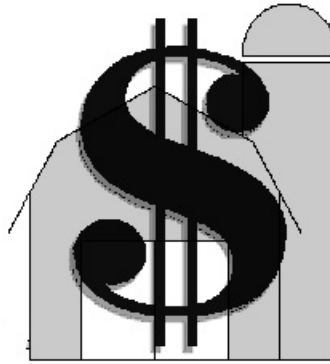




THE UNIVERSITY OF GEORGIA
**COOPERATIVE
EXTENSION**

College of Agricultural and Environmental Sciences
College of Family and Consumer Sciences

Georgia



Farm Record Book

GEORGIA FARM RECORD BOOK

*Prepared by
Department of Agricultural and Applied Economics
University of Georgia College of Agricultural and Environmental Sciences*

Year _____
Name _____
Address _____

CONTENTS

| | |
|--|-----|
| Farm Receipts | .2 |
| Farm Expenses | .10 |
| Capital Transactions | 46 |
| Inventories | 52 |
| Credit Account | 56 |
| Summary | 58 |
| Net Worth Statement | 59 |
| Individual Labor Record for Social Security Purposes | 60 |
| Crop Record | 64 |

To the Recordkeeper:

The goal of the Department of Agricultural and Applied Economics staff members in preparing this farm record book was to provide you with a useful aid in the business management of your farming operation. To obtain another copy of the book, contact your county Extension agent or visit www.caes.uga.edu/publications.

INSTRUCTIONS FOR BENEFICIAL USE OF THIS RECORD

1. Farm Receipts

Two entries are made in the receipt section. The first entry is made in the total column and the other in the column corresponding to the nature of the receipt. For example, if 20 hogs are sold for a total of \$700.00, the \$700.00 figure would be entered in the total column and also in column 6-8. In this way, a running total of all receipts by enterprises is kept.

In the space provided, both the date and description of the receipt items should be used to record additional information, such as the number of units of the product and the price per unit.

Capital sales should be entered in the space provided on pages 46-47, not in the farm receipts section.

2. Farm Expenses

The same procedure suggested for farm receipts should be followed in entering farm expenses. One entry is made under the total column and the corresponding entries are made under the proper column heading across the page. For example, if 20 tons of 5-10-15 fertilizer is purchased for use on corn, cotton and pasture, the total cost of the 20 tons would be entered in the total column. The total cost would then be divided between the three enterprises in relation to the total amount used on each enterprise. Each of the cost figures would be entered under the respective heading. A built-in system for checking the figure is provided since the sum of the total column should be equal to the sums of columns 2-14.

Each entry should be dated and described in the space provided so that a clearer picture of the business operation can be obtained at the end of the year when the record is being analyzed. It is advisable to enter each transaction when it occurs, whether it is for cash or credit. This will eliminate the possibility of charging an expense item twice.

Only the farm share of such items as electricity, insurance and automobile expenses should be entered in the farm expense section.

3. Capital Transactions

Expenditures for machinery, equipment and improvements of a permanent nature are entered on page 46. Since these items will last for a number of years, they should not be charged to a single year's operation. Routine repairs on buildings and machinery are entered in column 11 in the farm expenses section.

In purchases of new machinery where a total is involved, the total cost of the new machinery is entered as an expense in Section A on page 46, and the amount allowed for the trade-in is entered as a receipt in Section B of the same page.

Purchases and sales of livestock held for dairying or other breeding purposes should be entered in Sections E and F on page 47. Purchases of livestock for resale should be entered under column 13 in the Farm Expense section.

4. Inventories

The farm inventory is a list of all farm-related property with corresponding values at a given time. It is necessary that inventories be carefully taken at the beginning and at the end of the record year if a true picture of the economic condition of the business is to be realized. There is no set rule for evaluating each item in the inventory. Good judgment should be used and the recordkeeper should be consistent in establishing values. For marketable items, it is suggested that the market price minus the cost of marketing be used.

5. Credit Account

Pages 56-57 are provided to keep the farm credit situation current. When combined with the cash receipts and expenses, a better picture of the farm's financial progress is obtained.

6. Summary

The value derived from the record will be in direct proportion to the manner in which it is kept, analyzed and used.

Additional Information

The net worth statement form, provided on page 59, involves both the business and personal economic condition of the recordkeeper. Although this page is not part of the farm business account, it is important and useful.

Four pages have been provided for a convenient record of Social Security payments. It is advisable to keep this section current to minimize errors and inconveniences.

The crop record form on page 64 is a handy place to keep track of physical information to use in future planning. An outline farm map with each field numbered is recommended for use with this form.

