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## South Dakota Farm Book Record

Extension Service State College

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South Dakota

# FARM RECORD BOOK

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Farm of \_\_\_\_\_

Post Office \_\_\_\_\_

County \_\_\_\_\_

For year beginning \_\_\_\_\_ 19\_\_\_\_

Extension  
Circular  
No. 370

Extension Service and the Department of  
Agricultural Economics, South Dakota State  
College of Agriculture --- Brookings, S. Dak.



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## USE THIS RECORD BOOK

because it is designed for the South Dakota farmer, and is made up to meet South Dakota conditions. The tables, when properly kept up, will furnish all the information that the average farmer wants to know about his farm business. They have been designed to aid the farmer who is cooperating with various government agencies, such as the Soil Conservation Service, to keep the records desired by those agencies. The landowner and tenant will find this book well suited to both their needs, yet

## ACKNOWLEDGEMENT

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the owner-operator will also find that his records are easily kept in these forms.

### Use this record book:

1. to study your farm business;
2. to improve the organization and operation of your farm business;
3. to determine profit or loss, and to compare your farm business with that of other farmers keeping records during the same year to find out why your farm is above or below average;
4. to determine your **net worth** and furnish credit agencies with an accurate financial statement;
5. to furnish accurate information for your income tax report, crop reports, assessors, etc.;
6. to keep from paying bills twice;
7. to keep from demanding payment twice for articles sold; and
8. to keep a record of household and personal inventories and accounts.

## HOW TO KEEP THIS RECORD BOOK

**Attention** on your part to entering, or having entered, every transaction or record of the farm business provided for herein is absolutely necessary. Don't let the records go for a month or two and then try to catch up. Develop the habit of **daily attention** to your record book. **Interest** yourself in keeping records of your farm business. Don't consider it a "chore" but make record keeping an interesting daily study of the work that is providing you with a living.

**Desire** to know more about your farm business. Have your record book summarized free by the Extension Service of South Dakota State College at Brookings, South Dakota. You will also be furnished group summaries so that you may compare your farm with the average of the group, yet your individual record will always be kept confidential, of course.

**Action** on the farm records is required **every day**. Do something about them, and also do something to correct errors in farm management that your record book summary will disclose. Start your record anytime from January 1 to March 1 but be sure that it includes a full twelve-month period. Have the record book well started before spring work begins.

## RECORDS TO KEEP

are, after all, very few:

1. Beginning of year inventories.
2. Receipts throughout the year. (Include all crop and livestock production data.)
3. Expenses throughout the year.
4. End of year inventories.
5. Inventory summaries from which are made **net worth** and farm credit statements.
6. Computation of **net farm earnings** at the end of the year.

S. W. Jones  
Assistant Farm Management Specialist,  
South Dakota State College Extension Service.



# INVENTORY OF LAND AND BUILDINGS

LINE	ITEMS OF PROPERTY			BEGINNING OF YEAR			END OF YEAR		
				OWNED	RENTED	WHOLE FARM	OWNED	RENTED	WHOLE FARM
1	WHOLE FARM (WITH BUILDINGS)	ACRES OWNED	ACRES OWNED	\$	\$	\$	\$	\$	\$
2	BUILDINGS			x x	x x	x x	x x	x x	x x
3	HOUSE OPERATOR LIVES IN			\$	\$	\$	\$	\$	\$
4	HIRED MAN'S HOUSE								
5	BARN								
6									
7	SILLO								
8	HOG HOUSE								
9									
10	POULTRY HOUSE								
11									
12	GRANARY								
13									
14	CORN CRIB								
15									
16	MACHINE SHED								
17	SHOP								
18	GARAGE								
19									
20	WAGON SCALES								
21	WATER SYSTEM AND MILL								
22	ELECTRICAL WIRING								
23	POSTS AND WIRE (NOT ERECTED)								
24	FENCES								
25									
26									
27									
28	TOTAL BUILDINGS			\$	\$	\$	\$	\$	\$
29	FARM BUILDINGS (LINE 28 MINUS 3)			\$	\$	\$	\$	\$	\$
30	LAND - WITHOUT BUILDINGS (LINE 1 MINUS 28)			\$	\$	\$	\$	\$	\$

Use reasonable farm values. **Revalue** each item at the end of the year. This will mean that some items, on account of repairs during the year, rising prices, etc., may actually have a higher value than at the beginning of the year.

Renters should fill out values for the land rented as well as the land owned, so that the whole farm investment may be included in the summary as well as just the renter's share. This makes it possible too, for farming units to be compared in group analysis regardless of whether the farm is owned or rented.



# INVENTORY OF MACHINERY AND EQUIPMENT

LINE	MACHINE & DESCRIPTION	SIZE	BEGINNING OF YEAR		END OF YEAR	
			NUMBER	TOTAL VALUE	NUMBER	TOTAL VALUE
	<b>TRANSPORTATION AND POWER</b>					
1	WAGON (INCLUDE BOXES, RACKS, DUMP BOARDS, ETC.)			\$		\$
2	WAGON					
3	WAGON					
4	BUGGIES					
5	SLEDS					
6	TRUCKS					
7	AUTO					
8	TRACTOR					
9	TRAILER					
10	GAS ENGINE					
11	ELECTRIC PLANT					
12	ELECTRIC MOTORS					
13						
14						
	<b>TILLAGE IMPLEMENTS</b>					
15	WALKING PLOW					
16	SULKY PLOW					
17	GANG PLOW					
18	TRACTOR PLOW					
19	TRACTOR DISC					
20	DISC					
21	SPIKE - TOOTH HARROW					
22	ROLLER					
23	CULTIVATOR					
24	CULTIVATOR					
25						
26						
	<b>CORN MACHINERY</b>					
27	CORN PLANTER					
28	CORN BINDER					
29	CORN PICKER					
30	SILAGE CUTTER					
31	CORN SHELLER					
32	SEED CORN TESTER					
33						
34						
	<b>SMALL GRAIN MACHINERY</b>					
35	FANNING MILL					
36	GRAIN DRILL					
37	GRAIN BINDER					
38	THRESHING MACHINE					
39	COMBINE					
40	SEEDER					
41						
42						
43	<b>TOTALS - TO TOP LINE OF PAGE 3</b>	XX	XX	\$	XX	\$

**DIRECTIONS**—A conservative estimate of the sale value of each machine or piece of equipment should be made at the beginning of each year. Each piece should be **revalued** at the end of the year, taking into consideration both depreciation and appreciation—a machine might have been repaired enough to make it worth more at the end of the year than at the beginning of the year.



# INVENTORY OF MACHINERY AND EQUIPMENT

LINE	MACHINE AND DESCRIPTION	SIZE	BEGINNING OF YEAR		END OF YEAR	
			NUMBER	TOTAL VALUE	NUMBER	TOTAL VALUE
1	TOTALS BROUGHT FORWARD FROM PAGE 2					
2	HAYING MACHINERY					
	MOWER			\$		\$
3	HAY LOADER					
4	HAY RAKE					
5	SIDE DELIVERY RAKE OR TEDDER					
6	STACKING OUTFIT					
7						
8						
	LIVESTOCK EQUIPMENT					
9	DOUBLE HARNESS					
10	SINGLE HARNESS					
11	COLLARS, HALTERS, SADDLES, PADS, ETC.					
12	MILKING MACHINE					
13	SEPARATOR					
14	CANS, PAILS, ETC					
15	SELF-FEEDER AND FEED BUNKS					
16	INCUBATORS					
17	COOPS AND BROODERS					
18	BEE EQUIPMENT					
19	PORTABLE HOG HOUSES					
20	FEED GRINDER					
21	HOG WATERERS AND OILERS					
22	BROODER STOVES					
23	TANK HEATER					
24						
25						
	MISCELLANEOUS					
26	MANURE SPREADER					
27	PORTABLE ELEVATOR					
28	SPRAYER					
29	POTATO PLANTER					
30	POTATO DIGGER					
31	SMALL TOOLS (BLACKSMITH, CARPENTER AND GARDEN TOOLS)					
32	SACKS					
33	FARM SCALES					
34						
35						
36	TOTAL MACHINERY AND EQUIPMENT			\$		\$

If several pieces of machinery are owned by the landlord, they may be entered separately on blank lines at the bottom of this page and a notation made that they belong to the landlord.



## INVENTORY OF MISCELLANEOUS SUPPLIES

LINE	DESCRIPTION	BEGINNING OF YEAR		END OF YEAR	
		QUANTITY	TOTAL VALUE	QUANTITY	TOTAL VALUE
1	GASOLINE (TRACTOR AND ENGINES)		\$		\$
2	GASOLINE (AUTO AND TRUCK)				
3	KEROSENE				
4	DISTILLATE				
5	LUBRICATING OIL (TRACTOR AND ENGINES)				
6	LUBRICATING OIL (AUTO AND TRUCK)				
7	MACHINE OIL				
8	GREASE, ETC.				
9					
10	TWINE				
11	SPRAY MATERIALS				
12	DIPS, DISINFECTANTS, ETC.				
13					
14	LUMBER.				
15					
16					
17	TOTAL MISCELLANEOUS SUPPLIES	x x	\$	xx	\$

## ESTIMATED FOOD AND FUEL FURNISHED TO HOUSEHOLD

LINE	MONTH	1		2		3		4		5		6		7		8		9		10		11	
		MILK		CREAM		FARM-MADE BUTTER		EGGS		POULTRY		ANIMALS		BUTCHERED		POTATOES		FRUIT & VEG.		FUEL WOOD			
		GAL	VALUE	QTS.	VALUE	LBS.	VALUE	DOZ.	VALUE	NO.	VALUE	KIND	NO.	LIVE WT. LBS.	TOTAL VALUE	BU.	VALUE	VALUE	VALUE	VALUE	TOTAL VALUE		
18	JAN																						
19	FEB.																						
20	MAR.																						
21	APR.																						
22	MAY																						
23	JUNE																						
24	JULY																						
25	AUG.																						
26	SEPT.																						
27	OCT.																						
28	NOV.																						
29	DEC.																						
30	TOTAL	\$			\$		\$		\$		\$	x x		\$		\$		\$		\$		\$	

The farm business and each enterprise should be credited with food and fuel furnished the household. Farm prices, rather than city retail prices should be charged.

Enter hogs, cattle and sheep (home used) when butchered. (Sales of dressed meat are entered in "Cash Receipts" columns under respective kinds of livestock on pages 14 to 37.) Home used poultry, milk, etc., may be estimated and entered at the end of each month.



# INVENTORY OF FEEDS, SEEDS AND SUPPLIES

LINE	FEEDS	BEGINNING OF YEAR						END OF YEAR					
		QUANTITY	PRICE	TOTAL VALUE	OPERATOR'S SHARE	LANDLORD'S SHARE		QUANTITY	PRICE	TOTAL VALUE	OPERATOR'S SHARE	LANDLORD'S SHARE	
1	EAR CORN	BU.	\$	\$	\$	\$		BU.	\$	\$	\$	\$	
2													
3	SHELLED CORN	BU.						BU.					
4	CORN FODDER	T.						T.					
5	CANE FODDER	T.						T.					
6	SILAGE	T						T					
7													
8	OATS	BU.						BU.					
9	WHEAT	BU.						BU.					
10	BARLEY	BU.						BU.					
11													
12	HAY, ALFALFA	T.						T.					
13	SWEET CLOVER	T.						T.					
14	TIMOTHY	T.						T.					
15	WILD	T.						T.					
16	STRAW	T.						T.					
17													
18	MILL FEEDS	LBS.						LBS.					
19	C. S. MEAL	LBS.						LBS.					
20	OILMEAL	LBS.						LBS.					
21	TANKAGE	LBS.						LBS.					
22													
23	SALT	LBS.						LBS.					
24	MINERALS	LBS.						LBS.					
25	TOTAL	X X	X X	\$	\$	\$		X X	X X	\$	\$	\$	
	SEEDS AND SUPPLIES												
26	CORN	BU.	\$	\$	\$			BU.	\$	\$	\$	\$	
27	OATS	BU.						BU.					
28	WHEAT	BU.						BU.					
29													
30	ALFALFA	LBS.						LBS.					
31	SWEET CLOVER	LBS.						LBS.					
32	TIMOTHY	LBS.						LBS.					
33													
34	POTATOES	BU.						BU.					
35													
36	GROWING CROPS	A						A.					
37													
38													
39													
40	TOTAL	X X	X X	\$	\$	\$		X X	X X	\$	\$	\$	

Directions for estimating amounts of feeds are given on the inside back cover.



