			r account,					
Ente	REFUNDS  or amount re- in cash (com-	-	Real E	-			e Fund		350 00								
4. Ente	20%) in column or equity re- in current year on 5.																
Ente on old in colu	r cash received equity accounts imn 7. Put the r which the eq-										Н						
(The ca old equal ble if i	vas received. ash received on uity is not taxa- t was reported										H						
uity.) In co he Inv earned	olumn 8 record estment Credit from Co-op																
eatron: /ear_	age during the					_											

IAXES	PLOYMENT	DERAL & STATE INCOME & SELF EMI	FED							KES	E TA	AL ESTA	REA		68
10	9	8	7			d's	6 Landlor	or's	5 Operat		4 Tota	3		2	1
Amount	Amount	Description	Date		*SPECIA		Share		Shar		Value	Acres	ption	Descri	Date
					will nor	XX	xx	13	1243	13	1243	317	st Haif	Owned Real Estate—1	March
		PAID		sent a re-	non-cash will repre	xx	xx	13	1243	13	/243	317	2nd Half		Oct.
		FEDERAL		s paid or											
		Federal income tax withheld-year total			an increa	xx	xx						st Half	Owned Real Estate—1	
xx		Federal income tax paid-estimate-first quarter			fund.	xx	xx						2nd Half	-2	
xx		-second quarter													
XX		-third quarter				00	157	xx	xx	00	157	40	st Half	Rented Real Estate—1	March
XX		-fourth quarter				00	157	хх	xx	00	157	40	2nd Half	-2	Oct.
	with estimates	Total paid													
130	nal return	Federal income and self employment taxes paid with fi	4-2												
	ubtotal Federal	S									- 11				
		STATE					-(	)	-(-	)	-(		efund	Property tax re	
		State income tax withheld-yearly total				00	314	26	2486	26	2800			(es	fotal Tax
xx		State income tax paid-estimate-first quarter						1000	124		124			ld Share	Househol
xx		-second quarter				00	314	95	2361	95	2675			are	Farm Sha
		-second quarter -third quarter		SE	EXPENS	-		-	_	95		EXPENS	CITY	ELECTRIC	
xx				%	20	-	EPHC	ΓEL	Fa	95	E _%	20	CITY	ELECTRIC	F
xx xx	with estimates	-third quarter -fourth quarter				NE	EPHC	ΓEL			E	13	_	ELECTRIC Farm Share	
xx xx	with estimates	-third quarter -fourth quarter		%	20 17	DNE	EPHC	ΓEL	Fa:		E _% 14	13	due C	ELECTRIC Farm Share	F 11 Monti
xx xx	with estimates	-third quarter -fourth quarter Total paid		%	20 17	NE ue	EPHC nare 16 Total Val	ΓEL	Far 15 Month	Ja	E _% 14	13	lue C	ELECTRIC Farm Share	F 11 Montl January
xx xx		-third quarter -fourth quarter Total paid		%	20 17	الاهادة الاهادة الاهادة الاهادة	EPHC nare	ΓEL	Fai 15 Month anuary	Ja	E _% 14	13	19 10	ELECTRIC Farm Share	F 11 Monti January February
xx xx	Subtotal State	-third quarter -fourth quarter Total paid State income tax paid with final return		%	20 17	We 41 7/ 65	EPHC nare 16 Total Val 23	ΓEL	Fai 15 Month anuary	Ja Fe	E _% 14	13	19 10 62	ELECTRIC Farm Share	F 11 Month January February March
xx xx	Subtotal State	-third quarter -fourth quarter  Total paid  State income tax paid with final return		%	20 17	We 4/1 7/1 65 95	16 Total Val 23 26	ΓEL	Fa 15 Month anuary abruary	Ja Fe M	E _% 14	13	19 10 62 42	ELECTRIC Farm Share	F 11 Month January February March April
xx xx	Subtotal State	-third quarter -fourth quarter  Total paid State income tax paid with final return  TOTAL  Total Federal Income, Self Employment, and State Income		%	20 17	We 41 71 65 95 19	16 Total Val 23 26 18	ΓEL	Fai 15 Month anuary abruary larch pril	Ja Fe M Aj	E _% 14	13	19 10 62 42 45	ELECTRIC Farm Share	F 11 Month January February March April
XX XX XX	Subtotal State	-third quarter -fourth quarter Total paid State income tax paid with final return  TOTAL Total Federal Income, Self Employment, and State Inco		%	20 17	95 19	16 Total Val 23 26 18 20	ΓEL	Fainuary abruary arch pril	Ja Fe M Aj M	E _% 14	13	19 10 62 42 45	ELECTRIC Farm Share	F 11 Month January February March April May June
xx xx xx xx xx	Subtotal State	-third quarter -fourth quarter Total paid State income tax paid with final return  TOTAL Total Federal Income, Self Employment, and State Inco REFUNDS Federal income & S.E. tax refund		%	20 17	95 19 07 49	16 Total Val 23 26 18 20 20	ΓEL	Fai 15 Month anuary abruary larch pril	Ja Fee M Ag M Ju	E _% 14	13	19 10 62 42 45 67	ELECTRIC Farm Share	F 11 Month January February March April May June
161 299	Subtotal State	-third quarter -fourth quarter Total paid State income tax paid with final return  TOTAL Total Federal Income, Self Employment, and State Inco REFUNDS  Federal income & S.E. tax refund State income tax refund	4-20	%	20 17	95 19 19 19 19	EPHO nare	ΓEL	Fainuary Shruary	Jaa Jaa Fee MM Ag MM July July An	E _% 14	13	19 10 62 42 45 67 33	ELECTRIC Farm Share	F 11 Montl  January  February  March  April  May  June  July  August
xx xx xx xx xx	Subtotal State	-third quarter -fourth quarter Total paid State income tax paid with final return  TOTAL Total Federal Income, Self Employment, and State Inco REFUNDS Federal income & S.E. tax refund		%	20 17	900 44) 17/ 165 199 199 199 199 199 199 199 199 199 19	### Control   16	ΓEL	Fai 15 Month anuary bbruary larch pril lay une	Jaa Jaa Jaa Jaa Jaa Jaa Jaa Jaa Jaa Jaa	E _% 14	13	19 10 62 42 45 67 33 11 90	ELECTRIC Farm Share	F 11 Montl  January  February  March  April  May  June  July  August  September
161 299	Subtotal State	-third quarter -fourth quarter Total paid State income tax paid with final return  TOTAL Total Federal Income, Self Employment, and State Inco  REFUNDS  Federal income & S.E. tax refund State income tax refund Total Federal & State Income		%	20 17	4) 7/ 65 95 19 27 49 25 7/	EPHO nare	ΓEL	Fainuary abruary abruary larch pril lay une uly ugust	Ja Ja Ja Fee M M App M M Ju Ju An Sc	E _% 14	13	19 10 62 42 45 67 33 11 90 16	ELECTRIC Farm Share	F 11 Montl  January  February  March  April  May  June  July  August  September
161 299	Subtotal State	-third quarter -fourth quarter Total paid State income tax paid with final return  TOTAL Total Federal Income, Self Employment, and State Inco REFUNDS  Federal income & S.E. tax refund State income tax refund		%	20 17	900 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	### Control   16	ΓEL	Fai 15 Month anuary beruary larch pril lay une uly ugust eptember ctober	Jaa Jaa Jaa Jaa Jaa Jaa Jaa Jaa Jaa Jaa	E _% 14	13	19 10 62 42 45 67 33 11 90 16 62	ELECTRIC Farm Share	F 11 Montt  January February March April May June July August Septembe October Novembe
161 299	Subtotal State	-third quarter -fourth quarter Total paid State income tax paid with final return  TOTAL Total Federal Income, Self Employment, and State Inco  REFUNDS  Federal income & S.E. tax refund State income tax refund Total Federal & State Income		%	20 17	DNE  44)  77/ 655  95  19  27  49  25  77/ 82  333	EPHO nare 16 Total Val 23 26 18 20 17 20 27 31 24 23	TEL rm Sh	Fainuary abruary abruary abruary larch pril alay une uly ugust eptember ctober	Jaa Jaa Jaa Fee MM Ap MM Juli An Ap MM Ap Do	E _% 14	13	19 10 62 43 45 67 33 11 90 16 62 78	ELECTRIC Farm Share	F 11
161 299	Subtotal State	-third quarter -fourth quarter Total paid State income tax paid with final return  TOTAL Total Federal Income, Self Employment, and State Inco REFUNDS  Federal income & S.E. tax refund State income tax refund Total Federal & State Income GAS TAX CREDIT*	4-1	%	20 17	900 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	EPHO nare	TEL rm Sh	Fai 15 Month anuary bbruary larch pril lay une uly ugust eptember ctober ovember ecember	Jaa Jaa Jaa Jaa Jaa Jaa Jaa Jaa Jaa Jaa	E _% 14	13	19 10 62 43 45 67 33 11 90 16 62 78 35	ELECTRIC Farm Share	F 11 Montt  January  February  March  April  May  June  July  August  September  October  November