CASH RECEIPTS

| DATE | DESCRIPTION (Kind, amount and price) | CROP SALES | | | | | | | | | |
|------|---|---------------------|--|----|--|----|--|----|--|----|--|
| | | Total Cols. 2-13 | | 2 | | 3 | | 4 | | 5 | |
| 1 | | \$ | | \$ | | \$ | | \$ | | \$ | |
| 2 | | | | | | | | | | | |
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| 35 | | | | | | | | | | | |
| 36 | TOTALS (carry forward) | | | | | | | | | | |

II. CASH EXPENSES

(Enter Capital Purchases on pages 46 & 47; Payments on Loans on pages 56 & 57)

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|---------------|----|---|----|--|----|--|----|--|
| | | | | | 2 | 3 | 4 | 5 | | | | | |
| 1 | | | | \$ | | \$ | | \$ | | \$ | | \$ | |
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| 30 | | | | | | | | | | | | | |
| TOTALS (carry forward) | | | | | | | | | | | | | |

CODING EXPENSES

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| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|------------------------|------|------------------------------|------|----------------------|
| 1 | Labor Hired | 4 | Rent of Farm | 7 | Fertilizers, Lime, Chemicals | 10 | Breeding Fees |
| 2 | Repairs, Maintenance | 5 | Feed Purchased | 8 | Machine Hire | 11 | Veterinary, Medicine |
| 3 | Interest | 6 | Seed, Plants Purchased | 9 | Supplies Purchased | 12 | Gasoline, Fuel, Oil |

CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|----|
| 6 | | 7 | | 8 | | | | | | | |
| \$ | | \$ | | \$ | | \$ | | \$ | | \$ | 1 |
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FOR TAX PURPOSES

on the 1040 F schedule. The code key for farm expenses is provided at the bottom of each page. If each item is properly coded as entered in the record, the expense information for tax purposes can be obtained from the 'Code' and 'Total' Columns with minimum effort and without sacrificing the management advantages of enterprise analysis.

| | | | | | | | |
|------|----------------------|------|----------------------|------|------------------------|------|-------|
| Code | Items | Code | Items | Code | Items | Code | Items |
| 13 | Storage, Warehousing | 16 | Utilities | 19 | Land Clearing | 22 | |
| 14 | Taxes | 17 | Freight, Trucking | 20 | Pension Plans | 23 | |
| 15 | Insurance | 18 | Conservation expense | 21 | Employee Benefit Plans | 24 | |

CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|--|---------------|--|----|--|----|--|----|--|----|
| | | | | | | 2 | | 3 | | 4 | | 5 | | |
| | | | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ |
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| 30 | | | | | | | | | | | | | | |
| TOTALS (carry forward) | | | | | | | | | | | | | | |

CODING EXPENSES

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| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|------------------------|------|------------------------------|------|----------------------|
| 1 | Labor Hired | 4 | Rent of Farm | 7 | Fertilizers, Lime, Chemicals | 10 | Breeding Fees |
| 2 | Repairs, Maintenance | 5 | Feed Purchased | 8 | Machine Hire | 11 | Veterinary, Medicine |
| 3 | Interest | 6 | Seed, Plants Purchased | 9 | Supplies Purchased | 12 | Gasoline, Fuel, Oil |

CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|----|
| 6 | | 7 | | 8 | | | | | | | |
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FOR TAX PURPOSES

on the 1040 F schedule. The code key for farm expenses is provided at the bottom of each page. If each item is properly coded as it is entered in the record, the expense information for tax purposes can be obtained from the 'Code' and 'Total' Columns with minimum effort and without sacrificing the management advantages of enterprise analysis.

| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|----------------------|------|------------------------|------|-------|
| 13 | Storage, Warehousing | 16 | Utilities | 19 | Land Clearing | 22 | |
| 14 | Taxes | 17 | Freight, Trucking | 20 | Pension Plans | 23 | |
| 15 | Insurance | 18 | Conservation expense | 21 | Employee Benefit Plans | 24 | |

CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|---------------|----|---|----|---|----|---|----|--|
| | | | | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| 1 | | | | \$ | | \$ | | \$ | | \$ | | \$ | |
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| TOTALS (carry forward) | | | | | | | | | | | | | |

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CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|--|----|
| 6 | | 7 | | 8 | | | | | | | | |
| \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | 1 |
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FOR TAX PURPOSES

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CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|--|---------------|--|----|--|----|--|----|--|--|
| | | | | | | 2 | | 3 | | 4 | | 5 | | |
| | | | | \$ | | \$ | | \$ | | \$ | | \$ | | |
| 1 | | | | \$ | | \$ | | \$ | | \$ | | \$ | | |
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| 30 | | | | | | | | | | | | | | |
| TOTALS (carry forward) | | | | | | | | | | | | | | |

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|------|----------------------|------|------------------------|------|------------------------------|------|----------------------|
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| 2 | Repairs, Maintenance | 5 | Feed Purchased | 8 | Machine Hire | 11 | Veterinary, Medicine |
| 3 | Interest | 6 | Seed, Plants Purchased | 9 | Supplies Purchased | 12 | Gasoline, Fuel, Oil |

CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|----|
| 6 | | 7 | | 8 | | | | | | | |
| \$ | | \$ | | \$ | | \$ | | \$ | | \$ | |
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FOR TAX PURPOSES

on the 1040 F schedule. The code key for farm expenses is provided at the bottom of each page. If each item is properly coded as it is entered in the record, the expense information for tax purposes can be obtained from the 'Code' and 'Total' Columns with minimum effort and without sacrificing the management advantages of enterprise analysis.

| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|----------------------|------|------------------------|------|-------|
| 13 | Storage, Warehousing | 16 | Utilities | 19 | Land Clearing | 22 | |
| 14 | Taxes | 17 | Freight, Trucking | 20 | Pension Plans | 23 | |
| 15 | Insurance | 18 | Conservation expense | 21 | Employee Benefit Plans | 24 | |

CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|---------------|----|---|----|---|----|---|----|--|
| | | | | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| 1 | | | | \$ | | \$ | | \$ | | \$ | | \$ | |
| 2 | | | | | | | | | | | | | |
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| 30 | | | | | | | | | | | | | |
| TOTALS (carry forward) | | | | | | | | | | | | | |

CODING EXPENSES

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| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|------------------------|------|------------------------------|------|----------------------|
| 1 | Labor Hired | 4 | Rent of Farm | 7 | Fertilizers, Lime, Chemicals | 10 | Breeding Fees |
| 2 | Repairs, Maintenance | 5 | Feed Purchased | 8 | Machine Hire | 11 | Veterinary, Medicine |
| 3 | Interest | 6 | Seed, Plants Purchased | 9 | Supplies Purchased | 12 | Gasoline, Fuel, Oil |

CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|--|----|
| 6 | | 7 | | 8 | | | | | | | | |
| \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | 1 |
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FOR TAX PURPOSES

on the 1040 F schedule. The code key for farm expenses is provided at the bottom of each page. If each item is properly coded as it is entered in the record, the expense information for tax purposes can be obtained from the 'Code' and 'Total' Columns with minimum effort and without sacrificing the management advantages of enterprise analysis.

| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|----------------------|------|------------------------|------|-------|
| 13 | Storage, Warehousing | 16 | Utilities | 19 | Land Clearing | 22 | |
| 14 | Taxes | 17 | Freight, Trucking | 20 | Pension Plans | 23 | |
| 15 | Insurance | 18 | Conservation expense | 21 | Employee Benefit Plans | 24 | |

CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|--|---------------|--|----|--|----|--|----|--|--|
| | | | | | | 2 | | 3 | | 4 | | 5 | | |
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| TOTALS (carry forward) | | | | | | | | | | | | | | |

CODING EXPENSES

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| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|------------------------|------|------------------------------|------|----------------------|
| 1 | Labor Hired | 4 | Rent of Farm | 7 | Fertilizers, Lime, Chemicals | 10 | Breeding Fees |
| 2 | Repairs, Maintenance | 5 | Feed Purchased | 8 | Machine Hire | 11 | Veterinary, Medicine |
| 3 | Interest | 6 | Seed, Plants Purchased | 9 | Supplies Purchased | 12 | Gasoline, Fuel, Oil |

CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|----|
| 6 | | 7 | | 8 | | | | | | | |
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FOR TAX PURPOSES

on the 1040 F schedule. The code key for farm expenses is provided at the bottom of each page. If each item is properly coded as it is entered in the record, the expense information for tax purposes can be obtained from the 'Code' and 'Total' Columns with minimum effort and without sacrificing the management advantages of enterprise analysis.

| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|----------------------|------|------------------------|------|-------|
| 13 | Storage, Warehousing | 16 | Utilities | 19 | Land Clearing | 22 | |
| 14 | Taxes | 17 | Freight, Trucking | 20 | Pension Plans | 23 | |
| 15 | Insurance | 18 | Conservation expense | 21 | Employee Benefit Plans | 24 | |

CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|---------------|----|---|----|---|----|---|----|--|
| | | | | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
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| TOTALS (carry forward) | | | | | | | | | | | | | |

CODING EXPENSES

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| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|------------------------|------|------------------------------|------|----------------------|
| 1 | Labor Hired | 4 | Rent of Farm | 7 | Fertilizers, Lime, Chemicals | 10 | Breeding Fees |
| 2 | Repairs, Maintenance | 5 | Feed Purchased | 8 | Machine Hire | 11 | Veterinary, Medicine |
| 3 | Interest | 6 | Seed, Plants Purchased | 9 | Supplies Purchased | 12 | Gasoline, Fuel, Oil |

CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|--|----|
| 6 | | 7 | | 8 | | | | | | | | |
| \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | 1 |
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| | | | | | | | | | | | | 31 |

FOR TAX PURPOSES

on the 1040 F schedule. The code key for farm expenses is provided at the bottom of each page. If each item is properly coded as it is entered in the record, the expense information for tax purposes can be obtained from the 'Code' and 'Total' Columns with minimum effort and without sacrificing the management advantages of enterprise analysis.

| | | | | | | | |
|------|----------------------|------|----------------------|------|------------------------|------|-------|
| Code | Items | Code | Items | Code | Items | Code | Items |
| 13 | Storage, Warehousing | 16 | Utilities | 19 | Land Clearing | 22 | |
| 14 | Taxes | 17 | Freight, Trucking | 20 | Pension Plans | 23 | |
| 15 | Insurance | 18 | Conservation expense | 21 | Employee Benefit Plans | 24 | |

CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|--|---------------|--|----|--|----|--|----|--|----|
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| TOTALS (carry forward) | | | | | | | | | | | | | | |

