

Extension Bulletin E-1144 (Replaces Bulletins E-974 and E-975)

(\$1.00)

# farm income tax record book

Prepared by Department of Agricultural Economics,  
Cooperative Extension Service, Michigan State University

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

YEAR \_\_\_\_\_

**EXTRA INCOME AND EXPENSE PAGES AVAILABLE**

This book has lines for almost 300 items of income and over 1000 items of expense. If more lines are needed, additional pages may be obtained from the Bulletin Office of Michigan State University, East Lansing, Michigan 48824.

**FOUR-YEAR DEPRECIATION BOOK AVAILABLE**

Any good farm income tax bookkeeping system should include a depreciation schedule. A booklet containing a four-year schedule is available from the Bulletin Office of Michigan State University, East Lansing, Michigan 48824 at a cost of 50¢.



## YOUR FARM ACCOUNT BOOK

This farm account book has been prepared to help you do a better job of farming. A good set of farm records is a necessity in the highly-competitive, commercialized business of farming today.

Here you can keep an organized record of income and expenditures. The column headings correspond to the farm income tax forms, Schedule 1040-F. The most important use that can be made of this record is to help you study your farm business and make needed improvements. This book and the other efforts of the Cooperative Extension Service are available to help you do this. We suggest that you:

1. Keep the book — summarize it — study the figures.
2. Compare the figures for your farm business with those of other farmers. Your County Extension Director has a Telfarm business analysis report for different types of farms, available for the asking, which will help you do this.
3. Maintain the strong points of your farm business and improve or eliminate the weak points.
4. Consult with your County Agricultural Agent and/or creditor as to ideas or changes you have in mind to improve the business.
5. Use this book when making plans for your credit needs. Present the facts to your creditor and discuss the plans with him. This will help you to use credit wisely.
6. Know the facts about your own farm business. This is the best way to help you succeed and at the same time build a strong agriculture.

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## CASH FARM EXPENSES

LINE	SCHEDULE F PART II ITEMS													
	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL AMOUNT	FEEDER LIVESTOCK BOUGHT Sch. F Part I	HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES
	Column Number		1	2	3	4	5	6	7	8	9	10	11	12
1	5	Milk Marketing			\$ 139 40	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	9	Dairy Feed		3,000 lbs	151 20					151 20				
3	9	Trucking - Jones			12 80								12 80	
4	10	Milk House Supplies			14 30									
5	12	Dairy Cow - Smith disposal	1		350 -									
6	15	Feeder Steers - Mich. Swath	20	8,400 lbs	2,520 -	2,520 -								
7	18	Misc. supplies			8 -									8 -
8	18	Interest on mortgage			610 -				610 -					
9	20	Barn repairs			37 80				37 80					
10	21	Tractor - difference (\$2,000 down)			56 70 -									
11	22	Wages - J. Musick (\$300)			286 80		286 80							
12	22	Social Security paid govt			26 40		26 40							
13	25	Utility bill consumers (\$56)			28 -									
14	28	Pullets		2,000	3,750 -									
15														

EXAMPLE

### RECORDING EXPENSES

(Pages 4-67)

#### INTRODUCTION:

Income tax regulations specify the items which can be included as cash operating expense and reported in Schedule F Part II. The cost of capital purchases of dairy, breeding and work stock, machinery, tile and buildings is recovered through annual depreciation and must be handled separately.

**Columns 1, 2 and 3** are to be used for recording quantities and dollar amounts in journal fashion. The quantities of some items are necessary for business analysis and planning. This is especially true of purchased feed and feeder livestock. The total of column 3 can be used as a cross-check of the totals of all other columns to guard against posting errors. Also, it can be used for initial recording during rush periods and the figures posted to the proper itemized column when more time is available. Space is provided on pages 68 and 69 to record monthly totals of dollars and quantities of each kind of expense. Some prefer to total each column on each page, carry the totals to the following page and not use the summary on pages 68 and 69.

#### OPERATING EXPENSES

**Column 4**— This column is for recording the cost of the purchased feeder livestock which, when sold, will be entered in column 5 of receipts. Since some of these animals may have been purchased in the previous tax year, special care should be taken with the costs recorded here. One way is to keep a separate record of feeder livestock when purchased and then record the cost in this book at the time sold. Where it is difficult to keep the identity of animals straight, it is possible to use a first-in, first-out method of reporting.

**Column 5**— All costs of hired labor are recorded in this column. This includes social security paid by the employer and all items of fringe benefits provided. Social security for hired workers, both employee's and employer's shares, is sent to the Federal government at the time it is paid to a bank and a depository receipt obtained. At this time social security payments become an expense. The wage actually paid a worker (wage minus withholding for social security) is also recorded here.

**Column 6**— Repairs to buildings, tile and fence which do not materially lengthen the useful life are to be recorded here. This includes paint, minor repairs and upkeep. The same rules apply for machinery repairs to be placed here. Small tools, which have a short useful life, are also commonly included as an annual cost as is truck insurance and license.

**Column 7**— All interest paid on farm business debts is a legitimate operating expense and should be kept separate from principle payments and recorded in this column. This includes interest on real estate debt. Real estate taxes are also recorded here.

**Column 8**— All feed purchased including grain, hay and supplement should be listed in this column. Commonly included would be the cost of grinding and minerals.

**Column 9**— All items of crop expense such as seeds, plants, spray materials, crates, twine, etc., should be included in this column.

**Column 10**— This column has been provided to record the cost of fertilizer and lime. The cost of soil testing can be included here.



## CASH FARM EXPENSES

### SCHEDULE F PART II ITEMS

CASH FARM EXPENSES											NON-OPERATING EXPENDITURES			
SCHEDULE F PART II ITEMS											CAPITAL ASSETS BOUGHT (Schedule D Items)			
LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
			(Farm Share Only)											
13	14	15	16	17	18	19	20	21	22	23	24	25	26	
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3,750 -														14
														15
														16

EXAMPLE

### RECORDING EXPENSES (Cont'd)

**Column 11** — Any custom work hired such as trucking, combining, silo filling or plowing should be recorded in this column. A common mistake made is to include the cost of hiring new tile put into the ground. This is a cost which must be combined with the cost of the tile and placed on the depreciation schedule.