# **INVENTORY OF LIABILITIES**

Enter here the liabilities owed at the beginning of the year, and also at the end of the current year. Enter only principal owed, List liabilities individually in the proper category, Enter non-farm liabilities according to category in the spaces provided. For intermediate and long-term liabilities, indicate the amount of principal due and

the month the payment is due for this year in columns 6–7 and for next year in columns 9–10. This information is necessary for the coordinated financial statements used by some lenders, as well as for making cash flow projections.

New money borrowed during the year should be entered on page 71.

t Type and Description	2 Beginning Inventory	3 Ending Inventory	4 Type and Description	5 Beginning Inventory	Due This Year	7 8 Ending No. Inventory	9 Due Nex Year Amount	10 t Mo
Accounts Payable			Chattel Mortgages and Notes over 12 mo					
IRS-FICA 4th Quarter		516.16	PC A	97123.05		105 76 5.00		
Vet CLINIC	129.00							
	702.00	1171.16						
tractor gas diesel Coop	/323.00	1593.16					P	
Car yas, Co-op tractorgas, diesel, Comp Lime	469.00							
Feed - Co-op	1999.00							
Non-Farm Accounts Payable								
A. SUBTOTAL ACCOUNTS PAYABLE	4622.00	3280.48	Non-Farm Chattel Mortgages and Notes					
Notes (12 mo, or less)								₩.
ASC -1980	5655.00							-
Car -(Farm)	625.00	125.00						
John Decre		17003.00	C. SUBTOTAL CHATTEL MORTGAGES	97/23.05		105 76 5.00		⊢
Asc -1981		5570.08	Real Estate Mortgages and Contracts					╙
			FHA	73639.00		73140.00		_
			FLB	82588.00		82217.00		
Non-Farm Notes			Non-Farm/Real Estate Mortgages and Contracts					
Car - (Personal)	625.00	125.00						
			D. SUBTOTAL REAL ESTATE MORTGAGES	/56227.00		/55357.00		
			A. SUBTOTAL ACCOUNTS PAYABLE	4622.00		3280.48		
			B SUBTOTAL NOTES	6905.00		22823.08		
			C. SUBTOTAL CHATTELS	97123.05		105765.00		
			Total Liabilities (A + B + C + D)	264877.05		287225.56		
			Total Non-Farm Share	625.00		125.00		
B SUBTOTAL NOTES	6905.00	22923.08	Total Form Share	264252.05		287100.56		

## **PAYMENTS ON PRINCIPAL AND INTEREST**

Enter here payments made on short, intermediate and long-term debts. Always separate payments made on principal from payments made on interest. Payments on principal reduce liabilities, while interest paid is deductible in determining taxable income,

Enter payments on current accounts here only if the liability was listed on the Beginning Inventory. Payments made on current accounts not shown on the beginning inventory may be recorded on pages 72-74.

1	2 For What and	3	4	5	6 For What and	7		8		9	10 For What and	11		12	
Date	to Whom Paid	Principal	Interest	Date	to Whom Paid	Princip	al	Intere	st	Date	to Whom Paid	Princip	pal	Intere	st
				1-31	PCA	14807	68	944	-	1-12	CO-OP ON acct.	254	00		I
				2-28	PCA	4837	27	434	-		Vet. ON acct.	129	00		
				3-31	PCA	14322	-	881	20		Federal Land Bank	169	64	4249	
				4-30	PCA	8314	55	1377	-		Lime on ucct.	468	78	27	
				5-31	PCA	4878	40	782	4		Co-op on acct.	1140	93	60	
				6-30	PCA	6798			-	6-9	INTER-ST ON Coopuat.			124	1
				7-31	PCA	9730	95	1419	-		Federal Land Bank		18	4478	1
				8-31	PCA	12903	60	2411	-		Co-op ON acct.	584	92		1
				9-30	PC A	10163	38	685	-	9-30	Sealed Beans	5655	86	491	ķ
				10-31	PCA	16763	8	1695	=		Co-op ON acct.	2041	13	136	
				11-30	PCA	11940	10	825	-	11-21	Car (Personal)	500	00	125	ŀ
				12-31	PCA	13680	44	1722	_	11-21	Car (furm)	500	00	125	
										11-13	Interest on Co op			244	]
					MILK Assignments	27670	23	3420	=	12-5	FHA	500	00	4208	
										12-29	Interest ON ELOC. BILL			49	
															1
														1.5	
															Ī
															Ī
										Totals—c	columns 11-12	12145	44	14376	Ī
										Totals—c	olumns 7-8			17633	П
										Totals—c	olumns 3-4				1
										Grand To	tal	168945	54	32009	1
			-							Non-Farm		500			T
Т	otals to columns 11-12			Totals to	columns 11–12	156800	ID.	17/32	20	Farm Sha	re			3/884	т

## **MONEY BORROWED THIS YEAR**

Enter here money borrowed during the year, Clearly identify the liability in columns 2–3 or 8–9, and the amount of principal borrowed in columns 4 or 10, Note renewals may be listed here only if the original liability is shown as paid on page 70. New money borrowed on account from suppliers should not be listed here during

the year, but may be recorded on pages 72–74.

Outstanding accounts at the close of the year should be listed here as money borrowed, and should also be listed on the End of Year Inventory on page 69.

