

The Oklahoma Farm Family Account Book

A record-keeping system
for making better decisions,
verifying income and expenses
and completing tax forms



E-823

Oklahoma Cooperative Extension Service
Division of Agricultural Science and Natural Resources
Oklahoma State University

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The Oklahoma Farm Family Account Book

General Information

This farm account book has been prepared for families to keep a record of the financial transactions of the farm. Many farm families attribute their success to keeping records during a period of years.

The incentives for keeping records are the greatest farmers have ever known. The Internal Revenue Service is re-checking more tax returns, and examining farm returns to make sure operators are treating the business as a business and not a hobby, therefore, it will be necessary for farmers to have their financial transactions in the best possible business order. Do not worry if records do not balance to the exact penny. The primary purpose is not bookkeeping, but money management.

How to Keep this Record Book

1. Decide who is to keep it.
2. Decide where it will be kept.
3. Decide the responsibilities of others besides the record keeper.
4. Designate where bills and receipts are to be placed before they are posted.
5. The record keeper should file bills, receipts, canceled checks and old record books.

Note: Your bank will help you keep a very good record if you will deposit all money, pay all bills with checks and write on deposit slips all cash paid to you.

Tax Returns

This book was designed primarily for reporting income taxes on a cash basis. The depreciation on farm improvements and breeding livestock is of vital importance. When starting to keep this book, it would be well to work out your inventory for the beginning of the year.

There are no "official" or average life expectancies for assets that are recognizable to all farms. Depreciation claimed should not exceed original cost, less salvage value. When a new roof or a major overhaul is done to extend the useful life of capital investments, the costs of such improvements should be treated as a capital item and recovered by depreciation.

Study pages 10 and 11 for examples of how to enter sales and expenses with a suggestion of what to put in each column.

Column one — record the date you transact your business. Column two is the very heart of records that you must have if you are going to spot the strong and weak points of your business. Column three is used to record the sales from the farm. Enter this sum again in the appropriate columns 4 through 16. Column four is where you

list the sale of capital assets. Sales of capital assets are treated differently for tax purposes than sales of crops and livestock purchased for resale.

Livestock Purchased for Resale (for tax purposes)

The cost of purchased livestock is deducted when sold. When you do not know which animal was purchased and at what price, you may use a method known as First In, First Out.

Example: On May 12, you purchased 10 steers for \$16,900. On June 3, you purchased 24 steers for \$41,760. On October 1, you sold 20 steers. The cost of these steers will be \$34,300. The first 10 cost \$16,900 and the second 10 cost \$17,400. The remaining 14 steers to be sold at a later date have a cost of \$24,360.

Business Analysis and Planning

Although designed primarily for tax purposes, this book includes forms for financial statements and production information. For more detailed information, see Extension Fact Sheets AGEC-751, Developing a Cash Flow Plan; AGEC-752, Developing a Balance Sheet; and AGEC-753, Developing an Income Statement. Farm tax returns can be completed by using the information on pages 5, 7, 56 and 57. The record and income summaries are on pages 48 and 49. Completion of this form is necessary to better understand the true income for the year. Completion of the net worth statement on page 4 is necessary to measure financial progress. Completion of both of these forms is necessary to adequately analyze the farm business.

Space is provided on pages 51 and 52 to record crop and livestock production. Keeping this information to determine average figures may be important in making future management decisions. Costs of production, actual yields and average prices are basic to many farm decision that have to be made.

Benefits from Keeping Farm Records

1. To determine farm earnings.
2. To detect the weaknesses in the farm business and, by strengthening them, to increase farm earnings.
3. To provide accurate information for income and Social Security purposes.
4. To assist in establishing and maintaining good credit relations with banks and other lending agencies.
5. To furnish a record of important events and transactions for later use.
6. To better understand the use of good business methods applied to the farm operation.

Operator's Net Worth Statement

	Column 2		Column 3	
Column 1	Jan. 1, _____ *		Jan. 1, _____ (1 year later)	
Assets (property owned and other resources)				
1 Land				
2 Improvements				
3 Machinery and equipment				
4 Horses				
5 Hogs				
6 Cattle				
7 Poultry				
8 Sheep				
9 Feed, seed and growing crops				
10 Accounts receivable				
11 Household inventory				
12 Cash on hand and in bank				
13 Stocks and bonds				
14 Cash value life insurance				
15 Other property				
16				
17				
18				
Total Assets	X X X X X	\$	X X X X X	\$
Liabilities: (Debts)				
19 Accounts payable				
20 Mortgages				
21 Interest due				
22 Taxes due				
23				
Total Liabilities	X X X X X	\$	X X X X X	\$
Net Worth (Assets minus Liabilities)	X X X X X		X X X X X	
Increase or Decrease in Net Worth	X X X X X	X X X	X X X X X	\$

* Obtain Jan. 1 figure in Column 2 from Column 3 in last year's book.

This Record Belongs to:

Name _____
 Address _____
 County _____
 For Year Beginning _____

Inventory of Land

Line	Owned or Rented	Cropland, including meadow and rotated pasture acres	Pasture and rangeland acres	Woodland acres	Other acres	Total land	
						acres	Total value*
1							\$ (1)
2							
3							
4							
5							
6							
7							
8							
9	Total						

*Value of land not including buildings and fences.
 (1) Carry total to page 4, line 1, column 3.

Inventory of Improvements

Line	Kind of Improvement	Date Acquired	Cost	Depreciation taken	Method of depreciation	Rate % life (years) ¹	Depreciation for this year	Balance
5	Residence **			XXX	XXX	XXX	XXX	XXX
6	Tenant or bunk house							
7	Barn							
8	Barn							
9	Machine shed							
10	Garage							
11	Shop							
12	Wind mill - tanks							
13	Pumphouse - water system							
14	Fencing, permanent - miles							
15	Other							
16	Irrigation well							
17								
18								
19								
20	Total	XXX						***

** Omit residence value in making total. ***Carry total to page 4, line 2, column 3.
 1 Indicate recovery life.

Machinery and Equipment Inventory

Machinery should be valued at original cost, less depreciation allowable for the time it has been in use. The average length of life of farm machinery may be assumed to be 10 years, but this depends upon the kind of machine, its care and use.