**Column 12** — Schedule F Part II provides a line for supplies. For good business analysis, items which can clearly be identified as crop, livestock or machinery should be recorded in these columns. However, there are some items of a general nature which should be recorded here.

**Column 13** — All items of livestock expense should be combined in this column. Included are veterinary, medicine, breeding fees, milk house supplies, and registration. The cost of chicks or pullets also goes here.

**Column 14** — This column is the place to record the cost of gasoline, oil, diesel fuel and other fuel.

**Column 15** — This is the place to record grain storage cost.

**Columns 16, 17 and 18** — Only the farm share of these costs should be included. Any reasonable division which can be defended in a tax review is satisfactory. Taxes, insurance and utilities for the personal residence of the taxpayer **cannot** be included.

**Column 19** — Enter here all trucking and other marketing costs.

**Column 20** — Conservation expense (see the Farmers' Tax Guide) and land clearing expense is entered here.

**Column 21** — This is the place to enter employee benefit plans and the amount you put into a retirement plan which qualifies for deduction from taxable income for your employees.

**Column 22** — The farm business share of automobile expense is entered here.

**Column 23** — Any expense that is not reported in other columns is reported here.

### NON-OPERATING EXPENDITURES

**Column 24** — Purchased dairy, breeding and work stock which are held and used in the business should be recorded in these columns. Write in the appropriate class of livestock.

**Column 25** — Any new investment in buildings, tile and fence which will be recovered through depreciation should be recorded here and added to your depreciation schedule when preparing your tax return.

**Column 26** — Any machinery or equipment purchased is recorded here and added to your depreciation schedule. The cost is either the purchase price or the difference paid plus the unrecovered cost of the item traded.







**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
			(Farm Share Only)											
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## CASH FARM EXPENSES

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL AMOUNT	FEEDER LIVESTOCK BOUGHT Sch. F Part I	SCHEDULE F PART II ITEMS								
							HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES	
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Column Number	1	2	3	4	5	6	7	8	9	10	11	12			
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

SCHEDULE F PART II ITEMS

CAPITAL ASSETS BOUGHT  
(Schedule D Items)

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
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## CASH FARM EXPENSES

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL AMOUNT	FEEDER LIVESTOCK BOUGHT Sch. F Part I	SCHEDULE F PART II ITEMS											
							1	2	3	4	HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
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## CASH FARM EXPENSES

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL AMOUNT		FEEDER LIVESTOCK BOUGHT Sch. F Part I	SCHEDULE F PART II ITEMS						
								HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
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## CASH FARM EXPENSES

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					TOTAL AMOUNT	FEEDER LIVESTOCK BOUGHT Sch. F Part I	HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES		
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
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### CASH FARM EXPENSES

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	SCHEDULE F PART II ITEMS													
					TOTAL AMOUNT	FEEDER LIVESTOCK BOUGHT Sch. F Part I	HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES				
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Column Number	1	2	3	4	5	6	7	8	9	10	11	12						
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
			(Farm Share Only)											
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## CASH FARM EXPENSES

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	SCHEDULE F PART II ITEMS											
					TOTAL AMOUNT	FEEDER LIVESTOCK BOUGHT Sch. F Part I	HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES		
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
			(Farm Share Only)											
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## CASH FARM EXPENSES

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL AMOUNT	FEEDER LIVESTOCK BOUGHT Sch. F Part I	SCHEDULE F PART II ITEMS							
							HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES
	Column Number		1	2	3	4	5	6	7	8	9	10	11	12
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### CASH FARM EXPENSES

### NON-OPERATING EXPENDITURES

#### SCHEDULE F PART II ITEMS

#### CAPITAL ASSETS BOUGHT (Schedule D Items)

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	(Farm Share Only)			MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVEMENTS	MACHINERY AND EQUIPMENT	LINE
			TAXES	INSURANCE	UTILITIES									
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## CASH FARM EXPENSES

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL AMOUNT		FEEDER LIVESTOCK BOUGHT Sch. F Part I	SCHEDULE F PART II ITEMS										
								HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES			
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
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## CASH FARM EXPENSES

LINE	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL		FEEDER LIVESTOCK BOUGHT Sch. F Part I	SCHEDULE F PART II ITEMS							
					AMOUNT			HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
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## CASH FARM EXPENSES

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL AMOUNT	FEEDER LIVESTOCK BOUGHT Sch. F Part I	SCHEDULE F PART II ITEMS							
							HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
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## CASH FARM EXPENSES

LINE	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL AMOUNT	FEEDER LIVESTOCK BOUGHT Sch. F Part I	SCHEDULE F PART II ITEMS							
							HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES
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## CASH FARM EXPENSES

## NON-OPERATING EXPENDITURES

### SCHEDULE F PART II ITEMS

### CAPITAL ASSETS BOUGHT (Schedule D Items)

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES INSURANCE UTILITIES (Farm Share Only)			MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVEMENTS	MACHINERY AND EQUIPMENT	LINE
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## CASH FARM EXPENSES

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## CASH FARM EXPENSES

### SCHEDULE F PART II ITEMS

## NON-OPERATING EXPENDITURES

### CAPITAL ASSETS BOUGHT (Schedule D Items)

LIVESTOCK EXPENSE		GAS OIL AND FUEL		STORAGE		TAXES (Farm Share Only)		INSURANCE		UTILITIES		MARKETING EXPENSE		CONSERV. AND LAND CLEARING EXPENSE		EMPLOYEE BENEFIT PLAN		AUTO (Farm Share)		OTHER		PURCHASED BREEDING LIVESTOCK		BUILDINGS AND IMPROVEMENTS		MACHINERY AND EQUIPMENT		L I N E			
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## CASH FARM EXPENSES

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL AMOUNT	FEEDER LIVESTOCK BOUGHT Sch. F Part I	SCHEDULE F PART II ITEMS															
							HIRED LABOR		REPAIRS		INTEREST AND RENT		FEED PURCHASED		SEEDS SPRAYS AND CROP EXPENSE		FERTILIZER AND LIME		MACHINE HIRE		SUPPLIES	
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### CASH FARM EXPENSES