Date	2: From Whom	3 For What Purpose	4 Amount of Loan		5 Planned Length of Loan	6 Interest Rate	7 Date	8 From Whom	9 For What Purpose	10 Amount of Loan		11 Planned Length of Loan	12 Interest Rate
1-31	PCA	OP-rating	13891					Other oblig	ations w Record				
2-28	PCA		6551	2			10-16	CCC Soybean Lo	N - 1264 bu	5570	08	(ON Page	40)
3-31	PCA	H	24285				10-16	John Deere	tractor		1 1	(ON Page	
4-30	PCA	-8)	18644	-			12-31	Coop - Car yas - Coop tractor ga	50% Yarsonal)			(ON Page	
5-31	PCA	11	3971	-			12-31	Coop tractor ga	S + Diesel			(ON Pages	
6-30	PCA	//	15729	_					Subtotal	25337	40		
7-31	PCA	Xe.	8885	-				Other Oblig ON Cash Flow	Record				
8-31	PCA	18	15388	-			12-31	IRS-FICA 49	Quarter Owed	516	16	(ON Page	(5)
9-30	PCA	**	12297										
10-31	PCA		12353	-									
11-30	PCA	18	3785	-									
12-31	PCA		29662	<u>.</u>		ļ							-
			-										-
							Total—c	olumn 10		25853	56		
							Total—c	olumn 4		165441	-		
							Total Mo	ney Borrowed		191294	56		
							Total No	n-Farm Share		585	58		
Total to co	lumn 10	xx	165441	_	xx	xx	Total Far	m Share		190708	98	xx	ХX

# LIABILITIES CHECK

Balance each liabilities account in the columns below and the total liabilities in the total column

Use this liabilities check at the end of the ye that all new borrowings and principal repayring the year have been recorded.								Total Liabilities
Liabilities Account Name	Vet CLINIC	FLB	ASC -1980	Car (tarm)	Car (Personul)	PCA	FHA	
A. Beginning liabilities (column 5, page 69)	s 129	82588	5655_	625	625	97123	73639	264877
B. Money borrowed during year (page 71, column 10)			5570		=	165441	-	191295
C. Total liabilities to account for (A + B)	124	82588	11225	6 25	625	262564	73639	456172
D. Principal payment made (column 11, page 70)	129	371	5656	500	500	156800	500	168946
E End liabilities—calculated (C = D)	-	82217	5569	125	125	105764	73139	287226
F. End liabilities—reported (column 8, page 69)		822/7	5570	125	125	105765	73/40	287226
G Discrepancy /F vs. Ft.	***************************************		/			1		200-0-000

# SUPPLEMENTARY RECORDS OF CHARGE ACCOUNTS WITH SUPPLIERS AND SELECTED ACCOUNTS WITH MAJOR LENDERS

#### **INSTRUCTIONS FOR PAGES 72-74**

Use this section if you wish to keep a running account balance for major suppliers with whom you charge purchases or on major loans where there is frequent activity. Begin each account by listing the beginning of the year balance, If you record each transaction when you borrow more money or charge purchases to your supplier and each

transaction where you paid on the loan or account, then you should always have an account balance that agrees with the amount still owed to the lender or supplier. These are supplementary records. Be sure also to record all purchases, new loans and money paid on principal and interest in the appropriate sections of the account book.

	Credit Vendor Cor ga	-op	tyn	ctor	gas	+ dle	5 · L				Credit Vendor	F228						_	
Date	2 Caryes - 702 es Tractor gas 11034 (325 es Description \$205. e	Intere	est	4 Paid on Acc	d	5 Charg on Acc		Acco Balar	unt	7 Date	8 Description	9 Inter Pai	est	10 Pai on Acc	ď	Charg on Acc	ed	12 Accou Balan	ınt
1/1	Beginning Balance	x	х	X	х	х	x	2025	00	1/1	Beginning Balance	х	х	х	х	х	х	1999	00
6-9	Interest	124	47	11				2025		1-12	Paid ON account			254	-			1745	
10-3	Pald ON UCCOUNT	136	42	2021	98			3	02		Paid ON account	60	66	1140	93			604	0
11-13	INterest	299	87					3	02	9-30	<i>ii</i>			584	72			19	10
12-31	Car qas					1171	16	1174	18	10-3	<i>u</i>			19	15			-	-
12-31	tractor gas					702	-	1874	18										
12-31	Car gas tractor gas Diesel Fuel					891	16	276	34										
									F										
																			-
12/31	Ending Balance	х	×	×	×	×	x	2767	34	12/31	Ending Balance	X	x	x	x	x	x	0	

ı	NVEST	MENTS THIS Y	EAR			INVI	ENT	ORY O	F N	ON-FARM ASSETS			7	5
as life	insurance	estments in non-farm a and annuities, sto	cks, bond	ls.	4 Description	5 Beginning Inventory		6 Ending Inventor		7 Description	8 Beginnin Inventor		9 Ending Inventor	
	in market or other pr	ting organizations, no operty.	on-farm re	al	Cash on Hand					Bonds				
1		2	3		Cash in Bank (checking) #1	969	-	970	_					
ate		Description	Total Value		Cash in Bank (checking) #2									
/	MId	AM	108	75	Savings Account #1									Ī
2	de	700	109	62	Savings Account #2									
3	Les	*	88	90	CD #1									
4	11	41	78	97	CD #2									
5	17		74	74	CD #3									
6	19	11	61	96	CD #4					Co-op Equities				
7	76	30.0	71	96	CD #5	1				MIS AM	4264	89	4300	
8		•	82	58						REA	2367	49	2312	
9	h	(A1):	82	58	Subtotal	969	L	970	_	Elevator 76-81	6567	98	6990	
10	10	11-	85	86	Cash Surrender Values of Life Insurance	1500	_			Co-op 77-81			1594	
7	11	Tr.			MINN. Protective Life	4526	44			MID AM DIV EQUITY		200	2000	- 1
2	•••		88											
					-					Keogh Plan				
	Life Insurai	nce			Notes and Accounts Receivable					IRA				İ
.12		Protective	300	00						Outside Real Estate				
									-					
					Stocks—PCA	9715	_	9560	_	Household Goods	10000	-	10000	l
					Stocks—FLBA	4200	_	4200		Clothing	3000	_	3000	I
- 1					Stocks—Other					Jewelry				I
										Personal Share of Auto (from Depreciation Schedule)	2523	-	2084	
										Personal Share of Truck (from Depreciation Schedule)	19			
										Totals—columns 8-9	31664	88	32280	
			X							Totals—columns 5-6	20910			
-	stments	WITHOUT A THE BETTER	1335	21	Totals -columns 5 6	20910		21001		Total Non Farm Assets		1 - 2 - 4	53336	н