1 Kind of Property	No.	2 Date acquired	3 Cost	4 Depreciation taken	5 Method of depreciation	6 Rate % life (years) ¹	7 Depreciation for this year	8 Balance
Vehicles								
1	Pickup							
2								
3								
4								
5								
6								
7								
8								
9								
Machinery & equipment:								
10	Tractor							
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
Planting Machines:								
25	Grain Drill							
26	Row Planter							
27								
28								
29								
30								
Harvesting Machines:								
31	Combine							
32								
33								
34								
35								
36								
37								
38								
Total - Carry Forward								

Machinery and Equipment Inventory-continued

1 Kind of Property	2 No.	3 Date acquired	4 Cost	5 Depreciation taken	6 Method of depreciation	7 Rate % life (years) ¹	8 Depreciation for this year	9 Balance
Brought forward								
Livestock Equipment:								
39								
40								
41								
42								
Irrigation Equipment:								
43								
44								
45								
Miscellaneous:								
46								
47								
48								
49								
50								
51 Total					XXXX	XXXX	**	A/
Cattle Purchased*								
52								
53								
54								
55								
56								
57								
58								
59								
60 Total					XXXX	XXXX	**	B/
Swine Purchased*								
61								
62								
63								
64								
65 Total					XXXX	XXXX	**	C/
Sheep Purchased *								
66								
67								
68 Total					XXXX	XXXX	**	D/
Horses Purchased*								
69								
70								
Total	XXXX				XXXX	XXXX	**	E/

A/Transfer to Page 4, Line 3 Column 3

B/Transfer to Page 8, Line 27 Column 7

C/Transfer to Page 8, Line 7 Column 7

* Breeding or Dairy Animals

**Use for tax purposed on cash basis.

¹ Indicate recovery life.

D/Transfer to Page 9, Line 7 Column 7

E/Transfer to Page 8, Line 2 Column 7

Livestock Inventory

1 Line Description (species, male, female, etc.)	2 Beginning of Year*			5 End of Year			8 Number Died or Slaughter
	3 No.	4 Avg. Weight	Total Value	6 No.	7 Avg. Weight	Total Value	
Horses							
1							
2 Balance Purchased Breeding Animals		XXX			XXX		
3 Total		XXX	A/		XXX	B/	
Hogs							
4							
5							
6							
7 Balance Purchased Breeding Animals		XXX			XXX		
8 Total		XXX	C/		XXX	D/	
Cattle							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27 Balance Purchased Breeding Animals		XXX			XXX		
28 Total		XXX	E/		XXX	F/	

A/Transfer to Page 4, Line 4, Column 2
 B/Transfer to Page 4, Line 4, Column 3
 C/Transfer to Page 4, Line 5, Column 2

D/Transfer to Page 4, Line 5, Column 3
 E/Transfer to Page 4, Line 6, Column 2
 F/Transfer to Page 4, Line 6, Column 3

* Obtain from last year's book.

Livestock Inventory - continued

1 Line Description	2 No.	3 Beginning of Year* Avg. Weight	4 Total Value	5 No.	6 End of Year Avg. Weight	7 Total Value	8 Number Died or Slaughter
Poultry							
1							
2							
3							
4 Total		XXX	A/		XXX		B/
Sheep							
5							
6							
7 Balance Purchased Breeding Animals		XXX			XXX		
8 Total		XXX	C/		XXX		D/

Feed - Seed - Supplies

1 Line Item	2 Units	3 Beginning of Year* Value per Unit	4 Total Value	5 Units	6 End of Year Value per Unit	7 Total Value	8
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25 Total		XXX	E/		XXX		F/

A/Transfer to Page 4, Line 7, Column 2
 B/Transfer to Page 4, Line 7, Column 3
 C/Transfer to Page 4, Line 8, Column 2

D/Transfer to Page 4, Line 8, Column 3
 E/Transfer to Page 4, Line 9, Column 2
 F/Transfer to Page 4, Line 9, Column 3

* Obtain from last year's book.

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 Sale of Raised and Market Cattle	7 Hogs	8 Livestock Other	
1/2	800 Bushels of wheat @ \$5	4,000.00						1
1/4	8 Steers (622# avg.)@\$2.54	12,644.00		12,644.00				2
1/4	4 Steers (669# avg.)@\$2.45	6,573.05			6,573.05			3
1/4	1 Cow (old, 1,100 #) @ \$1.10	1,210.00	1,210.00					4
1/5	Salary for wife's teaching	2,672.00						5
1/6	Insurance for fire damage	4,287.00						6
1/8	Loan at Bank for fertilizer	5,500.00						7
								8
								9
								10
	Total							

Report on
Schedule 1040F

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
1/2	2 tons of 38% protein cubes	1,128.00		1,128.00				1
1/2	2 tons of 10-20-10	1,144.00						2
1/2	Payment on west 80 acres	8,400.00						3
1/3	300 gallons of diesel	823.00						4
1/4	14 gallons of gas	38.40						5

Report on Schedule 1040F

Column 3

All items of gross income for distribution to the proper column on remainder of page.

Column 4

Resale of equipment; land; draft, dairy and breeding stock; and improvements.

Column 5

Sale of shoats, steers and other animals that have been owned for one year or less.

Column 6

All sales of cattle raised on the farm.

Column 7

Sales of hogs and pigs.

Column 8

Sales of sheep, goats and other animals.

Column 9

Sales of dairy products.

Column 10

Sales of eggs, poultry and breeding fees.

Column 11

Sales of other livestock products - wool, honey, etc.

Column 12-14

Write in the crops that are produced and sold from the farm.

Column 15

Timber sales.

Column 16

All other farm income items - custom work, patronage dividend payments, crop insurance, disaster payments, etc.

Column 17

Dividends and interest from investments..

Column 18

Cash or share rents, oil lease or royalty, estate income.