### NON-OPERATING EXPENDITURES

#### SCHEDULE F PART II ITEMS

#### CAPITAL ASSETS BOUGHT (Schedule D Items)

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES INSURANCE UTILITIES (Farm Share Only)			MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVEMENTS	MACHINERY AND EQUIPMENT	LINE
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## CASH FARM EXPENSES

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							HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
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## CASH FARM EXPENSES

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### CASH FARM EXPENSES

### NON-OPERATING EXPENDITURES

#### SCHEDULE F PART II ITEMS

#### CAPITAL ASSETS BOUGHT (Schedule D Items)

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES    INSURANCE    UTILITIES (Farm Share Only)			MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVEMENTS	MACHINERY AND EQUIPMENT	LINE
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## CASH FARM EXPENSES

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL AMOUNT	FEEDER LIVESTOCK BOUGHT Sch. F Part I	SCHEDULE F PART II ITEMS							
							HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES
	Column Number		1	2	3	4	5	6	7	8	9	10	11	12
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35			<b>TOTALS</b>											

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## CASH FARM EXPENSES

## NON-OPERATING EXPENDITURES

### SCHEDULE F PART II ITEMS

### CAPITAL ASSETS BOUGHT (Schedule D Items)

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES    INSURANCE    UTILITIES (Farm Share Only)			MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
			13	14	15									
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
			(Farm Share Only)											
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## CASH FARM EXPENSES

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL AMOUNT		FEEDER LIVESTOCK BOUGHT Sch. F Part I	SCHEDULE F PART II ITEMS									
								5	6	7	8	9	10	11	12		
																HIRED LABOR	REPAIRS
Column Number	1	2	3	4	5	6	7	8	9	10	11	12					
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

SCHEDULE F PART II ITEMS

CAPITAL ASSETS BOUGHT  
(Schedule D Items)

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
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## CASH FARM EXPENSES

LINE	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL AMOUNT	FEEDER LIVESTOCK BOUGHT Sch. F Part I	SCHEDULE F PART II ITEMS								
							HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES	
	Column Number		1	2	3	4	5	6	7	8	9	10	11	12	
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### CASH FARM EXPENSES

### NON-OPERATING EXPENDITURES

#### SCHEDULE F PART II ITEMS

#### CAPITAL ASSETS BOUGHT (Schedule D Items)

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
			(Farm Share Only)											
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## CASH FARM EXPENSES

### SCHEDULE F PART II ITEMS

LINE	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL AMOUNT		FEEDER LIVESTOCK BOUGHT Sch. F Part I	SCHEDULE F PART II ITEMS							
								HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES
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## CASH FARM EXPENSES

## NON-OPERATING EXPENDITURES

### SCHEDULE F PART II ITEMS

### CAPITAL ASSETS BOUGHT (Schedule D Items)

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES INSURANCE UTILITIES (Farm Share Only)			MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVEMENTS	MACHINERY AND EQUIPMENT	LINE
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## CASH FARM EXPENSES

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							HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
			(Farm Share Only)											
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
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## CASH FARM EXPENSES

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL AMOUNT		FEEDER LIVESTOCK BOUGHT Sch. F Part I	SCHEDULE F PART II ITEMS									
								HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	● SUPPLIES		
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
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## CASH FARM EXPENSES

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								HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES		
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
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## CASH FARM EXPENSES

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					TOTAL AMOUNT	FEEDER LIVESTOCK BOUGHT Sch. F Part I	HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES INSURANCE UTILITIES			MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
			(Farm Share Only)											
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## CASH FARM EXPENSES

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							HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES	
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35			<b>TOTALS</b>												

Carry To Next Page



### CASH FARM EXPENSES

### NON-OPERATING EXPENDITURES

#### SCHEDULE F PART II ITEMS

#### CAPITAL ASSETS BOUGHT (Schedule D Items)

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES INSURANCE UTILITIES (Farm Share Only)			MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVEMENTS	MACHINERY AND EQUIPMENT	LINE
			16	17	18									
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
			(Farm Share Only)											
13	14	15	16	17	18	19	20	21	22	23	24	25	26	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
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**CASH FARM EXPENSES**

**NON-OPERATING EXPENDITURES**

**SCHEDULE F PART II ITEMS**

**CAPITAL ASSETS BOUGHT  
(Schedule D Items)**

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
			(Farm Share Only)											
13	14	15	16	17	18	19	20	21	22	23	24	25	26	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
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## CASH FARM EXPENSES

LINE	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL AMOUNT	FEEDER LIVESTOCK BOUGHT Sch. F Part I	SCHEDULE F PART II ITEMS															
							HIRED LABOR		REPAIRS		INTEREST AND RENT		FEED PURCHASED		SEEDS SPRAYS AND CROP EXPENSE		FERTILIZER AND LIME		MACHINE HIRE		SUPPLIES	
							5	6	7	8	9	10	11	12								
	Column Number		1	2	3	4	5	6	7	8	9	10	11	12								
1					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$								
2																						
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35			<b>TOTALS</b>																			

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## CASH FARM EXPENSES

## NON-OPERATING EXPENDITURES

### SCHEDULE F PART II ITEMS

### CAPITAL ASSETS BOUGHT (Schedule D Items)

LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	(Farm Share Only)			MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT	L I N E
			TAXES	INSURANCE	UTILITIES									
13	14	15	16	17	18	19	20	21	22	23	24	25	26	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
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### ANNUAL SUMMARY OF FARM EXPENSES

L I N E	MONTH	NO. OR HEAD	QUANTITY	TOTAL AMOUNT	SCHEDULE F PART II ITEMS								
					FEEDER LIVESTOCK BOUGHT Sch. F Part I	HIRED LABOR	REPAIRS	INTEREST AND RENT	FEED PURCHASED	SEEDS SPRAYS AND CROP EXPENSE	FERTILIZER AND LIME	MACHINE HIRE	SUPPLIES
					4	5	6	7	8	9	10	11	12
1	JANUARY			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	FEBRUARY												
3	MARCH												
4	APRIL												
5	MAY												
6	JUNE												
7	JULY												
8	AUGUST												
9	SEPTEMBER												
10	OCTOBER												
11	NOVEMBER												
12	11 MONTHS TOTALS												
13	DECEMBER												
14	TOTAL FOR YEAR												