76	OTHER NON-F	ARM INC	OME					INVEST	MENT IN	COME			
heritar	or here income such as ins ices and wages received for family other than the opera	or work off the	eds, pe farm b	ensions, in- y members	5 Date	6 Description	7 H., W., or J.	8 Total	9 Interest	10 Dividend qualifying for exclusion	11 Dividend not qualifying for exclusion	12 Capital Gains Income	13 Non-Taxabl Dividend
1	2	3		4		•							
Date	Description	Operato	и	Other Family									
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					Intere	st income from savings	accounts should	be entered in	the Investme	ent Income sect	ion above.  AVINGS ACCO		
					Intere	SAVINGS A	ACCOUNT #1  Withdrawal	be entered in	the Investme	Sate D	AVINGS ACCO	UNT #2 Withdrawal	Balance
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1 Date	2 Description	Tota Valu	al I	4	5	Food and Mea	1	7 Heatir Fuel a Operat Expens	nd ing	Furnishi and Equipm	_	9 Maleri and Clothi		Persor Care Spendi	.	11 Education	12 Recrea	tion	13 Gifts and Specia Events
-4	Groceries	245	80		T	245	20				П								
-12	Groceries Basketball game SLacks Mikes Beauty Soloal Basketball game Class ring Groceries towels gown, Meternel Kitchen Supplies t.V. Repair Cleaning Supplies Basketball game	3	00			743	-										3	00	
-9	Slacks	18	20							-		18	20						
-12	MIKES Resulty Salad	31	59											31	59			$\Box$	
-17	Bask thall came	21 19 246	00				1					1 - 1 -			-		دو	00	
-21	Class YIM	10	14											29	64				
21	Graceria	246	21			246	01								PF				
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27	Claritate Caraline	47	10			1		47	10		08								
- 20	Graning Supplies	7/	80		+-+	_		7/	58		1		$\vdash$	-			10	00	_
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2-3	Sears - t V  Magazine Subscriptions  Wedding gift, cards  Grocaries  Popcorn Popper  Saddle & halter  A von  Driver's training  Kitchen & Cleaning Supl.  Groceries	223	90		┪		-				223	90			T		П				T
-3	Masazine Subscriptions	12	93								_5.2.2	10						18	93		t
7-5	Wedline out cords	21	12		$\neg$														12	21	5
1-5	Grecaries	86	05		_		86	05												47.1	10
-10	PORCAYN PORRAY	32	29					-	32	09					$\Box$						t
-14	Soddle + halter	51	50		T													51	50		t
-16	AVON	3.5	39		T									35	39						t
-19	Driver's training	75	00		T							$\Box$				75	no.				t
-14	Kitchen + Cleaning Suel	73	89						33	89									$\Box$		t
-15	Groceries	2/.5	84		寸		265	24				$\Box$			$\Box$				H		t
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23	Grocaries  Avon y Pictures  Fishing license  Rugs Cleaned  Game  Element for Grill  Mouse trap + Plumber  AICO - material  Grocaries  Wedding gift  Shampoo, Soaf, Curlers	33	49				-						32	49					1
22	Wedding gift	271 20 33	07	_	-											_		20	0
21	Groceries	271	52			27/	53					-		-		<u> </u>			1
17	Alco - material	47	77		-						47	77							1
15	Mouse trap + Plumber	43 47	14					43	14										1
-12	Element for grill	/2 48 29 30	90					30	90										1
-10	Gåne	19	80													129	00		
-8	Rugs Cleaned	48	10					48	10										
Ĺ	Fishing liceNSe	12	50								01=11					/2	50		T
4	AVAN V Pictures	34	24										34	24			H		
2	Gracaries	135	75	ì		/25	75							П					T
ate	Description	Tota Value			-	And Mea		Operati Expens		and Equipment	and Clothi		Care Spend		Education	Recrea	ition	Speci	
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4-2	Groceries  Wedding Gift  Fishing License Rod & real  Beauty Solow  Class ring  Kitchen & Cleaning Sup.  Down Pymt. Furniture  Eat out  Material for drapes  Shamloo, hair dryer, Soap  Paint for Kitchen  Groceries	159	37		T	159	37													Г
4-3	Wedding gift	19	51 04 13 55 43			107	-											$\vdash$	19.	5
4-5	Fishing License Rod + real	42	04				-										42	104		Ī
4-7	Beauty SoLON	45	13											45	/3					t
4-13	Class FINA	99	55											45	55					t
4-14	Kitchen & Clanner Sun.	32	43					32	43											t
1-16	Down PVMT. Furliture	500	00							500	00									t
1-20	Eat out	67	31			67	31											$\Box$		t
1-21	Material for drapes	73	60									73	60		П			П		t
4-22	Sham 800 hair dwer . Soap	24	13									- 1		24	/3					T
4-25	Paint for Kitchen	500 67 73 24 55 176	63					55	43											T
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1 Date	2 Description	Tota Value		TAX DE	DUCTIBLE 5	Food and Meals		7 Heatin Fuel at Operati Expens	nd ng	8 Furnishings and Equipment	9 Material and Clothing	Perso Care Spend	nal e	11 Education	12 Recrea	hion	13 Gifts and Specia Event	al
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5-1	Roto Rooter Lawn Momer Repair Groceries Wadding & Shower gifts Jackson Builders - Grown	33 21 172 33 114	38					33 21	38				$\vdash$					H
5-1	Lawn Momer Repair	21	63			1		21	63				ш		-			┞
5-3	Grocarles	172	61			172	61											L
5-7	Wadding & Shower gifts	33	93									_					53	2
-8	Jackson Buildors - Grain	114	54					/14	54						<b></b>		4.	L
5-1/	AVON Wedding Porty Stove Repair Groceries Shampoo, Soa?	42 33 102 172 38	55						Α.			42	55					L
5-16	Wedding Party	33	00												53	00		
7-21	Stove Repair	102	00					102	00									
-23	Groceries	172	27			172	27											L
-27	Shampoo Soat	38	75									38	75					
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	AVON	211	22	T			-	V 100 1/1 1/1	-				24 33			1	
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-7	Movie & refreshments Bootery - Clothing Don's Furniture CLEANING Kitchen Sufflies Horse & trucking New Checks - Bank Charge Groceries	100	90		-		$\vdash$				-	1.70.				00	
-//	Boolery - Clothing	101	70		-	-	$\vdash$			11100	20	107 90			-	$\vdash$	
-13	DON'S FUTNITUYE	1449	17.						~	1499	78		-		-	$\vdash$	
-/-	CLEANING & KITCHEN SUPPLIES	45	28		-		-	45.	28		-		-		-		
-20	Horse V TYUCKING	3/0	16		_				-		-	-			310	16	
-22	New Checks - Bank Charge	7	20			-							7.50		-		
-14	Groceries	211	02			211	02				$\vdash$					$\vdash$	
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7-/	Rug for living Youm Shoe Yelair - Shoes Vaccinate horse Grocevies Woulding & Shouler gift AVON Paint for badrooms Shampoo, Soap Raffle tickets & Movie Grocevies	12 64 42 181 20 29 51 17	95				-			12	95									L
7-3	Shoe repair - Shoes	64	79				_		$\perp$		$\vdash$	64	79							1
7-5	Vaccinate horse	42	00				-		$\perp$		$\perp$		Ш				42	00		1
7-7	Grocevies	187	53			18	7 53		1		$\perp$									1
7-12	World 129 & Shower 31ft	20	76		_		-	_			$\vdash$							$\vdash$	20	P
7-14	AVON	29	97				-				$\vdash$			29	97					ļ
7-17	Paint for badrooms	51	28				-	51	28		$\vdash$									1
7-21	Shampoo, Soap	17	37				-	_	$\vdash$		+			17	37					1
7-23	Raffle tickets + Movie	28	80				+		$\vdash$		$\vdash$						28	00		Ļ
7-25	Groceries	205	42			203	42				-									Ļ
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Date	Description	Total		4	5	Food and Meal	l	Heatin Fuel a Operati Expens	nd ing	Furnishings and Equipment	Material and Clothing	Person Care Spend	nal	Education	Recreat	tion	Gifts and Specia Event	s 1 ial
8-3	J-C PANNY'S-Jaans & Shirt Grocaries Movie tickets Baby Gift Bath Mat & towels Blue Goose Resturant Shampoo, Soaf, etc Boor Repair Grocaries AVON	97	69								9769							Т
8-4	Grocaries	187	54			187	54											T
8-6	Movie tickets	25	00				-								25	00		T
8-7	Roby Gift	20	50														20	I
8-11	Both mot & towels	35	86					35	26									
8-12	Blue Goose Pesturant	63	54			63	54		-									t
8-15	Shampao Sone oto	29	12				-					29	42					t
2-17	Boor Recour	21	78					21	70				-			t		t
8-21	Graceries	217	78			2/7	78	-	7.5.									t
7-24	AVON	8	14									9	14			T		t
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2 4	Coat, Shoes, towels Groceries Wedding Gifts School-Magozines Glasswore + dishes Shamfoo + Soap football games Phil's Place - eat out Tupper ware Dear Hunting License Avon Groceries	Value				Meal	5	Expens	505	Equipment				III	Education	Recrea	T	Events	, =
- 1	Coat, Shoes, Towels	141 187 27 44 52 38 26 53	75	- 17	+	187		-			141	195		$\vdash$		-	+		
7-1-	Walley Gilds	101	24		+	181	54				-	+				-	+	2-	,
7-0	School-Mas az laig S	411	05				-						_			44	0-	27	,
- 11	Glassware & distas	52	01			1		52	86		<b></b>	H				17	93		
-14	Sham Dan & Son A	38	118						-			$\Box$	38	110			$\vdash$		
-17	funthall games	21	20				-					1	٥٥	70		26	20		
- 23	Phil's Place - eat out	.53	25			53	25		-							20	00		
-13	Tunner Ware	ии	02			05		44	03										
-23	Dear Hunting License	3/	81													31	0,		
-24	AVOAL	44 31 7	72									1	7	72					
-27	Groceries	183	69			183	60										$\Box$		
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1 Date	2 Description	Tota Valu	е .	TAX D	EDUCTIBLE 5		Food and Meals	Hea Fuel Oper Expe	ting and ating	Furnis ar Equip	nd _	9 Material and Clothing	Perso Car Spend	nal e	11 Education	Recrei		13 Gifts and Speci Event	s d deis
0-1	Lamp for Living room Groceries Gifts for Christmas Football games Eat out - Anniversary Shampoo, Soap, etc. Locker, Buther hog & Bear Groceries Avon	17 195 32 10 65 25 21 190	40					27	40		T	7							T
-3	Graceries	195	42			19	5 42		100										t
0-5	Gists for Christmas	32	34															32	
0-7	Footbell games	10	50													10	50		Ī
0-/2	Eat out - ANNIVERSALY	65	00				500									1			T
0-16	Shampoo. Soap, etc.	25	42										25	42					T
5-19	Locker Buther hos & Bear	21	22					2/	22					T					Ť
0-23	Groceries	190	01			1	2001												T
0-17	AVON	10	96										10	96					T
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Date	Description	Valu	θ .			Meal	s	Expens	es	Equipment	Clothir	ng	Spend	ing	Education	Recrea	tion	Events	
11-2	Besketball Shoes	50	00								50	00							_
11-6	Christmas GIFFS Joe's Gun RaPair Groceries Locker Rewfol - Beef	83	37 69															83.	1
11-8	Joe's GUN RiPair	9	69													9	69		
1-10	Graceries	176	42			176	42												
1-11	Locker Rewlel - Beef	146	19					146	19										
1-12	Aquarium tank + Supplies	18	56										18	56					
1-14	Aquarium tank + Supplies Horse Halters	18	54													18	54		
1-17	tupper wore	28	21					28	21										
11-21	Boots	22	66								22	66							
11-24	Grocevies	18 28 22 191	65			191	65					-7-							
11-27	Shampoo, Soap, est	24	38										24	38					
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1 Date	2 Description	Tota Valu	e _	4	EDUCTIBL 5	_	Food and Meal		7 Heati Fuel a Operat Expen	nd ing	Furnishing and Equipmen		9 aterial and othing		Person Care Spend	nal	11 Education	0n	12 Recreat	tion	13 Gifts and Specia Event	s I ial
2-3	Christmas Gifts Groceries Boots, Underwear Locker rental - Negi Boof CCD Education	634	60			T						700				1	77-1101				634	4
7-5	Groceries	219	42				219	42						T								ľ
2-6	Boots, Underwear	66	89									6	68	79								T
2-6	Locker Yental - Hogi Boof	40	50						40	50												T
2-8	CCD Education	40	00														40	00				
2-11	Basketbell game Sham Poo, Soaf, ect. Blue Goose Resturant Butter from MUK Check	40 7 31 65 195	50																7	50	ni	T
2-11	Shampoo Soap ect	31	59												31	59						T
2-12	Blue Goose Resturent	65	00				65	00	willer a - S													T
2-16	Butter from MIK Check	195	53				195	53														
2-21	Vacuum bags & Paint Grocories	60	74						60	74												
2-27	Groceries	201	82				201	82														Γ
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90				SUMMAF	RY OF N	ONTH	łLY	HOUSE	HOLD AN	D PERSO	NAL EXP	ENSES			Personal Ta	y Monthly ax Deductible	
1	2	3		TAX DEDU	CTIBLE	6		7	- 8	9	10	11	12	13		nditures ge 77	16
Month	Page	Sum of Columns 4–13		4	-5	Foo and Mea	i	Heating Fuel and Operating Expenses	Furnishings and Equipment	Material and Clothing	Personal Care Spending	Education	Recreation	Gifts and Special Events	14 Contributions Church, Charity	15 Medical Expenses and Insurance	Total Family Living Columns 3 + 14 + 15
Jan.	78	743				493	-	100	6	39	61		44		16	421	1180
Feb.	79	844	_			353		66	224		35	75	70	22	4	375	1223
Mar.	80	705 -	_			407		122	8 2	48	67		41	20		346	1051
Apr.	81	1295				403		88	500	74	169		42	20	20	280	1595
Мау	82	765	-			345		272			81		33	34		249	1014
June	83	2544	- 1		va I	404		85	1500	192	32		330			308	2852
July	84	660	-			393		51	13	65	47		70	21		287	947
Aug	85	707 -				469		58		98	38		25	20		36 3	1070
Sept.	86	840 -				425		97		142	46		103	28		452	1292
Oct.	87	578 -				450		49			36		11	32	7	306	891
Nov	88	770 -				368		174		72	43		28	83	20	312	1102
Dec.	89	1564 -				682		101		67	32	40	8	435	320	383	2267
Year Tota	al /	2015	-			5191		1263	2243	797	687	115	805	915	387	4082	16484

