

LOUISIANA FARM RECORD BOOK



Name _____
Address _____
Year _____

THE FARM RECORD BOOK

Foreword

This Farm Record Book is designed to provide a farmer with an organized system for recording expenses, income, land use and treatment, social security and income tax information. Inventory and depreciation schedules are kept in a separate book titled the Louisiana Farm Inventory Record. No farm record book will be any more accurate or complete than the farm manager makes it. Entries should be made daily as a sale or purchase is made so nothing is forgotten.

Farm records are of little value unless properly used. The proper farm analysis depends on the individual situation. While many different types of farm analysis can be made, the manager should consider analyzing the use of and returns to the farm's most limited resource. Each year, a net worth statement should be completed so the manager can judge the economic success or failure of the farm.

The Louisiana Farm Record Book was designed and intended to be used an important farm management tool. No provision has been made in this book for recording household, personal or non-farm transactions. These transactions should be recorded elsewhere because income taxes and family planning are affected. Other record books available from your county agent are:

1. Louisiana Farm Inventory Book, Extension Publication No. 1849

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CASH FARM EXPENSES & INCOME

The purpose of keeping business expense and income information is to create reports about the business. These reports are used to analyze the business's current financial situation (sources of income, expenses and spending habits) and to plan for the future. Financial information must be organized in an easily understood manner. Organized information tells important facts about the financial situation of the business. Simply listing each transaction for the year makes the manager's job more difficult and time consuming. Think of the manager searching through a very large box of buttons to find a matching set. Using expense and income categories to summarize business transactions makes the information easier to understand and analyze.

Farm managers need to know about the expense and income transactions of the business if the business is to be correctly managed. Expense transactions tell the manager how much money is leaving the business, what the expenses are and what each enterprise costs. Income transactions provide information about how much income the business is generating, what items were sold to generate the income and what enterprise produced those items for sale. A manager who can reduce expenses while maintaining current income levels can increase business profits. Likewise, a manager who can increase income while maintaining expenses can increase profits.

Different types of businesses have different kinds of income and expenses. For example, insecticides and herbicides are major expenses for cotton growers, but the items are minor expenses for a hog farmer. Hog farmers are more interested in feed and veterinary expenses. A cotton farmer receives income from the sale of cotton lint and seed and a hog farmer's income comes from the sale of hogs. Each manager must decide what expense and income items are important for understanding his particular business. Some farm businesses have more than one enterprise. The cotton grower may also grow soybeans, or the hog farmer may grow corn. The expenses and income of each enterprise should be kept separately.

Common Farm Business Expense Categories:

Payroll Expenses	Chemicals	Repairs and Maintenance: Buildings and Facilities	Other Farm Expenses
Feed Purchases	Custom Work Hired	Utilities	Principal Payments
Veterinary Expenses	Fuel, Oil and Grease	Tax, Interest and Insurance	Purchases: Capital Items & Livestock
Fertilizer and Lime	Repairs and Maintenance: Machinery	Rent or Lease Payments	
Seeds and Plants	Repairs and Maintenance: Equipment	Supplies	

Common Farm Business Income Categories:

Crop Sales	Custom Work Income	Interest and Dividend Income	Miscellaneous Income
Refunds	Livestock Sales	Agricultural Program Payments	

Expense and income categories group business transactions so a manager can more easily study the business and analysis of the business.

CASH FARM EXPENSES - EXAMPLE

				1	2	3	4	5	6	7	8									
	Date	Num	Paid To	Total Amount Paid		Payroll Expenses		Feed Purchases		Veterinary Expenses		Fertilizer and Lime		Seeds and Plants		Chemicals		Custom Work Hired		
1	2/16	2218	Farmers Co-Op (125 bu corn @ \$2.70 per bu)	337	50			337	50											
...																				
25	3/10	2268	Deere Co. (6 ft rotary mower)	830	30															
TOTALS				1,167	80			337	50											

- Date Enter the date the activity or event took place.
- Num Enter the check number if a check was written, "cash" if payment was made in cash or credit card name if payment was by credit card.
- Paid To Enter the name of the person or company receiving either the check or cash payment. Describe briefly the expense item - kind, quantity and price.
- (1) Total Amount Paid Enter the total amount paid for the purchased items. The total of this column should equal the sum of columns 2 through 19. *(Note 1: Paying personal expenses from the farm accounts will result in overstated farm costs and understated profits. Payments that are made for both business and personal uses should be divided into business and personal amounts, and only the business amount used in calculating business expenses.)*
- (2) Payroll Expenses Enter the amount paid for hired labor. Also enter all expenses associated with labor such as FICA, Workers' Compensation, etc.
- (3) Feed Purchases Enter the amount paid for purchased grain, hay, minerals, salt and other feed such as supplements, starter feed, etc.
- (4) Veterinary Expenses Enter the amount paid for veterinary services and supplies (wormers, medicines, vaccines, farm calls, syringes, etc.)
- (5) Fertilizer and Lime Enter the amount paid for purchased fertilizer and lime.
- (6) Seeds and Plants Enter the amount paid for purchased seeds, plants, trees, vines, etc.
- (7) Chemicals Enter the amount paid for insecticides, herbicides, fungicides and other chemicals. DO NOT include chemicals for livestock use.
- (8) Custom Work Hired Enter the amount paid for machine hire and custom work such as combining, hay baling, etc. *(NOTE 2: If a share of the production is given in lieu of any cash farm expense, do not enter this amount as an expense.)*