### ANNUAL SUMMARY OF QUANTITY BOUGHT

	UNITS	NO.	POUNDS	NO.	POUNDS	NO.	POUNDS	HOURS					
15	JANUARY												
16	FEBRUARY												
17	MARCH												
18	APRIL												
19	MAY												
20	JUNE												
21	JULY												
22	AUGUST												
23	SEPTEMBER												
24	OCTOBER												
25	NOVEMBER												
26	DECEMBER												
27	TOTAL FOR YEAR												



## ANNUAL SUMMARY OF FARM EXPENSES

SCHEDULE F PART II ITEMS											CAPITAL ASSETS BOUGHT (Schedule D Items)				L I N E
LIVESTOCK EXPENSE	GAS OIL AND FUEL	STORAGE	TAXES	INSURANCE	UTILITIES	MARKETING EXPENSE	CONSERV. AND LAND CLEARING EXPENSE	EMPLOYEE BENEFIT PLAN	AUTO (Farm Share)	OTHER	PURCHASED BREEDING LIVESTOCK	BUILDINGS AND IMPROVE- MENTS	MACHINERY AND EQUIPMENT		
			(Farm Share Only)												
13	14	15	16	17	18	19	20	21	22	23	24	25	26		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
														1	
														2	
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## DEBT PAYMENT RECORD

ACCOUNTS I OWE TO:	OWED AT FIRST OF YEAR	CHARGED OR BORROWED DURING YEAR	DATE DUE	PAYMENT MADE		PAYMENT MADE		PAYMENT MADE		AMOUNT I OWE AT END OF YEAR
				Date	Amount	Date	Amount	Date	Amount	
										14
										15
										16
										17
										18
										19
										20
										21
										22
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										24
										25
										26
<b>TOTALS</b>										27



## CASH FARM RECEIPTS

LINE	DATE	ITEM	NO. OR HEAD	QUANTITY	TOTAL AMOUNT	SCHEDULE F PART I (Write In Column Headings for Your Business)														
						Raised Livestock Sold (Not Breeding Stock)	Purchased Feeder Livestock Sold	Grain	Sugar Beets	Milk	Eggs	Apples								
						4	5	6	7	8	9	10								
Column Number	1	2	3	4	5	6	7	8	9	10										
1	5	Milk - M. M. P. A.		40,307 lbs	\$3,844 -					\$3,844 -										
2	7	Wheat - Rich Elevator		216 bu	496 80			496 80												
3	9	Dairy Cow (raised) Action Auction	1		240 61															
4	9	Dairy Calf " "	1		30 50	30 50														
5	9	Sw (raised) " "	1	417 lbs	85 90															
6	12	Steers (purchased) " "	6	6,300 lbs	2,205 -		2,205 -													
7	13	Eggs - Co-op		100 doz	41 50														41 50	
8	17	Sugar Beets - 1 <sup>st</sup> payment		200 T	1,650 24					1,650 24										
9	22	Apples		50 bu	200 -															200 -
10																				
11																				
12																				
13																				
14																				
15																				

EXAMPLE

### RECORDING INCOME

(Pages 72-89)

#### INTRODUCTION:

For Federal income tax reporting a distinction is made between income and expense which result from the operation of a business and the gains (or losses) incurred in holding assets which one must own in order to conduct a particular business. These capital assets, commonly referred to as Form 4797 items, must be kept separate and any gains (or losses) reported on (Form 4797). This gain or loss does not affect the level of qualification for social security. In this record book the last columns to the right in both the income and expense section have been designated as non-operating income and expenditures for this purpose.

Columns 1, 2 and 3 are to be used for recording quantities and dollar amounts in journal fashion. The quantities are necessary for business analysis and planning. The total of column 3 can be used as a cross-check of the totals of all other columns to guard against posting errors. Also, it can be used for initial recording during rush periods and the

figures posted to the proper itemized column when more time is available. Space is provided on pages 88 and 89 to record monthly totals of quantities and dollars for each kind of income.

Many items of income are erroneously reported on Schedule F which should be reported on a Schedule B, C or D and totaled on the individual's Form 1040.

For a more complete discussion, get a copy of the "Farmers' Tax Guide" from your County Agricultural Agent or the Internal Revenue Service.

#### OPERATING INCOME

##### 1. Schedule F Part I

Column 4 is for the income from raised livestock which do not qualify for capital gain treatment in columns 22 and 23. Included are raised slaughter livestock (calves, steers, lambs and pigs).

Column 5 is for the sale of feeder livestock that has previously been purchased to be fed out and resold.

Columns 6 through 16 are for income from the sale of crops and livestock products. Be sure to use the same order of headings on each page to avoid confusion.

Column 17 is for custom income.

Column 18 has been provided for the sale of maple products, Christmas trees, pulp wood and timber. Under special conditions, timber can be a Form 4797 item. See the Farmers' Tax Guide for details.

Column 19 is for patronage dividends and refunds which result from the operation of the business.

Column 20 is for government payments for agricultural conservation practices, diversion payments for reducing production and wheat certificates. Also included are payments received for tiling.

Column 21 is for any other miscellaneous income not reported elsewhere.



CASH FARM RECEIPTS											NON-OPERATING INCOME				
SCHEDULE F PART I (Write in Column Headings for Your Business)											CAPITAL ASSETS SOLD (Form 4797 Items)				
											Purchased or Raised Dairy and Breeding Stock		Buildings and Improvements	Machinery and Equipment	LINE
						Machine Work	Forest Products	Patronage Dividends and Refunds	Agr'l Program Payments	Other	Dairy	Swine			
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
															2
											240	61			3
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												85	90		5
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**EXAMPLE**

**RECORDING INCOME (Cont'd)**

**NON-OPERATING INCOME**

**1. Capital Assets Sold**

**Columns 22 and 23** — Any raised or purchased dairy cattle (cows or bulls), beef cattle, sheep or swine which qualify as breeding stock should be reported in these columns. Most farms will have only two classes of livestock. Write in dairy, beef, sheep or

swine as appropriate. Since the livestock listed above must be held for a specified number of months to qualify as a long term gain (see Farmers' Tax Guide), it is best to mark any which were held less than the specified number of months for reporting in another part of Form 4797.