# INVENTORY OF CATTLE

LINE	DESCRIPTION	BEGINNING OF YEAR				END OF YEAR			
		NUMBER	LBS. TOTAL WEIGHT	PRICE	TOTAL VALUE	NUMBER	LBS. TOTAL WEIGHT	PRICE	TOTAL VALUE
1	COWS MILKED			\$	\$			\$	\$
2									
3	DRY MILK COWS								
4									
5	BEEF COWS								
6									
7	ALL BULLS, 1 YEAR & OVER								
8	TOTAL BREEDING STOCK			x x	\$			x x	\$
9				\$	\$			\$	\$
10	BEEF CALVES, UNDER ONE YEAR.								
11	DAIRY CALVES, UNDER ONE YEAR								
12									
13	BEEF HEIFERS, ONE TO TWO YEARS								
14	DAIRY HEIFERS, ONE TO TWO YEARS								
15									
16	STEERS, ONE TO TWO YEARS								
17	STEERS, TWO YEARS AND OVER.								
18									
19	TOTAL YOUNG AND FAT			x x	\$			x x	\$
20	TOTAL ALL CATTLE (LINE 8 PLUS 19)			x x	\$			x x	\$
21	IF CATTLE ARE OWNED JOINTLY, INDICATE OPERATOR'S SHARE			x x	\$			x x	\$

# INVENTORY OF HORSES AND MULES

LINE	DESCRIPTION OR NAME	BEGINNING OF YEAR				END OF YEAR			
		NUMBER	AGE	PRICE	TOTAL VALUE	NUMBER	AGE	PRICE	TOTAL VALUE
21	WORK HORSES			\$	\$			\$	\$
22									
23									
24									
25									
26									
27	MULES								
28									
29	COLTS AND OTHER HORSES								
30									
31									
32									
33	TOTAL HORSES AND MULES			x x	\$			x x	\$
34	IF HORSES AND MULES ARE OWNED JOINTLY, INDICATE OPERATOR'S SHARE			x x	\$			x x	\$



# INVENTORY OF HOGS

LINE	DESCRIPTION	BEGINNING OF YEAR				END OF YEAR			
		NUMBER	LBS. TOTAL WEIGHT	PRICE	TOTAL VALUE	NUMBER	LBS. TOTAL WEIGHT	PRICE	TOTAL VALUE
1	OLD SOWS (BRED OR TO BE BRED)			\$	\$			\$	\$
2									
3	GILTS (BRED OR TO BE BRED)								
4									
5	OTHER SPRING PIGS								
6									
7	FALL PIGS								
8									
9	FEEDER PIGS (PURCHASED)								
10									
11	MARKET HOGS								
12									
13	BOARS (OVER 6 MONTHS)								
14	TOTAL HOGS			x x	\$			x x	\$
15	IF HOGS ARE OWNED JOINTLY, INDICATE OPERATOR'S SHARE			x x	\$			xx	\$

# INVENTORY OF SHEEP AND WOOL

LINE	DESCRIPTION	BEGINNING OF YEAR				END OF YEAR			
		NUMBER	LBS. TOTAL WEIGHT	PRICE	TOTAL VALUE	NUMBER	LBS. TOTAL WEIGHT	PRICE	TOTAL VALUE
16	EWES (6 YRS. & OVER)			\$	\$			\$	\$
17	EWES (1 TO 5 YRS.)								
18	EWE LAMBS KEPT FOR BREEDING								
19	OTHER LAMBS								
20	RAMS								
21	ALL OTHER SHEEP (1 YR. & OVER)								
22	TOTAL SHEEP			x x	\$			x x	\$
23	IF SHEEP ARE OWNED JOINTLY, INDICATE OPERATOR'S SHARE			x x	\$			x x	\$
24	WOOL ON HAND			\$	\$			\$	\$
25	IF WOOL IS OWNED JOINTLY, INDICATE OPERATOR'S SHARE			\$	\$			\$	\$



## INVENTORY OF POULTRY

LINE	DESCRIPTION	BEGINNING OF YEAR				END OF YEAR			
		NUMBER	LBS. TOTAL WEIGHT	PRICE	TOTAL VALUE	NUMBER	LBS. TOTAL WEIGHT	PRICE	TOTAL VALUE
1	HENS			\$				\$	
2	PULLETS								
3									
4	ROOSTERS								
5									
6	BABY CHICKS								
7									
8	OTHER POULTRY								
9									
10									
11	TOTAL POULTRY			X X	\$			X X	\$
12	IF POULTRY IS OWNED JOINTLY, INDICATE OPERATOR'S SHARE.			X X	\$			X X	\$

## LIVESTOCK STATISTICS

LINE	MONTH	NUMBER LIVESTOCK BORN					LIVESTOCK DEATHS					CAUSES OF DEATHS	
		LITTERS FAR- ROWED	PIGS FAR- ROWED	CALVES BORN	COLTS BORN	LAMBS BORN	HOGS (AFTER WEANING)	CATTLE	HORSES	SHEEP (AFTER WEANING)		HOGS:	
							NO. WT.	NO. WT.	NO.	NO. WT.			
13	JAN.												
14	FEB.												
15	MAR.												
16	APR.												
17	MAY												
18	JUNE												
19	JULY												
20	AUG.												
21	SEPT.												
22	OCT.												
23	NOV.												
24	DEC.												
25	TOTAL												
26	NO. SPRING LITTERS						33	NO. LAMBS WEANED			40	NO. EGGS SET	
27	NO. FALL LITTERS						34	NO. EWES LAMBING			41	NO. CHICKS HATCHED	
28	TOTAL LITTERS						35	AVE. NO. WORK HORSES			42	NO. CHICKS BOUGHT	
29	NO. SPRING PIGS WEANED						36	AVE. NO. COWS MILKED			43	TOTAL CHICKS	
30	NO. FALL PIGS WEANED						37				44	NO. CHICKS RAISED* (3 MO. & OVER)	
31	TOTAL PIGS WEANED						38	AVE. NO. LAYING HENS			45	NO. SHEEP SHORN	
32	NO. DIFFERENT SOWS FARROWING						39	DOZ. EGGS PRODUCED			46	NO. LBS. WOOL PRODUCED	

See page 4 for home used, and page 9 for check on livestock numbers.



# CHECK ON LIVESTOCK NUMBERS

LINE	ITEM	MIDSUMMER CHECK				END OF YEAR CHECK			
		CATTLE	HORSES	HOGS	SHEEP	CATTLE	HORSES	HOGS	SHEEP
1	NO. BEGINNING OF YEAR								
2	NO. BOUGHT								
3	NO. BORN OR WEANED								
4	TOTAL TO ACCOUNT FOR								
5	NO. SOLD								
6	NO. DIED OR DISAPPEARED								
7	NO. BUTCHERED FOR HOME USE								
8	NO. ON HAND (NOW OR END OF YEAR)								
9	TOTAL ACCOUNTED FOR (MUST EQUAL LINE 4)								

SEE PAGE 8 FOR LIVESTOCK BIRTHS AND DEATHS, AND PAGE 4 FOR HOME USED.

## INVENTORY OF CASH AND FARM ACCOUNTS

(SEE TABLES ON PAGES 10 & 11)

LINE	ACCOUNTS RECEIVABLE	DATE DUE	INTEREST RATE-%	AMOUNT DUE BEG. OF YEAR	PAID DURING YEAR	AMOUNT DUE END OF YEAR
10	CASH ON HAND	X X	X X	\$	\$ X X	\$
11	CASH IN BANK (LESS OUTSTANDING CHECKS)	X X	X X			
12	ACCOUNTS RECEIVABLE					
13						
14	NOTES RECEIVABLE					
15						
16						
17						
18	UNEXPIRED FARM INSURANCE					
19	STOCKS AND BONDS					
20	TOTAL CASH AND ACCOUNTS RECEIVABLE	X X	X X	\$	\$	\$
21	ACCOUNTS PAYABLE					
22	BANK OVERDRAFTS (PLUS OUTSTANDING CHECKS)	X X	X X	\$	\$	\$
23	UNPAID RENT					
24	UNPAID INTEREST					
25	UNPAID TAXES					
26						
27						
28						
29	NOTES PAYABLE					
30						
31	ACCOUNTS PAYABLE					
32						
33	CHattel MORTGAGES					
34						
35	MORTGAGES					
36						
37						
38	TOTAL	X X	X X	\$	\$	\$



# MONEY BORROWED, CREDIT SECURED, AND PURCHASES ON TIME

LINE	DATE	ITEMS (FROM WHOM BORROWED, AND NATURE OF LOAN, SUCH AS, ACCOUNT, NOTE, CHATTEL MORTGAGE, MORTGAGE, ETC.)	1 DATE DUE	2 INTEREST RATE-%	3 AMOUNT DUE 4	
					FARM	HOUSEHOLD & PERSONAL
1					\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24	x x	TOTAL	x x	x x	\$	\$

## PAYMENTS MADE ON DEBTS

LINE	DATE	ITEMS (TO WHOM PAID AND NATURE OF PAYMENT, SUCH AS, PAYMENT ON ACCOUNT, NOTE, CHATTEL MORTGAGE, MORTGAGE, ETC.)	1 DATE PAID	2 INTEREST PAID	3 AMOUNT PAID 4	
					FARM	HOUSEHOLD & PERSONAL
25				\$	\$	\$
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42	x x	TOTAL	x x	\$	\$	\$



## MONEY LOANED, CREDIT ADVANCED, SALES ON TIME, AND INVESTMENTS

LINE	DATE	ITEMS (TO WHOM LOANED AND NATURE OF LOAN, SUCH AS ACCOUNT, NOTE, CHATTEL MORTGAGE, MORTGAGE, PURCHASE OF STOCKS, BONDS, ETC.)	1 DATE DUE	2 INTEREST RATE-%	3 AMOUNT DUE		
					FARM	HOUSEHOLD & PERSONAL	
1					\$	\$	
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24	xx	TOTAL	xx	xx	\$	\$	

## MONEY RECEIVED ON LOANS, CREDIT, SALES ON TIME, AND INVESTMENTS

LINE	DATE	ITEMS (FROM WHOM RECEIVED AND NATURE OF RECEIPT SUCH AS, RECEIPT ON ACCOUNT, NOTE, CHATTEL MORTGAGE, MORTGAGE, DIVIDENDS, ETC.)	1 DATE REC'D	2 INTEREST REC'D	3 AMOUNT RECEIVED		
					FARM	HOUSEHOLD & PERSONAL	
25				\$	\$	\$	
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42	xx	TOTAL	xx	\$	\$	\$	



# MAP OF FARM

Draw in the outline of all land operated and rented out. Use a scale large enough to fill the page.  
 Locate roads, building area, fences, woods and other fixed points.  
 Draw in the crop boundaries as land will be used in the present crop year.  
 Letter fields, A, B, C, etc., and transfer to next page for crop record.

