

1940													
JANUARY							JULY						
S.	M.	T.	W.	T.	F.	S.	S.	M.	T.	W.	T.	F.	S.
--	1	2	3	4	5	6	--	1	2	3	4	5	6
7	8	9	10	11	12	13	7	8	9	10	11	12	13
14	15	16	17	18	19	20	14	15	16	17	18	19	20
21	22	23	24	25	26	27	21	22	23	24	25	26	27
28	29	30	31	--	--	--	28	29	30	31	--	--	--
FEBRUARY							AUGUST						
--	--	--	--	1	2	3	--	--	--	--	1	2	3
4	5	6	7	8	9	10	4	5	6	7	8	9	10
11	12	13	14	15	16	17	11	12	13	14	15	16	17
18	19	20	21	22	23	24	18	19	20	21	22	23	24
25	26	27	28	29	--	--	25	26	27	28	29	30	31
MARCH							SEPTEMBER						
--	--	--	--	1	2	3	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28
25	26	27	28	29	30	31	29	30	--	--	--	--	--
APRIL							OCTOBER						
--	1	2	3	4	5	6	--	--	1	2	3	4	5
7	8	9	10	11	12	13	6	7	8	9	10	11	12
14	15	16	17	18	19	20	13	14	15	16	17	18	19
21	22	23	24	25	26	27	20	21	22	23	24	25	26
28	29	30	--	--	--	--	27	28	29	30	31	--	--
MAY							NOVEMBER						
--	--	--	1	2	3	4	--	--	--	--	1	2	3
5	6	7	8	9	10	11	3	4	5	6	7	8	9
12	13	14	15	16	17	18	10	11	12	13	14	15	16
19	20	21	22	23	24	25	17	18	19	20	21	22	23
26	27	28	29	30	31	--	24	25	26	27	28	29	30
JUNE							DECEMBER						
--	--	--	--	--	--	1	1	2	3	4	5	6	7
2	3	4	5	6	7	8	8	9	10	11	12	13	14
9	10	11	12	13	14	15	15	16	17	18	19	20	21
16	17	18	19	20	21	22	22	23	24	25	26	27	28
23	24	25	26	27	28	29	29	30	31	--	--	--	--
30	--	--	--	--	--	--	--	--	--	--	--	--	--

1941													
JANUARY							JULY						
S.	M.	T.	W.	T.	F.	S.	S.	M.	T.	W.	T.	F.	S.
--	--	--	1	2	3	4	--	--	1	2	3	4	5
5	6	7	8	9	10	11	6	7	8	9	10	11	12
12	13	14	15	16	17	18	13	14	15	16	17	18	19
19	20	21	22	23	24	25	20	21	22	23	24	25	26
26	27	28	29	30	31	--	27	28	29	30	31	--	--
FEBRUARY							AUGUST						
--	--	--	--	--	--	1	--	--	--	--	--	1	2
2	3	4	5	6	7	8	3	4	5	6	7	8	9
9	10	11	12	13	14	15	10	11	12	13	14	15	16
16	17	18	19	20	21	22	17	18	19	20	21	22	23
23	24	25	26	27	28	--	24	25	26	27	28	29	30
30	31	--	--	--	--	--	31	--	--	--	--	--	--
MARCH							SEPTEMBER						
--	--	--	--	--	--	1	--	1	2	3	4	5	6
2	3	4	5	6	7	8	7	8	9	10	11	12	13
9	10	11	12	13	14	15	14	15	16	17	18	19	20
16	17	18	19	20	21	22	21	22	23	24	25	26	27
23	24	25	26	27	28	29	28	29	30	--	--	--	--
30	31	--	--	--	--	--	--	--	--	--	--	--	--
APRIL							OCTOBER						
--	--	1	2	3	4	5	--	--	--	1	2	3	4
6	7	8	9	10	11	12	5	6	7	8	9	10	11
13	14	15	16	17	18	19	12	13	14	15	16	17	18
20	21	22	23	24	25	26	19	20	21	22	23	24	25
27	28	29	30	--	--	--	26	27	28	29	30	31	--
MAY							NOVEMBER						
--	--	--	--	1	2	3	--	--	--	--	--	1	2
4	5	6	7	8	9	10	2	3	4	5	6	7	8
11	12	13	14	15	16	17	9	10	11	12	13	14	15
18	19	20	21	22	23	24	16	17	18	19	20	21	22
25	26	27	28	29	30	31	23	24	25	26	27	28	29
--	--	--	--	--	--	--	30	--	--	--	--	--	--
JUNE							DECEMBER						
1	2	3	4	5	6	7	--	1	2	3	4	5	6
8	9	10	11	12	13	14	7	8	9	10	11	12	13
15	16	17	18	19	20	21	14	15	16	17	18	19	20
22	23	24	25	26	27	28	21	22	23	24	25	26	27
29	30	--	--	--	--	--	28	29	30	31	--	--	--