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CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|----|
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FOR TAX PURPOSES

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| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|----------------------|------|------------------------|------|-------|
| 13 | Storage, Warehousing | 16 | Utilities | 19 | Land Clearing | 22 | |
| 14 | Taxes | 17 | Freight, Trucking | 20 | Pension Plans | 23 | |
| 15 | Insurance | 18 | Conservation expense | 21 | Employee Benefit Plans | 24 | |

CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|---------------|----|---|----|---|----|---|----|--|
| | | | | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| 1 | | | | \$ | | \$ | | \$ | | \$ | | \$ | |
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| 29 | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | |
| TOTALS (carry forward) | | | | | | | | | | | | | |

CODING EXPENSES

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| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|------------------------|------|------------------------------|------|----------------------|
| 1 | Labor Hired | 4 | Rent of Farm | 7 | Fertilizers, Lime, Chemicals | 10 | Breeding Fees |
| 2 | Repairs, Maintenance | 5 | Feed Purchased | 8 | Machine Hire | 11 | Veterinary, Medicine |
| 3 | Interest | 6 | Seed, Plants Purchased | 9 | Supplies Purchased | 12 | Gasoline, Fuel, Oil |

CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|--|----|
| 6 | | 7 | | 8 | | | | | | | | |
| \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | 1 |
| | | | | | | | | | | | | 2 |
| | | | | | | | | | | | | 3 |
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| | | | | | | | | | | | | 5 |
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| | | | | | | | | | | | | 31 |

FOR TAX PURPOSES

on the 1040 F schedule. The code key for farm expenses is provided at the bottom of each page. If each item is properly coded as it is entered in the record, the expense information for tax purposes can be obtained from the 'Code' and 'Total' Columns with minimum effort and without sacrificing the management advantages of enterprise analysis.

| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|----------------------|------|------------------------|------|-------|
| 13 | Storage, Warehousing | 16 | Utilities | 19 | Land Clearing | 22 | |
| 14 | Taxes | 17 | Freight, Trucking | 20 | Pension Plans | 23 | |
| 15 | Insurance | 18 | Conservation expense | 21 | Employee Benefit Plans | 24 | |

CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|--|---------------|--|----|--|----|--|----|--|--|
| | | | | | | 2 | | 3 | | 4 | | 5 | | |
| 1 | | | | \$ | | \$ | | \$ | | \$ | | \$ | | |
| 2 | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | |
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| 30 | | | | | | | | | | | | | | |
| TOTALS (carry forward) | | | | | | | | | | | | | | |

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|------|----------------------|------|------------------------|------|------------------------------|------|----------------------|
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| 3 | Interest | 6 | Seed, Plants Purchased | 9 | Supplies Purchased | 12 | Gasoline, Fuel, Oil |

CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|----|
| 6 | | 7 | | 8 | | | | | | | |
| \$ | | \$ | | \$ | | \$ | | \$ | | \$ | |
| | | | | | | | | | | | 1 |
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FOR TAX PURPOSES

on the 1040 F schedule. The code key for farm expenses is provided at the bottom of each page. If each item is properly coded as it is entered in the record, the expense information for tax purposes can be obtained from the 'Code' and 'Total' Columns with minimum effort and without sacrificing the management advantages of enterprise analysis.

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|------|----------------------|------|----------------------|------|------------------------|------|-------|
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| 14 | Taxes | 17 | Freight, Trucking | 20 | Pension Plans | 23 | |
| 15 | Insurance | 18 | Conservation expense | 21 | Employee Benefit Plans | 24 | |

CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|---------------|----|---|----|---|----|---|----|--|
| | | | | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| 1 | | | | \$ | | \$ | | \$ | | \$ | | \$ | |
| 2 | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | |
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| TOTALS (carry forward) | | | | | | | | | | | | | |

CODING EXPENSES

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| 3 | Interest | 6 | Seed, Plants Purchased | 9 | Supplies Purchased | 12 | Gasoline, Fuel, Oil |

CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|--|----|
| 6 | | 7 | | 8 | | | | | | | | |
| \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | 1 |
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| | | | | | | | | | | | | 31 |

FOR TAX PURPOSES

on the 1040 F schedule. The code key for farm expenses is provided at the bottom of each page. If each item is properly coded as it is entered in the record, the expense information for tax purposes can be obtained from the 'Code' and 'Total' Columns with minimum effort and without sacrificing the management advantages of enterprise analysis.

