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Farm Income Tax Record Book Michigan State University Cooperative Extension Service Department of Agricultural Economics (N.D.) 60 pages

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# MICHIGAN STATE UNIVERSITY FARM INCOME TAX RECORD BOOK

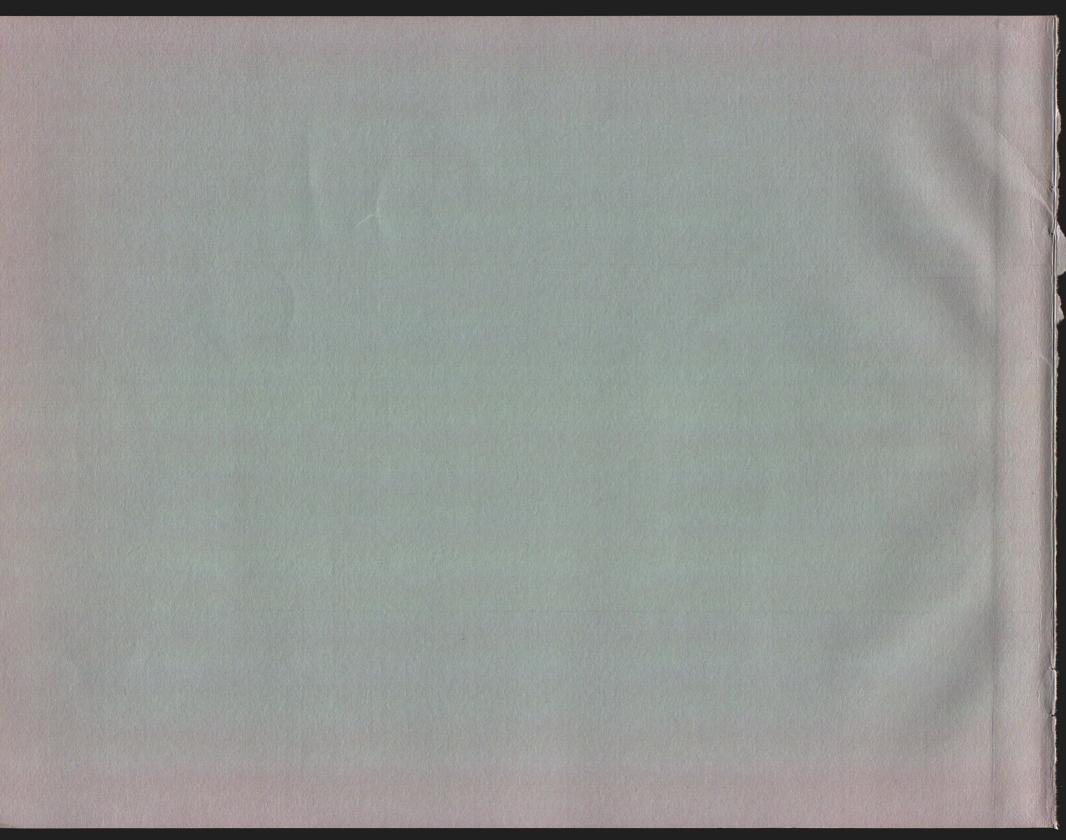
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Prepared by

THE COOPERATIVE EXTENSION SERVICE • MICHIGAN STATE UNIVERSITY DEPARTMENT OF AGRICULTURAL ECONOMICS

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# 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. The same information can be used for filing your social security reports.

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 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 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.

If you wish a computerized farm property depreciation schedule or a computer analysis of your farm business, contact your County Extension Director. The information on pages 49-52 is necessary for a computer analysis of your farm business. For a more detailed record system, we suggest Telfarm.

Computer assistance in decision making can be obtained through the use of TelPlan programs. Please contact your County Extension Director or return the enclosed card for more details. INDEX

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# DEPRECIATION SCHEDULE FOR FARM IMPROVEMENTS, MACHINERY AND PURCHASED LIVESTOCK

# (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes)

1. Group and guidelines class     OR     Description of property	2. Cost or other basis at beginning of year	3. Asset additions in year (amount)	4. Assets sold in year (amount)	5. Depreciation allowed or allowable in prior years	6. Inventory, beg. of the year. (Remaining cost to be recovered, Col. 2 less Col. 5)	7. Method of computing depreciation	8. Life OR Rate	9. Depreciation for this year	10. Inventory, end of year. (Underpreciate cost remaining Col. 6 less Col. 5
Description of property	Cost of depreciable assets	Date acquired			Col. 2 less Col. 5)	depreciation	. 11		Col. 6 less Col. 9
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Total cost or other basis			 <u> </u>		1	-	
tal depreciation						\$	

DATE	TOTAL	DATE	ITEM	TOTAL
Contributions :			Medical	
Church	\$		Medical Insurance	5
			Doctors (List)	
Inited Fund				
Other				
			Hospital	
Taxes: (Personal Share)				
Residence				
Gasoline				
Sales				
State Income				
			Medicine and Drugs	
Interect: (Perconal Share)				
Home				
Installment Purchases			Misc. Deductions:	
Other Loans				