1941

FARM FAMILY RECORD BOOK

SUGGESTIONS FOR USING THE FARM FAMILY RECORD BOOK

Introduction.—The farm family record book is a joint farm and home record book and provides space, under a single cover, to keep a year's record of all happenings regarding your farm business and family living. It is particularly useful to those families who have developed farm and home management plans as guides to their year's farming operations and home-making activities.

A farm and home record can best be started at the beginning of the calendar year, which is usually the natural closing period for the year's business, when crops and supplies on hand are low.

There are a few simple things that you need to do in keeping a record—list what you start with, plus what you take in and spend, and what you have at the end of the year. This book provides these essentials, as follows:

1. An inventory of your real estate; machinery and equipment; livestock, feed, seed, and supplies; household goods; and food on hand at the beginning and end of the year.

2. A net-worth statement (what you own above what you owe).

3. A record of all receipts from your farm and family, including sales of farm products, other income, and loans received.

4. A record of all money spent for your farm and family operations, capital expenditures, and debt payments for the year.

5. Production records for crops and livestock and products used in the home.

6. A summary of the year's farm and family operations and measurement of progress.

Family Record.—This section is to enable you to note essential information regarding your family and to record information as to available labor.

Inventories, pages 1–3.—The first step in starting the record is to take an inventory. An inventory should be taken at the beginning of the year and another at the end of the year.

1. At the beginning of the year list property and assign values.

- (a) The land value should be based on an appraisal according to long-time income possibilities.

- (b) The value for buildings, fences, and land improvements should be the replacement cost less depreciation adjusted to the value of the building or improvement to the farm.

- (c) Machinery: The value should be the replacement cost less depreciation for needed machinery and the sale price for excess machinery.

- (d) Livestock: Use market value based on long-time averages; minimize changes in work-stock and breeding-stock values due to market fluctuations. Value marketable livestock at market price at the farm.

- (e) Annual growing crops: The value should be the actual cost of seed, fertilizer, and labor.

- (f) Feed, seed, and supplies: Market value at the farm.

- (g) Furnishings and equipment including canning equipment and supplies: The value should be the replacement cost less depreciation adjusted to style value.

- (h) Clothing and personal belongings: Use utility value.

2. Annual depreciation and ending inventory value: (The necessity for depreciation arises from the fact that property gradually approaches a time when its usefulness is exhausted. A portion of the cost should be charged off each year, based on the number of years property will last.)

- (a) Land value should not be changed during the year nor should it usually be changed from year to year to conform to fluctuating sale values unless it becomes evident that the original evaluation was too high or too low, or that land values have shifted to a different level.

- (b) Buildings should be depreciated according to their permanency and expected life. This will average from 2 to 5 percent of the replacement value, depending upon the type of structure and annual repairs. If during the year more than the normal amount of repairs are put on the buildings a proportion should be added to the capital investment according to what the farm can support.

Land improvement items, such as fences, tile, terraces, and irrigation structures should be depreciated according to estimated life.

- (c) Machinery: The value of machinery should be depreciated due to age and wear. This depreciation will average 5 to 20 percent, depending upon the type of machine and usage.

- (d) Livestock: Depreciate according to estimated productive life. Appreciate according to increased value due to added utility, size, or weight.

- (e) Household goods: Depreciate in relation to useful life adjusted to care and upkeep maintained and to style value.

Net-Worth Statement, page 4.—This lists "what you own" and "what you owe" at a given time. A net-worth statement taken at the beginning of the year will show you how much you really have financially, and another statement taken a year later will show gain or loss for the year.

Debt-Payment Record, page 5.—Keep a record here of only payments on debts which you owe at the beginning of the year, taken from page 4. Do not enter information concerning accounts made during the year, as these are to be recorded on pages 34 and 35, "Record of Accounts."