CASH FARM EXPENSES - EXAMPLE (CONTINUED)

	9	10	11	12	13	14	15	16	17	18	19
	Repairs and Maintenance										Purchases
	Fuel, Oil and Grease	Machinery	Equipment	Buildings and Facilities	Utilities	Tax, Interest & Insurance	Rent / Lease Payments	Supplies	Other Farm Expenses	Principal Payments	Capital Items & Livestock
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...											
25											830 30
											830 30

- (9) Fuel, Oil and Grease** Enter the amount paid for fuel, oil and grease including gasoline, butane, diesel, etc. (*See NOTE 1.*)
- (10) Repairs & Maintenance - Machinery** Enter the amount paid for repairs and maintenance of self-propelled equipment such as trucks, tractors, combines, etc. (*NOTE 3: Major expenses that are to be charged to more than one year's operation should be entered as "Capital Purchases" in column 19.*)
- (11) Repairs & Maintenance - Equipment** Enter the amount paid for repairs and maintenance for towed equipment such as discs, planters, trailers, pumps, etc. (*See NOTE 3.*)
- (12) Repairs & Maintenance - Buildings and Facilities** Enter the amount paid for repairs and maintenance for barns, fences, roads, bridges, ponds, etc. (*See NOTE 3.*)
- (13) Utilities** Enter the amount paid for electricity, telephone, water, Internet service, electronic data services, etc.
- (14) Tax, Interest and Insurance** Enter the taxes paid on the farm property, equipment, etc. Enter the insurance paid on farm property, crops, livestock and farm accident and liability insurance. Enter the interest paid on farm mortgages, farm notes, current farm operating expenses, etc.
- (15) Rent / Lease Payments** Enter the amount paid for the rent or lease of land, equipment or livestock.
- (16) Supplies** Enter the amount paid for farm supplies such as paper towels, office supplies, soap, gloves, boots, subscriptions, business travel etc.
- (17) Other Farm Expenses** Enter the amounts paid for items that do not fit elsewhere.
- (18) Principal Payments** Enter the amount paid on principal of notes.
- (19) Purchases - Capital Items & Livestock** Enter the amount paid for livestock, equipment and improvements that are to be depreciated.

CASH FARM EXPENSES

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	Date	Num	Paid To	Total Amount Paid	Payroll Expenses	Feed Purchases	Veterinary Expenses	Fertilizer and Lime	Seeds and Plants	Chemicals	Custom Work Hired
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	Repairs and Maintenance										Purchases
	Fuel, Oil and Grease	Machinery	Equipment	Buildings and Facilities	Utilities	Tax, Interest & Insurance	Rent / Lease Payments	Supplies	Other Farm Expenses	Principal Payments	Capital Items & Livestock
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	Repairs and Maintenance										Purchases
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	Repairs and Maintenance										Purchases
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	Repairs and Maintenance										Purchases
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	Repairs and Maintenance										Purchases
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	Repairs and Maintenance										Purchases
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CASH FARM EXPENSES (CONTINUED)

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	Repairs and Maintenance										Purchases
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	Repairs and Maintenance										Purchases
	Fuel, Oil and Grease	Machinery	Equipment	Buildings and Facilities	Utilities	Tax, Interest & Insurance	Rent / Lease Payments	Supplies	Other Farm Expenses	Principal Payments	Capital Items & Livestock
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CASH FARM EXPENSES (CONTINUED)

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	Repairs and Maintenance										Purchases
	Fuel, Oil and Grease	Machinery	Equipment	Buildings and Facilities	Utilities	Tax, Interest & Insurance	Rent / Lease Payments	Supplies	Other Farm Expenses	Principal Payments	Capital Items & Livestock
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CASH FARM EXPENSES (CONTINUED)

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	Repairs and Maintenance										Purchases
	Fuel, Oil and Grease	Machinery	Equipment	Buildings and Facilities	Utilities	Tax, Interest & Insurance	Rent / Lease Payments	Supplies	Other Farm Expenses	Principal Payments	Capital Items & Livestock
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CASH FARM EXPENSE TOTALS