# 2 -C 6 L C × • -2 6 2 • 2

# CROP PRODUCTION

	AC	RES	YI	ELD		TOT	AL PRODUC	
CROP PRODUCED					UNIT		REN	ITED
	OWNED	RENTED	OWNED	RENTED		OWNED	OPERATOR SHARE	LANDLORI SHARE
1	2	3	4	5	6	7	8	9
Corn for grain					Bu.			
Corn for sliage					Ton			
Hay, hay sliage and green chop					Tons hay equivalent			
Pasture from fields from which a cutting of hay has been taken					Tons hay equivalent			
Pasture—do not include hay fields					Tons hay equivalent			
Wheat					Bu.			
Government program (do not include beet payments)					Dol.			
Sugar beets					Ton		-	
Barley					Bu.			
Oats					Bu.			
Speltz					Bu.			
Dark red beans					Cwt.			
Cranberry beans					Cwt.			
Light red kidney beans					Cwt.			
Navy beans					Cwt.			
Soybeans					Bu.			
Potatoes					Cwt.			
Apples-bearing					Bu.			
Applesnonbearing								
Tart cherries—bearing					Lbs.			
Tart cherries—nonbearing								
						1		
Non government idle tillable acres								
TOTAL TILLABLE ACRES								
Woodland—not pastured				the set	Of Autor			
Nontillable plus roads and buildings		129.11		1.898.2	10-10-18			
TOTAL FARM ACRES								

	PLIRC		BE	GINNIN	IG OF YEAR	2		END C	OF YEAR	-
DESCRIPTION OF LIVESTOCK, CROP OR PRODUCT			1.1.1	Im	entory value		0	In	entory value	
CROP OK PRODUCT	Date	Cost	Quan- tity	Unit Price	Total		Quan- tity	Unit Price	Total	-
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TOTAL						-	-			ł

# INVENTORY OF LIVESTOCK, FEED, CROPS AND SUPPLIES

## 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		
Total Current Assets	\$	\$
Intermediate:		
Auto and trucks		
Machinery and equipment		
Breeding and dairy livestock		
Securities (not readily marketable)		
Total Intermediate Assets		
Long-term:		
Farmland		
Farm improvements		
Nonfarm real estate		
Household furnishings Total Long-term Assets		
Total Assets		
Current:		
Notes payable to credit institutions		
Notes payable to individuals		
Notes payable to others		
Accounts payable.		and the second sec
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		
Total Current Liabilities		
Intermediate-term: (1 to 10 years)		
Notes to credit institution		
Notes to others		
Total Intermediate Liabilities	· · · · · · · · · · · · · · · · · · ·	
Long-term:		
Mortgage on farm real estate		
Mortgage on other real estate		(Announcement of the second
Total Long-Term Liabilities		
Total Liabilities		
NET WORTH		
(assets less liabilities)	\$	\$

## LABOR USED

MONTH	Operator		Unpai	d Family (I	Name)	1		н	ired (Name	a)	1
	1	2	3	4	5	6	7	8	9	10	11
January											
February				-							
March											
April											
Мау											
June						1					
July			~ ~ ~ ;						-		
August											
September											
October											
November											
December											
Total											

# HOURS OF LABOR USED IN FARM BUSINESS PER MONTH

# LIVESTOCK INFORMATION

MONTH	Number dairy cows	Number beef cows	Beef calves weaned	Number ewes lambed	Lambs weaned	Number litters farrowed	Pigs weaned	Number laying hens
	1	2	3	4	5	6	7	8
January								
February								
March								
April								
May								
June								
July								
August								
September								
October								
November			1.115.00			-		
December								
Total or Average								

#### SILO CAPACITIES OF CORNAGE PER FOOT OF HEIGHT

#### Approximate bushels of dry grain (15.5%)

Kernel	Conver-					Inside sil	o diame	ter (feet)	)			Still Still
moisture content	sion Factor	8	10	12	14	16	18	20	22	24	26	30
	SH	ELLED	CORN	(1.25 cu	bic feet	per bush	el at 15	.5 per ce	ent moist	ure)		
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	924	270	320	376	568
32	.85	34	53	77	105	136	173	214	258	307	360	543
	GROUNE	EAR	CORN	(1.94 cu	bic feet	per bush	el at 15.	5 percer	nt 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 (1½ 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			Height in Feet		
in feet	8'	10'	12'	14'	16'
5	16	90	24	28	32
6	19.2	24	28.8	33.6	38.4

#### STANDARD WEIGHTS OF FARM PRODUCTS PER BUSHEL

The second s	lbs.		lbs.		lbs.
Alfalfa	60	Corn (shelled)	56	Ryegrass	24
Apples (average)	50	Corn kernel meal	50	Rye	56
Barley (common)		Corn (sweet)	50	Soybeans	60
Beans		Cowpeas	60	Spelt	0-40
Bluegrass, (Kentucky)14	4-28	Flax	56	Sorghum	56
Bromegrass, Orchard grass.		Millet (grain)	50	Sudan grass	40
Buckwheat	50	Oats	32	Sunflower	24
Clover	60	Onions	52	Timothy	45
Com (dry ear)	70	Peas	60	Wheat	60
Com 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

Reaction and	Average cu. ft./ton	Range cu. ft./tor	
	cu. m./ion	co. 11./101	
Hay, baled	275	250-300	
Hay, chopped—field cured	425	400-450	
Hay, chopped-mow cured	325	300-350	
Hay, long	500	475-52	
Straw, baled	450	400-500	
Straw, chopped	600	575-62	
Hay, loose	480	370-39	
Straw, loose		750-85	

#### 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	1	-	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:

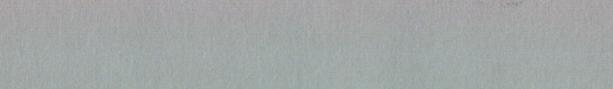
- 1. Use the table to find the original 50' of settled silage in a 20' silo contents before the silo was weight 389 T. opened.
- Estimate depth of silage removed and determine its weight from table.
- 3. Subtract tonnage removed from original contents to find tonnage remaining. 184 T. (remaining in 187)

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

#### Formula: <u>Average length x width x settled depth (all in feet) x 40 lbs. = Tons</u> 9000 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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