#### POSSIBLE TAX DEDUCTIONS (page 77)

CONTRIBUTIONS TO CHURCH AND CHARITY: Contributions to church, Red Cross, Community Chest, other charities; religious, educational, scientific or literary organizations, public projects and memorials (if approved as deductible by the Bureau of Internal Revenue and state income tax department).

MEDICAL EXPENSE, HOSPITALIZATION INSURANCE: dentist, doctor, oculist, nurse, hospital charges, drugs, medical supplies, eye glasses, dentures, hearing aids, health, medical and hospital insurance, Blue Cross and Blue Shield plans.

# SUGGESTIONS FOR CLASSIFYING HOUSEHOLD AND PERSONAL EXPENSES (pages 78-89)

FOOD AND MEALS BOUGHT: Fruit, vegetables, cereal, sugar, flour, meat, baked goods, candy, ice cream, beer and liquors, garden seeds, and meals purchased away from home.

HEATING FUEL AND OPERATING EXPENSES: Laundry and sewing supplies, heating fuel, household help, matches, soap, stationery, stamps, storage, expressage, plants and flowers for the house.

FURNISHINGS AND EQUIPMENT: Furniture, piano, rugs, stove, electrical equipment, drapes and curtains, lawn mower, garden cultivator.

CLOTHING AND CLOTHING MATERIALS: Dry cleaning, laundry service, tailoring, dress-making materials, jewelry, gifts of clothing to members of family, special sewing supplies, clothing for all members of family.

PERSONAL CARE AND SPENDING: Personal services—hair cuts, hair waves; cosmetics, toilet articles, cigarettes and tobacco; other items with personal spending money.