LINE	DATE	ITEMS (FROM WHOM RECEIVED AND NATURE OF RECEIPT SUCH AS, RECEIPT ON ACCOUNT, NOTE, CHATTEL MORTGAGE, MORTGAGE, DIVIDENDS, ETC.)	DATE REC'D	INTEREST REC'D	AMOUNT RECEIVED FARM HOUSEHOLD & PERSONAL
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		TOTAL			

Location Of Farm: Miles and direction from town: \_\_\_\_\_  
 Legal Description of Land: \_\_\_\_\_ of section \_\_\_\_\_ of twp. \_\_\_\_\_ of range \_\_\_\_\_  
 \_\_\_\_\_ of section \_\_\_\_\_ of twp. \_\_\_\_\_ of range \_\_\_\_\_  
 \_\_\_\_\_ of section \_\_\_\_\_ of twp. \_\_\_\_\_ of range \_\_\_\_\_  
 Number acres of alfalfa seeded this year \_\_\_\_\_ Number acres of sweet clover seeded this year \_\_\_\_\_  
 Number acres of sweet clover plowed under this year \_\_\_\_\_



# CROP RECORD

LINE	FIELD LETTER OR NUMBER	CROP (INDICATE OWNED LAND IN COLUMN 1, AND RENTED LAND IN COLUMN 2. INDICATE METHOD OF RENT IN COLUMN 7. COMBINE OWNED AND RENTED LAND AT BOTTOM OF PAGE, COLUMN 1 PLUS 2.)	ACRES		ACRES		TOTAL YIELD	YIELD PER ACRE	LANDLORD'S SHARE	
			OWNED 1	RENTED 2	PLANTED 3	HARVESTED 4			% 7	AMOUNT 8
1		CORN FOR GRAIN								
2										
3		CORN FOR SILAGE								
4		CORN FODDER								
5		CORN HOGGED OFF								
6		SORGHUMS								
7										
8										
9		TOTAL CORN & SORGHUMS								
10		OATS								
11		WHEAT - WINTER								
12		- DURUM								
13		- OTHER SPRING								
14										
15		TOTAL WHEAT								
16		BARLEY								
17										
18		TOTAL BARLEY								
19		RYE								
20		FLAX								
21		HAY - ALFALFA (NO, CUTTINGS - )								
22		- SWEET CLOVER (NO, CUTTINGS - )								
23										
24										
25		- WILD								
26		TOTAL HAY								
27		OTHER CROPS - POTATOES								
28		- ALFALFA SEED								
29		- SWEET CLOVER SEED								
30										
31		TOTAL OTHER CROPS								
32		ROTATION PASTURE - ALFALFA								
33		- SWEET CLOVER								
34										
35		TOTAL ROTATION PASTURE								
36		IDLE AND FALLOWED CROP LAND								
37		TOTAL CROP LAND								
38		PERMANENT PASTURE - OPEN								
39		- WOODED								
40										
41		TOTAL PERMANENT PASTURE								
42		WOODS (NOT PASTURE)								
43		FARMSTEAD, ROADS, FENCE ROWS, AND WASTE LAND								
44		TOTAL ACRES OPERATED								
45		ACRES RENTED OUT								
46		TOTAL ACRES IN FARM								

## INSTRUCTIONS

Columns (1) and (2) are added together for each crop to get the figure for column (3). If any acreage is abandoned and replanted to the same crop or a different crop, then this different crop acreage should be entered on a second line and a circle drawn around this acreage. Then, do not add these circled figures on the "Total Acres In Farm," unless the acreage of the abandoned or first crop is deducted, otherwise, some acreage might be added twice.

TOTAL OWNED & RENTED (COL. 1 PLUS 2.) A.



# CASH RECEIPTS

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

## INSTRUCTIONS

**Columns A, B, and C:** Share renters may label these, "Operator's Share," "Landlord's Share," and "Whole Farm." All items should also be distributed in their proper individual columns to the right.

Owners and cash renters may label these columns, A—"Accounts Receivable," B—"Cash and Check" and C—"Total." This provides for keeping track of how much cash or how large a check was received, and how much is still due on each sale and the total value of each sale. Bank deposits may be recorded in column C instead of the total value of the sale, if preferred.

**Date:** Always record the date of each separate transaction. Month and year are at the top of the page so that only the date of the month need be entered in this column.

**Details of Transaction:** Record the main facts, such as, "Yrlg. steers to Peterson Commission Co."

**Price Per Unit:** This means price per bu., ton, lb., doz., etc.

**Corn, or Wheat:** Cross out which ever is **not** your main cash crop. If neither one is your main cash crop, write in the crop that has the largest sales on your farm.

**Other Crops:** Record amount sold and total value (whether received at time of delivery or not) for all crops not recorded in col. (1).

**Cattle:** Be sure to record number of head under "No.," total weight and total value, less marketing expenses, whether received at time of delivery or not. Include sale of hides, dressed beef and breeding fees received.

LINE	A	B	C	D DATE	E DETAILS OF TRANSACTION (WHAT-TO WHOM SOLD, ETC.)	F PRICE PER UNIT	1		2		3		
							CORN OR WHEAT		OTHER CROPS		CATTLE		
							AM'T.	VALUE	AM'T.	VALUE	NO.	WT.-LBS	VALUE
1	\$	\$	\$				\$		\$			\$	
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30	\$	\$	\$	XX	TOTALS for mo. to pages 78 & 79	XX	\$		\$			\$	



## CASH RECEIPTS

USE TWO RECEIPTS PAGES FACING EACH OTHER

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

## INSTRUCTIONS

**Hogs:** Be sure to record total number of hogs in each sale, total weight, and total value (less marketing expenses). Weight of hogs sold for breeding purposes is unnecessary. Include sales of dressed pork but not home-used.

**Sheep and Wool:** (See instructions for hogs). Record number of fleeces as well as total weight. Record total value whether received in full at time of sale or not.

**Poultry:** Include sales of market poultry, dressed, and breeding stock. (Weight not necessary for breeding stock.)

**Dairy Products:** Be sure to include total value, even though part of butterfat is traded for butter, and even if full payment is not received at time of sale. Be sure to specify under "Quantity" whether sale is in qts., gal., or lbs.

**Eggs:** Include sales of hatching eggs as well as market eggs, but not home used. Record total value, even though some eggs were traded for groceries.

**Miscellaneous:** Horse sales, stallion fees received, sales of machinery, (trade-in value), labor off the farm, custom work, sales of farm improvements, dividends, etc., from stock in marketing organization, AAA payments, insurance adjustments, money borrowed, and money received on notes, etc.

[illegible]



# CASH RECEIPTS

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A			B			C			D			E			F			1			2			3		
													DETAILS OF TRANSACTION (WHAT-TO WHOM SOLD, ETC.)			PRICE PER UNIT			CORN OR WHEAT			OTHER CROPS			CATTLE		
	AMT.	VALUE		AMT.	VALUE		AMT.	VALUE		DATE									AMT.	VALUE		AMT.	VALUE		NO.	WT.-LBS.	VALUE
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50	\$			\$			\$			xx	TOTALS FOR MO. TO PAGES 78 & 79	xx				\$			\$			\$				\$	



## CASH RECEIPTS

USE TWO RECEIPT PAGES FACING EACH OTHER

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

[illegible]



# CASH RECEIPTS

MONTH \_\_\_\_\_ YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE					DATE	E DETAILS OF TRANSACTION (WHAT-TO WHOM SOLD, ETC.)	F PRICE PER UNIT	1 CORN OR WHEAT		2 OTHER CROPS		3 CATTLE		
	A	B	C	D				AMT.	VALUE	AM'T	VALUE	NO.	WT.-LBS.	VALUE
1	\$	\$	\$					\$		\$				\$
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## CASH RECEIPTS

USE TWO RECEIPT PAGES FACING EACH OTHER

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

[illegible]



# CASH RECEIPTS

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A		B		C		D DATE	E DETAILS OF TRANSACTION (WHAT-TO WHOM SOLD, ETC.)	F PRICE PER UNIT	1 CORN OR WHEAT		2 OTHER CROPS		3 CATTLE		
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## CASH RECEIPTS

USE TWO RECEIPT PAGES FACING EACH OTHER

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

[illegible]



# CASH RECEIPTS

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A	B	C	D DATE	E DETAILS OF TRANSACTION (WHAT-TO WHOM SOLD, ETC.)	F PRICE PER UNIT	1 CORN OR WHEAT		2 OTHER CROPS		3 CATTLE		
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## CASH RECEIPTS

USE TWO RECEIPT PAGES FACING EACH OTHER

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

[illegible]



# CASH RECEIPTS

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE					DATE	E DETAILS OF TRANSACTION (WHAT-TO WHOM SOLD, ETC.)	F PRICE PER UNIT	1		2		3		
	A	B	C	D				CORN OR WHEAT		OTHER CROPS		CATTLE		
								AMT.	VALUE	AM'T	VALUE	NO.	WT.-LBS.	VALUE
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## CASH RECEIPTS

USE TWO RECEIPT PAGES FACING EACH OTHER

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

[illegible]



# CASH RECEIPTS

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A			B			C			D DATE	E DETAILS OF TRANSACTION (WHAT-TO WHOM SOLD, ETC)	F PRICE PER UNIT	I CORN OR WHEAT		2 OTHER CROPS		3 CATTLE				
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## CASH RECEIPTS

USE TWO RECEIPT PAGES FACING EACH OTHER

MONTH                     , YEAR                     

[illegible]



# CASH RECEIPTS

MONTH \_\_\_\_\_ YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE				DATE	E DETAILS OF TRANSACTION (WHAT-TO WHOM SOLD, ETC)	F PRICE PER UNIT	I CORN OR WHEAT		2 OTHER CROPS		3 CATTLE		
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## CASH RECEIPTS

USE TWO RECEIPT PAGES FACING EACH OTHER

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

[illegible]



# CASH RECEIPTS

MONTH \_\_\_\_\_ YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A		B		C		D DATE	E DETAILS OF TRANSACTION (WHAT-TO WHOM SOLD, ETC)	F PRICE PER UNIT	1 CORN OR WHEAT		2 OTHER CROPS		3 CATTLE				
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# CASH RECEIPTS

USE TWO RECEIPT PAGES FACING EACH OTHER

MONTH 12, YEAR 1964

[illegible]



# CASH RECEIPTS

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE				DATE	DETAILS OF TRANSACTION (WHAT-TO WHOM SOLD, ETC.)	PRICE PER UNIT	1		2		3		
	A	B	C				CORN OR WHEAT		OTHER CROPS		CATTLE		
							AMT.	VALUE	AM'T	VALUE	NO.	WT.-LBS.	VALUE
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## CASH RECEIPTS

**USE TWO RECEIPT PAGES FACING EACH OTHER**

MONTH       , YEAR       

[illegible]



# CASH RECEIPTS

MONTH \_\_\_\_\_ YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A	B	C	D DATE	E DETAILS OF TRANSACTION (WHAT-TO WHOM SOLD, ETC.)	F PRICE PER UNIT	1 CORN OR WHEAT		2 OTHER CROPS		3 CATTLE		
							AMT.	VALUE	AM'T	VALUE	NO.	WT.-LBS.	VALUE
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## CASH RECEIPTS

USE TWO RECEIPT PAGES FACING EACH OTHER

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

[illegible]



# CASH RECEIPTS

MONTH \_\_\_\_\_ YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A	B	C	D DATE	E DETAILS OF TRANSACTION (WHAT-TO WHOM SOLD, ETC)	F PRICE PER UNIT	1 CORN OR WHEAT		2 OTHER CROPS		3 CATTLE		
							AMT.	VALUE	AM'T	VALUE	NO.	WT.-LBS.	VALUE
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## CASH RECEIPTS

USE TWO RECEIPT PAGES FACING EACH OTHER

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

[illegible]



# CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

## INSTRUCTIONS

**Columns A, B, and C:** Share renters may label these, "Operator's Share," "Landlord's Share," and "Whole Farm." All items should also be distributed in their proper individual columns to the right. Owners and cash renters may label these columns, A—"Charged," B—"Cash or Check," and C—"Check No.," or "Total." This will provide for keeping track of how much was paid and how much is still due on each purchase. Also, the **total value** of each purchase should be put in the proper column to the right, whether it is all paid at the time of purchase or not.