**Column 24** — The income received from the sale of any building or other real estate should be reported

here. This also includes insurance collected for buildings damaged or destroyed. Check the regulations carefully when preparing income tax reports as several different options are available.

**Column 25** — The income received from the sale of machinery can be recorded here. This does not include machinery traded in.



## CASH FARM RECEIPTS

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	SCHEDULE F PART I (Write In Column Headings for Your Business)																	
					TOTAL AMOUNT		Raised Livestock Sold (Not Breeding Stock)	Purchased Feeder Livestock Sold														
					1	2	3	4	5	6	7	8	9	10								
1					\$		\$		\$		\$		\$		\$		\$		\$		\$	
2																						
3																						
4																						
5																						
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35																						<b>TOTALS</b>

Carry To Next Page



**CASH FARM RECEIPTS**

**NON-OPERATING INCOME**

SCHEDULE F PART I (Write in Column Headings for Your Business)

CAPITAL ASSETS SOLD (Form 4797 Items)

CASH FARM RECEIPTS											NON-OPERATING INCOME				
SCHEDULE F PART I (Write in Column Headings for Your Business)											CAPITAL ASSETS SOLD (Form 4797 Items)				
						Machine Work	Forest Products	Patronage Dividends and Refunds	Agr'l Program Payments	Other	Purchased or Raised Dairy and Breeding Stock		Buildings and Improvements	Machinery and Equipment	LINE
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
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## CASH FARM RECEIPTS

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	SCHEDULE F PART I (Write In Column Headings for Your Business)									
					TOTAL AMOUNT		Raised Livestock Sold (Not Breeding Stock)	Purchased Feeder Livestock Sold						
					1	2	3	4	5	6	7	8	9	10
Column Number					\$	\$	\$	\$	\$	\$	\$	\$	\$	
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### CASH FARM RECEIPTS

### NON-OPERATING INCOME

SCHEDULE F PART I (Write in Column Headings for Your Business)

CAPITAL ASSETS SOLD (Form 4797 Items)

CASH FARM RECEIPTS											NON-OPERATING INCOME				
SCHEDULE F PART I (Write in Column Headings for Your Business)											CAPITAL ASSETS SOLD (Form 4797 Items)				
											Purchased or Raised Dairy and Breeding Stock		Buildings and Improvements	Machinery and Equipment	LINE
11	12	13	14	15	16	Machine Work 17	Forest Products 18	Patronage Dividends and Refunds 19	Agr'l Program Payments 20	Other 21	22	23	24	25	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
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## CASH FARM RECEIPTS

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	SCHEDULE F PART I (Write In Column Headings for Your Business)									
					TOTAL AMOUNT		Raised Livestock Sold (Not Breeding Stock)	Purchased Feeder Livestock Sold						
					3	4	5	6	7	8	9	10		
Column Number			1	2	3	4	5	6	7	8	9	10		
1					\$		\$		\$		\$		\$	
2														
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## CASH FARM RECEIPTS

## NON-OPERATING INCOME

SCHEDULE F PART I (Write in Column Headings for Your Business)

CAPITAL ASSETS SOLD (Form 4797 Items)

SCHEDULE F PART I (Write in Column Headings for Your Business)											CAPITAL ASSETS SOLD (Form 4797 Items)					L I N E
											Purchased or Raised Dairy and Breeding Stock		Buildings and Improve- ments	Machinery and Equipment		
11	12	13	14	15	16	Machine Work 17	Forest Products 18	Patronage Dividends and Refunds 19	Agr'l Program Payments 20	Other 21	22	23			24	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
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## CASH FARM RECEIPTS

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	SCHEDULE F PART I (Write In Column Headings for Your Business)									
					TOTAL AMOUNT		Raised Livestock Sold (Not Breeding Stock)	Purchased Feeder Livestock Sold						
					3	4	5	6	7	8	9	10		
	Column Number		1	2	3	4	5	6	7	8	9	10		
1					\$	\$	\$	\$	\$	\$	\$	\$		
2														
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**CASH FARM RECEIPTS**

**NON-OPERATING INCOME**

SCHEDULE F PART I (Write in Column Headings for Your Business)

CAPITAL ASSETS SOLD (Form 4797 Items)

CASH FARM RECEIPTS											NON-OPERATING INCOME				
SCHEDULE F PART I (Write in Column Headings for Your Business)											CAPITAL ASSETS SOLD (Form 4797 Items)				
						Machine Work	Forest Products	Patronage Dividends and Refunds	Agr'l Program Payments	Other	Purchased or Raised Dairy and Breeding Stock		Buildings and Improvements	Machinery and Equipment	LINE
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
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### CASH FARM RECEIPTS

### NON-OPERATING INCOME

SCHEDULE F PART I (Write in Column Headings for Your Business)

CAPITAL ASSETS SOLD (Form 4797 Items)

CASH FARM RECEIPTS											NON-OPERATING INCOME				
SCHEDULE F PART I (Write in Column Headings for Your Business)											CAPITAL ASSETS SOLD (Form 4797 Items)				
											Purchased or Raised Dairy and Breeding Stock		Buildings and Improvements	Machinery and Equipment	L I N E
11	12	13	14	15	16	Machine Work 17	Forest Products 18	Patronage Dividends and Refunds 19	Agr'l Program Payments 20	Other 21	22	23	24	25	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
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## CASH FARM RECEIPTS

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	SCHEDULE F PART I (Write In Column Headings for Your Business)									
					TOTAL AMOUNT		Raised Livestock Sold (Not Breeding Stock)	Purchased Feeder Livestock Sold						
					1	2	3	4	5	6	7	8	9	10
Column Number					\$	\$	\$	\$	\$	\$	\$	\$	\$	
1					\$	\$	\$	\$	\$	\$	\$	\$	\$	
2														
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35		<b>TOTALS</b>												