Column 19

Work off the farm, rental received on equipment, estate and other.

Column 20

Income from welfare, disability, Social Security, gifts, non-farm related insurance proceeds.

Farm & Family Business Income and Cash Flow

9	10 Sale of Livestock Products		12	13 Sale of Crops		15	16 Other Farm	17 Dividends annuities	18 Non-Farm Income		20
	Dairy	Poultry		Other	Wheat					Rent & Royalty	
1			4,000.00								
2											
3											
4											
5										2,672.00	
6											4,287.00
7											5,500.00
8											
9											
10											

Report on Schedule 1040F

Farm & Family Business Expenses and Cash Flow

9	10	11	12	13	14	15	16	17	18	19	20
Veterinary	Repairs	Livestock Poultry	Fert. & Chemicals	Gas, Oil Fuel	Taxes	Interest & Insurance	Utilities	Other farm Expense	Livestock Resale	Purchases Breeding	Debt Payments
1											
2			1,144.00								
3						5,437.00					2,963.00
4				823.00							
5							38.40				

Report on Schedule 1040F

Column 4

Day labor, monthly (regular) labor and piece work.

Column 5

Grain, mixed feed, protein feeds, cottonseed hulls, hay, other roughage, salt and minerals.

Column 6

Seeds - grain, legume, grass, vegetable or other; also plants, vines, trees and seed treatment.

Column 7

Baling, combining, ginning, feed grinding and mixing, aerial spraying, trucking, etc.

Column 8

Items such as baling wrap, fencing materials, ear tags, etc.

Column 9

Veterinary fees, medicine and vaccines.

Column 10

Engine overhaul, replacement, parts, tires, etc.

Column 11

Breeding, registration or title transfer, bull testing.

Column 12

Mixed fertilizer, phosphate, potash or nitrogen materials, anhydrous ammonia and lime, insecticides.

Column 13

Fuels, lube, oil, grease, etc.

Column 14

Real estate, taxes on farm business assets, Social Security tax paid on employees.

Column 15

Interest paid on notes and mortgages; insurance on farm buildings, livestock and crops, accident and liability.

Column 16

Telephone, electricity, fuels for farm use only.

Column 17

Other farm expenses such as cash rent, livestock commission, seed certification, advertising, storage, farm organization dues, farm business travel, selected conservation expenses.

Column 18

All purchased livestock (for resale or for breeding).

Column 19

Other capital items such as tractor, land and implements.

Column 20

Payments on notes, mortgages, etc.

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 Sale of Raised and Market Livestock			
					Cattle	7 Hogs	8 Other	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
Total								13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
Total								24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

	9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17 Non-Farm Income			
	10 Dairy	11 Poultry	Other	12	13	14	15	16	17 Dividends annuities	18 Rent & Royalty	19 Other Non-farm	20 Non-taxable
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												

Farm & Family Business Expenses and Cash Flow

	9 Veterinary	10 Repairs	11 Livestock Poultry	12 Fert. & Chemicals	13 Gas,Oil Fuel	14 Taxes	15 Interest & Insurance	16 Utilities	17 Other farm Expense	18 Livestock Resale	19 Purchases Breeding	20 Debt Payments
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 Sale of Raised and Market Livestock			
					Cattle	7 Hogs	8 Other	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
	Total							13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
	Total							24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

	9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17-20 Non-Farm Income			
	10 Dairy	11 Poultry	Other	13	14	17 Dividends annuities			18 Rent & Royalty	19 Other Non-farm	20 Non-taxable	
												1
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												

Farm & Family Business Expenses and Cash Flow

	9	10	11	12	13	14	15	16	17	18	19	20
	Veterinary	Repairs	Livestock Poultry	Fert. & Chemicals	Gas,Oil Fuel	Taxes	Interest & Insurance	Utilities	Other farm Expense	Livestock Resale	Purchases Breeding	Debt Payments
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 Sale of Raised and Market Livestock			13
					7 Cattle	8 Hogs	Other	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
	Total							13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
	Total							24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

	9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17 Non-Farm Income			
	10	11		13	14				17	18	19	20
	Dairy	Poultry	Other						Dividends annuities	Rent & Royalty	Other Non-farm	Non-taxable
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												

Farm & Family Business Expenses and Cash Flow

	9	10	11	12	13	14	15	16	17	18	19	20
	Veterinary	Repairs	Livestock Poultry	Fert. & Chemicals	Gas,Oil Fuel	Taxes	Interest & Insurance	Utilities	Other farm Expense	Livestock Resale	Purchases Breeding	Debt Payments
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 Sale of Raised and Market Livestock			13
					7 Cattle	8 Hogs	Other	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
	Total							13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
	Total							24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

	9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17 Non-Farm Income			
	10 Dairy	11 Poultry	Other	13	14	17 Dividends annuities			18 Rent & Royalty	19 Other Non-farm	20 Non-taxable	
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												

Farm & Family Business Expenses and Cash Flow

	9 Veterinary	10 Repairs	11 Livestock Poultry	12 Fert. & Chemicals	13 Gas,Oil Fuel	14 Taxes	15 Interest & Insurance	16 Utilities	17 Other farm Expense	18 Livestock Resale	19 Purchases Breeding	20 Debt Payments
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
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Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 Sale of Raised and Market Livestock			
					Cattle	7 Hogs	8 Other	
								1
								2
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								11
								12
	Total							13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
								2
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	Total							24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

	9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17-20 Non-Farm Income			
	10 Dairy	11 Poultry	Other	13	14	17 Dividends annuities			18 Rent & Royalty	19 Other Non-farm	20 Non-taxable	
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Farm & Family Business Expenses and Cash Flow

	9	10	11	12	13	14	15	16	17	18	19	20
	Veterinary	Repairs	Livestock Poultry	Fert. & Chemicals	Gas,Oil Fuel	Taxes	Interest & Insurance	Utilities	Other farm Expense	Livestock Resale	Purchases Breeding	Debt Payments
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Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 7 8 Sale of Raised and Market Livestock			
					6 Cattle	7 Hogs	8 Other	
								1
								2
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								11
								12
Total								13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
								2
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								23
Total								24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