TOTAL CASH EXPENSES		1	2	3	4	5	6	7	8
By Pages (if record kept continuously)		Total Expenses	Payroll Expenses	Feed Purchases	Veterinary Expenses	Fertilizer and Lime	Seeds and Plants	Chemicals	Custom Work Hired
1	Pages 4 and 5								
2	Pages 6 and 7								
3	Pages 8 and 9								
4	Pages 10 and 11								
5	Pages 12 and 13								
6	Pages 14 and 15								
7	Pages 16 and 17								
8	Pages 18 and 19								
9	Pages 20 and 21								
10	Pages 22 and 23								
11	Pages 24 and 25								
12	Pages 26 and 27								
13	TOTAL CASH EXPENSES								
By Months (if recorded kept by month)									
1	January								
2	February								
3	March								
4	April								
5	May								
6	June								
7	July								
8	August								
9	September								
10	October								
11	November								
12	December								
13	TOTAL CASH EXPENSES								

CASH FARM EXPENSES TOTALS (CONTINUED)

	9	10	11	12	13	14	15	16	17	18	19
	Repairs and Maintenance										
	Fuel, Oil and Grease	Machinery	Equipment	Buildings and Facilities	Utilities	Tax, Interest & Insurance	Rent / Lease Payments	Supplies	Other Farm Expenses	Principal Payments	Purchases Capital Items & Livestock
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CASH FARM INCOME - EXAMPLE

				1	2	3	4	5	6	7	8
				Crops						Livestock Products	
	Date	Num	Sold To	Total Income	OATS					Dairy	Other
1	5/29	19	Bunge Corporation 371 bu Oats @ \$2.00 bu	742 00	742 00						
...											
...											
25	7/11	56	Brown Livestock Sales 32 calves (av 450# @ \$0.43 lb)	6,192 00							
TOTALS				6,934 00	742 00						

- Date Enter the date the activity or event took place.
- Num Enter the sales receipt or invoice number.
- Sold To Enter the name of the person or company purchasing the product. Describe briefly the item of income - kind, quantity and price.
- (1) Total Income Enter the total amount received from the sale. The total of this column should equal the sum of columns 2 through 19. *(NOTE 1: If a share of the production is given in lieu of any cash farm expense and the value of this share was entered as an expense, a compensating entry of the same amount should be entered in the appropriate column in this section.)*
- (2 - 6) Crops: Write in the headings as needed for columns 2 through 6. Enter crop income in the appropriate column.
- (7) Livestock Products - Dairy Enter income from livestock products such as milk, cream, butter and other dairy products.
- (8) Livestock Products - Other Enter income from livestock products such as hides, eggs, feathers, wool, bees, poultry litter, honey and other miscellaneous products.

CASH FARM INCOME - EXAMPLE (CONTINUED)

	9	10	11	12 Livestock			13 Other			14 Other			15 Other Farm Income			16 Capital Sales		17 Capital Sales	
	Resale of Purchased Livestock	Raised Cattle and Calves	Hogs / Sheep	Poultry	Other	Other										Equipment	Breeding Livestock		
1																			
...																			
...																			
25	Raised	6,192	00																
		6,192	00																

- (9) Resale of Purchased Livestock Enter the value of animals purchased to be resold later, such as ryegrass calves, replacement heifers, stocker cows, etc.
- (10) Livestock - Raised Cattle and Calves Enter the value of cattle and calves sold. If purchased and raised livestock are sold at the same time, use two lines and indicate sale in column 9.
- (11) Livestock - Hogs / Sheep Enter the value of hogs and sheep sold. If purchased and raised livestock are sold at the same time, use two lines and indicate sale in column 9.
- (12) Livestock - Poultry Enter the value of poultry sold such as chickens, turkeys, ducks, etc. If purchased and raised livestock are sold at the same time, use two lines and indicate sale in column 9.
- (13 - 14) Livestock - Other Enter income from "other" livestock such as horses, mules, goats, etc.
- (15 - 17) Other Farm Income Write in headings for columns 15 through 17 as needed. Enter income from such items as custom work, government program payments, refunds, machine work, farm work, off-farm work and other sources of farm income.
- (18) Capital Sales - Equipment Enter the sales value of equipment.
- (19) Capital Sales - Breeding Livestock Enter the sales value of breeding livestock.