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**CASH FARM RECEIPTS**

**NON-OPERATING INCOME**

SCHEDULE F PART I (Write in Column Headings for Your Business)

CAPITAL ASSETS SOLD (Form 4797 Items)

											Purchased or Raised Dairy and Breeding Stock		Buildings and Improvements	Machinery and Equipment	LINE
11	12	13	14	15	16	Machine Work	Forest Products	Patronage Dividends and Refunds	Agr'l Program Payments	Other	22	23			
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
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## CASH FARM RECEIPTS

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	SCHEDULE F PART I (Write In Column Headings for Your Business)										
					TOTAL AMOUNT		Raised Livestock Sold (Not Breeding Stock)	Purchased Feeder Livestock Sold							
					3	4	5	6	7	8	9	10			
Column Number			1	2	3	4	5	6	7	8	9	10			
1					\$	\$	\$	\$	\$	\$	\$	\$			
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35		<b>TOTALS</b>													



### CASH FARM RECEIPTS

### NON-OPERATING INCOME

SCHEDULE F PART I (Write in Column Headings for Your Business)

CAPITAL ASSETS SOLD (Form 4797 Items)

CASH FARM RECEIPTS											NON-OPERATING INCOME				
SCHEDULE F PART I (Write in Column Headings for Your Business)											CAPITAL ASSETS SOLD (Form 4797 Items)				
											Purchased or Raised Dairy and Breeding Stock		Buildings and Improvements	Machinery and Equipment	LINE
11	12	13	14	15	16	Machine Work 17	Forest Products 18	Patronage Dividends and Refunds 19	Agr'l Program Payments 20	Other 21	22	23	24	25	1
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	2
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## CASH FARM RECEIPTS

L I N E	DATE	ITEM	NO. OR HEAD	QUANTITY	SCHEDULE F PART I (Write In Column Headings for Your Business)											
					TOTAL AMOUNT		Raised Livestock Sold (Not Breeding Stock)	Purchased Feeder Livestock Sold								
					1	2	3	4	5	6	7	8	9	10		
Column Number					\$	\$	\$	\$	\$	\$	\$	\$	\$			
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35		<b>TOTALS</b>														

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# CASH FARM RECEIPTS

# NON-OPERATING INCOME

SCHEDULE F PART I (Write in Column Headings for Your Business)

CAPITAL ASSETS SOLD (Form 4797 Items)

SCHEDULE F PART I (Write in Column Headings for Your Business)											CAPITAL ASSETS SOLD (Form 4797 Items)				
											Purchased or Raised Dairy and Breeding Stock		Buildings and Improvements	Machinery and Equipment	L I N E
11	12	13	14	15	16	Machine Work 17	Forest Products 18	Patronage Dividends and Refunds 19	Agr'l Program Payments 20	Other 21	22	23	24	25	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
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## ANNUAL SUMMARY OF FARM INCOME

MONTH		SCHEDULE F PART I																	
		TOTAL AMOUNT		RAISED LIVESTOCK SOLD (Not Breeding Stock)		PURCHASED FEEDER LIVESTOCK SOLD		6		7		8		9		10		11	
1	JANUARY	\$		\$		\$		\$		\$		\$		\$		\$		\$	
2	FEBRUARY																		
3	MARCH																		
4	APRIL																		
5	MAY																		
6	JUNE																		
7	JULY																		
8	AUGUST																		
9	SEPTEMBER																		
10	OCTOBER																		
11	NOVEMBER																		
12	11 MONTHS TOTALS																		
13	DECEMBER																		
14	TOTAL FOR YEAR																		

## ANNUAL SUMMARY OF QUANTITY SOLD

	UNITS	NO.		POUNDS		NO.		POUNDS				
15	JANUARY											
16	FEBRUARY											
17	MARCH											
18	APRIL											
19	MAY											
20	JUNE											
21	JULY											
22	AUGUST											
23	SEPTEMBER											
24	OCTOBER											
25	NOVEMBER											
26	DECEMBER											
27	TOTAL FOR YEAR											







**CASH FLOW STATEMENT**  
(By 3-Month Time Periods)

OPERATING INCOME	Months:	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Annual	Year
1. Crops							
2. Livestock							
3. Livestock products							
4. Government payments							
5.							
6. Total Operating Income							
<b>CAPITAL SALES</b>							
7. Livestock (dairy, breeding)							
8. Machinery							
9.							
10. Total Capital Sales							
<b>NON-FARM INCOME</b>							
11. Wages							
12.							
13. Total Non-farm Income							
<b>OPERATING EXPENSES</b>							
14. Hired labor							
15. Repairs and Maintenance							
16. Rent and leases							
17. Feed purchased							
18. Feeder stock purchased							
19. Seed and plants							
20. Chemicals							
21. Fertilizer and lime							
22. Custom hire							
23. Supplies							
24. Breeding fees							
25. Veterinary, medicine							
26. Gas, fuel, and oil							
27. Utilities							
28. Taxes (property)							
29. Insurance							
30. Miscellaneous							
31.							
32. Total Operating Expenses							
<b>CAPITAL EXPENDITURES</b>							
33. Livestock (dairy, breeding)							
34. Machinery							
35.							
36. Total Capital Expenditures							
<b>OTHER EXPENDITURES</b>							
37. Family & non-farm business							
38. Prior years debt—Principal Payment							
39. Prior years debt—Interest Payment							
<b>CASH FLOW SUMMARY</b>							
40. Beginning Bank Balance							
41. Total Income (6 + 10 + 13)							
42. Total Expenditures (32 + 36 + 37 + 38 + 39)							
43. Cash Difference (40 + 41 - 42)							
44. Borrowing Necessary							
45. Current years debt—Principal Payment							
46. Current years debt—Interest Payment							
47. Ending Bank Balance							
48. Current Year's Outstanding Debt							
49. Total Outstanding Debt							



**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Farm Income and Expenses**

(Compute social security self-employment tax on Schedule SE)

▶ Attach to Form 1040 or Form 1065. ▶ See Instructions for Schedule F (Form 1040).

▶ If rental income, see instructions before using this schedule.

Name of proprietor(s) .....	Social security number .....
Business name and address .....	Employer identification number (See instructions)
Location of farm(s) and number of acres in each farm .....	