	9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17 Non-Farm Income			
	10 Dairy	11 Poultry	Other	12	13	14			17 Dividends annuities	18 Rent & Royalty	19 Other Non-farm	20 Non-taxable
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Farm & Family Business Expenses and Cash Flow

	9 Veterinary	10 Repairs	11 Livestock Poultry	12 Fert. & Chemicals	13 Gas,Oil Fuel	14 Taxes	15 Interest & Insurance	16 Utilities	17 Other farm Expense	18 Livestock Resale	19 Purchases Breeding	20 Debt Payments
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Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 7 8 Sale of Raised and Market Livestock			
					6 Cattle	7 Hogs	8 Other	
								1
								2
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								12
Total								13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
								2
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								23
Total								24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

	9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17 Non-Farm Income			
	10 Dairy	11 Poultry	Other	13	14	17 Dividends annuities			18 Rent & Royalty	19 Other Non-farm	20 Non-taxable	
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Farm & Family Business Expenses and Cash Flow

	9 Veterinary	10 Repairs	11 Livestock Poultry	12 Fert. & Chemicals	13 Gas,Oil Fuel	14 Taxes	15 Interest & Insurance	16 Utilities	17 Other farm Expense	18 Livestock Resale	19 Purchases Breeding	20 Debt Payments
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Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 Sale of Raised and Market Livestock			13
					7 Cattle	8 Hogs	Other	
								1
								2
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								12
	Total							13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
								1
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								23
	Total							24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

	9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17 Non-Farm Income			
	10 Dairy	11 Poultry	Other	13	14	17 Dividends annuities			18 Rent & Royalty	19 Other Non-farm	20 Non-taxable	
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Farm & Family Business Expenses and Cash Flow

	9 Veterinary	10 Repairs	11 Livestock Poultry	12 Fert. & Chemicals	13 Gas,Oil Fuel	14 Taxes	15 Interest & Insurance	16 Utilities	17 Other farm Expense	18 Livestock Resale	19 Purchases Breeding	20 Debt Payments
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Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 Sale of Raised and Market Livestock			13
					7 Cattle	8 Hogs	Other	
								1
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	Total							13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
								1
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								23
	Total							24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

	9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17 Non-Farm Income			
	10 Dairy	11 Poultry	Other	13	14	17 Dividends annuities			18 Rent & Royalty	19 Other Non-farm	20 Non-taxable	
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Farm & Family Business Expenses and Cash Flow

	9 Veterinary	10 Repairs	11 Livestock Poultry	12 Fert. & Chemicals	13 Gas,Oil Fuel	14 Taxes	15 Interest & Insurance	16 Utilities	17 Other farm Expense	18 Livestock Resale	19 Purchases Breeding	20 Debt Payments
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Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 Sale of Raised and Market Livestock			13
					7 Cattle	8 Hogs	Other	
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	Total							13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
								1
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								23
	Total							24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

	9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17 Non-Farm Income			
	10 Dairy	11 Poultry	Other	13	14	17 Dividends annuities			18 Rent & Royalty	19 Other Non-farm	20 Non-taxable	
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Farm & Family Business Expenses and Cash Flow

	9 Veterinary	10 Repairs	11 Livestock Poultry	12 Fert. & Chemicals	13 Gas,Oil Fuel	14 Taxes	15 Interest & Insurance	16 Utilities	17 Other farm Expense	18 Livestock Resale	19 Purchases Breeding	20 Debt Payments
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Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 Sale of Raised and Market Livestock			13
					7 Cattle	8 Hogs	Other	
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								12
	Total							13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
								1
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								23
	Total							24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

	9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17 Non-Farm Income			
	10 Dairy	11 Poultry	Other	13	14	17 Dividends annuities			18 Rent & Royalty	19 Other Non-farm	20 Non-taxable	
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Farm & Family Business Expenses and Cash Flow

	9 Veterinary	10 Repairs	11 Livestock Poultry	12 Fert. & Chemicals	13 Gas,Oil Fuel	14 Taxes	15 Interest & Insurance	16 Utilities	17 Other farm Expense	18 Livestock Resale	19 Purchases Breeding	20 Debt Payments
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Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 Sale of Raised and Market Livestock			
					7 Cattle	8 Hogs	Other	
								1
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	Total							13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
								2
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	Total							24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

	9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17 Non-Farm Income			
	10 Dairy	11 Poultry	Other	13	14	17 Dividends annuities			18 Rent & Royalty	19 Other Non-farm	20 Non-taxable	
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Farm & Family Business Expenses and Cash Flow

	9 Veterinary	10 Repairs	11 Livestock Poultry	12 Fert. & Chemicals	13 Gas, Oil Fuel	14 Taxes	15 Interest & Insurance	16 Utilities	17 Other farm Expense	18 Livestock Resale	19 Purchases Breeding	20 Debt Payments
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Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 Sale of Raised and Market Livestock			13
					7 Cattle	8 Hogs	Other	
								1
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	Total							13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
								1
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	Total							24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17 Non-Farm Income			
9	10	11	12	13	14	15	16	17	18	19	20
Dairy	Poultry	Other						Dividends annuities	Rent & Royalty	Other Non-farm	Non-taxable
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Farm & Family Business Expenses and Cash Flow

9	10	11	12	13	14	15	16	17	18	19	20
Veterinary	Repairs	Livestock Poultry	Fert. & Chemicals	Gas,Oil Fuel	Taxes	Interest & Insurance	Utilities	Other farm Expense	Livestock Resale	Purchases Breeding	Debt Payments
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Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 Sale of Raised and Market Livestock			13
					7 Cattle	8 Hogs	Other	
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	Total							13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
								1
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	Total							24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

	9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17 Non-Farm Income			
	10 Dairy	11 Poultry	Other	13	14	17 Dividends annuities			18 Rent & Royalty	19 Other Non-farm	20 Non-taxable	
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Farm & Family Business Expenses and Cash Flow