CASH FARM INCOME

				1	2	3	4	5	6	7	8	
				Crops						Livestock Products		
	Date	Num	Sold To	Total Income							Dairy	Other
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
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16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
TOTALS												

CASH FARM INCOME (CONTINUED)

	9	10	11	12	13	14	15	16	17	18	19
	Resale of Purchased Livestock	Livestock					Other Farm Income			Capital Sales	
		Raised Cattle and Calves	Hogs / Sheep	Poultry	Other	Other				Equipment	Breeding Livestock
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											

CASH FARM INCOME

				1	2	3	4	5	6	7	8	
				Crops						Livestock Products		
	Date	Num	Sold To	Total Income							Dairy	Other
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
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17												
18												
19												
20												
21												
22												
23												
24												
25												
TOTALS												

CASH FARM INCOME (CONTINUED)

	9	10	11	12	13	14	15	16	17	18	19
	Resale of Purchased Livestock	Livestock					Other Farm Income			Capital Sales	
		Raised Cattle and Calves	Hogs / Sheep	Poultry	Other	Other				Equipment	Breeding Livestock
1											
2											
3											
4											
5											
6											
7											
8											
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20											
21											
22											
23											
24											
25											

CASH FARM INCOME

				1	2	3	4	5	6	7	8	
				Crops						Livestock Products		
	Date	Num	Sold To	Total Income							Dairy	Other
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
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14												
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16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
TOTALS												

CASH FARM INCOME (CONTINUED)

	9	10	11	12	13	14	15	16	17	18	19
	Resale of Purchased Livestock	Livestock				Other Farm Income				Capital Sales	
		Raised Cattle and Calves	Hogs / Sheep	Poultry	Other	Other				Equipment	Breeding Livestock
1											
2											
3											
4											
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21											
22											
23											
24											
25											

CASH FARM INCOME

				1	2	3	4	5	6	7	8	
				Crops						Livestock Products		
	Date	Num	Sold To	Total Income							Dairy	Other
1												
2												
3												
4												
5												
6												
7												
8												
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11												
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22												
23												
24												
25												
TOTALS												

CASH FARM INCOME (CONTINUED)

	9	10	11	12 Livestock			13 Other			14 Other			15 Other Farm Income			16 Capital Sales		17 Breeding Livestock	
	Resale of Purchased Livestock	Raised Cattle and Calves	Hogs / Sheep	Poultry	Other	Other										Equipment	Breeding Livestock		
1																			
2																			
3																			
4																			
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7																			
8																			
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18																			
19																			
20																			
21																			
22																			
23																			
24																			
25																			

CASH FARM INCOME

				1	2	3	4	5	6	7	8	
				Crops						Livestock Products		
	Date	Num	Sold To	Total Income							Dairy	Other
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
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22												
23												
24												
25												
TOTALS												

CASH FARM INCOME (CONTINUED)

	9	10	11	12 Livestock			13 Other			14 Other			15 Other Farm Income			16 Capital Sales		17 Breeding Livestock	
	Resale of Purchased Livestock	Raised Cattle and Calves	Hogs / Sheep	Poultry	Other	Other									Equipment				
1																			
2																			
3																			
4																			
5																			
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7																			
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19																			
20																			
21																			
22																			
23																			
24																			
25																			

CASH FARM INCOME

				1	2	3	4	5	6	7	8	
				Crops						Livestock Products		
	Date	Num	Sold To	Total Income							Dairy	Other
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
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21												
22												
23												
24												
25												
TOTALS												

CASH FARM INCOME (CONTINUED)

	9	10	11	12 Livestock			13 Other			14 Other			15 Other Farm Income			16 Capital Sales		17 Breeding Livestock	
	Resale of Purchased Livestock	Raised Cattle and Calves	Hogs / Sheep	Poultry	Other	Other										Equipment	Breeding Livestock		
1																			
2																			
3																			
4																			
5																			
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18																			
19																			
20																			
21																			
22																			
23																			
24																			
25																			

CASH FARM INCOME TOTALS

		TOTAL CASH INCOME		1	2	3	4	5	6	7	8		
				Crops								Livestock Products	
Date	By Pages (if record kept continuously)	Total Income								Dairy	Other		
1	Pages 32 and 33												
2	Pages 34 and 35												
3	Pages 36 and 37												
4	Pages 38 and 39												
5	Pages 40 and 41												
6	Pages 42 and 43												
7	TOTAL CASH INCOME												
		By Month (if record kept by month)											
1	January												
2	February												
3	March												
4	April												
5	May												
6	June												
7	July												
8	August												
9	September												
10	October												
11	November												
12	December												
13	TOTAL CASH INCOME												

CASH FARM INCOME TOTALS (CONTINUED)

	9	10	11	12	13	14	15	16	17	18	19
	Resale of Purchased Livestock	Livestock					Other Farm Income			Capital Sales	
		Raised Cattle and Calves	Hogs / Sheep	Poultry	Other	Other				Equipment	Breeding Livestock
1											
2											
3											
4											
5											
6											
7											
1											
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11											
12											
13											