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|------|----------------------|------|----------------------|------|------------------------|------|-------|
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| 14 | Taxes | 17 | Freight, Trucking | 20 | Pension Plans | 23 | |
| 15 | Insurance | 18 | Conservation expense | 21 | Employee Benefit Plans | 24 | |

CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|--|---------------|--|----|--|----|--|----|--|----|
| | | | | | | 2 | | 3 | | 4 | | 5 | | |
| | | | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ |
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| 30 | | | | | | | | | | | | | | |
| TOTALS (carry forward) | | | | | | | | | | | | | | |

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| 2 | Repairs, Maintenance | 5 | Feed Purchased | 8 | Machine Hire | 11 | Veterinary, Medicine |
| 3 | Interest | 6 | Seed, Plants Purchased | 9 | Supplies Purchased | 12 | Gasoline, Fuel, Oil |

CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|----|
| 6 | | 7 | | 8 | | | | | | | |
| \$ | | \$ | | \$ | | \$ | | \$ | | \$ | |
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FOR TAX PURPOSES

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CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|---------------|----|---|----|---|----|---|----|--|
| | | | | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| 1 | | | | \$ | | \$ | | \$ | | \$ | | \$ | |
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| TOTALS (carry forward) | | | | | | | | | | | | | |

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CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|--|----|
| 6 | | 7 | | 8 | | | | | | | | |
| \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | 1 |
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FOR TAX PURPOSES

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| 15 | Insurance | 18 | Conservation expense | 21 | Employee Benefit Plans | 24 | |

CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|--|---------------|--|----|--|----|--|----|--|----|
| | | | | | | 2 | | 3 | | 4 | | 5 | | |
| | | | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ |
| 1 | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | |
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| 30 | | | | | | | | | | | | | | |
| TOTALS (carry forward) | | | | | | | | | | | | | | |

CODING EXPENSES

This record book is designed to separate expenses by enterprise in order that better management decisions may result from it's use. If properly kept, the necessary information for filing income taxes may be obtained from this record. In order to simplify filing from this record a column has been provided for coding each tax expense item in a direct relationship to the expense item.

| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|------------------------|------|------------------------------|------|----------------------|
| 1 | Labor Hired | 4 | Rent of Farm | 7 | Fertilizers, Lime, Chemicals | 10 | Breeding Fees |
| 2 | Repairs, Maintenance | 5 | Feed Purchased | 8 | Machine Hire | 11 | Veterinary, Medicine |
| 3 | Interest | 6 | Seed, Plants Purchased | 9 | Supplies Purchased | 12 | Gasoline, Fuel, Oil |

CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|----|
| 6 | | 7 | | 8 | | | | | | | |
| \$ | | \$ | | \$ | | \$ | | \$ | | \$ | |
| | | | | | | | | | | | 1 |
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| | | | | | | | | | | | 31 |

FOR TAX PURPOSES

on the 1040 F schedule. The code key for farm expenses is provided at the bottom of each page. If each item is properly coded as it is entered in the record, the expense information for tax purposes can be obtained from the 'Code' and 'Total' Columns with minimum effort and without sacrificing the management advantages of enterprise analysis.

| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|----------------------|------|------------------------|------|-------|
| 13 | Storage, Warehousing | 16 | Utilities | 19 | Land Clearing | 22 | |
| 14 | Taxes | 17 | Freight, Trucking | 20 | Pension Plans | 23 | |
| 15 | Insurance | 18 | Conservation expense | 21 | Employee Benefit Plans | 24 | |

CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|---------------|----|---|----|---|----|---|----|--|
| | | | | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| 1 | | | | \$ | | \$ | | \$ | | \$ | | \$ | |
| 2 | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | |
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| 30 | | | | | | | | | | | | | |
| TOTALS (carry forward) | | | | | | | | | | | | | |

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|------|----------------------|------|------------------------|------|------------------------------|------|----------------------|
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| 2 | Repairs, Maintenance | 5 | Feed Purchased | 8 | Machine Hire | 11 | Veterinary, Medicine |
| 3 | Interest | 6 | Seed, Plants Purchased | 9 | Supplies Purchased | 12 | Gasoline, Fuel, Oil |

CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|--|----|
| 6 | | 7 | | 8 | | | | | | | | |
| \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | 1 |
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FOR TAX PURPOSES

on the 1040 F schedule. The code key for farm expenses is provided at the bottom of each page. If each item is properly coded as it is entered in the record, the expense information for tax purposes can be obtained from the 'Code' and 'Total' Columns with minimum effort and without sacrificing the management advantages of enterprise analysis.

| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|----------------------|------|------------------------|------|-------|
| 13 | Storage, Warehousing | 16 | Utilities | 19 | Land Clearing | 22 | |
| 14 | Taxes | 17 | Freight, Trucking | 20 | Pension Plans | 23 | |
| 15 | Insurance | 18 | Conservation expense | 21 | Employee Benefit Plans | 24 | |

CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|--|---------------|--|----|--|----|--|----|--|----|
| | | | | | | 2 | | 3 | | 4 | | 5 | | |
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| 30 | | | | | | | | | | | | | | |
| TOTALS (carry forward) | | | | | | | | | | | | | | |

CODING EXPENSES

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| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|------------------------|------|------------------------------|------|----------------------|
| 1 | Labor Hired | 4 | Rent of Farm | 7 | Fertilizers, Lime, Chemicals | 10 | Breeding Fees |
| 2 | Repairs, Maintenance | 5 | Feed Purchased | 8 | Machine Hire | 11 | Veterinary, Medicine |
| 3 | Interest | 6 | Seed, Plants Purchased | 9 | Supplies Purchased | 12 | Gasoline, Fuel, Oil |

CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|----|
| 6 | | 7 | | 8 | | | | | | | |
| \$ | | \$ | | \$ | | \$ | | \$ | | \$ | |
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| | | | | | | | | | | | 31 |

FOR TAX PURPOSES

on the 1040 F schedule. The code key for farm expenses is provided at the bottom of each page. If each item is properly coded as it is entered in the record, the expense information for tax purposes can be obtained from the 'Code' and 'Total' Columns with minimum effort and without sacrificing the management advantages of enterprise analysis.