	9 Veterinary	10 Repairs	11 Livestock Poultry	12 Fert. & Chemicals	13 Gas,Oil Fuel	14 Taxes	15 Interest & Insurance	16 Utilities	17 Other farm Expense	18 Livestock Resale	19 Purchases Breeding	20 Debt Payments
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Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 Sale of Raised and Market Livestock			13
					6 Cattle	7 Hogs	8 Other	
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	Total							13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
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	Total							24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

	9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17 Non-Farm Income			
	10 Dairy	11 Poultry	Other	13	14	17 Dividends annuities			18 Rent & Royalty	19 Other Non-farm	20 Non-taxable	
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Farm & Family Business Expenses and Cash Flow

	9 Veterinary	10 Repairs	11 Livestock Poultry	12 Fert. & Chemicals	13 Gas, Oil Fuel	14 Taxes	15 Interest & Insurance	16 Utilities	17 Other farm Expense	18 Livestock Resale	19 Purchases Breeding	20 Debt Payments
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Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 Sale of Raised and Market Livestock			
					7 Cattle	8 Hogs	Other	
								1
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	Total							13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
	Total							24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

	9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17 Non-Farm Income			
	10	11							17 Dividends annuities	18 Rent & Royalty	19 Other Non-farm	20 Non-taxable
	Dairy	Poultry										
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												

Farm & Family Business Expenses and Cash Flow

	9	10	11	12	13	14	15	16	17	18	19	20
	Veterinary	Repairs	Livestock Poultry	Fert. & Chemicals	Gas,Oil Fuel	Taxes	Interest & Insurance	Utilities	Other farm Expense	Livestock Resale	Purchases Breeding	Debt Payments
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

1 Date	2 Kind, Quantity, Price	3 Total Sales	4 Capital Sales	5 Purchased	6 Sale of Raised and Market Livestock			
					Cattle	Hogs	Other	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
Total								13

Farm & Family Business Expenses and Cash Flow

1 Date	2 Description (Kind, Quantity, Use, Price, Paid to)	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
Total								24

Transfer totals to pages 56 and 57

Farm & Family Business Income and Cash Flow

	9 Sale of Livestock Products			12 Sale of Crops			15	16 Other Farm	17 Non-Farm Income			
	10 Dairy	11 Poultry	Other	13	14	17 Dividends annuities			18 Rent & Royalty	19 Other Non-farm	20 Non-taxable	
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												

Farm & Family Business Expenses and Cash Flow

	9 Veterinary	10 Repairs	11 Livestock Poultry	12 Fert. & Chemicals	13 Gas, Oil Fuel	14 Taxes	15 Interest & Insurance	16 Utilities	17 Other farm Expense	18 Livestock Resale	19 Purchases Breeding	20 Debt Payments
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												

Transfer totals to pages 56 and 57

Hired Labor

Records needed for farmers employing farm laborers. If you are an employer, you must start withholding federal Social Security and Medicare taxes when you either (A) pay cash wages of \$150 or more in a year to any one employee, or (B) if the amount of total wages paid to all of your employees in a year is \$2,500 or more (in other words, if your total payroll is more than \$2,500).

Employers ID number _____

Name			Name			Name		
Address			Address			Address		
SS#			SS#			SS#		
Date	Cash Wages	Deductions	Date	Cash Wages	Deductions	Date	Cash Wages	Deductions
Total			Total			Total		

Name			Name			Name		
Address			Address			Address		
SS#			SS#			SS#		
Date	Cash Wages	Deductions	Date	Cash Wages	Deductions	Date	Cash Wages	Deductions
Total			Total			Total		

**Accounts Receivable
(money to be collected)**

Date	Person owing/for what	Total Principal Jan. 1, _____	Total Principal Collected	Total Principal Jan. 1, _____ (one year later)
Total		a	xxx	b

a Transfer to Page 4, Line 10, Column 2
 b Transfer to Page 4, Line 10 Column 3

**Accounts Payable
(debts, credit cards, etc.)**

Date	Person owed/for what	Total Note Jan. 1, _____	Total Principal Payments	Amount Due Jan. 1, _____ (one year later)
Total		c	xxx	d

c Transfer to Page 4, Line 19, Column 2
 d Transfer to Page 4, Line 19, Column 3

Farm Record Summary

Item	Page	Line	Beginning Inventory	Ending Inventory
Horses	8	3		
Hogs	8	8		
Cattle	8	28		
Poultry	9	4		
Sheep	9	8		
Feed, Seed & Crops	9	25		
Totals	XXX	XXX		
			Column 1	Column 2

Farm Expenses				Sales			
Item	Page	Column	Value	Item	Page	Column	Value
Labor	56	4		Capital Sales, Livestock	56	4*	
Feed	56	5		Profit from other Capital Sales			
Seeds & Plants	56	6		Purchased Livestock	56	5	
Machine Hire	56	7		Cattle	56	5	
Supplies	56	8		Hogs	56	7	
Veterinary	56	9		Other	56	8	
Repairs	56	10		Dairy	56	9	
Livestock, Poultry	56	11		Poultry	56	10	
Fertilizer & Chemicals	57	12		Other	56	11	
Gasoline & Fuel	57	13		Crop	57	12	
Taxes	57	14		Crop	57	13	
Interest & Insurance	57	15		Crop	57	14	
Telephone, etc.	57	16		Crop	57	15	
Other	57	17		Other Farm	57	16	
Capital Purchases Livestock	57	18					
Depreciation, Buildings	5	7					
Depreciation, Machinery and Equipment	7	7					
Total				Total			
			Column 3				Column 4

*Livestock capital sales may have to be separated from other capital sales.