**Date:** Always record the date of each transaction. Month and year are at the top of the page, so only the date of the month need be entered in this column.

**Details Of Transaction:** Record the main facts, such as "Shelled corn from C. A. Smith."

**Quantity:** Specify number of livestock bought, bushels, tons or cwt., of feeds, etc.

**Feed Bought:** Record quantity in bu., tons, or cwt., and total value of any feed purchased.

**Labor Hired:** Wages to farm labor, also value of farm produce furnished married man. Labor or new improvements is entered in column 6.

**Crop Expenses and Machine Hire:** Seed, twine, sprays, poisons, fertilizer, inoculation, seed treatment, hail insurance, etc., trucking hired (unless deducted from sale price or added to purchase price) plow hire, threshing, shelling, baling, silo filling, feed grinding, farm share of electric service, etc.

**Livestock Expense:** Veterinary and medical bills, branding, dipping, shearing, shoeing, registration, advertising, fair and sale expense, etc. **Do not include livestock bought.** Shipping expenses should be added to purchase price or deducted from sale receipts. Include also Dairy Herd Improvement Association fees, brooder fuel, and fly spray.

**Interest, Insurance and Cash Rent:** Record payments of interest on debts (specify under column E), personal and property taxes, insurance on buildings and livestock, and any cash rent paid.

**Farm Improvements:** Cost of new buildings, electrical wiring, fencing, etc., and repairs. (Include labor.) Also include nursery stock, wells, and tiling.

LINE	A	B	C	D	E DETAILS OF TRANSACTION (WHAT-FROM WHOM BOUGHT)	F QUAN- TITY	I ALL LIVE- STOCK FEED	2 LABOR HIRED	3 CROP EXPENSE AND MACHINE HIRE	4 LIVE- STOCK EXPENSE	5 INTEREST, TAXES, INSUR., AND CASH RENT	6 FARM IMPROVE- MENTS (NEW AND REPAIRS)
1	\$	\$	\$				\$	\$	\$	\$	\$	\$
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24	\$	\$	\$	XX	TOTALS FOR MO. TO PAGES 78 & 79.	XX	\$	\$	\$	\$	\$	\$



## CASH EXPENSES

MONTH 02, YEAR 1967

START EACH MONTH ON A NEW SHEET

## INSTRUCTIONS

**Crop Machinery and Livestock Equipment:** Plows, drills, corn pickers, harness, small tools, etc., both new and repairs. Include fuel for brooder stoves, oil and grease for machines **other than** truck, auto, and tractor.

**Truck and Trailer Expense:** New (total value, including trade-in), and repairs. Also, gas, oil, non-freeze, license, insurance, etc. Gas and oil costs when purchased in bulk, should be distributed between truck, auto, and tractor.

**Auto Expense:** Same as for truck expense.

**Tractor Expense:** New and repairs; fuel and oil.

**Special Equipment:** New and repairs for gas engines, light plant, motors, etc., and gas, oil and grease for same.

**Cattle:** Record number in column F. Total weight (of feeder cattle) and total value, whether all paid for at time of purchase or not, is recorded in column 12.

**Hogs:** Same as for cattle.

**Sheep:** Same as for cattle.

**Other Livestock:** Horses, stallion fees, mules, all poultry, hatching eggs, etc.

**Miscellaneous Farm Expense:** Farm organization dues, farm paper subscriptions, farm share of telephone, and all farm expenses that cannot be classified under other headings.

**Payments on Notes, Mortgages and Charge Accounts:** Enter payments made on old bills and charge accounts, or principal payments on notes and mortgages. (Interest payments are entered in column 5.)

[illegible]



# CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A	B	C	D	E DETAILS OF TRANSACTION (WHAT-FROM WHOM BOUGHT, ETC)	F QUAN- TITY	I ALL LIVE- STOCK FEED	2 LABOR HIRED	3 CROP EXPENSE & MACHINE HIRE	4 LIVE- STOCK EXPENSE	5 INTEREST TAXES, INSUR., & CASH RENT	6 FARM IMPROVE- MENTS (NEW AND REPAIRS)
1	\$	\$	\$				\$	\$	\$	\$	\$	\$
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45	\$	\$	\$	XX	TOTALS FOR MO. TO PAGES 78 & 79	XX	\$	\$	\$	\$	\$	\$



## CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

[illegible]



# CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A	B	C	D	E	F	I	2	3	4	5	6
				DATE	DETAILS OF TRANSACTION (WHAT-FROM WHOM BOUGHT, ETC)	QUAN- TITY	ALL LIVE- STOCK FEED	LABOR HIRED	CROP EXPENSE & MACHINE HIRE	LIVE- STOCK EXPENSE	INTEREST TAXES, INSUR., & CASH RENT	FARM IMPROVE- MENTS (NEW AND REPAIRS)
1	\$	\$	\$				\$	\$	\$	\$	\$	\$
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45	\$	\$	\$	xx	TOTALS FOR MO. TO PAGES 78 & 79	xx	\$	\$	\$	\$	\$	\$



## CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

[illegible]



# CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A	B	C	D	E DETAILS OF TRANSACTION (WHAT-FROM WHOM BOUGHT, ETC)	F QUAN- TITY	I ALL LIVE- STOCK FEED	2 LABOR HIRED	3 CROP EXPENSE & MACHINE HIRE	4 LIVE- STOCK EXPENSE	5 INTEREST TAXES, INSUR., & CASH RENT	6 FARM IMPROVE- MENTS (NEW AND REPAIRS)
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45	\$	\$	\$	XX	TOTALS FOR MO. TO PAGES 78 & 79	XX	\$	\$	\$	\$	\$	\$



## CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

[illegible]



# CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A	B	C	D	E DETAILS OF TRANSACTION (WHAT-FROM WHOM BOUGHT, ETC)	F QUAN- TITY	I ALL LIVE- STOCK FEED	2 LABOR HIRED	3 CROP EXPENSE & MACHINE HIRE	4 LIVE- STOCK EXPENSE	5 INTEREST TAXES, INSUR., & CASH RENT	6 FARM IMPROVE- MENTS (NEW AND REPAIRS)
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45	\$	\$	\$	xx	TOTALS FOR MO. TO PAGES 78 & 79	xx	\$	\$	\$	\$	\$	\$



## CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

[illegible]



# CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A	B	C	D	E DETAILS OF TRANSACTION (WHAT-FROM WHOM BOUGHT, ETC)	F QUAN- TITY	I ALL LIVE- STOCK FEED	2 LABOR HIRED	3 CROP EXPENSE & MACHINE HIRE	4 LIVE- STOCK EXPENSE	5 INTEREST TAXES, INSUR., & CASH RENT	6 FARM IMPROVE- MENTS (NEW AND REPAIRS)
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45	\$	\$	\$	xx	TOTALS FOR MO. TO PAGES 78 & 79	xx	\$	\$	\$	\$	\$	\$



## CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

[illegible]



CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A	B	C	D	E	F	1	2	3	4	5	6
				DATE	DETAILS OF TRANSACTION (WHAT-FROM WHOM BOUGHT, ETC)	QUAN- TITY	ALL LIVE- STOCK FEED	LABOR HIRED	CROP EXPENSE & MACHINE HIRE	LIVE- STOCK EXPENSE	INTEREST TAXES, INSUR., & CASH RENT	FARM IMPROVE- MENTS (NEW AND REPAIRS)
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## CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

[illegible]



# CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A	B	C	D	E DETAILS OF TRANSACTION (WHAT-FROM WHOM BOUGHT, ETC)	F QUAN- TITY	1 ALL LIVE- STOCK FEED	2 LABOR HIRED	3 CROP EXPENSE & MACHINE HIRE	4 LIVE- STOCK EXPENSE	5 INTEREST TAXES, INSUR., & CASH RENT	6 FARM IMPROVE- MENTS (NEW AND REPAIRS)
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## CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

**START EACH MONTH ON A NEW SHEET**

[illegible]



# CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A	B	C	D	E DETAILS OF TRANSACTION (WHAT-FROM WHOM BOUGHT, ETC)	F QUAN- TITY	I ALL LIVE- STOCK FEED	2 LABOR HIRED	3 CROP EXPENSE & MACHINE HIRE	4 LIVE- STOCK EXPENSE	5 INTEREST TAXES, INSUR., & CASH RENT	6 FARM IMPROVE- MENTS (NEW AND REPAIRS)
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45	\$	\$	\$	XX	TOTALS FOR MO. TO PAGES 78 & 79	XX	\$	\$	\$	\$	\$	\$



## CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

[illegible]



# CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A	B	C	D	E	F	1	2	3	4	5	6
				DATE	DETAILS OF TRANSACTION (WHAT-FROM WHOM BOUGHT, ETC)	QUAN- TITY	ALL LIVE- STOCK FEED	LABOR HIRED	CROP EXPENSE & MACHINE HIRE	LIVE- STOCK EXPENSE	INTEREST TAXES, INSUR., & CASH RENT	FARM IMPROVE- MENTS (NEW AND REPAIRS)
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45	\$	\$	\$	xx	TOTALS FOR MO. TO PAGES 78 & 79	xx	\$	\$	\$	\$	\$	\$



## CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

[illegible]



# CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A	B	C	D	E	F	I	2	3	4	5	6
				DATE	DETAILS OF TRANSACTION (WHAT-FROM WHOM BOUGHT, ETC)	QUAN- TITY	ALL LIVE- STOCK FEED	LABOR HIRED	CROP EXPENSE & MACHINE HIRE	LIVE- STOCK EXPENSE	INTEREST TAXES, INSUR., & CASH RENT	FARM IMPROVE- MENTS (NEW AND REPAIRS)
1	\$	\$	\$				\$	\$	\$	\$	\$	\$
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45	\$	\$	\$	xx	TOTALS	FOR MO. TO PAGES 78 & 79	xx	\$	\$	\$	\$	\$



## CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

[illegible]



# CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

LINE	A	B	C	D	E	F	I	2	3	4	5	6
				DATE	DETAILS OF TRANSACTION (WHAT-FROM WHOM BOUGHT, ETC)	QUAN- TITY	ALL LIVE- STOCK FEED	LABOR HIRED	CROP EXPENSE & MACHINE HIRE	LIVE- STOCK EXPENSE	INTEREST TAXES, INSUR., & CASH RENT	FARM IMPROVE- MENTS (NEW AND REPAIRS)
1	\$	\$	\$				\$	\$	\$	\$	\$	\$
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45	\$	\$	\$	XX	TOTALS	XX	\$	\$	\$	\$	\$	\$

FOR MO. TO  
PAGES 78 & 79



## CASH EXPENSES

MONTH \_\_\_\_\_, YEAR \_\_\_\_\_

START EACH MONTH ON A NEW SHEET

[illegible]



# FAMILY LIVING EXPENSES

## INSTRUCTIONS

**Charge Accounts:** If an item is charged (all or part) enter the amount charged in column A, and in columns 1 to 9 record the total value, whether paid for at time of purchase or not. Records of household and personal charge accounts, and other personal debts should also be recorded on pages 10 and 11, column 4.