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|------|----------------------|------|----------------------|------|------------------------|------|-------|
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| 14 | Taxes | 17 | Freight, Trucking | 20 | Pension Plans | 23 | |
| 15 | Insurance | 18 | Conservation expense | 21 | Employee Benefit Plans | 24 | |

CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|---------------|----|---|----|---|----|---|----|--|
| | | | | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
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| 30 | | | | | | | | | | | | | |
| TOTALS (carry forward) | | | | | | | | | | | | | |

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CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|--|----|
| 6 | | 7 | | 8 | | | | | | | | |
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FOR TAX PURPOSES

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|------|----------------------|------|----------------------|------|------------------------|------|-------|
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CASH EXPENSES

| Date | Check No. | DESCRIPTION | Tax Code | 1 TOTAL Cols. 2-13 | | CROP EXPENSES | | | | | | | | |
|------------------------|-----------|-------------|----------|--------------------------|--|---------------|--|----|--|----|--|----|--|----|
| | | | | | | 2 | | 3 | | 4 | | 5 | | |
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| TOTALS (carry forward) | | | | | | | | | | | | | | |

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| 3 | Interest | 6 | Seed, Plants Purchased | 9 | Supplies Purchased | 12 | Gasoline, Fuel, Oil |

CASH EXPENSES

| LIVESTOCK AND POULTRY EXPENSES | | | | | | 9 Labor | 10 Fuel and Lubricants | 11 Repairs | 12 Supplies | 13 Family and Non-farm | |
|--------------------------------|--|----|--|----|--|------------|------------------------------|---------------|----------------|------------------------------|----|
| 6 | | 7 | | 8 | | | | | | | |
| \$ | | \$ | | \$ | | \$ | | \$ | | \$ | |
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FOR TAX PURPOSES

on the 1040 F schedule. The code key for farm expenses is provided at the bottom of each page. If each item is properly coded as it is entered in the record, the expense information for tax purposes can be obtained from the 'Code' and 'Total' Columns with minimum effort and without sacrificing the management advantages of enterprise analysis.

| Code | Items | Code | Items | Code | Items | Code | Items |
|------|----------------------|------|----------------------|------|------------------------|------|-------|
| 13 | Storage, Warehousing | 16 | Utilities | 19 | Land Clearing | 22 | |
| 14 | Taxes | 17 | Freight, Trucking | 20 | Pension Plans | 23 | |
| 15 | Insurance | 18 | Conservation expense | 21 | Employee Benefit Plans | 24 | |

III. CAPITAL TRANSACTIONS

A. PURCHASE OF MACHINERY

Enter the total purchase price of machinery in space below. Also enter the cost of machinery on bottom of page 51. Repairs on machinery should be entered in farm operating expenses on page 10-45 in column 11.

B. SALE OF FARM MACHINERY

Enter here the amounts received for machinery sold during year. If traded enter the amount allowed for trade-in below and full cost of machinery under "Purchase of Machinery".

| Date | Items Purchased | Cost | | Date | Items Sold | Amt. Rec'd. |
|-------|-----------------|------|--|------|------------|-------------|
| | | \$ | | | | \$ |
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| TOTAL | | \$ | | | TOTAL | \$ |

C. CAPITAL EXPENDITURES FOR PERMANENT IMPROVEMENTS

Enter here expenses for permanent improvements such as building, fencing, ditches, etc. Repairs on improvements should be entered in farm expenses section on pages 10-45 in column 11.

D. SALES OF CAPITAL ITEMS OTHER THAN LIVESTOCK AND MACHINERY

Enter here the amounts received from the sale of timber, land, etc. (See Farmer's Tax Guide for explanation of reporting capital gains and losses).

| Date | Items Purchased | Cost | | Date | Items Sold | Amt. Rec'd. |
|-------|-----------------|------|--|------|------------|-------------|
| | | \$ | | | | \$ |
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| | | | | | | |
| TOTAL | | \$ | | | TOTAL | \$ |

B. INVENTORY

| Kinds of Animals | | BEGINNING OF YEAR | | | | | | Subtotals | |
|-----------------------------------|-------------------------|-------------------|---------|-----------------------|--|-------------|--|-----------|--|
| | | Numbers | | Avg. value per animal | | Total value | | | |
| | | Beef | Dairy | | | | | | |
| CATTLE | Mature Cows | | | \$ | | \$ | | | |
| | Bred Heifers | | | | | | | | |
| | Open Heifers | | | | | | | | |
| | Mature Bulls | | | | | | | | |
| | Bulls, 1 to 2 years | | | | | | | | |
| | Steers, over 1 year | | | | | | | | |
| | Yearlings, under 1 year | | | | | | | | |
| | Calves | | | | | | | | |
| | Other | | | | | | | | |
| | | | | | | | | | |
| HOGS | | | Numbers | Value per animal | | | | | |
| | Mature Sows | | | \$ | | \$ | | | |
| | Gilts | | | | | | | | |
| | Mature Boars | | | | | | | | |
| | Young Boars | | | | | | | | |
| | Shoats, over 100 lbs. | | | | | | | | |
| | Shoats, under 100 lbs. | | | | | | | | |
| | Pigs | | | | | | | | |
| Other | | | | | | | | \$ | |
| OTHER | | | Numbers | Value per animal | | Total value | | | |
| | | | | \$ | | \$ | | | |
| | | | | | | | | | |
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| | | | | | | | | | |
| TOTAL VALUE FOR BEGINNING OF YEAR | | | | | | | | | |