Income Statement

Business Consolidated Personal	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Actual Projected	<input type="checkbox"/> <input type="checkbox"/>
--------------------------------	--	------------------	--

REVENUE

Sales of Livestock Bought for Resale	CF ¹ 1	1	Column 5 (Income)
Sale of Livestock Products	CF 2	2	Column 8 (Income)
Livestock Sales (raised)	CF 3	3	Columns 6, 7 & 8 (Income) ●
Change in Market Livestock inventories	BS ² 6 C	4	Column 3 – Column 2 (Net Worth statement), lines 4-8 ▲
Gross Revenue from Market Livestock and Products	(1+2+3+4)	5	_____
Crop Sales			
a.	CF 4	6	Column 12 (income)
b.	CF 5	7	_____
Change in Stored Crops/Feed Inventories	BS 6 C	8	Column 3 – Column 2 (Net Worth statement), line 9 *
Gross Revenue from Crops	(6+7+8)	9	_____
Ag Program Payments	CF 6	10	Column 16 (Income) ■
Other Farm Income	CF 7	11	Column 16 (Income) ■
Patronage Dividends	CF 8	12	Column 17 (Income) ▼
Gain or Loss from Sale of Culled Breeding Stock		13	✓ _____
Change in Value Due to Change in Quantity of Raised Breeding Livestock		14	_____
+/- Change in Accounts Receivable	BS 2 C	15	Column 3 – Column 2 (Net Worth statement), line 10
+/- Change in Prepaid Expenses	BS 3 C	16	✓ _____
+/- Change in Cash Investment Growing Crops	BS 4 C	17	Column 3 – Column 2 (Net Worth statement), line 9 *
+/- Change in Supplies	BS 8 C	18	✓ _____
+/- Change in Other Current Assets	BS 9 C	19	✓ _____
+/- Change in Contracts & Notes Receivable	BS 19 C	20	Column 3 – Column 2 (Net Worth statement), line 13 ◆
+/- Change in Investment in Cooperatives	BS 20 C	21	✓ _____
Other Farm Revenue	(sum 10 thru 21)	22	_____
GROSS FARM REVENUE	(5+9+22)	23	_____

¹CF and the number references the Cash flow statement and line found in Extension fact sheet AGEC-751, *Developing a Cash Flow Plan*.

²BS and the number references the Balance Sheet and line found in Extension fact sheet AGEC-752, *Developing a Balance Sheet*.

- Line 3: Livestock sales will come from adding Columns 6, 7 and 8 income totals.
- ▲ Line 4: Total changes by adding up the values from lines 4 through 8 on the net worth statement.
- * Line 8, 17, 45: Separate out amounts for this item from all others in the category. For example, separate totals for feed inventories, seed inventories, and changes in cash investment in growing crops.
- Line 10, 11: Separate out amounts for this item from all others in the category.
- ▼ Line 12: Separate out amounts for this item from all others in the category.
- ◆ Line 20: Separate out amounts for this item from all others in the category.
- ✕ Line 26, 29: Separate out amounts for this item from all others in the category.
- ♠ Line 32, 54: Separate out amounts for this item from all others in the category.
- ♣ Line 34, 42: Separate out amounts for this item from all others in the category.
- ♥ Line 39: Separate out amounts for this item from all other taxes in the category.
- ♦ Line 47, 48: Separate out amounts for this item from all other taxes in the category.
- ♠ Line 62: Separate out amounts for this item from all other taxes in the category.
- ✓ Line 13, 16, 18, 19, 21, 25, 30, 37, 43, 44, 49, 50, 51, 55, 59, 60, 64, 66, 67, 68, 69, 71, 74, 75, 76: Totals for these categories are not recorded in the Farm Family Account Book. Keep additional farm records to find these numbers.

Name: _____

Date Prepared: _____

EXPENSES

Purchased Market Livestock	CF 40	24	Column 18 (Expenses)
Car, truck	CF 17	25	✓ _____
Chemicals	CF 18	26	Column 12 (Expenses) ✖
Custom Hire	CF 20	27	Column 7 (Expenses)
Purchased Feed/Grain	CF 22	28	Column 5 (Expenses)
Fertilizers, Lime	CF 23	29	Column 12 (Expenses) ✖
Freight, Trucking	CF 24	30	✓ _____
Gas, Fuel, Oil	CF 25	31	Column 13 (Expenses)
Insurance	CF 26	32	Column 15 (Expenses) ♠
Labor Hired	CF 27	33	Column 4 (Expenses)
Rents, Leases	CF 29	34	Column 17 (Expenses) ♣
Repairs, Maintenance	CF 30	35	Column 10 (Expenses)
Seeds, Plants	CF 31	36	Column 6 (Expenses)
Storage, Warehousing	CF 32	37	✓ _____
Supplies	CF 33	38	Column 8 (Expenses)
Taxes (Ad Valorem)	CF 34	39	Column 4 (Expenses) ♥
Utilities	CF 35	40	Column 16 (Expenses)
Vet, Breeding Feeds, Medicine	CF 36	41	Column 9 (Expenses)
Other Expenses	CF 37	42	Column 17 (Expenses) ♠
Marketing Expenses	CF 38	43	✓ _____
Sale Commission	CF 39	44	✓ _____
+/- Change in Purchased Feed Inventories	BS 7 C	45	Column 3 - Column 2 (Net Worth), line 9 *
+/- Change in Accounts Payable	BS 30 F	46	Column 3 - Column 2 (Net Worth), line 19
+/- Change in Ad Valorem Taxes	BS 34 F	47	Column 3 - Column 2 (Net Worth), line 22 ♦
+/- Change in Employee Payroll Withholding Taxes	BS 35 F	48	Column 3 - Column 2 (Net Worth), line 22 ♦
+/- Change in Other Accrued Expenses	BS 38 F	49	✓ _____
+/- Change in Other Current Liabilities	BS 39 F	50	✓ _____
+/- Change in Other Non-Current Liabilities	BS 47 F	51	✓ _____
Depreciation Expense		52	Column 7 (Machinery & Equipment Inventory), line 7
Total Operating Expenses	(Sum lines 24 through 52)	53	_____
Cash Interest Paid	CF (49+51+53+66)	54	Column 15 (Expenses) ♠
+/- Change in Accrued Interest	BS 33 F	55	✓ _____
Total Interest Expense	(54+55)	56	_____
TOTAL FARM EXPENSES	(53+56)	57	_____
NET FARM INCOME FROM OPERATIONS	(23-57)	58	_____
Gain/Loss on Sale of Farm Capital Assets		59	✓ _____
Gain/Loss Due to Change in Base Values of Breeding Livestock		60	✓ _____
NET FARM INCOME, Accrual Adjusted	(58+59+60)	61	_____
NONFARM REVENUE			
Wages, Salaries	CF 15	62	Column 19 (Income)
Other Non-Farm Income	CF (14+15)	63	Column 19 (Income) ♠
+/- Change in Nonfarm Assets	BS (11+12+13+25+26+27)	64	✓ _____
Total Nonfarm Revenue	(62+63+64)	65	_____
NONFARM EXPENSES			
Cash Interest Paid	CF 55	66	✓ _____
+/- Change in Accrued Interest	BS 41 F	67	✓ _____
Depreciation Expense		68	✓ _____
Other Cash Payments	CF 48	69	✓ _____
Total Nonfarm Expenses	(66+67+68+69)	70	_____
Gain/Loss on Sale of Nonfarm Capital Assets & Marketable Securities		71	✓ _____
Total Nonfarm Income	(65-70+71)	72	_____
INCOME BEFORE TAXES & EXTRAORDINARY ITEMS	(61+72)	73	_____
Cash Income Taxes Paid	CF 46	74	✓ _____
Change in Accrued Income Taxes	BS 36 F	75	✓ _____
Change in Current Portion of Deferred Taxes	BS 37 F	76	✓ _____
Total Income Tax Expense	(74+75+76)	77	_____
Income Before Extraordinary Items	(73-77)	78	_____
Extraordinary Items (Net of Tax)		79	_____
NET INCOME	(78+79)	80	_____