**Cash and Check:** Record the amount of each purchase paid for by cash or check (all or part) in column B. Include value of any eggs or cream traded in.

**Total:** The amounts in columns A and B, when added together, equal the "Total" value of the purchase (both charged and paid for). Record the total in column C and also in the proper column, 1 to 9, to the right.

**Date:** Always record the date of each purchase.

**Items and Description:** Record the main facts, such as, "Betty's shoes—Tull's Store."

**Food:** All food and meals purchased. Food furnished by the farm is recorded in a table on page 4.

**Household Operation:** Kerosene, gasoline for stoves and washing machine engine, coal, gas, house share of electricity, wood and cobs (unless secured on the farm), ice; laundry and cleaning supplies, bathroom supplies; cooking, canning and sewing supplies (except food for cooking and canning, and cloth and thread for sewing); house plants, hired girl's wages, moving and storing household goods, bank charges on checking account, safety deposit box rent, interest on money borrowed for household or personal use only, telephone, telegrams, postage, stationery, ink, etc., etc.

LINE	A		B		C		D	E	1		2	
	CHARGE ACCOUNTS		PAID BY CASH & CHECK		TOTAL				FOOD		HOUSEHOLD OPERATION	
	\$		\$		\$				\$		\$	
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30	\$		\$		\$		xx	TOTALS CARRIED FORWARD	\$		\$	



## FAMILY LIVING EXPENSES

## INSTRUCTIONS

**Clothing:** All garments, shoes and accessories—such as gloves, handkerchiefs, umbrellas, pocket books, costume jewelry, neckties, etc. Include material purchased for home-made clothing, paid labor for sewing, and cleaning, dyeing and repairing clothing. Clothing purchased for gifts outside the family should be entered in column (8).

**Personal Expenses:** Barber and beauty shop services, toilet supplies, tobacco, candy and other money spent for personal use not accounted for elsewhere.

**Housing and Furnishings:** House and household purchases and repairs. Include all furniture and equipment purchased, household tools, bedding, table linen, etc. Include insurance and taxes on house and furnishings.

**Education and Recreation:** School tuition, fees and supplies, board and lodging for children away at school; newspapers, magazines, books, movies, games, toys, pets, music lessons and supplies, dues to social and educational organizations; educational trips and vacation expenses.

**Medical Care:** Fees for doctor, dentist, nurse; hospital care, surgical appliances, first aid equipment, eye-glasses, treatments, medicine; health and accident insurance.

**Gifts, Church, Welfare:** Gifts to persons outside the family; church support, charity, include expense of weddings, christenings and funerals.

**Payments on Notes and Accounts; Investments:** Payments on charge accounts which were entered in column A, payments on any other personal debts; purchase of stocks, bonds, annuities, life insurance, etc.

[illegible]



# FAMILY LIVING EXPENSES

LINE	A CHARGE ACCOUNTS	B PAID BY CASH & CHECK	C TOTAL	D DATE	E ITEMS & DESCRIPTIONS (WHAT-FROM WHOM AND FOR WHOM BOUGHT, ETC.)	1 FOOD	2 HOUSEHOLD OPERATION
1	\$	\$	\$		TOTALS BROUGHT FORWARD	\$	\$
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49	\$	\$	\$	xx	TOTALS CARRIED FORWARD	\$	\$



[illegible]



# FAMILY LIVING EXPENSES

LINE	A CHARGE ACCOUNTS	B PAID BY CASH & CHECK	C TOTAL	D DATE	E ITEMS & DESCRIPTIONS (WHAT-FROM WHOM AND FOR WHOM BOUGHT, ETC.)	I FOOD	2 HOUSEHOLD OPERATION
1	\$	\$	\$		TOTALS BROUGHT FORWARD	\$	\$
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49	\$	\$	\$	xx	TOTALS CARRIED FORWARD	\$	\$



[illegible]



# FAMILY LIVING EXPENSES

LINE	A CHARGE ACCOUNTS	B PAID BY CASH & CHECK	C TOTAL	D DATE	E ITEMS & DESCRIPTIONS ( WHAT-FROM WHOM AND FOR WHOM BOUGHT, ETC.)	I FOOD	2 HOUSEHOLD OPERATION
1	\$	\$	\$		TOTALS BROUGHT FORWARD	\$	\$
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41							
42							
43							
44							
45							
46							
47							
48							
49	\$	\$	\$	XX	TOTALS CARRIED FORWARD	\$	\$



	\$
1970	100
1980	100
1990	100
2000	100
2010	100
2020	100
2030	100
2040	100
2050	100
2060	100
2070	100
2080	100
2090	100
2100	100



# FAMILY LIVING EXPENSES

LINE	A CHARGE ACCOUNTS	B PAID BY CASH & CHECK	C TOTAL	D DATE	E ITEMS & DESCRIPTIONS (WHAT-FROM WHOM AND FOR WHOM BOUGHT, ETC.)	I FOOD	2 HOUSEHOLD OPERATION
1	\$	\$	\$		TOTALS BROUGHT FORWARD	\$	\$
2							
3							
4							
5							
6							
7							
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44							
45							
46							
47							
48							
49	\$	\$	\$	xx	TOTALS CARRIED FORWARD	\$	\$



FAMILY LIVING EXPENSE

[illegible]



# FAMILY LIVING EXPENSES

LINE	A CHARGE ACCOUNTS	B PAID BY CASH & CHECK	C TOTAL	D DATE	E ITEMS & DESCRIPTIONS (WHAT-FROM WHOM AND FOR WHOM BOUGHT, ETC.)	1 FOOD	2 HOUSEHOLD OPERATION
1	\$	\$	\$		TOTALS BROUGHT FORWARD	\$	\$
2							
3							
4							
5							
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7							
8							
9							
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45							
46							
47							
48							
49	\$	\$	\$	XX	TOTALS FOR YEAR	\$	\$



## FAMILY LIVING EXPENSES

[illegible]



# INVENTORY OF HOUSEHOLD AND PERSONAL GOODS

LINE	ITEMS	BEGINNING OF YEAR		END OF YEAR	
		NUMBER OR QUANTITY	VALUE	NUMBER OR QUANTITY	VALUE
1	BEDS		\$		\$
2	MATTRESSES				
3	TICKS				
4	BEDDING				
5	DRESSERS				
6	CHESTS				
7	CHAIRS, STRAIGHT				
8	CHAIRS, EASY				
9	STOOLS				
10	FLOOR COVERINGS				
11	LAMPS AND LANTERNS				
12	LINEN, DISHES, CUTLERY, AND GLASSWARE				
13	TABLES				
14	DAVENPORT OR COUCH				
15	BOOK CASES				
16	PIANO				
17	RADIO				
18	OTHER MUSICAL INSTRUMENTS				
19	SEWING MACHINE				
20	STOVES, KITCHEN				
21	STOVES, HEATING				
22	BUFFET				
23	PICTURES				
24	CURTAINS				
25	CABINET				
26	KITCHEN UTENSILS				
27	CLEANING EQUIPMENT				
28	LAUNDRY EQUIPMENT				
29	CHURN				
30	REFRIGERATOR				
31	PRESSURE COOKER				
32	CANNING EQUIPMENT: JARS, ETC				
33	OTHER EQUIPMENT				
34	CLOTHING				
35	PERSONAL BELONGINGS				
36	OTHER FURNISHINGS				
37	STORED MEATS (LBS.)				
38	STORED VEGETABLES (LBS. OR BU.)				
39	STORED FRUITS (LBS. OR BU.)				
40	CANNED MEATS (PTS. OR QTS.)				
41	CANNED VEGETABLES (PTS. OR QTS.)				
42	CANNED FRUITS (PTS. OR QTS.)				
43	OTHER FOODS				
44					
45					
46	FUEL				
47					
48	TOTAL	x x	\$	x x	\$

Meats should be valued at the price the animals would bring at the time of butchering if sold on the hoof. Vegetables and fruits, stored or canned, should be valued at farm price per unit at time of storing or canning. Include personally owned stocks, bonds, mortgages, or other accounts receivable which are not connected with the farm business.



# SUMMARY OF EGG PRODUCTION

DAY	JAN.	FEB.	MAR.	APR.	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	TOTAL
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
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22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
TOTALS													
AVERAGE NUMBER HENS DURING MONTH													AVERAGE NUMBER HENS DURING YEAR—

Record the total number of eggs produced each day in the month.

Total number of eggs produced during year .....

Average number of hens in laying flock during year .....

Average number of eggs produced per hen per year .....



# SUMMARY OF MILK PRODUCTION

LINE	NAME OF COW (USE THIS COLUMN IF MONTHLY PRO- DUCTION OF EACH COW IS KEPT.)	JAN.	FEB	MAR	APR.	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	TOTAL
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
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28														
29														
30														
31														
32														
33	AVERAGE NUMBER COWS MILKED DURING MONTH.													AVERAGE NUMBER COWS MILKED DURING YEAR _____

This page may be used for recording total production for each cow monthly, or total production from the entire herd daily.

Total amount of milk produced during year .....

Average number of cows milked during year .....

Average amount of milk produced per cow .....



# CHECK FOR SUPPLY AND DISPOSAL OF CROPS

LINE	ITEM	CORN		WHEAT		OATS		BARLEY		SILAGE		HAY		QUAN.	VALUE
		QUAN. BU.	VALUE	QUAN. BU.	VALUE	QUAN. BU.	VALUE	QUAN. BU.	VALUE	QUAN. TONS	VALUE	QUAN. TONS	VALUE		
1	BEGINNING INVENTORY - PAGE 5.		\$		\$		\$		\$		\$		\$		\$
2	RAISED (LESS LANDLORD'S SHARE) -PAGE 3.														
3	PURCHASED - PAGES 38 TO 61.														
4	TOTAL TO ACCOUNT FOR		\$		\$		\$		\$		\$		\$		\$
5	SOLD - PAGES 14 TO 36		\$		\$		\$		\$		\$		\$		\$
6	USED FOR SEED (ESTIMATE)														
7	SHRINKAGE (ESTIMATE)														
8	END OF YEAR INVENTORY - PAGE 5														
9	TOTAL ACCOUNTED FOR		\$		\$		\$		\$		\$		\$		\$
10	AMOUNT FED - LINE 4 MINUS LINE 9		\$		\$		\$		\$		\$		\$		\$
11	AMOUNT FED TO CATTLE		\$		\$		\$		\$		\$		\$		\$
12	AMOUNT FED TO HOGS		\$		\$		\$		\$		\$		\$		\$
13	AMOUNT FED TO SHEEP		\$		\$		\$		\$		\$		\$		\$
14	AMOUNT FED TO HORSES		\$		\$		\$		\$		\$		\$		\$
15	AMOUNT FED TO POULTRY		\$		\$		\$		\$		\$		\$		\$

The difference between the "Total" on line 4 of this table and the "Total" on line 9 should represent the amount of feed fed to livestock. This can be distributed between the various kinds of livestock by estimating the approximate amount of each kind of feed that each kind of live-

stock on your farm received the past year. Lines 11, 12, 13, 14 and 15 must add up to equal the figures in line 10 in each column. Besides normal shrinkage due to drying, feed that has been stolen, burned, or otherwise disappeared may be included in "Shrinkage."

[77]

## ESTIMATED VALUE OF UNPAID FAMILY LABOR

LINE	MEMBER OF FAMILY (DO NOT INCLUDE OPERATOR)	EST. VALUE OF FARM WORK THIS YEAR
16		\$
17		
18		
19		
20		
21		
22	TOTAL VALUE OF UNPAID FAMILY LABOR	\$

Include value of women's work on the farm but not in connection with household duties.