C. INVENTORY OF FEED, SEED, CROPS AND SUPPLIES

Inventory here all feed, seed and other supplies held either for farm use (not home use) or for sale, including such supplies as gasoline, oil, sprays, etc. The value should be determined by the farm price method, which is the market price less cost of marketing.

| | 1 | | | | 2 | | | |
|--|-------------------|-------|----|-------|---------------|-------|----|-------|
| | BEGINNING OF YEAR | | | | CLOSE OF YEAR | | | |
| | Quantity | Price | | Value | Quantity | Price | | Value |
| \$ | | | \$ | \$ | | | \$ | |
| Crops | | | | | | | | |
| Corn-bus. | | | | | | | | |
| Cotton-bus. | | | | | | | | |
| Peanuts-lbs. | | | | | | | | |
| Soybeans-bus. | | | | | | | | |
| Oats-bus. | | | | | | | | |
| Wheat-bus. | | | | | | | | |
| Winter Grazing-ac. | | | | | | | | |
| Other Crops | | | | | | | | |
| | | | | | | | | |
| Feeds | | | | | | | | |
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| Fertilizers | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Pesticides | | | | | | | | |
| | | | | | | | | |
| Fuel & Lubricants | | | | | | | | |
| | | | | | | | | |
| Materials for repair and construction | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Other | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| TOTALS | XXXX | XXX | \$ | | XXXX | XXX | \$ | |

V. CREDIT

| Date | Description of transactions, including purpose, source and terms | Amounts | | Short-term Operating Capital | | | |
|--------|--|----------|----------|------------------------------|-----------|----------|-----------|
| | | Borrowed | Borrowed | Payments | | Balance | |
| | | | | Interest | Principal | Interest | Principal |
| Jan. 1 | Balances brought forward | \$ xxxx | \$ xxxx | \$ xxxx | \$ xxxx | \$ | \$ |
| 1 | | | | | | | |
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| 34 | | | | | | | |
| 35 | | | | | | | |
| | TOTALS | | | | | | |
| | ENDING BALANCE | | | | | | |

VI. SUMMARY OF YEAR'S BUSINESS

| 1 BEGINNING OF YEAR | | | 2 CLOSE OF YEAR | | |
|---|----|--|--|----|--|
| Inventory of Farm Machinery (Col. 3, Page 51) | \$ | | Inventory of Farm Machinery (Col. 4, Page 51) | \$ | |
| Inventory of Livestock (Page 52) | | | Inventory of Livestock (Page 53) | | |
| Inventory of Feed, Seed, etc. (Page 54) | | | Inventory of Feed, Seed, etc. (Page 54) | | |
| Inventory of Bldgs. & Improvements (Page 55) | | | Inventory of Bldgs. & Improvements (Page 55) | | |
| TOTAL | \$ | | TOTAL | \$ | |
| Increase* \$ | | | Decrease \$ | | |
| RECEIPTS (pages 2-9) | | | EXPENSES (pages 10-45) | | |
| Column 2 | \$ | | Column 2 | \$ | |
| Column 3 | | | Column 3 | | |
| Column 4 | | | Column 4 | | |
| Column 5 | | | Column 5 | | |
| Column 6 | | | Column 6 | | |
| Column 7 | | | Column 7 | | |
| Column 8 | | | Column 8 | | |
| Column 9 Forest Products | | | Column 9 Labor | | |
| Column 10 Government Patments | | | Column 10 Fuel and Lubricants | | |
| Column 11 Custom Work | | | Column 11 Repairs | | |
| Column 12 | | | Column 12 Supplies | | |
| Column 13 Miscellaneous | | | Column 13 Livestock purchased for resale | | |
| | | | Column 14 Miscellaneous | | |
| | | | Interest on Short term Operating Capital** | | |
| SUB-TOTAL: CASH RECEIPTS | \$ | | SUB-TOTAL: CASH EXPENSES | \$ | |
| Increase in Inventory (above) | | | Decrease in Inventory (above) | | |
| Sale of Machinery (Page 46) | | | Machinery Purchased During Year (Page 46) | | |
| Sales of Dairy & Breeding L/S (Page 47) | | | Dairy & Breeding L/S Purch. (Page 47) | | |
| TOTAL FARM RECEIPTS | \$ | | Interest on Intermediate Term Capital** | | |
| TOTAL FARM EXPENSES | | | Interest on Long Term Capital** | | |
| FARM INCOME (Total receipts minus total expenses) | \$ | | TOTAL FARM EXPENSES | | |
| RETURNS TO AVERAGE FARM NET WORTH | | | Note on Interest Payments: To determine the economic outcome of the farm business for the record period, interest paid on past due accounts should not be included in interest payments listed above. | | |
| To determine average farm net worth: 1) Average beginning and ending farm net worth (see bottom section of page 59) 2) Multiply average farm net worth by selected rate of return \$ _____ x _____ % = \$ _____ Avg. farm net worth Interest rate Return to avg. farm net worth | \$ | | | | |
| LABOR AND MANAGEMENT INCOME (Farm Income Minus Return to Average Net Worth) | \$ | | | | |