SCHEDULE F (Form 1040)

Profit or Loss From Farming

OMB No. 1545-0074

2015

Attachment Sequence No. 14

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B. Information about Schedule F and its separate instructions is at www.irs.gov/schedulef.

Name of proprietor

Social security number (SSN)

A Principal crop or activity B Enter code from Part IV C Accounting method: D Employer ID number (EIN), (see instr)

E Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on passive losses

F Did you make any payments in 2015 that would require you to file Form(s) 1099 (see instructions)?

G If "Yes," did you or will you file required Forms 1099?

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

Table with 9 rows and 4 columns for Farm Income. Includes items like sales of livestock, cooperative distributions, CCC loans, crop insurance, and gross income.

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see instructions).

Table with 34 rows and 4 columns for Farm Expenses. Includes items like car and truck expenses, chemicals, depreciation, employee benefit programs, feed, fertilizers, and total expenses.

35 Did you receive an applicable subsidy in 2015? (see instructions)

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11346H Schedule F (Form 1040) 2015

- Column 18 Expense (Schedule F, Line 1b). Note: Separate the cost of livestock purchased for resale from capital purchases to find cost basis.
Column 16 Income (Schedule F, Lines 3a, 4a, 5b, 6a and 7). Note: Separate out expenses for this item from all others in this column.
Column 13 Expense (Schedule F, Lines 10 and 19). Note: Separate out expenses for this item from all others in this column.
Column 17 Expense (Schedule F, Lines 12, 15, 23, 24a, 27 and 32a). Note: Separate out expenses for this item from all others in this column.
Column 7 Expense (Schedule F, Lines 13 and 18). Note: Separate out expenses for this item from all others in this column.
Column 15 Expense (Schedule F, Lines 20, 21a and 21b). Note: Separate out expenses for this item from all others in this column.
Column 12 Expense (Schedule F, Lines 11 and 17). Note: Separate out expenses for this item from all others in this column.

Part III Farm Income—Accrual Method (see instructions).

37	Sales of livestock, produce, grains, and other products (see instructions)			37		
38a	Cooperative distributions (Form(s) 1099-PATR)	38a		38b	Taxable amount	38b
39a	Agricultural program payments	39a		39b	Taxable amount	39b
40	Commodity Credit Corporation (CCC) loans:					
a	CCC loans reported under election			40a		
b	CCC loans forfeited	40b		40c	Taxable amount	40c
41	Crop insurance proceeds			41		
42	Custom hire (machine work) income			42		
43	Other income (see instructions)			43		
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)			44		
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45				
46	Cost of livestock, produce, grains, and other products purchased during the year	46				
47	Add lines 45 and 46	47				
48	Inventory of livestock, produce, grains, and other products at end of year	48				
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*			49		
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9			50		

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes



Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)

Summary of Cash Expenses

Year _____

Month	Food Expenses	Household Operations	Personal Care	Gifts	Education	Recreation
Jan.						
Feb.						
March						
April						
May						
June						
July						
Aug.						
Sept.						
Oct.						
Nov.						
Dec.						
Totals						

Farm-Supplied for Family Consumption

Product	Amount (pounds, gallons, etc.)	Value
Milk		
Eggs		
Beef		
Pork		
Vegetables		
Fruit		
Other		
Total Value		

Summary of Cash Expenses

Year _____

Month	Church, Charity	Clothing	Medical	Savings & Investments	Transportation	Household Misc.
Jan.						
Feb.						
March						
April						
May						
June						
July						
Aug.						
Sept.						
Oct.						
Nov.						
Dec.						
Totals						

Typical Credit Charges

If charges are based on the **beginning amount owed** and are included in 12 monthly installments:

If charged	Simple annual Rate is:
\$4 per \$100 or 4% per year	7.4%
\$6 per \$100 or 6% per year	11.1%
\$8 per \$100 or 8% per year	14.8%
\$10 per \$100 or 10% per year	18.25%
1% per month	22.2%

If charged only on **unpaid amount owed**:

If charged	Simple annual Rate is:
3/4 of 1% per month	9%
5/6 of 1% per month	10%
1 of 1% per month	12%
1 1/4 of 1% per month	15%
1 1/2 of 1% per month	18%
2 1/2 of 1% per month	30%

Buying on Installment

Remember Before You Sign...