FARM CASH FLOW

	EXPENSE ITEMS	Value			INCOME ITEMS	Value	
		This Year's Results	Next Year's Results			This Year's Results	Next Year's Results
2	Payroll Expenses				2	Crop:	
3	Feed Purchases				3	Crop:	
4	Veterinary Expenses				4	Crop:	
5	Fertilizer and Lime				5	Crop:	
6	Seeds and Plants				6	Crop:	
7	Chemicals				7	Livestock Products: Dairy	
8	Custom Work Hired				8	Livestock Products: Other	
9	Fuel, Oil and Grease				9	Resale of Purchased Livestock	
10	Repairs & Maintenance: Machinery				10	Livestock: Raised Cattle & Calves	
11	Repairs & Maintenance: Equipment				11	Livestock: Hogs / Sheep	
12	Repairs & Maintenance: Buildings and Facilities				12	Livestock: Poultry	
13	Utilities				13	Livestock: Other	
14	Tax, Interest and Insurance				14	Livestock: Other	
15	Rent / Lease Payments				15	Other Farm Income:	
16	Supplies				16	Other Farm Income:	
17	Other Farm Expenses				17	Other Farm Income:	
18	TOTAL CASH OPERATING EXPENSES (Sum rows 2 through 17)				18	TOTAL CASH SALES (Sum rows 2 through 17)	
19	Principal Payments				19	Capital Sales: Equipment	
20	Purchases: Capital Items & Livestock				20	Capital Sales: Breeding Livestock	
TOTAL CASH OUTFLOWS (Sum 18+19+20)					TOTAL CASH INFLOWS (Sum 18+19+20)		
					TOTAL CASH OUTFLOWS (minus)		
					NET FARM CASH FLOW**		

****NET FARM CASH FLOW = TOTAL CASH INFLOWS - TOTAL CASH OUTFLOWS**

INCOME STATEMENT

Name: _____

Date: _____

OPERATING RECEIPTS	GROSS RECEIPTS FROM FARMING
<u>Crop Sales:</u> _____ _____ _____ _____ _____ _____ _____ _____ TOTAL CROP SALES _____	CASH FARM EXPENSES Payroll Expenses _____ Feed Purchases _____ Veterinary Expenses _____ Fertilizer and Lime _____ Seeds and Plants _____ Chemicals _____ Custom Work Hired _____ Fuel, Oil and Grease _____ <u>Repairs & Maintenance:</u> Machinery _____ Equipment _____ Buildings & Facilities _____ Utilities _____ Taxes, Insurance & Interest Payments _____ Rent / Lease Payments _____ Supplies _____ Other Farm Expenses _____ TOTAL CASH EXPENSES _____
<u>Livestock Products:</u> Dairy _____ Other _____ TOTAL LIVESTOCK PRODUCTS _____	
Resale of Purchased Livestock _____	
<u>Livestock Sales:</u> Raised Cattle & Calves _____ Hogs / Sheep _____ Poultry _____ Other _____ Other _____ TOTAL LIVESTOCK SALES _____	
<u>Other Farm Income:</u> _____ _____ _____ TOTAL OTHER FARM INCOME _____	
GROSS RECEIPTS FROM FARMING _____	NET CASH INCOME FROM OPERATIONS _____

INCOME STATEMENT - (CONTINUED)

NET CASH INCOME FROM OPERATIONS			
ADJUSTMENTS FOR CHANGES IN INVENTORIES & ACCRUED RECEIPT-EXPENSE ITEMS			
		<u>Supplies</u>	<u>Stored Crops</u>
<u>Inventories:</u>	Ending Inventory	_____	_____
	Beginning Inventory	_____	_____
<hr/>			
	Change (End - Beg)		
		<u>Growing Crops</u>	<u>Market Livestock</u>
<u>Inventories:</u>	Ending Inventory	_____	_____
	Beginning Inventory	_____	_____
<hr/>			
	Change (End - Beg)		
		<u>Accounts Receivable</u>	<u>Prepaid Expenses</u>
<u>Accounts Receivable and Prepaid Expense Inventory:</u>	Ending Inventory	_____	_____
	Beginning Inventory	_____	_____
<hr/>			
	Change (End-Beg)		
ADJUSTMENTS FOR CAPITAL ITEMS			
	Depreciation (minus)		_____
	Gain or Loss on Sale of Capital Items (plus / minus)		_____
<hr/>			
NET FARM INCOME			
NON-FARM INCOME			
	Wages		_____
	Gifts		_____
<hr/>			
TOTAL NET INCOME			
NON-FARM EXPENSES			
	Family Living Expenses		_____
	Income & Self-employment Taxes		_____
<hr/>			
CHANGE IN NET WORTH			_____