* To find out whether the inventory has increased or decreased, subtract the smaller total from the larger. Place the difference under the smaller total.

** Transfer from "Credit Account" on pages 56 and 57.

*** The labor and management income represents what you have received for your year's labor and management including any unpaid family labor.

NET WORTH STATEMENT

| | BEGINNING OF YEAR | END OF YEAR |
|--|----------------------|-----------------|
| FARM ASSETS | | |
| Land | \$ _____ | \$ _____ |
| Farm building facilities & other improvements | _____ | _____ |
| Machinery and equipment | _____ | _____ |
| Livestock | _____ | _____ |
| Feed, crops and supplies | _____ | _____ |
| Accounts receivable, including accrued interest | _____ | _____ |
| Cash balance in farm account | _____ | _____ |
| Other: _____ | _____ | _____ |
| _____ | _____ | _____ |
| TOTAL FARM ASSETS | \$ _____ | \$ _____ |
| NON-FARM ASSETS | | |
| Dwelling | \$ _____ | \$ _____ |
| Household equipment | _____ | _____ |
| Cash balance in personal account | _____ | _____ |
| Accounts receivable, including accrued interest | _____ | _____ |
| Mortgages and notes receivable | _____ | _____ |
| Stocks and bonds | _____ | _____ |
| Cash value of insurance | _____ | _____ |
| Other: _____ | _____ | _____ |
| _____ | _____ | _____ |
| TOTAL NON-FARM ASSETS | \$ _____ | \$ _____ |
| FARM LIABILITIES | | |
| Mortgages payable | \$ _____ | \$ _____ |
| Notes payable | _____ | _____ |
| Accounts receivable, including accrued interest | _____ | _____ |
| Taxes due | _____ | _____ |
| CCC loans outstanding | _____ | _____ |
| Other: _____ | _____ | _____ |
| _____ | _____ | _____ |
| TOTAL FARM LIABILITIES | \$ _____ | \$ _____ |
| NON-FARM LIABILITIES | | |
| Mortgages payable | \$ _____ | \$ _____ |
| Notes payable | _____ | _____ |
| Accounts payable, including accrued interest | _____ | _____ |
| Taxes due | _____ | _____ |
| CCC loans outstanding | _____ | _____ |
| Other: _____ | _____ | _____ |
| _____ | _____ | _____ |
| TOTAL NON-FARM LIABILITIES | \$ _____ | \$ _____ |
| NET WORTH | | |
| FARM NET WORTH (Farm assets minus farm liabilities) | \$ _____ | \$ _____ |
| NON FARM NET WORTH (Non-farm assets minus non-farm liabilities) | \$ _____ | \$ _____ |
| TOTAL NET WORTH (Farm plus non-farm net worth) | \$ _____ | \$ _____ |
| CHANGES (+or-) IN NET WORTH: FARMS \$ _____ NON-FARMS \$ _____ TOTAL \$ _____ | | |

CROP RECORD

| Crops | Field Nos.* | Acres | Varieties | Yield/A. | Total production | Fertilization | | | |
|--------------------------|-------------|-------|-----------|----------|------------------|---------------|------|-----------------------------|------|
| | | | | | | Mixed Goods | | Topdressing or Sidedressing | |
| | | | | | | Anal. | Rate | Anal. | Rate |
| Agronomic Crops | | | | | | | | | |
| Cotton (lint) | | | | | | | | | |
| Grain (grain) | | | | | | | | | |
| Peanuts | | | | | | | | | |
| Tobacco | | | | | | | | | |
| Soybeans | | | | | | | | | |
| Wheat | | | | | | | | | |
| Oats | | | | | | | | | |
| Rye | | | | | | | | | |
| Silage | | | | | | | | | |
| Hay | | | | | | | | | |
| Permanent pasture | | | | | | | | | |
| Temporary winter pasture | | | | | | | | | |
| Temporary summer pasture | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Horticultural Crops | | | | | | | | | |
| Fruit: | | | | | | | | | |
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| Vegetables: | | | | | | | | | |
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*Field numbers should correspond with those on the outline map of the farm.

Learning *for* Life

Bulletin 722

Reviewed May 2012

The University of Georgia and Ft. Valley State University, the U.S. Department of Agriculture and counties of the state cooperating. Cooperative Extension, the University of Georgia College of Agricultural and Environmental Sciences, offers educational programs, assistance and materials to all people without regard to race, color, national origin, age, gender or disability.

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