

CASH RECEIPTS

DATE	DESCRIPTION (Kind, amount and price)	CROP SALES									
		Total Cols. 2-13		2		3		4		5	
1		\$		\$		\$		\$		\$	
2											
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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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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

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						2		3		4		5		
1				\$		\$		\$		\$		\$		
2														
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\$		\$		\$		\$		\$		\$	
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TOTALS (carry forward)														

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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
											4
											5
											6
											7
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											9
											10
											11
											12
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FOR TAX PURPOSES

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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													
4													
5													
6													
7													
8													
9													
10													
11													
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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
												2
												3
												4
												5
												6
												7
												8
												9
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						2		3		4		5		
				\$		\$		\$		\$		\$		\$
1														
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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
											2
											3
											4
											5
											6
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											9
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					2	3	4	5	6	7	8	9	
1				\$		\$		\$		\$		\$	
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
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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
												2
												3
												4
												5
												6
												7
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						2		3		4		5		
1				\$		\$		\$		\$		\$		
2														
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4														
5														
6														
7														
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6		7		8							
\$		\$		\$		\$		\$		\$	
											1
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6		7		8								
\$		\$		\$		\$		\$		\$		1
												2
												3
												4
												5
												6
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6		7		8							
\$		\$		\$		\$		\$		\$	
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6		7		8								
\$		\$		\$		\$		\$		\$		1
												2
												3
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6		7		8							
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A. INVENTORY OF FARM MACHINERY (cont'd)

ITEM	1 Date acquired	2 Cost		3		4		5	
				Value at beginning of year		Value at end of year		Change in value	
Subtotals brought forward	xxx	\$		\$		\$		\$	
Cultivators									
Pesticide applicators									
Haying equipment									
Ensilaging equipment									
Grain harvesting and handling equipment									
Forward Subtotals	xxx	\$		\$		\$		\$	

A. INVENTORY OF FARM MACHINERY (cont'd)

ITEM	1	2		3		4		5	
	Date acquired	Cost		Value at beginning of year		Value at end of year		Change in value	
Subtotals brought forward	xxx	\$		\$		\$		\$	
Cotton harvesting equipment									
Peanut harvesting equipment									
Wagons									
Irrigation equipment									
Livestock and poultry equipment									
Forward Subtotals	xxx	\$		\$		\$		\$	

A. INVENTORY OF FARM MACHINERY (cont'd)

ITEM	1 Date acquired	2		3		4		5	
		Cost		Value at beginning of year		Value at end of year		Change in value	
Subtotals brought forward	xxx	\$		\$		\$		\$	
Shop equipment									
Other									
Machinery Purchased*				xxxx					
on or after January 1				xxxx					
of current year				xxxx					
				xxxx					
				xxxx					
				xxxx					
				xxxx					
				xxxx					
				xxxx					
				xxxx					
				xxxx					
				xxxx					
				xxxx					
				xxxx					
				xxxx					
				xxxx					
				xxxx					
				xxxx					
				xxxx					
Forward Subtotals	xxx	\$		\$		\$		\$	

*See page 46 "A. Purchase of Machinery."

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				
				\$		\$				
									\$	
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								
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							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
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			<p>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.</p>		
<p>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</p>	\$				
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 \$ _____		