OPERATING LOAN / OPEN ACCOUNTS

Lender: _____

Contact: _____

Address: _____

Telephone: _____

Fax: _____

E-mail: _____

Interest Rate: _____

Limit: _____

Date Due: _____

Collateral: _____

Other Information: _____

Date	Activity	Increase	Decrease	Balance	Credit Remaining

ENTERPRISE ANALYSIS

Commodity: _____

Location: _____

Number of Acres: _____

Total Production: _____

Item	Total	Per Acre	Per Unit
OPERATING RECEIPTS			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL OPERATING RECEIPTS	_____	_____	_____
OPERATING EXPENSES			
Hired Labor	_____	_____	_____
Machinery Repair	_____	_____	_____
Drying	_____	_____	_____
Interest	_____	_____	_____
Rent	_____	_____	_____
Seed	_____	_____	_____
Fertilizer	_____	_____	_____
Pesticides and Spray Materials	_____	_____	_____
Other Supplies	_____	_____	_____
Machinery Hire	_____	_____	_____
Fuel and Oil	_____	_____	_____
Property Tax	_____	_____	_____
Real Estate Tax	_____	_____	_____
Water Charges	_____	_____	_____
Property Insurance	_____	_____	_____
Auto and Truck Expenses	_____	_____	_____
Utilities	_____	_____	_____
TOTAL OPERATING EXPENSES	_____	_____	_____

ENTERPRISE ANALYSIS - (CONTINUED)

Item	Total	Per Acre	Per Unit
ALLOCATED OVERHEAD COSTS			
Capital Purchases:			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL CAPITAL PURCHASES	_____	_____	_____
Family Living	_____	_____	_____
Income & Self-employment Taxes	_____	_____	_____
Other	_____	_____	_____
Debt Service:	_____	_____	_____
Intermediate - Interest	_____	_____	_____
- Principal	_____	_____	_____
Long-Term - Interest	_____	_____	_____
- Principal	_____	_____	_____
TOTAL OTHER OUTFLOWS	_____	_____	_____
TOTAL CASH OUTFLOWS	_____	_____	_____
DIFFERENCE			

ENTERPRISE ANALYSIS

Commodity: _____

Location: _____

Number of Acres: _____

Total Production: _____

Item	Total	Per Acre	Per Unit
OPERATING RECEIPTS			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL OPERATING RECEIPTS	_____	_____	_____
OPERATING EXPENSES			
Hired Labor	_____	_____	_____
Machinery Repair	_____	_____	_____
Drying	_____	_____	_____
Interest	_____	_____	_____
Rent	_____	_____	_____
Seed	_____	_____	_____
Fertilizer	_____	_____	_____
Pesticides and Spray Materials	_____	_____	_____
Other Supplies	_____	_____	_____
Machinery Hire	_____	_____	_____
Fuel and Oil	_____	_____	_____
Property Tax	_____	_____	_____
Real Estate Tax	_____	_____	_____
Water Charges	_____	_____	_____
Property Insurance	_____	_____	_____
Auto and Truck Expenses	_____	_____	_____
Utilities	_____	_____	_____
TOTAL OPERATING EXPENSES	_____	_____	_____

ENTERPRISE ANALYSIS - (CONTINUED)

Item	Total	Per Acre	Per Unit
ALLOCATED OVERHEAD COSTS			
Capital Purchases:			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL CAPITAL PURCHASES	_____	_____	_____
Family Living	_____	_____	_____
Income & Self-employment Taxes	_____	_____	_____
Other	_____	_____	_____
Debt Service:	_____	_____	_____
Intermediate - Interest	_____	_____	_____
- Principal	_____	_____	_____
Long-Term - Interest	_____	_____	_____
- Principal	_____	_____	_____
TOTAL OTHER OUTFLOWS	_____	_____	_____
TOTAL CASH OUTFLOWS	_____	_____	_____
DIFFERENCE			

ENTERPRISE ANALYSIS

Commodity: _____

Location: _____

Number of Acres: _____

Total Production: _____

Item	Total	Per Acre	Per Unit
OPERATING RECEIPTS			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL OPERATING RECEIPTS	_____	_____	_____
OPERATING EXPENSES			
Hired Labor	_____	_____	_____
Machinery Repair	_____	_____	_____
Drying	_____	_____	_____
Interest	_____	_____	_____
Rent	_____	_____	_____
Seed	_____	_____	_____
Fertilizer	_____	_____	_____
Pesticides and Spray Materials	_____	_____	_____
Other Supplies	_____	_____	_____
Machinery Hire	_____	_____	_____
Fuel and Oil	_____	_____	_____
Property Tax	_____	_____	_____
Real Estate Tax	_____	_____	_____
Water Charges	_____	_____	_____
Property Insurance	_____	_____	_____
Auto and Truck Expenses	_____	_____	_____
Utilities	_____	_____	_____
TOTAL OPERATING EXPENSES	_____	_____	_____

ENTERPRISE ANALYSIS - (CONTINUED)

Item	Total	Per Acre	Per Unit
ALLOCATED OVERHEAD COSTS			
Capital Purchases:			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL CAPITAL PURCHASES	_____	_____	_____
Family Living	_____	_____	_____
Income & Self-employment Taxes	_____	_____	_____
Other	_____	_____	_____
Debt Service:	_____	_____	_____
Intermediate - Interest	_____	_____	_____
- Principal	_____	_____	_____
Long-Term - Interest	_____	_____	_____
- Principal	_____	_____	_____
TOTAL OTHER OUTFLOWS	_____	_____	_____
TOTAL CASH OUTFLOWS	_____	_____	_____
DIFFERENCE			