**Part I Farm Income—Cash Receipts and Disbursements Method**

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797.

**Sales of Purchased Livestock and Other Items Purchased for Resale**

a. Description	b. Amount received	c. Cost or other basis
1 Livestock: .....	\$	\$
2 Other items: .....		
3 Totals . . . . .	\$	\$
4 Profit or (loss), subtract line 3, column c from line 3, column b . . . . . ▶		\$

**Sales of Market Livestock and Produce Raised and Held Primarily for Sale and Other Farm Income**

Kind	Quantity	Amount
5 Cattle . . . . .		\$
6 Calves . . . . .		
7 Sheep . . . . .		
8 Swine . . . . .		
9 Poultry . . . . .		
10 Dairy products . . . . .		
11 Eggs . . . . .		
12 Wool . . . . .		
13 Cotton . . . . .		
14 Tobacco . . . . .		
15 Vegetables . . . . .		
16 Grain . . . . .		
17 Fruits and nuts . . . . .		
18 Other (specify): .....		

**OTHER FARM INCOME**

19 Machine work . . . . .		
20 (a) Patronage dividends (See Sch. F instructions) . . . . .		
(b) Per-unit retains (See Sch. F instructions) . . . . .		
21 Nonpatronage distributions from exempt cooperatives . . . . .		
22 Agricultural program payments:		
(a) Cash . . . . .		
(b) Materials and services . . . . .		
23 Commodity credit loans under election (or forfeited) . . . . .		
24 Federal gasoline tax credit . . . . .		
25 State gasoline tax refund . . . . .		
26 Other (specify): .....		
27 Add lines 5 through 26 . . . . .		\$
28 Gross profits *(add lines 4 and 27) . . . . . ▶		\$

**Part II Farm Deductions—For Cash and Accrual Method Taxpayers**

**F**

Do not include personal or living expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling.

Items	Amount
29 Labor hired . . . . .	\$
30 Repairs, maintenance . . . . .	
31 Interest . . . . .	
32 Rent of farm, pasture . . . . .	
33 Feed purchased . . . . .	
34 Seeds, plants purchased . . . . .	
35 Fertilizers, lime, chemicals . . . . .	
36 Machine hire . . . . .	
37 Supplies purchased . . . . .	
38 Breeding fees . . . . .	
39 Veterinary fees, medicine . . . . .	
40 Gasoline, fuel, oil . . . . .	
41 Storage, warehousing . . . . .	
42 Taxes . . . . .	
43 Insurance . . . . .	
44 Utilities . . . . .	
45 Freight, trucking . . . . .	
46 Conservation expenses . . . . .	
47 Land clearing expenses . . . . .	
48 Pension and profit-sharing plans (see Sch. F instructions) . . . . .	
49 Employee benefit programs other than line 48 (see Sch. F instructions) . . . . .	
50 Other (specify): .....	
51 Add lines 29 through 50 ▶	\$
52 Depreciation (from line 57, Part III) . . . . . ▶	
53 Total deductions. Add lines 51 and 52 . . . . . ▶	\$

54 Net farm profit or (loss) (subtract line 53 from 28). Enter here and on Form 1040, line 33 or on Form 1065, line 9. ALSO enter on Schedule SE, Part I, line 1(a) . . . . . ▶ \$

\* Use amount on line 28 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)















# FINANCIAL STATEMENT

19\_\_\_\_\_

## ASSETS

First of Year

End of Year

**Current:**

Cash on hand .....	\$ _____		\$ _____
Cash on deposit .....	_____		_____
Notes receivable .....	_____		_____
Accounts receivable .....	_____		_____
Livestock held for sale .....	_____		_____
Crops held for sale and feed .....	_____		_____
Cash investment in growing crops .....	_____		_____
Securities (marketable) .....	_____		_____
Cash surrender value of life insurance .....	_____		_____
<b>Total Current Assets</b> .....		\$ _____	\$ _____

**Intermediate:**

Auto and trucks .....	_____		_____
Machinery and equipment .....	_____		_____
Breeding and dairy livestock .....	_____		_____
Securities (not readily marketable) .....	_____		_____
<b>Total Intermediate Assets</b> .....		_____	_____

**Long-term:**

Farmland .....	_____		_____
Farm improvements .....	_____		_____
Nonfarm real estate .....	_____		_____
Household furnishings .....	_____		_____
<b>Total Long-term Assets</b> .....		_____	_____
<b>Total Assets</b> .....		_____	_____

## LIABILITIES

**Current:**

Notes payable to credit institutions .....	_____		_____
Notes payable to individuals .....	_____		_____
Notes payable to others .....	_____		_____
Accounts payable .....	_____		_____
Portion of intermediate-term debt			
due within 12 months .....	_____		_____
Portion of long-term debt			
due within 12 months .....	_____		_____
Rent, taxes and interest due .....	_____		_____
Loans against life insurance .....	_____		_____
<b>Total Current Liabilities</b> .....		_____	_____

**Intermediate-term: (1 to 10 years)**

Notes to credit institution .....	_____		_____
Notes to others .....	_____		_____
<b>Total Intermediate Liabilities</b> .....		_____	_____

**Long-term:**

Mortgage on farm real estate .....	_____		_____
Mortgage on other real estate .....	_____		_____
<b>Total Long-Term Liabilities</b> .....		_____	_____
<b>Total Liabilities</b> .....		_____	_____

## NET WORTH

(assets less liabilities) .....		\$ _____	\$ _____
---------------------------------	--	----------	----------







**SILO CAPACITIES OF CORNAGE PER FOOT OF HEIGHT**

Approximate bushels of dry grain (15.5%)

Kernel moisture content	Conversion Factor	Inside silo diameter (feet)										
		8	10	12	14	16	18	20	22	24	26	30
<b>SHELLED CORN</b> (1.25 cubic feet per bushel at 15.5 per cent moisture)												
15.5(*)	1.0	40	63	90	123	160	204	251	304	362	424	640
24	.93	37	58	84	114	148	188	233	281	334	392	592
28	.89	35	56	80	109	142	180	224	270	320	376	568
32	.85	34	53	77	105	136	173	214	258	307	360	543
<b>GROUND EAR CORN</b> (1.94 cubic feet per bushel at 15.5 percent kernel moisture)												
15.5	1.0	26	41	59	80	103	131	162	196	233	274	413
24	.90	23	37	53	72	94	119	148	176	213	250	375
28	.86	22	35	50	69	90	114	141	169	203	238	358
32	.83	21	34	48	66	86	109	134	162	193	227	342

(\*) This first line is for dry grain and can be used to measure capacity of round bins for all small grains.  
 Conversion Factor—For any size not listed multiply the dry grain capacity of the storage by this factor at listed moisture content to determine equivalent in dry grain.  
 Density increases with depth but no allowance was made for compaction in this table. Silos 40 feet or higher may have 10 percent greater capacity than shown in table.