Record of Money Received, pages 6–32.—Use the pages headed "Record of Money Received" to keep a record of all sales of farm products, other than farm income and loans received.

Give the items sold, the number or quantity, and unit price. Record the dollars received in the proper column. The total amount of the transaction should be entered whether or not all cash is received at that particular time. Use page 35 to keep a record of payments for articles sold on credit. Products used in the home should not be recorded as a sale in this section. These appear on pages 40 and 41.

At the end of each month, total the columns and insert amount at top of page under "Total Receipts." Transfer the totals of all columns to the "Annual Summary," page 36, and enter under their proper headings.

Under "Crop Sales," space is provided for keeping a record of the major cash crop and other crop sales.

Livestock and livestock-products sales should appear under their proper column headings. Different headings may be substituted for those suggested in case it is desirable to classify some particular sale not included.

Other income from the farm includes sale of lumber, posts, wood, sand and gravel, AAA payments, gas-tax refund, machinery and equipment sales, and other income from the farm.

Other income not from the farm includes income from labor off the farm, CCC, NYA, board money, handicraft sales, other income produced by the family, and gifts.

Loans received include all money borrowed for the farm and family.

Record of Farm Expenses, pages 6-32.—Enter the description of goods purchased, number or quantity, unit price, and from whom purchased. Enter the amount of money in the proper column according to the purpose of the expense. Enter both operating expenses and capital goods purchased. Enter the entire cost of the transaction whether or not it is all paid in cash at that particular time. Use pages 34 and 35 to keep a record of the payments made on these articles purchased on credit. At the end of each month, total the columns and insert the amount at top of table under "Total Expenses." Transfer expenses to "Annual Summary," pages 36 and 37, separating operating expense from capital goods purchased.

Suggested classifications of these farm expenses are as follows:

1. **Feed:** Include purchased grain, hay, straw, commercial feeds, minerals, salt, and grinding.

2. **Crop expense:** Include purchased seed and plants for crops and garden, seed treatment, fertilizer, lime, spray material, poison, crop insurance, threshing, silo filling, shredding, ginning, and other harvesting expense.

3. **Machinery expense, new and repair:** Include all new machinery and equipment purchased and repairs on same, gas for engine, oil and grease for machinery.

4. **Auto expense:** Include car license, all gas and oil used for car, insurance, tires, antifreeze, grease, repairs, and any car purchased. Enter total expense and indicate at close of book what share is to be used for the household.

5. **Tractor and truck expense:** Include all tractor and truck expense, gas, oil, grease, repairs, etc.

6. **Buildings and land improvements:** Include all building improvements and repairs, carpenter hire, paint, lime, tile, well repair, land clearing, fencing, graveling, and other land improvements. Include house repair and yard improvements under "Family Living Expenses."

7. **Livestock purchased and expense:** Include all livestock bought, including chicks and hatching eggs. Include livestock expense also, such as veterinary and medicine, brooder fuel, fly spray, shearing, horseshoeing, and D. H. I. A. fees.

8. **Hired labor:** Enter all cash paid for day, month, or year farm labor.

9. **Taxes, interest, insurance, rent:** Include current land and personal taxes, current interest, fire and wind insurance on buildings, and cash rent.

10. **Other expenses:** Include other farm expenses, such as farm share of telephone and electricity, advertising, farm-organization fees, farm papers, etc.

11. **Debt payments:** Include interest and principal payments on notes, mortgages, old accounts, past due taxes, etc. This record is for payments of all debts recorded on page 5. Do not enter payments on open accounts contracted during the year, as these are to be entered on pages 34 and 35.

Family Living Expenses, pages 7-33.—Enter the description of goods purchased, number or quantity, unit price, and from whom purchased. Enter both operating and capital goods purchased. Enter the entire cost of the transaction whether paid in cash or part charged on account. Use pages 34 and 35 to keep a record of the payments on account. At the end of each month, total the columns and insert the amount at the top of the page under "Total Expenses." Transfer expenses to "Annual Summary," pages 36 and 37, separating operating expense from capital goods purchased.

Suggestions for classifying expenditures for family living are as follows:

1. **Food:** Include all food purchased and meals purchased away from home. Value of farm products used in the home should be entered on pages 40 and 41.