## ESTIMATED VALUE OF BOARD FOR HIRED LABOR

LINE	MONTH	TOTAL DAYS WORKED	MONTHLY VALUE OF BOARD	MONTH	TOTAL DAYS WORKED	MONTHLY VALUE OF BOARD
23	JANUARY		\$	BRO'T FOR'D.		\$
24	FEBRUARY			JULY		
25	MARCH			AUGUST		
26	APRIL			SEPTEMBER		
27	MAY			OCTOBER		
28	JUNE			NOVEMBER		
29	TOTAL CAR'D FOR'D			DECEMBER		
30	TOTAL FOR HIRED LABOR					\$

Do not include board for threshing crews or for other crews where work is exchanged.

219 30387 HEAD TO YRANMUS YLHTNOM



## MONTHLY SUMMARY OF CASH RECEIPTS

LINE	A	B	C	D PUT THE NAME OF THE MONTH IN COL. E. IF YOUR RECORD BOOK YEAR STARTS ON MARCH 1, YOUR FIRST MONTH WOULD BE MARCH.	E MONTH	1 CORN OR WHEAT		2 OTHER CROPS		3 CATTLE		
						AM'T.	VALUE	AM'T.	VALUE	NO.	WT.-LBS	VALUE
1	\$	\$	\$	FIRST MONTH		\$		\$				\$
2				SECOND MONTH								
3				THIRD MONTH								
4	\$	\$	\$	TOTAL FIRST QUARTER		\$		\$				\$
5	\$	\$	\$	FOURTH MONTH		\$		\$				\$
6				FIFTH MONTH								
7				SIXTH MONTH								
8	\$	\$	\$	TOTAL SECOND QUARTER		\$		\$				\$
9	\$	\$	\$	SEVENTH MONTH		\$		\$				\$
10				EIGHTH MONTH								
11				NINTH MONTH								
12	\$	\$	\$	TOTAL THIRD QUARTER		\$		\$				\$
13	\$	\$	\$	TENTH MONTH		\$		\$				\$
14				ELEVENTH MONTH								
15				TWELFTH MONTH								
16	\$	\$	\$	TOTAL FOURTH QUARTER		\$		\$				\$
17	\$	\$	\$	TOTAL 1 ST. 6 MO. (LINE 4 & 8)		\$		\$				\$
18	\$	\$	\$	TOTAL 2 ND. 6 MO. (LINE 12 & 16)		\$		\$				\$
19	\$	\$	\$	TOTAL FOR YR. (LINES 17 & 18)		\$		\$				\$

## MONTHLY SUMMARY OF CASH EXPENSES

LINE	A	B	C	D PUT THE NAME OF THE MONTH IN COL. E. IF YOUR RECORD BOOK YEAR STARTS ON MARCH 1, YOUR FIRST MONTH WOULD BE MARCH.	E MONTH	1 ALL LIVE- STOCK FEED	2 LABOR HIRED	3 CROP EXPENSE & MACHINE HIRE	4 LIVE- STOCK EXPENSE	5 INTEREST TAXES, INSUR., & CASH RENT	6 FARM IMPROVE- MENTS (NEW AND REPAIRS)
20	\$	\$	\$	FIRST MONTH		\$	\$	\$	\$	\$	\$
21				SECOND MONTH							
22				THIRD MONTH							
23	\$	\$	\$	TOTAL FIRST QUARTER		\$	\$	\$	\$	\$	\$
24	\$	\$	\$	FOURTH MONTH		\$	\$	\$	\$	\$	\$
25				FIFTH MONTH							
26				SIXTH MONTH							
27	\$	\$	\$	TOTAL SECOND QUARTER		\$	\$	\$	\$	\$	\$
28	\$	\$	\$	SEVENTH MONTH		\$	\$	\$	\$	\$	\$
29				EIGHTH MONTH							
30				NINTH MONTH							
31	\$	\$	\$	TOTAL THIRD QUARTER		\$	\$	\$	\$	\$	\$
32	\$	\$	\$	TENTH MONTH		\$	\$	\$	\$	\$	\$
33				ELEVENTH MONTH							
34				TWELFTH MONTH							
35	\$	\$	\$	TOTAL FOURTH QUARTER		\$	\$	\$	\$	\$	\$
36	\$	\$	\$	TOTAL 1 ST. 6 MO. (LINE 23 & 27)		\$	\$	\$	\$	\$	\$
37	\$	\$	\$	TOTAL 2 ND. 6 MO. (LINE 31 & 35)		\$	\$	\$	\$	\$	\$
38	\$	\$	\$	TOTAL FOR YR. (LINES 36 & 37)		\$	\$	\$	\$	\$	\$

Transfer monthly totals from their respective pages to the proper lines above.



# MONTHLY SUMMARY OF CASH RECEIPTS

4 HOGS			5 SHEEP & WOOL			6 POULTRY			7 DAIRY PRODUCTS	8 EGGS		9 MISCELLANEOUS	
NO.	WT.-LBS.	VALUE	NO.	WT.-LBS.	VALUE	NO.	WT.-LBS.	VALUE		VALUE	DOZENS	VALUE	VALUE
		\$			\$			\$		\$		\$	
		\$			\$			\$		\$		\$	
		\$			\$			\$		\$		\$	
		\$			\$			\$		\$		\$	
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# BREEDING RECORD

LINE	ANIMAL BRED		DATE SERVED	NAME OR NUMBER OF SIRE USED	DATE DUE	DATE FRESH	REMARKS (SEX OF OFFSPRING, NAMES, NUMBER SAVED, ETC.)
	KIND	NAME OR NUMBER					
1							
2							
3							
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Average time of gestation from service to birth: mare 340 days, cow 283 days, ewe 150 days, and sow 112 days.



# SUMMARY OF INVENTORIES

LINE	CLASSES OF PROPERTY	PAGE	LINE	BEGINNING OF YEAR			END OF YEAR		
				OPERATOR'S SHARE	LANDLORD'S SHARE	WHOLE FARM	OPERATOR'S SHARE	LANDLORD'S SHARE	WHOLE FARM
1	LAND	1	30	\$	\$	\$	\$	\$	\$
2	FARM BUILDINGS	1	29						
3	MACHINERY & EQUIPMENT	3	36						
4	MISCELLANEOUS SUPPLIES	4	17						
5	FEEDS	5	25						
6	SEEDS & SUPPLIES	5	40						
7	CATTLE	6	20 & 21						
8	HORSES & MULES	6	33 & 34						
9	HOGS	7	14 & 15						
10	SHEEP	7	22 & 23						
11	WOOL	7	24 & 25						
12	POULTRY	8	12						
13	ACCOUNTS RECEIVABLE	9	20						
14	TOTAL FARM ASSETS OR FARM CAPITAL (ADD LINES 1 TO 13 INCLUSIVE)	X	X X	\$	\$	\$	\$	\$	\$
15	FARM LIABILITIES	9	38						
16	NET FARM CAPITAL (LINE 14 MINUS LINE 15)	X	X X	\$	\$	\$	\$	\$	\$
17	PLACE SMALLER OF "WHOLE FARM" TOTALS ON LINE 16 UNDER LARGER AND SUBTRACT. DO THE SAME FOR "OPERATOR'S SHARE" AND "LANDLORD'S SHARE".	X	X X						
18	INCREASE OR DECREASE - OPERATOR'S SHARE	X	X X	\$	XX	X	XX	X	XX
19	INCREASE OR DECREASE - LANDLORD'S SHARE	X	X X	XX	X		XX	X	XX
20	INCREASE OR DECREASE - WHOLE FARM	X	X X	XX	X	XX	X	XX	X
21	HOUSE OPERATOR LIVES IN	1	3	\$	\$	\$	\$	\$	\$
22	HOUSEHOLD & PERSONAL ASSETS	74	48						
23	TOTAL PERSONAL ASSETS	X	XX	\$	\$	\$	\$	\$	\$
24	PERSONAL LIABILITIES (PAGE 10, COL. 4 - LINE 24 MINUS 42)	10	XX						
25	NET PERSONAL CAPITAL (LINE 23 MINUS LINE 24)	X	XX	\$	\$	\$	\$	\$	\$
26	NET FARM CAPITAL	81	16						
27	NET WORTH (LINE 25 PLUS LINE 26)	X	XX	\$	\$	\$	\$	\$	\$
28	PLACE SMALLER TOTAL OF LINE 27 UNDER LARGER AND SUBTRACT	X	XX						
29	INCREASE OR DECREASE IN NET WORTH	X	XX	\$	\$	\$	\$	\$	\$

Take totals from inventories on pages 1 to 9 and page 74.



## COMPUTATION OF NET FARM EARNINGS

LINE	CASH EXPENSES (TOTALS FROM EXPENSE SUMMARY ON PAGES 78 AND 79)	PAGE	LINE	COLUMN	OPERATOR'S SHARE # (COL. A, PAGE 78)	LANDLORD'S SHARE # (COL. B, PAGE 78)	WHOLE FARM # (COL. C, PAGE 78)
1	ALL LIVESTOCK FEED	78	38	1	\$	\$	\$
2	LABOR HIRED	78	38	2			
3	CROP EXPENSE	78	38	3			
4	LIVESTOCK EXPENSE	78	38	4			
5	INTEREST, TAXES, INSURANCE AND CASH RENT	78	38	5			
6	FARM IMPROVEMENTS (NEW AND REPAIRS)	78	38	6			
7	CROP MACHINERY AND LIVESTOCK EQUIPMENT	79	38	7			
8	TRUCK EXPENSE	79	38	8			
9	AUTO EXPENSE	79	38	9			
10	TRACTOR EXPENSE	79	38	10			
11	SPECIAL EQUIPMENT AND MACHINERY HIRE	79	38	11			
12	CATTLE BOUGHT	79	38	12			
13	HOGS BOUGHT	79	38	13			
14	SHEEP BOUGHT	79	38	14			
15	OTHER LIVESTOCK BOUGHT	79	38	15			
16	MISCELLANEOUS FARM EXPENSE	79	38	16			
17	PAYMENTS ON NOTES, MORTGAGES, AND CHARGE ACCOUNTS	79	38	17			
18	TOTAL CASH EXPENSE (ADD LINES 1-17, INCLUSIVE)	XX	XX	XX	\$	\$	\$
19	DECREASE IN NET FARM CAPITAL	81	18, 19, 20	XX			
20	BOARD FURNISHED HIRED LABOR	77	30	XX			
21	TOTAL EXPENSE (ADD LINES 18, 19, AND 20)	XX	XX	XX	\$	\$	\$

# If the farmer is both owner and operator of the land, he will use only the column labelled, "Whole Farm." Renters should label columns A, B, and C, in the "Cash Expenses" tables on pages 38 to 61 and in the expenses summary at the bottom of page 78, "Operator's Share," "Landlord's Share" and "Whole Farm."

### MEASURES OF FARM EFFICIENCY

**Size**—The size of the farm business is often a most important factor in the success of the business. This size cannot be measured by the number of acres alone, as often there is a larger business carried on on 160 acres than on 320 acres nearby. The kind of farming that is followed must also be considered when speaking of "large" or "small" farms. On farms having large total receipts, the farm expenses are usually low enough to leave large net farm earnings. Where the farm business is so small that only small total receipts are received, it is difficult to secure a satisfactory profit even when expenses are kept at a low figure. Therefore an important problem on many farms is that of increasing the total receipts.

**Crops**—Crop yields should approach the best in the locality. Low yields may be caused by lack of fertility, poor seed, poor rotation, improper tillage, or some other important factor to be located by further analysis. Weather conditions usually affect all farms in a community alike and are not responsible for yields lower than the average. The acreage of the various crops will indicate the crop rotation or lack of crop rotation.