**CAPACITIES OF BINS AND CRIBS IN DRY GRAIN**

To find the capacities in bushels, first find the volume in cubic feet:  
 For a crib or cube multiply the length x width x height (all in feet).  
 For round bins, cribs, or silo multiply the radius (1/2 diameter) x radius x 3.1416 x height.

Then to convert cubic feet to bushels:  
 Multiply by .8 for small grain or shelled corn.  
 Multiply by .4 if ear corn.  
 Multiply by .515 if ground ear corn.

For round bins you may use the top line in Table and multiply by height in feet.

Crib capacities in bushels for ear corn per foot of length:

Width in feet	Height in Feet				
	8'	10'	12'	14'	16'
5	16	20	24	28	32
6	19.2	24	28.8	33.6	38.4

**STANDARD WEIGHTS OF FARM PRODUCTS PER BUSHEL**

Alfalfa.....	60	Corn (shelled).....	56	Ryegrass.....	24
Apples (average).....	50	Corn kernel meal.....	50	Rye.....	56
Barley (common).....	48	Corn (sweet).....	50	Soybeans.....	60
Beans.....	60	Cowpeas.....	60	Spelt.....	30-40
Bluegrass, (Kentucky).....	14-28	Flax.....	56	Sorghum.....	56
Bromegrass, Orchard grass..	14	Millet (grain).....	50	Sudan grass.....	40
Buckwheat.....	50	Oats.....	32	Sunflower.....	24
Clover.....	60	Onions.....	52	Timothy.....	45
Corn (dry ear).....	70	Peas.....	60	Wheat.....	60
Corn and cob meal.....	45	Potatoes.....	60	Milk, per gallon.....	8.6

**RULE OF THUMB ON SILO CAPACITIES:**

- 20' x 60' = 500 T.
- 20' x 50' = 390 T.
- 20' x 40' = 280 T.
- 20' x 70' = 575 T.

For any other size silo the radius squared expressed as a decimal (divided by 100) times the tonnage of a 20 ft. silo will give the capacity in tons.

Examples:

- 30' x 60'—15 x 15 = 2.25 x 500 or 1145 Tons
- 16' x 50'— 8 x 8 = .64 x 390 or 250 Tons
- 12' x 40'— 6 x 6 = .36 x 280 or 101 Tons

**TO CONVERT HIGH MOISTURE FORAGE TO DRY HAY EQUIVALENT**

Method A—Read the tonnage from the Silo Capacity Table. Then divide this figure by 3 to convert to dry hay equivalent. This will be a close estimate regardless of the moisture content of the grass or haylage.

Method B—Multiply the tonnage of green or wet material by the dry hay per ton equivalent in the following table:

Hay or Forage	Percent Moisture	Dry Hay Per Ton
Green chop.....	88	.25 tons
Grass silage.....	70	.34
Grass silage.....	65	.40
Haylage.....	60	.45
Haylage.....	50	.57
Haylage.....	40	.68

**MEASUREMENT STANDARDS, HAY AND STRAW**

	Average	Range
	cu. ft./ton	cu. ft./ton
Hay, baled.....	275	250-300
Hay, chopped—field cured...	425	400-450
Hay, chopped—mow cured...	325	300-350
Hay, long.....	500	475-525
Straw, baled.....	450	400-500
Straw, chopped.....	600	575-625
Hay, loose.....	480	370-390
Straw, loose.....	800	750-850

**SILO CAPACITY: TONS OF CORN OR GRASS SILAGE (68% MOISTURE) IN SETTLED UNOPENED SILOS**

Depth of silage (in feet)	Inside diameter of silo in feet							
	12'	14'	16'	18'	20'	24'	26'	30'
8.....	11	15	20	25	31	45	52	70
12.....	19	25	33	42	52	75	88	117
16.....	28	38	49	62	77	111	130	173
20.....	38	51	67	85	105	151	177	236
24.....	49	66	87	110	135	194	228	304
28.....	61	83	108	137	169	243	286	380
32.....	74	100	131	166	205	295	346	461
36.....	87	118	155	196	242	348	409	545
40.....	101	138	180	229	280	403	473	630
44.....	117	159	207	261	320	461	541	720
50.....	137	186	248	310	389	560	673	875
55.....	—	212	283	365	444	639	750	999
60.....	—	—	319	415	500	720	845	1125
70.....	—	—	—	—	574	827	970	1290

NOTE: When a silo is partially unloaded from the top, the remaining silage is more tightly packed and heavier than the same volume in an unopened silo. Therefore, compute the weight remaining as follows:

EXAMPLE:

1. Use the table to find the original 50' of settled silage in a 20' silo contents before the silo was weight 389 T. opened.
2. Estimate depth of silage removed and determine its weight from table. Weight removed in 32' = 205 Tons.
3. Subtract tonnage removed from original contents to find tonnage remaining. 389 T. (original contents) — 205 T. (removed in 32') = 184 T. (remaining in 18')

**BUNKER SILO—Capacity For Corn Silage, 70 Percent Moisture**

Formula:

Average length x width x settled depth (all in feet) x 40 lbs. = Tons  
2000 lbs.

Weight per cu. ft. will vary by amount of packing, fineness of cut, moisture content, and depth of material. Use the following table to estimate pounds per cu. ft. according to depth of pile.

Depth of silage	Pounds per cu. ft.
6 ft.	32 lbs.
8	36
12	40
20	45



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