EDUCATION: School supplies, books, tuition and fees, transportation to and from school.

RECREATION: Newspapers, magazines, club dues, concerts, lectures, movies, athletic equipment and events, pets, camera and supplies, radio, television, music and musical instruments, vacations (including transportation and meals) babysitting.

GIFTS AND SPECIAL EVENTS: Gifts outside the family, weddings, funerals, anniversaries.

Transfer TOTAL FAMILY LIV-ING (household and personal expenses plus contributions, church, charity, medical expenses and insurance) to line 41, page 93, ACTUAL CASH FLOW SUMMARY,

#### INSTRUCTIONS FOR USE OF ACTUAL CASH FLOW

The cash flow should show when the actual income and expenditure occurred.

**Income:** Add lines 1 through 15 to equal line 16. The total income generated by the farm or ranch. Lines 16, 17, 18 and 19 = line 20, the total income for the period.

**Expenditures:** Add lines 21 through 38 to get the total farm or ranch operating expenditure for the time period. Add lines 39, 40 and 41 to equal line 42. Note: Line 40 includes only the Capital Purchases found on page 50. Breeding stock is included on line 21 from the appropriate pages. Note: Line 41 includes all purchases by the family, including Personal Insurance, Federal and State Taxes, Personal Capital Purchases, plus routine day-to-day expenditures.

**Line 43** shows the difference between the money earned (line 20) and the total purchases (line 39). (line 20 - line 39 = line 43.) Line 43 shows whether your farm, ranch, and personal earnings are generating sufficient cash to cover the expenditures during the time period.

Line 44: The beginning checkbook balance from the start of your fiscal year for the first period. After that, the ending checkbook balance. Line 49 at the end of each month becomes the beginning balance for the next month.

Line 45: Margin money. When you had to add money to your margin account, (in) it becomes a negative figure subtracted from your money supply. Money drawn out of your account (out) will be added to your money supply.

Line 46: Savings. When you put money into your saving account, it removes money from your supply. When you take it out of your savings account, and put it into your checking, it adds money to your supply.

Line 47: Debt payment subtracted from your money supply.

Line 48: Money borrowed added to your money supply.

Line 49: Is the result of adding lines 43, 44, 45, 46 and 48, minus lines 45 and 46 (if money is put into accounts) and line 47 equals line 49. Should equal line 50 if all transactions are accounted for. Line 51 would show the difference between lines 49 and 50.

Line 52: Current balance of accounts due at the end of each period. Just a list showing what part of the total debt line 53 is in account owed. An increase in payables should be shown in line 48 (money borrowed). Similarly a decrease should be shown in line 47 (debt payment).

Line 53: A rolling balance showing the Total Debt Load at the end of each period. Debt payment (line 47) reduces the total debt load (line 53). Money borrowed (line 48) during the period increases the current debt load.

92	2				ACT	UAL CA	SH FLC	)W							
Line No	Item	Page Number	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Total for Year
INCO	ME														
1.	Milk	2	10856	10962	8890	8113	7414	6193	7789	8258	8248	8557	9523	8818	103621
2	Cattle	5, 7, 9, 11–13	3700	2329			2267	918	2089	1403	8773	2893	10028		34400
3	Hogs	15–18	1479		884	1888		839		2636	2997		7098	1967	19788
4	Other Livestock ( )	19-22													
5	Other Livestock (	19–22													
6	Crop (	42-43										340			340
7	Crop (	42-43										7562			7562
8	Crop (	42-43									3147	200			3345
9	Crop (	42-43													
10	Resale Items	44													
11	Lease Income	51													
12	Capital Sales Except Breeding Livestock	51													
13	Custom Work Done	67													
14	Co-op Dividend—Cash	67			1170						342	56		590	2158
15	Refund & Misc. Income	67				<b>3</b> 50									350
16	Total Farm Income	xxxxxxx	16035	13291	10944	10351	9681	7950	9878	12297	23507	19608	26649	11375	171,56
17	Non-Farm (Wages)	76													
18	Non-Farm Interest & Dividends	76													
19	Non-Farm Gift & Other	76				969									969
20	Total Earned Income	XXXXXXX	16035	13291	10944	11320	9681	7950	9878	12297	23507	19608	26649	1/375	172535
EXPE	INDITURES														
21	Breeding Stock Purchased	4, 6, 9, 15, 19, 22													
22	Livestock Bought for Resale	11, 15									9815	3700			/3515
23	Misc. Livestock Expense	23-27	297	226	1211	429	148	609	172	6/3	194	209	174	570	4852
24	Feed Purchased	30-39	1434		/253										22612
25	Resale Items Purchased	44													
26	Fertilizer Bought	45				9729					544				10273
27	Chemical Bought	46				4900									4900
28	Seed and Other	47-48			1572		1259	220		80		2560	2541	976	10586
_	Subtotal Cash Outflow		-		NAME OF STREET	- Company			WILLIAM STATES	- ALTONOMIC LINE	Carrie and Company	10.00	120727-0000	and the state of t	66738

# **ACTUAL CASH FLOW**

Line No.	Income	Page Number	Jan.	Feb.	March	April	May	June	July	Aug	Sept.	Oct	Nov.	Dec.	Total for Year
В	Subtotal Cash Expenditures from Page	92	1731	1444	4036	17934	2135	2599	1868	2560	12448	9007	4980	5396	66738
29	Custom Work Hired	49	308	283	233	278	178	799	294	454	491	376	606	432	4732
30	Rent & Lease	51			3200										3200
31	Gas, Fuel, Oil	52-54	1		32		28	1517			30		1792	5653	9052
32	Repairs	55-61	872	1310	1087	1296	214	884	1904	318	127	719	1404	984	11,119
33	Wages and Deposits	62-65	469	469	470	935	845	469	739	469	751	756	544	2872	9788
34	Farm Insurance	66		1407				7			80		/83		1670
35	General Farm	66	166	107		189	34	12						175	683
36	Taxes Real Estate	68			1243							1243			2486
37	Utilities	68	204	351	382	295	282	255	237	218	267	283	357	360	3491
38	Interest	70	1312	5553	1176	1670	1022	918	1643	7/60	1477	2113	1694	6271	32,009
39	Total Farm Operating Expenditures	xxxxxx	5063	10924	11859	22597	5338	7453	6685	11179	15671	14497	11560	22143	144,968
40	Capital Purchases to Boot	50	5717		468			2400				17864		5465	31914
41	Total Family Living Cost	77-90	1180	1223	1051	1595	1014	2852	947	1070	1292	891	1102	2267	16484
42	Total Purchases	xxxxxxx	11960	12147	13378	24192	6352	12705	7632	12249	16963	33,252	12662	29875	193367
43	Cash Balance	xxxxxx	4075	1144	-2434	-12872	3329	-4755	2246	48	6544	-13,644	13987	-18,500	-20832
44	Beginning Checkbook Balance	xxxxxxx	969	855	636	5793	616	1054	2425	1742	1867	2101	2293	4577	969
45	Margin Money In (-) or Out (+)	99–101	101	000		3173			7,5						
46	Savings Trans In (-) or Out (+)	76													
47	Debt Payment (-)	70-74	18080	7914	16694	10949	6862	9603	11814	153/1	18607	21090	15488	16533	168945
48	Money Borrowed (+)	71–74	13891	6551		18644		15729		15388					
49	Calculated Checkbook Balance	xxxxxxx	855	636	5793	616	1054	2425			2101		4577		1970
50	Actual Checkbook Balance	xxxxxxx													
51	Discrepancy	xxxxxx													
	(B)														
52	Accounts Payable	72-74											W. C. I		
53	Current Debtload	69	2/00/28	150275	24916	274611	271720	277846	274917	274994	2/8.684	282520	TORIT	286710	286710