ENTERPRISE ANALYSIS

Commodity: _____

Location: _____

Number of Acres: _____

Total Production: _____

Item	Total	Per Acre	Per Unit
OPERATING RECEIPTS			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL OPERATING RECEIPTS	_____	_____	_____
OPERATING EXPENSES			
Hired Labor	_____	_____	_____
Machinery Repair	_____	_____	_____
Drying	_____	_____	_____
Interest	_____	_____	_____
Rent	_____	_____	_____
Seed	_____	_____	_____
Fertilizer	_____	_____	_____
Pesticides and Spray Materials	_____	_____	_____
Other Supplies	_____	_____	_____
Machinery Hire	_____	_____	_____
Fuel and Oil	_____	_____	_____
Property Tax	_____	_____	_____
Real Estate Tax	_____	_____	_____
Water Charges	_____	_____	_____
Property Insurance	_____	_____	_____
Auto and Truck Expenses	_____	_____	_____
Utilities	_____	_____	_____
TOTAL OPERATING EXPENSES	_____	_____	_____

ENTERPRISE ANALYSIS - (CONTINUED)

Item	Total	Per Acre	Per Unit
ALLOCATED OVERHEAD COSTS			
Capital Purchases:			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL CAPITAL PURCHASES	_____	_____	_____
Family Living	_____	_____	_____
Income & Self-employment Taxes	_____	_____	_____
Other	_____	_____	_____
Debt Service:	_____	_____	_____
Intermediate - Interest	_____	_____	_____
- Principal	_____	_____	_____
Long-Term - Interest	_____	_____	_____
- Principal	_____	_____	_____
TOTAL OTHER OUTFLOWS	_____	_____	_____
TOTAL CASH OUTFLOWS	_____	_____	_____
DIFFERENCE			

ENTERPRISE ANALYSIS

Commodity: _____

Location: _____

Number of Acres: _____

Total Production: _____

Item	Total	Per Acre	Per Unit
OPERATING RECEIPTS			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL OPERATING RECEIPTS	_____	_____	_____
OPERATING EXPENSES			
Hired Labor	_____	_____	_____
Machinery Repair	_____	_____	_____
Drying	_____	_____	_____
Interest	_____	_____	_____
Rent	_____	_____	_____
Seed	_____	_____	_____
Fertilizer	_____	_____	_____
Pesticides and Spray Materials	_____	_____	_____
Other Supplies	_____	_____	_____
Machinery Hire	_____	_____	_____
Fuel and Oil	_____	_____	_____
Property Tax	_____	_____	_____
Real Estate Tax	_____	_____	_____
Water Charges	_____	_____	_____
Property Insurance	_____	_____	_____
Auto and Truck Expenses	_____	_____	_____
Utilities	_____	_____	_____
TOTAL OPERATING EXPENSES	_____	_____	_____

ENTERPRISE ANALYSIS - (CONTINUED)

Item	Total	Per Acre	Per Unit
ALLOCATED OVERHEAD COSTS			
Capital Purchases:			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL CAPITAL PURCHASES	_____	_____	_____
Family Living	_____	_____	_____
Income & Self-employment Taxes	_____	_____	_____
Other	_____	_____	_____
Debt Service:	_____	_____	_____
Intermediate - Interest	_____	_____	_____
- Principal	_____	_____	_____
Long-Term - Interest	_____	_____	_____
- Principal	_____	_____	_____
TOTAL OTHER OUTFLOWS	_____	_____	_____
TOTAL CASH OUTFLOWS	_____	_____	_____
DIFFERENCE			

ENTERPRISE ANALYSIS

Commodity: _____

Location: _____

Number of Acres: _____

Total Production: _____

Item	Total	Per Acre	Per Unit
OPERATING RECEIPTS			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL OPERATING RECEIPTS	_____	_____	_____
OPERATING EXPENSES			
Hired Labor	_____	_____	_____
Machinery Repair	_____	_____	_____
Drying	_____	_____	_____
Interest	_____	_____	_____
Rent	_____	_____	_____
Seed	_____	_____	_____
Fertilizer	_____	_____	_____
Pesticides and Spray Materials	_____	_____	_____
Other Supplies	_____	_____	_____
Machinery Hire	_____	_____	_____
Fuel and Oil	_____	_____	_____
Property Tax	_____	_____	_____
Real Estate Tax	_____	_____	_____
Water Charges	_____	_____	_____
Property Insurance	_____	_____	_____
Auto and Truck Expenses	_____	_____	_____
Utilities	_____	_____	_____
TOTAL OPERATING EXPENSES	_____	_____	_____