**Labor**—A good crop rotation together with livestock production makes possible the best use of man and horse labor throughout the year. With labor high in price, or impossible to get, on many farms it is best to stock off much of the feed crops produced. By using large teams or tractors with big equipment it is often possible to do more farming with less hired labor. A well planned program of work, especially if based upon a previous farm record, will make for better use of labor throughout the year, and for larger profits from the farm business.

**Operating Expenses**—A comparison of total operating expenses with the net farm earnings serves as a means of emphasizing the importance of keeping expenses low in proportion to the net farm earnings.



# COMPUTATION OF NET FARM EARNINGS (CONTINUED)

LINE	CASH RECEIPTS (TOTALS FROM RECEIPT SUMMARY ON PAGES 78 AND 79)	PAGE	LINE	COLUMN	OPERATOR'S SHARE # (COL. A, PAGE 78)	LANDLORD'S SHARE # (COL. B, PAGE 78)	WHOLE FARM # (COL. C, PAGE 78)
1	CORN OR WHEAT	78	19	1	\$	\$	\$
2	OTHER CROPS	78	19	2			
3	CATTLE	78	19	3			
4	HOGS	79	19	4			
5	SHEEP AND WOOL	79	19	5			
6	POULTRY	79	19	6			
7	DAIRY PRODUCTS	79	19	7			
8	EGGS	79	19	8			
9	MISCELLANEOUS	79	19	9			
10	TOTAL CASH RECEIPTS (ADD LINES 1 TO 9 INCLUSIVE)	XX	XX	XX	\$	\$	\$
11	INCREASE IN NET FARM CAPITAL	81	18, 19, 20	XX			
12	FOOD AND FUEL FURNISHED TO HOUSEHOLD	4	30	11			
13	TOTAL RECEIPTS (ADD LINES 10, 11 AND 12)	XX	XX	XX	\$	\$	\$
14	TOTAL EXPENSE	82	21	XX			
15	RETURNS TO CAPITAL AND FAMILY LABOR NET FARM EARNINGS (LINE 13 MINUS LINE 14)	XX	XX	XX	\$	\$	\$
16	## INTEREST ON NET FARM CAPITAL (___ PER CENT TIMES TOTALS ON PAGE 81, LINE 16)	XX	XX	XX			
17	FAMILY LABOR EARNINGS (LINE 15 MINUS LINE 16)	XX	XX	XX	\$	\$	\$
18	UNPAID FAMILY LABOR	77	22	XX			
19	OPERATOR'S LABOR EARNINGS (LINE 17 MINUS LINE 18)	XX	XX	XX	\$	\$	\$

## If the farmer is both owner and operator of the land, he will use only the column labelled, "Whole Farm." Renters should label columns A, B, and C in the "Cash Receipts" tables on pages 14 to 37 and in the receipts summary at the top of page 78, "Operator's Share," "Landlord's Share," and "Whole Farm."

# Use a conservative rate of interest. About 5 percent is a fairly standard rate.

## DEFINITIONS

**Farm assets, or farm capital,** is the value of the real estate comprising the farm (not including the dwelling), livestock, equipment, feed, and other supplies.

**Farm liabilities** represent the total amount of farm debts owed.

**Net farm capital** is the difference between the farm assets, or farm capital, and the farm liabilities.

**Total cash expense** is the sum of all expenses connected with the farm business, except household and personal expense. (See lines 1 to 17 on page 82.)

**Total expense** include "total cash expense" plus "decrease in net farm capital" and "board furnished hired labor."

**Total cash receipts** includes receipts from crops, livestock, and their products, use of equipment and labor off the farm and rent or sale of farm property.

**Total receipts** include "total cash receipts" plus "increase in net farm capital" and "food and fuel furnished to household."

**Net farm earnings** is the difference between "total receipts" and total expenses;" it includes total cash receipts less total cash expenses, plus, or minus, the increase or decrease in inventories plus food and fuel from the farm.

**Interest on net farm capital** is based on the rate the money would earn if the farmer sold his farm property and invested the money in safe securities.

**Family labor earnings** is the family labor income plus the value of the family living from the farm less an interest charge for the use of the net farm capital. It represents the earnings for the labor of the farm operator and his family.

**Operator's labor earnings** is what the operator receives for his year's work after allowing for "total expenses" for the farm, "interest on the net farm capital" and "unpaid labor of other members of the family"; in addition to having a house to live in and farm products to use in the house.



# FARM CREDIT STATEMENT

LINE	ITEMS	PAGE	LINE	BEGINNING OF YEAR		END OF YEAR	
				DATE	19	DATE	19
1	ASSETS: (AMOUNT OWNED) LAND - WITHOUT BUILDINGS	1	30	\$		\$	
2	TOTAL BUILDINGS	1	28				
3	MACHINERY AND EQUIPMENT	3	36				
4	MISCELLANEOUS SUPPLIES	4	17				
5	FEEDS	5	25				
6	SEEDS AND SUPPLIES	5	40				
7	CATTLE	6	21				
8	HORSES AND MULES	6	34				
9	HOGS	7	15				
10	SHEEP	7	23				
11	WOOL	7	25				
12	POULTRY	8	12				
13	HOUSEHOLD AND PERSONAL GOODS	74	48				
14							
15	TOTAL CASH, ACCOUNTS RECEIVABLE, STOCKS AND BONDS	9	20				
16							
17							
18	TOTAL ASSETS (ADD LINES 1 TO 17 INCLUSIVE)	XX	XX	X	X	\$	
19	LIABILITIES: (AMOUNT OWED) TOTAL FARM ACCOUNTS PAYABLE	9	38	\$		\$	
20	TOTAL PERSONAL ACCOUNTS PAYABLE (PAGE 10, COL. 4, LINE 24 MINUS LINE 42)	10	XX				
21							
22	TOTAL LIABILITIES (ADD LINES 19, 20 AND 21)	XX	XX	XX	X	\$	
23	TOTAL NET WORTH (LINE 18 MINUS LINE 22)	XX	XX	XX	X	\$	
24	PLACE SMALLER TOTAL UNDER LARGER AND SUBTRACT	XX	XX	XX	X	\$	
25	INCREASE OR DECREASE IN TOTAL NET WORTH FOR THE YEAR	XX	XX	XX	X	\$	

The farm credit statement displays the farmer's **assets** (what is owned) and his **liabilities** (what is owed), and his **net worth**. Net worth is the difference between the full value of all property owned after the total amount owed has been deducted. When the form above has been completely filled out, it will show how much has been gained or lost during the year.

Personal as well as farm business transactions are considered in arriving at net worth. Therefore, even though the farm business may have been profitable during the year, if living expenses are high, a reduction in net worth for the year may be shown.

An extra farm credit statement form to fill out and file with your banker will be found on page 85.



# FARM CREDIT STATEMENT

LINE	ITEMS	PAGE	LINE	BEGINNING OF YEAR		END OF YEAR	
				DATE	19	DATE	19
1	ASSETS: (AMOUNT OWNED) LAND - WITHOUT BUILDINGS	1	30	\$		\$	
2	TOTAL BUILDINGS	1	28				
3	MACHINERY AND EQUIPMENT	3	36				
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11	WOOL	7	25				
12	POULTRY	8	12				
13	HOUSEHOLD AND PERSONAL GOODS	74	48				
14							
15	TOTAL CASH, ACCOUNTS RECEIVABLE, STOCKS AND BONDS	9	20				
16							
17							
18	TOTAL ASSETS (ADD LINES 1 TO 17 INCLUSIVE)	XX	XX	XX	\$	XX	X \$
19	LIABILITIES: (AMOUNT OWED) TOTAL FARM ACCOUNTS PAYABLE	9	38	\$		\$	
20	TOTAL PERSONAL ACCOUNTS PAYABLE (PAGE 10, COL. 4, LINE 24 MINUS LINE 42)	10	XX				
21							
22	TOTAL LIABILITIES (ADD LINES 19, 20 AND 21)	XX	XX	XX	X \$	XX	X \$
23	TOTAL NET WORTH (LINE 18 MINUS LINE 22)	XX	XX	XX	X \$	XX	X \$
24	PLACE SMALLER TOTAL UNDER LARGER AND SUBTRACT	XX	XX	XX	X \$	XX	X \$
25	INCREASE OR DECREASE IN TOTAL NET WORTH FOR THE YEAR	XX	XX	XX	X \$	XX	X \$
26	INSURANCE ON BUILDING \$		38	CONTINGENT LIABILITY			
27	INSURANCE ON OTHER PROPERTY \$			INDORSED NOTES \$			
28	TITLE TO ALL REAL ESTATE ABOVE IS IN THE NAME OF		39				
29			40	BONDSMAN FOR OTHERS \$			
30			41	LIABILITY ON PARTNERSHIP DEBTS \$			
31	AUTOMOBILE INSURANCE \$		42				
32	LIFE INSURANCE \$		43				
33	BENEFICIARIES OF LIFE INSURANCE:		44	TOTAL CONTINGENT LIABILITY (ADD LINES 38 TO 43 INCLUSIVE) \$			
			45	ANNUAL TAXES \$			
			46	MY AGE IS YEARS. MARRIED OR SINGLE			
			47	WIFE'S NAME			
			48	NUMBER OF CHILDREN AGES			



# MEMORANDA

LINE	ITEMS	PAGE	LINE	BEGINNING OF YEAR	END OF YEAR
1	LAND - WITHOUT BUILDINGS	1	20		
2	TOTAL BUILDINGS	1	20		
3	MACHINERY AND EQUIPMENT	1	20		
4	VEHICLES	1	20		
5	FEEDS	1	20		
6	SEEDS AND SUPPLIES	1	20		
7	WAGES	1	20		
8	HOUSES AND RENT	1	20		
9	HOSES	1	20		
10	SHEEP	1	20		
11	CATTLE	1	20		
12	POULTRY	1	20		
13	HOUSEHOLD AND PERSONAL GOODS	1	20		
14	STOCKS AND BONDS	1	20		
15	OTHER ASSETS	1	20		
16	LIABILITIES (AMOUNT OWED)	1	20		
17	TOTAL ASSETS	1	20		
18	TOTAL LIABILITIES	1	20		
19	TOTAL NET WORTH	1	20		
20	INCREASE OR DECREASE IN TOTAL NET WORTH FOR THE YEAR	1	20		
21	INCREASE OR DECREASE IN TOTAL NET WORTH FOR THE YEAR	1	20		
22	TITLE TO ALL REAL ESTATE ABOVE IS IN THE	1	20		
23	NAME OF	1	20		
24	CO-OWNER FOR OTHERS	1	20		
25	LIABILITY ON PARTNERSHIP DEBTS	1	20		
26	INDEBTEDNESS	1	20		
27	TOTAL DEBT	1	20		
28	ANNUAL TAXES	1	20		
29	WIFE'S NAME	1	20		
30	NUMBER OF CHILDREN	1	20		



## MAIN PROVISIONS OF RENTAL AGREEMENT FOR RENTED LAND:

Landlord's name \_\_\_\_\_ Address \_\_\_\_\_

Acres rented from this landlord \_\_\_\_\_ acres.

### Legal description of land rented from this landlord:

\_\_\_\_\_ of section \_\_\_\_\_ of twp. \_\_\_\_\_ of range \_\_\_\_\_

\_\_\_\_\_ of section \_\_\_\_\_ of twp. \_\_\_\_\_ of range \_\_\_\_\_

\_\_\_\_\_ of section \_\_\_\_\_ of twp. \_\_\_\_\_ of range \_\_\_\_\_

Terms of lease: \_\_\_\_\_

Landlord's name \_\_\_\_\_ Address \_\_\_\_\_

Acres rented from this landlord \_\_\_\_\_ acres.