GENERAL FARM INFORMAT	ION AT THE END O	THE BUSIN	ESS YEAR	ADDITIONAL	LIVESTO	CK INFORMATI	ON 105
NAME FAMILY INFORMATION	DATE No. of Persons	Adult Equivalent per Person	Adult Equivalents	Name of Livestock	Power Cost Allocation Factor	Livestock Equipment Allocation Factor	Building Cost Allocation Factor
1. Children under 7 years			Equivalents	Dairy Cows	1.00	5	5
2. Children from 7 to 12 years				Other Dairy	1.00	5	5
3. Girls from 13 to 18 years			. 8	Beef Feeding	1.00	5	5
4. Boys from 13 to 18 years	4		1.8	Hogs Farred	1.00	5	5
5. Women and Men 19 years and older	2		2.0				
Total			4.6				
ARM LABOR INFORMATION							
Days of day labor hired			days				
Months of monthly labor hired     Hired labor boarded by:			18.0 month				
operator	365 days × \$	5 day	1825				
partner(s)		/meal =				22	
Unpaid family labor:	155	\$_25 <sub>/day</sub> = \$	3875	CROPS	xxxx	xxxxx	
		\$/day = \$ /month = \$		ADDIT	IONAL CR	OP INFORMATI	ON
Number of operators on the farm			1		Ren		Acre Inches
6. Months worked by the operator		otonio positivo de la compania del compania del compania de la compania del compania de la compania del compania de la compania de la compania de la compania de la compania del compania d	12.0	Name of Crop	Land		Hours or Tin Irrigated
7. Months worked by the partner(s)				CORN-Gra	W 8	0 1.00	
8. Value of the partner(s) labor				COTN SILA	ge 8	0 1.00	
IISCELLANEOUS INFORMATION				Oats	8	0 1.00	
1. Circle Owner Renter and/or Partner				ALFAL FA	8	1.00	
				SOYBEANS	8	0 1.00	
otes:							
				-			-
				-			
				-			
				-			
			y				
				2			

## Months 106 Lived Name Age at Home 48 12 Operator 48 12 Spouse Operator Spouse JOHN 21 12 Boys Bob 12 17 Dick 12 14 Girls **Parents** Other

GENERAL FARM INFORMATION AT THE END OF THE BUSINESS YEAR

Are the following parts of this account book complete enough to use in your annual farm business and enterprise analysis?

4	Farm section of	I laurantarias	acies sad	nurchacas?



NO

2. Inventories of non-farm assets (including cash on hand) and liabilities?



NO.

3. Household and personal expenses?



NO

4. Inventories of farm liabilities, new borrowings, and payments on principal and interest payments?



NO

5. Enterprise accounts?



NO



If yes, then what share?

If this farm/ranch business is a partnership then: livestock only?

crops only?

all?

Date:	From	1/1	12/31	19 81	
Duto.					

County: SOUTHEAST

Name: CHET WHITE

CROP AND FEED CHECK for

THE ACCOUNT BOOK
(Sixth Edition)

SEE INSTRUCTIONS PAGE 98

Ci	rop or Feed	0	Corn		$\perp$	$\alpha$	ırs			Corn	Silage		Alfalfa	altax		Frotein & Mine	, SALT		
Uni	t of Measure	Tone, E	Bu., Lber	Valu	ю	Tone, E	Bu., <del>Lbe.</del>	Value	.	Tons, £	el, Lbs.	Value	Tons, €	Bu., Lbe:	Value	Tons,	Bu., Lbs.	Valu	ы
	Purchases, pages 30-37	Cows		1023	_	Feen	ers 340	654	00							O.D. 1	1,125	2120	1
		Hoas	3 449	1023												Cows	59,200	7318	16
WHERE		Feene	rs 255	566	45														
FEED					Ш											Hoas	53,975	837	14
CAME					Н												97		
FROM					Ц											Feeger	5 10,616	1534	3
	TOTAL PURCHASES		1153	2614	15		340	654	00										Т
	Beg. Inventory, pages 40-41		7000				120				656			119					
	Crops Raised, page 39		15.902	хx			2755	хx			1204	xx		186	хx			xx	T
	A. TOTAL SUPPLY	2	24.055		П		3215		П		1860			305				19.34	31
	Sales, pages 42-44		-12.2		Ħ				T		1000							1426	
SALES																			T
SEEDED							1873												T
WASTE																			
ENDING	TOTAL SALES						1873												T
INVENTORY	Seeded, page 39			хx	П		120	xx	7			хх			xx			xx	
	Ending Inventory, pages 40-41	13	3,554				472		1		829			72		Hogs (ows	B00 1000	119	
	B. TOTAL	11	2:51		H		2016	_	+		020	-	-	12		-			24
0:1			3,554		┿		2465		+	_	829		-	72				220	
Difference (A - E	3 <b>-</b> C)		0,501		+		750		+		1031		-	233				19,116	
FED		Reported	Adjusted	Valu	θ	Reported	Adjusted	Value	+	Reported	Adjusted	Value	Reported	Adjusted	Value	Reported	Adjusted	Valu	-
FEED	Dairy Cows Other Dairy	5154		_	+	-		-	+	571		_	165		-	-	58,260	7208	
USED	Cattle Beef Breeding	1342			+			-	+	360			30				11,125	2120	14
BY LIVE-	Herd Feeder	245			+	2		-	+	,		_	2.		_	_		_	-
STOCK	Cattle	145			+	150	_		+	100		_	38				10,686	1534	
<b></b>	Hògs	3260							+								53,175	825	100
(Totals from pages 26-27)					+				+				-		-				
Total Feed Used (D must equal C)	0	10,501			+	<i>15</i> 0			+	1031		-	233		-			19.116	-

-4	-	~
п	т	•

Date:	From	to	19

# CROP AND FEED CHECK for THE ACCOUNT BOOK (Sixth Edition)

SEE INSTRUCTIONS PAGE 98

	rop or Feed		Corn		Sov	beans							1			
Un	t of Measure	Tons, B	u., Lbs.	Value	Tons, B	u., Lbs.	Value	Tons, E	u., Lbs.	Value	Tons, B	u., Lbs.	Value	Tons, E	Bu., Lbs.	Val
	Purchases, pages 30-37															
											-					
WHERE																
FEED																
CAME																
FROM							7.									
	TOTAL PURCHASES				1		-				1	3.				
	Beg. Inventory, pages 40–41					147					1			+		
	Crops Raised, page 39			xx		260	xx			xx			xx	1		xx
	A. TOTAL SUPPLY		_					<del>                                     </del>	-		<del>                                     </del>			+		-
				-	-	2407	-	+		-	-	_	-			
	Sales, pages 42-44							-			-			-		_
SALES			-		- 3	147								-		_
SEEDED								1		-	-		-	1		_
WASTE											-			-4		_
ENDING	TOTAL SALES				1	147										
VENTORY	Seeded, page 39			XX			хх			xx			xx			ХX
	Ending inventory, pages 40-41				1	260					-					
	B. TOTAL				29	107										
Terence (A —	B = C)					0										
FED		Reported	Adjusted	Value	Reported	Adjusted	Value	Reported	Adjusted	Value	Reported	Adjusted	Value	Reported	Adjusted	Val
	Dairy Cows															
FEED USED	Other Dairy Cattle															
BY	Beef Breeding Herd															
LIVE-	Feeder Cattle							1								
STOCK	Hogs															
otals from																

# RULES FOR ESTIMATING QUANTITIES OF GRAINS AND ROUGHAGES

(1) To Measure Grain in a Bin. Obtain the cubic feet of grain in a bin by multiplying the length by the width by the depth of level grain. Divide by 1¼ (or multiply by 0.8) to find bushels by volume. Multiply this total by the test weight and divide by the standard weight to find the number of bushels of standard weight.