- Read and understand the contract. Don't rush.
- Never sign a contract with spaces left blank.
- Be sure the contract tells:
 - Exactly what you are buying
 - Purchase price or amount borrowed
 - Interest and service charge in dollars or simple annual rate.
 - Total amount due. Down payment.
 - Amount and number of payments. Date due.
 - Trade-in allowances, if any.
- What if you can't pay? Or pay ahead?
- Know to whom you make all payments.
- What are seller's commitments for maintenance, service or replacement?
- Be sure to keep a copy of the contract.

Home ExpensesDate January**Food Expense**

Groceries, eat out, beverages, entertainment

Household Operation

Phone, utilities, household supplies

Personal Care

Cosmetics, toiletries, hair care

Date	Item	\$	Date	Item	\$	Date	Item	\$
1	Groceries	213.00	1	Cell Phone	140.00	1	3-pack Bar soap	3.00
	Meals at Cafe	14.00		House cleaner	75.00	1	haircut	15.00
7	Groceries	212.00		Postage Stamps	4.90	1	tube toothpaste	3.00
	1 bushel peaches for freezing	80.00	7	Laundry detergent	10.00	1	hair color kit	8.00
10	Groceries	213.00		Propane	49.50	1	packages razor blades	6.00
	Candy	1.50		Disinfecting wipes	5.00	1	haircut	40.00
21	Groceries	106.00	21	Electricity (home)	110.00			
	2 sodas	3.00		Internet	47.00			
28	Groceries	106.00		6 rolls toilet paper	6.00			
				Postage	4.00			
Total		948.00			454.60			83.00

Gifts and Family

Birthdays, weddings, funerals

Education

Tuition, books, other supplies

Recreation

Vacations, movies, games, etc.

Date	Item	\$	Date	Item	\$	Date	Item	\$
1	Cash to son	10.00	1	Daily paper	13.00	1	2 tickets to show	42.00
7	Cash to daughter	10.00	15	School books	10.00	15	Netflix	8.00
	Baby blanket	12.00		Notebook paper	2.47			
25	Gift Card	20.00		Pencils	2.88			
			25	4 magazines	20	25	Dog food	15.00
				3 tickets to play	42.00			
Total		52.00			90.35			65.00

Home Expenses

Date _____

Church, Charity

Clothing

Date	Item	\$	Date	Item (for whom)	\$
2	Sunday School	4.00	3	3 pairs socks (husband)	9.00
8	Church donation	40.00		Sweater (middle child)	40.00
16	Sunday School	5.00	8	Dress shirt (husband)	30.00
				Coveralls (husband)	40.00
			15	1 pair gloves (oldest child)	9.00
				Clean and press suits (husband)	24.00
Total		49.00			152.00

Medical Expenses

Doctor, dentist, optometrist, etc.

Savings and Investments

Life insurance, annuity, stock, bonds, etc.

Transportation

Car payments, gas, oil, repairs, tires, other modes of transportation

Date	Item	\$	Date	Item	\$	Date	Item	\$
3	Teeth cleaned	62.00	4	Life insurance	98.00	2	10 gallons gas	27.42
7	Co-pay at dentist	10.00				5	Car repairs	89.00
	Supplies	9.50				18	15 gallons gas	41.14
							Oil change	40.00
						21	Car Insurance	340.00
Totals		81.50			98.00			537.56

Household Misc.

Furnishings, repairs, other household items.

Date	Item	\$	
3	Comforter, lamp	110.00	
15	Crockpot	24.55	
Total		134.55	

Home Expenses

Date _____

Church, Charity

Clothing

Date	Item	\$	Date	Item (for whom)	\$
Total					

Medical Expenses

Doctor, dentist, optometrist, etc.

Savings and Investments

Life insurance, annuity, stock, bonds, etc.

Transportation

Car payments, gas, oil, repairs, tires, other modes of transportation

Date	Item	\$	Date	Item	\$	Date	Item	\$
Totals								

Household Misc.

Furnishings, repairs, other household items.

Date	Item	\$
Total		

Home Expenses

Date _____

Church, Charity

Clothing

Date	Item	\$	Date	Item (for whom)	\$
Total					

Medical Expenses

Doctor, dentist, optometrist, etc.

Savings and Investments

Life insurance, annuity, stock, bonds, etc.

Transportation

Car payments, gas, oil, repairs, tires, other modes of transportation

Date	Item	\$	Date	Item	\$	Date	Item	\$
Totals								

Household Misc.

Furnishings, repairs, other household items.

Date	Item	\$
Total		

Home Expenses

Date _____

Church, Charity

Clothing

Date	Item	\$	Date	Item (for whom)	\$
Total					

Medical Expenses

Doctor, dentist, optometrist, etc.

Savings and Investments

Life insurance, annuity, stock, bonds, etc.

Transportation

Car payments, gas, oil, repairs, tires, other modes of transportation

Date	Item	\$	Date	Item	\$	Date	Item	\$
Totals								

Household Misc.

Furnishings, repairs, other household items.

Date	Item	\$
Total		

Home Expenses

Date _____

Church, Charity

Clothing

Date	Item	\$	Date	Item (for whom)	\$
Total					

Medical Expenses

Doctor, dentist, optometrist, etc.

Savings and Investments

Life insurance, annuity, stock, bonds, etc.

Transportation

Car payments, gas, oil, repairs, tires, other modes of transportation

Date	Item	\$	Date	Item	\$	Date	Item	\$
Totals								

Household Misc.

Furnishings, repairs, other household items.

Date	Item	\$
Total		

Home Expenses

Date _____

Church, Charity

Clothing

Date	Item	\$	Date	Item (for whom)	\$
Total					

Medical Expenses
 Doctor, dentist, optometrist, etc.

Savings and Investments
 Life insurance, annuity, stock, bonds, etc.

Transportation
 Car payments, gas, oil, repairs, tires,
 other modes of transportation

Date	Item	\$	Date	Item	\$	Date	Item	\$
Totals								

Household Misc.
 Furnishings, repairs, other
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Date	Item	\$
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Home Expenses

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