### Legal description of land rented from this landlord:

\_\_\_\_\_ of section \_\_\_\_\_ of twp. \_\_\_\_\_ of range \_\_\_\_\_

\_\_\_\_\_ of section \_\_\_\_\_ of twp. \_\_\_\_\_ of range \_\_\_\_\_

\_\_\_\_\_ of section \_\_\_\_\_ of twp. \_\_\_\_\_ of range \_\_\_\_\_

Terms of lease: \_\_\_\_\_

Landlord's name \_\_\_\_\_ Address \_\_\_\_\_

Acres rented from this landlord \_\_\_\_\_ acres.

### Legal description of land rented from this landlord:

\_\_\_\_\_ of section \_\_\_\_\_ of twp. \_\_\_\_\_ of range \_\_\_\_\_

\_\_\_\_\_ of section \_\_\_\_\_ of twp. \_\_\_\_\_ of range \_\_\_\_\_

\_\_\_\_\_ of section \_\_\_\_\_ of twp. \_\_\_\_\_ of range \_\_\_\_\_

Terms of lease: \_\_\_\_\_

**Note:** Use this page to record the main provisions of land you **rent from** someone else, or for land that you own and **rent** to someone else. You can then lock your rental agreement, contract, or lease, in a safe place and refer to this page when necessary to look up some of the provisions. This page, properly filled out, also makes your farm record book that much more complete, and if kept up year after year, will provide you with an interesting and valuable land rental history.

In recording the main provisions of your rental agreement, contract, or lease, be brief. For example, under "Terms of Lease," merely state: "All cash rent @ \$1.50 per A. for 40 A. pasture and lots, and @ \$3.00 per A. for 120 A. crop land," or "@ \$1.50 per A. for 40 A. pasture and lots, and 1-3 share to landlord on 120 A. crop land, with landlord furnishing seed," or whatever the main features of your leases are.

Provision is made above for renting from three different landlords. If you rent from more than that, use the next page to record the different leases.



Landlord's name \_\_\_\_\_  
 Acres rented from this landlord \_\_\_\_\_  
 Legal description of land rented from this landlord: \_\_\_\_\_  
 of section \_\_\_\_\_ of township \_\_\_\_\_ of range \_\_\_\_\_  
 of section \_\_\_\_\_ of township \_\_\_\_\_ of range \_\_\_\_\_  
 of section \_\_\_\_\_ of township \_\_\_\_\_ of range \_\_\_\_\_

**Soil and Water Conservation Practices Being Followed During Current Year**

	No. Acres	Comments
Crop land permitted to go back to grass -	_____	_____
Noxious weed control - - - - -	_____	_____
Contour Stripping - - - - -	_____	_____
Wind Stripping - - - - -	_____	_____
Terracing - - - - -	_____	_____
Winter Cover Crops - - - - -	_____	_____
Summer Fallow - - - - -	_____	_____
Use of Lister - - - - -	_____	_____
Use of Duckfoot - - - - -	_____	_____
Use of Wheatland Plow - - - - -	_____	_____
Loads of Manure applied to land per acre -	_____	_____
Supplemental pastures - - - - -	_____	_____
Pasture seeding - - - - -	_____	_____
Rotated Grazing - - - - -	_____	_____
Restricted Grazing - - - - -	_____	_____
Deferred Grazing - - - - -	_____	_____
Contour pasture furrows - - - - -	_____	_____
Stock water ponds - - - - -	_____	_____
Water spreading devices - - - - -	_____	_____
Crop Rotation Used: _____	_____	_____

Harvesting Methods For Small Grain	Check	Height of Stubble
Mower - - - - -	_____	_____
Binder - - - - -	_____	_____
Combine - - - - -	_____	_____

Do you follow any other conservation practices not mentioned: \_\_\_\_\_

Years Farm Record Books kept \_\_\_\_\_



# RULES FOR ESTIMATING GRAINS AND ROUGHAGES

1—TO FIND THE NUMBER OF BUSHELS OF GRAIN OR SHELLED CORN IN A BIN: Measure length, width and average depth of the grain in the bin. Obtain total cubic feet of grain by multiplying the length by the width by the depth (all in feet). Divide by  $1\frac{1}{4}$  (or multiply by 0.8) to find bushels.

2—TO FIND THE NUMBER OF BUSHELS OF EAR CORN IN CRIB: **Rectangular crib**—Multiply the length by the width by the average depth (all in feet) and divide by  $2\frac{1}{2}$  (or multiply by 0.4) to find bushels. **Round crib**—Multiply the distance around the crib by the diameter by the depth of the corn (all in feet) and divide by 10.

3—TO FIND THE NUMBER OF TONS OF HAY IN MOW: Multiply the length by the width by the height (all in feet) and divide by 400 to 525, depending on the kind of hay and how long it has been in the mow.

4—TO FIND THE NUMBER OF TONS OF HAY IN A STACK: South Dakota's law for measuring hay in stacks applies in all cases where no special agreement for measuring was made between the contracting parties, as stated in Chapter 209 of the 1915 Session Laws. **Rectangular stacks**\*—Secure the over throw, 0 (the distance from the ground, close to stack, on one side over the top of the stack to the ground on the other side); the width, W; and the length, L (all in feet).

South Dakota law for determining cu. ft. in hay stack— $0 \cdot W \times W \times L$ .

2

U. S. D. A. method for determining cu. ft. in hay stack:

(a) For low round-topped stacks  $[(.52 \times 0) - (.44 \times W)] \times W \times L$ .

(b) For high round-topped stacks  $[(.52 \times 0) - (.46 \times W)] \times W \times L$ .

Divide the number of cubic feet thus secured by the following cubic feet allowed per ton:

When Settled	S.D.Law (1 to 2 months)	U.S.D.A. Standard (1 to 3 months)	S.D.Law (Over 3 months)	U.S.D.A. Standard (Over 3 mo.)
Alfalfa Hay	512	485	422	470
Timothy Hay	512	640	422	625
Wild Hay	422	600	343	450

For clover hay use about the same as alfalfa or slightly higher (500 to 512).

\*The source of the above information and additional rules for round stacks will be found on page 4 of U.S.D.A. Leaflet No. 72, published in February, 1931.

5—TO FIND THE NUMBER OF TONS OF STRAW: Follow the same method as is used with hay except that about twice as many cubic feet (900 to 1000) are allowed per ton.

6—FODDER AND STOVER are usually estimated on the acre basis, estimating the amount of corn in the fodder and allowing some additional value per acre for the stover.

7—TO FIND TONS OF SILAGE IN SILO: The weights of silage in the table to the right are for silage that has been settled at least one month. The total amount of silage in a silo can easily be determined if one knows the diameter of the silo and the depth of the silage in it.

A. The amount of silage in a silo may be taken directly from table if no silage has been removed.

B. To estimate amount of silage in silo after some silage has been removed:

(1) Determine original height of settled silage and read tonnage from table.

(2) Determine depth of settled silage removed and read tonnage from table.

(3) The tonnage remaining is obtained by subtracting (2) from (1).

Example: A 14' silo was filled to a depth of 35' (settled height) and 16' have been removed. Find tonnage remaining.

Total capacity before removal of silage 106.6 tons  
Weight of the 16' of silage removed 45.2 tons

Amount remaining 61.4 tons

C. Suggested corrections:

(1) If corn is put in silo while in the milk stage add 10-15% to weights given in table. If grain is unusually heavy in proportion to stalk add 5-10%. If very little or no grain present deduct 10%.

(2) If corn is past the usual stage of maturity and contains less water than usual deduct 10-15%.

(3) Fineness and tramping have no effect on the volume per ton of silage.

8—SILAGE IN TRENCH SILO: (S. D. Extension Circular, 264) Multiply the depth by the length by the average width (all in feet) and secure total cubic feet. Divide the total cubic feet by 60 to secure rough estimate of tons capacity, since a cubic foot of such silage weighs about 30 pounds.

## ESTIMATED WEIGHTS OF SETTLED CORN SILAGE ONE MONTH OR MORE AFTER FILLING\*

See Rule 7 for Method and Corrections.

Depth of Silage in Feet	10' Tons	12' Tons	14' Tons	16' Tons	18' Tons	20' Tons
1	1.3	1.8	2.5	3.2	4.1	5.0
2	2.5	3.7	5.0	6.1	8.2	10.2
3	3.9	5.5	8.0	9.9	12.5	15.4
4	5.2	7.5	10.2	13.3	16.8	20.8
5	6.6	9.5	12.9	16.8	21.2	26.2
6	7.9	11.4	15.6	20.3	25.7	31.8
7	9.4	13.5	18.4	24.0	30.3	37.5
8	10.8	15.6	21.2	27.7	35.0	43.2
9	12.3	17.7	24.0	31.4	39.7	49.0
10	13.7	19.8	27.0	35.2	44.5	55.0
11	15.3	22.0	29.9	39.0	49.3	61.8
12	16.8	24.2	32.9	42.9	54.3	67.1
13	18.3	26.4	35.9	46.9	59.3	73.3
14	19.9	28.7	39.0	50.9	64.4	79.6
15	21.4	30.9	42.0	54.9	69.3	85.7
16	23.1	33.2	45.2	59.0	74.6	92.2
17	24.6	35.5	48.3	63.4	79.9	98.5
18	26.2	37.8	51.4	67.1	84.8	104.8
19	27.8	40.1	54.6	71.2	90.0	111.3
20	29.5	42.4	57.8	75.4	95.3	117.8
21	31.0	44.7	61.0	79.4	100.3	124.0
22	32.7	47.0	64.0	83.6	105.6	131.0
23	34.3	49.4	67.3	87.8	110.5	137.2
24	35.9	51.7	70.4	91.9	116.1	143.6
25	37.6	54.2	73.7	96.2	121.6	150.3
26	39.2	56.5	76.9	100.3	126.8	156.8
27	40.9	59.0	80.2	104.7	132.4	163.6
28	42.6	61.3	83.4	108.9	137.6	170.1
29	44.3	63.8	86.9	113.4	143.3	177.1
30	45.9	66.1	90.1	117.6	148.6	183.7
31	47.6	68.5	93.4	121.9	154.1	189.9
32	49.3	70.9	96.7	126.2	159.5	196.2
33	51.0	73.4	100.0	130.5	165.0	202.4
34	52.7	75.8	103.3	134.8	170.5	208.7
35	54.4	78.3	106.6	139.1	175.9	214.9
36		80.7	110.0	143.5	181.4	221.0
37		83.1	113.3	147.8	186.9	227.4
38		85.5	116.6	152.1	192.4	233.7
39		88.0	119.9	156.4	197.8	239.9
40		90.4	123.2	160.7	203.3	246.2
41			126.5	165.0	208.8	252.4
42			129.8	169.3	214.2	258.7
43			133.1	173.6	219.7	264.9
44			136.4	177.9	225.2	271.2
45			139.7	182.2	230.6	277.4
46			144.0	186.5	236.1	282.4
47			147.3	190.8	241.5	288.7
48			150.6	195.1	247.0	295.0
49			153.9	199.4	252.4	301.2
50			156.2	203.7	257.9	307.5

\*This table based on data secured by Missouri and Kansas Agricultural Colleges.

## LEGAL WEIGHTS PER BUSHEL

Alfalfa	60	Millet	50
Apples	48	Oats	32
Barley (common)	48	Peas	60
Barley (hull-less)	60	Emmer	45
Beans	60	Potatoes	60
Bluegrass, Orch., Br.	14	Red Top	14
Clovers	60	Rye	56
Crested Wheat grass	20	Soybeans	60
Corn (dry ear)	70	Timothy	45
Corn (shelled)	56	Wheat	60
Corn (sweet)	50	Milk (per Gal.)	8 $\frac{1}{2}$
Flax	56	Sorghum	50



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