#### (2) To Find Bushels of Ear Corn In a Crib.

Rectangular Crib—Find the cubic feet of ear corn by multiplying the length by the width by the depth of corn. To find the bushels of corn, divide the cubic feet by the conversion factor which applies from the table below.

Round Crib—Find the cubic feet of ear corn by squaring the circumference (distance around the crib) and multiplying by the depth of corn inside. Multiply this figure by 2/25. (This is the same as  $\pi r^2 x$  depth of corn.) To find the bushels of corn, divide the cubic feet by the conversion factor which applies from the table below. Another formula is: Square the diameter and multiply by .628 to find the bushels of small grain and shelled corn or by .314 to find the bushels of ear corn.

#### Volume of Ear Corn with Different Moisture Contents Needed to Make 56 Pounds Dry Shelled Corn

Moisture content of kernels —Cubi	ic feet
13–15%—sound dry corn	2.50
20%-corn as husked when fully mature	2.75
25%—a few ears spongy or immature	3.10
dented	
proportion of kernels not dented40%—very soft immature corn	4.20 5.00

#### (3) To Find Tons of Hay

Loose in Mow—Find the cubic yards of hay in the mow and divide by 15, if hay is well settled, or 18 if loose or not very deep, to estimate tons. If you find the cubic feet in the mow, divide by 450 to 512, depending on the condition of the hay and its depth.

Loose in Stack—Find the cubic feet of hay in the stack by multiplying the length by the width by the distance "over" the stack and dividing by 4. Divide the cubic feet by 450 to 512 to find the number of tons.

Bales—Weigh ten or more bales from each stack and cutting to determine an average weight per bale. (If possible, weigh after the hay has dried in the barn or stack.) Then multiply the number of bales by the average weight per bale and divide by 2000 to find the number of tons.

Chopped Hay—Find the cubic feet of chopped material. Divide by 200-250, depending on the length of cut and depth of hay, to find the number of tons.

#### (4) To Find Tons of Silage

If no silage has been removed since filling, the tonnage can be determined directly. If some silage has been fed, the amount remaining can be determined by subtracting the amount fed from the total settled silage originally in the silo. For example: A 20 foot silo had 45 feet of settled

silage, or 350 tons. The top 10 feet were fed by January 1, or 41 tons. The difference, 309 tons, is the quantity of silage on January 1 in the bottom 35 feet of the silo.

Tons of haylage divided by 2 equals tons of hay equivalent.

To find tons of hay equivalent of haylage using the corn silage tables, use 28% of the tons of corn silage.

# STANDARD WEIGHTS PER BUSHEL IN POUNDS (MINNESOTA)

Alfalfa	60	Oats	32
Barley		Onions	52
Brome grass	14	Peas, dry	60
Clover		Potatoes	60
Corn, shelled	56	Rye	56
Corn, dry ear		Sorghum grain	56
Flax	56	Soybeans	60
Kentucky blue grass	14		45
			60

#### SILO CAPACITY CHART FOR GROUND EAR CORN\*

Size of Silo	82.8 lbs. per bu. 2.15 cu. ft. per bu. 24% ground ear corn bushels	89.2 lbs. per bu. 2.25 cu. ft. per bu. 28% ground ear corn bushels	94.6 lbs. per bu. 2.34 cu. ft. per bu. 32% ground ear corn bushels
12x30	1,576	1,507	1,449
12x40	2,101	2,009	1,932
12x50	2,627	2,511	2,415
14x30	2,148	2,053	1,974
14x40	2,865	2,738	2,632
14x50	3,581	3,422	3,291
14x60	4,297	4,107	3,949
16x30	2,804	2,680	2,577
16x40	3,739	3,573	3,436
16x50	4,674	4,467	4,295
16x60	5,609	5,360	5,154
18x40	4,726	4,516	4,342
18x50	5,907	5,644	5,427
18x60	7,088	6,773	6,513
18x70	8,270	7,902	7,598
20x40	5,842	5,582	5,367
20x50	7,320	6,978	6,709
20x60	8,763	8,373	8,051
20x70	10,223	9,769	9,393
22x40	7,070	7,756	6,496
22x50	8,837	8,444	8,119
22x60	10,605	10,133	9,744
22x70	12,372	11,822	11,368
24x50	10,512	10,044	9,658
24x60	12,614	12,053	11,590
24x70	14,716	14,062	13,521
24x80	16,819	16,071	15,453

\* Adapted in part from information in *Doane's Facts and Figures*, published by Doane Agricultural Service, 8900 Manchester Road, St. Louis, Missouri.

#### CAPACITY IN TONS PER FOOT OF LENGTH FOR TRENCH OR BUNKER SILOS

Depth of silage in feet																		
Average		5			6			7			8			9			10	
width,	Cu.	Tons	Tons	Cu.	Tons	Tons	Cu.	Tons	Tons	Cu.	Tons	Tons	Cu.	Tons	Tons	Cu.	Tons	Tons
feet	ft.	corn	grass	ft.	corn	grass	ft.	corn	grass	ft.	corn	grass	ft.	corn	grass	ft.	corn	grass
8	40	.70	.90	48	.84	1.08	56	.98	1.26	64	1.12	1.44	72	1.25	1.62	80	1.40	1.80
10	50	.88	1.13	60	1.05	1.35	70	1.23	1.58	80	1.40	1.80	90	1.58	2.03	100	1.75	2.25
12	60	1.05	1.35	72	1.26	1.62	84	1.47	1.89	96	1.68	2.16	108	1.69	2.48	120	2.10	2.70
14	70	1,.23	1.58	84	1.47	1.69	98	1.71	2.21	112	1.96	2.52	126	2.21	2.84	140	2.45	3.15
16	80	1.40	1.80	96	1.68	2.16	112	1.96	2.52	128	2.24	2.88	144	2.52	3.24	160	2.80	3.60
18	90	1.58	2.03	108	1.89	2.48	126	2.21	2.89	144	2.52	3.24	162	2.89	3.64	180	3.15	4.05
20	100	1.75	2.25	120	2.10	2.70	140	2.45	3.15	160	2.80	3.60	180	3.15	4.05	200	3.50	4.50
22	110	1.93	2.48	132	2.31	2.97	154	2.69	3.47	176	3.08	3.96	198	3.47	4.45	220	3.85	4.95
24	120	2.10	2.70	144	2.52	3.24	168	2.94	3.78	192	3.36	4.32	216	3.78	4.85	240	4.20	5.40
26	130	2.28	2.92	156	2.73	3.51	182	3.19	4.09	208	3.64	4.68	234	4.10	5.26	260	4.55	5.85
28	140	2.45	3.15	168	2.94	3.78	196	3.43	4.41	224	3.92	5.04	252	4.41	5.67	280	4.90	6.30
30	150	2.63	3.38	180	3.15	4.05	210	3.68	4.73	240	4.20	5.40	270	4.73	6.05	300	5.25	6.75

<sup>\*</sup> From Doane's Facts and Figures, published by Doane Agricultural Service, 8900 Manchester Road, St. Louis, Missouri.