ENTERPRISE ANALYSIS - (CONTINUED)

Item	Total	Per Acre	Per Unit
ALLOCATED OVERHEAD COSTS			
Capital Purchases:			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL CAPITAL PURCHASES	_____	_____	_____
Family Living	_____	_____	_____
Income & Self-employment Taxes	_____	_____	_____
Other	_____	_____	_____
Debt Service:	_____	_____	_____
Intermediate - Interest	_____	_____	_____
- Principal	_____	_____	_____
Long-Term - Interest	_____	_____	_____
- Principal	_____	_____	_____
TOTAL OTHER OUTFLOWS	_____	_____	_____
TOTAL CASH OUTFLOWS	_____	_____	_____
DIFFERENCE			

MISCELLANEOUS INFORMATION

Fahrenheit = [(Degrees Centigrade x 9) / 5] + 32

Centigrade = [5 x (Degrees Fahrenheit - 32)] / 9

CUBIC MEASURE

1 cubic foot	1,728 cubic inches
1 cubic yard	27 cubic feet
1 cubic cord (wood)	128 cubic feet
1 ton (shipping)	40 cubic feet
1 standard gallon	231 cubic inches

SQUARE MEASURE

1 square foot	144 square inches
1 square yard	9 square feet
1 square rod	30 1/4 feet
1 rood	40 square rods
1 acre	4 roods
1 acre	160 square rods
1 square mile	640 acres
1 acre	43,560 square feet

LONG MEASURE

1 foot	12 inches
1 yard	3 feet
1 rod	5 1/2 yards or 16 1/2 feet
1 furlong	40 rods

WEIGHT OF WATER

1 cubic foot	62.5 pounds
1 cubic foot	7.48052 U.S. gallons
1 U.S. gallon	8.355 pounds

COMMON MEASURING UNITS - LIQUID MEASURE

1 cubic foot	59.84 pints
1 cubic foot	29.92 quarts
1 cubic foot	7.481 gallons

Relation of Diameter to Capacity of Pipe: Doubling the Diameter of a pipe or cylindrical vessel increases its Capacity four times.

Properties of the Circle:

$$\text{Area of a Circle} = (\text{Diameter})^2 \times 0.7854$$

$$\text{Area of a Circle} = (\text{Radius})^2 \times 3.1416$$

$$\text{Circumference of a Circle} = \text{Diameter} \times 3.1416$$

$$\text{Diameter of a Circle} = \text{Circumference} \times 0.3183$$

Volume of a Cordwood Pile:

$$(\text{Length} \times \text{Width} \times \text{Height}) / 128 = \text{Volume of Pile}$$

Capacity of a Square Tank in Gallons:

$$(\text{length} \times \text{Width} \times \text{Height}) \times 7.48 = \text{Number of Gallons}$$

Capacity of a cylindrical Tank in Gallons:

$$\{ (\text{Diameter in inches})^2 \times \text{Height in inches} \} \times 0.34$$

Point off four decimals to get the capacity in gallons

Number of Acres in a Field:

$$(\text{Length in rods} \times \text{Width in rods}) / 160 = \text{Acres in Field}$$

When the opposite sides are unequal, add them and take Half the sum for the mean length or width.

Height of a Tree or Building: Set up a stick and measure its shadow. Measure the length of the tree's shadow.

$$\frac{(\text{Length of Tree's Shadow} \times \text{Height of Stick})}{\text{Length of Stick's Shadow}}$$

COMMON MEASURING UNITS - DRY MEASURE

1 cubic foot	51.043 quarts
1 cubic foot	25.522 quarts
1 cubic foot	3.190 pecks
1 cubic foot	0.804 bushels
1 bushel	2150.42 cubic inches
1 bushel	1.24 cubic feet

METRIC MEASURES AND EQUIVALENTS - LENGTHS

millimeter		
centimeter	= 10 millimeters	= 0.039 inch
meter	= 100 centimeters	= 0.393 inch
kilometer	= 1000 meters	= 39.37 inch
inch	= 25.4 millimeters	= 0.621 mile
foot	= 304.8 millimeters	
yard	= 914.4 millimeters	
mile	= 1609 meters	

METRIC MEASURES AND EQUIVALENTS - LIQUIDS

liter	= 100 cubic centimeters of 1.05 quarts
U.S. quart	= 0.946 liter
U.S. gallon	= 3.785 liters

METRIC MEASURES AND EQUIVALENTS - WEIGHT

gram	= 1000 milligrams	15.432 grains
kilogram	= 1000 grams	2.2046 pounds
metric ton	= 1000 kilograms	2204.6 pounds
grain	= 0.0648 gram	
ounce	= 28.35 grams	
pound	= 453.6 grams	
ton	= 907.2 kilograms	

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