2. **Clothing:** Include all clothing purchased, ready-made clothes, materials for homemade clothing, labor paid for sewing, shoes, rubbers, boots, shoe repair, gloves, purses, handkerchiefs, neckties, dry cleaning, and dyeing. Gifts of clothing purchased by one member for another in the family should also be entered. Keep a record of the member of the family for whom articles are purchased by writing the name in the item column.

3. **Personal:** Include personal services, such as barber, beauty shop, cosmetics, toilet articles, cigarettes, tobacco, etc.

4. **Medical care:** Include expenses for dentist, doctor, nurse, hospital, medical supplies, eye-glasses, and health-association dues.

5. **Household operations:** Include cleaning, laundry, sewing supplies, matches, stationery, postage, kerosene, coal, wood, other fuel, ice, family share of telephone, and electricity.

6. **Housing, upkeep, and improvements:** Include new house or additions to house, such as furnace, plumbing system, repairs, and other improvements, including shrubbery and landscaping.

7. **Furnishings and equipment:** Include furnishings and equipment purchased and repairs on furnishings.

8. **School, church, gifts, recreation:** Include school supplies, tuition and fees, newspapers, magazines, books, and other expenses. Cash donations for

church, welfare, and gifts outside the family should be included. Enter recreational expenses, such as concerts, shows, lectures, plays.

9. **Transportation:** Include cost of transportation other than automobile. Record a share of the automobile expense for family living at the end of the year.

10. **Life insurance:** Include life insurance premiums and other investment-type savings.

11. **Other:** Use this column for recording some items for which it is desired to keep a special record and to record those unusual expenses corresponding to those in the home management plan under "Reserve for Emergency."

Record of Open Accounts, pages 34-35.—This section is intended primarily to serve as a memorandum of purchases and sales where immediate cash payment is not made or received. The total amount of the transaction is to be entered on the receipt and expense pages and a record of actual cash paid recorded here.

At the end of the year the unpaid balances are entered as accounts payable or receivable on page 5.

Annual Summary of Receipts and Expenses, pages 36-37.—These pages contain the totals of monthly receipts and expenses. Use them to check actual against anticipated results according to the farm and home plans.

Capital goods purchased during the year should be entered in the ending inventory.

Monthly Cash Balance and Debt-Progress Analysis, page 38.—This page gives space for making a cash balance each month and for checking on progress in payments of debts.

Conserved-Food Summary, page 39.—Enter total from this page to pages 40 and 41.

Farm Products Furnished for Use in Home, pages 40-41.—Record all food produced on the farm and used in the home.

Map of Farm, page 42.—Use this map to show location, arrangement, and size of fields and crops planted.

Crop Production and Disposal Record, page 43.—Record number, production, and value of sales anticipated from farm plan. Compare this with actual production and disposals.

Record of Livestock, page 44.—Enter the number of livestock born, died, and used in home. Use yearly summary to check livestock numbers for inventory.

Annual Farm and Family Business Summary, page 45.—Complete summaries to measure progress for the year.

Measuring Success, pages 46-47.—Use this section to analyze "how you made your money" and "how you spent your money."

FARM INVENTORY (What we own)

1

Line	KIND OF PROPERTY	BEGINNING OF YEAR		END OF YEAR		Line	KIND OF PROPERTY	BEGINNING OF YEAR		END OF YEAR	
		DATE	DATE	DATE	DATE			DATE	DATE		
		Number	Value (dollars only)	Number	Value (dollars only)			Number	Value (dollars only)	Number	Value (dollars only)
	REAL ESTATE										
1	Land (Acres -----)		\$-----		\$-----	33	Figure carried from line 32-----	x x x	\$-----	x x x	\$-----
2	Buildings and improvements-----					34	Wagons and trailers;-----				
3	-----					35	-----				
4	-----					36	-----				
5	TOTAL REAL ESTATE -----	x x x	\$-----	x x x	\$-----	37	-----				
	MACHINERY AND EQUIPMENT					38	Special equipment:-----				
6	Tractor and tractor equipment:-----					39	-----				
7	-----					40	-----				
8	Autos, trucks, motors:-----					41	Livestock equipment:-----				
9	-----					42	-----				
10	-----					43	-----				
11	Seed bed equipment:-----					44	-----				
12	-----					45	Miscellaneous equipment:-----				
13	-----					46	-----				
14	-----					47	Shop and hand tools:-----				
15	Planting equipment:-----					48	-----				
16	-----					49	TOTAL MACHINERY AND EQUIPMENT -----	x x x	\$-----	x x x	\$-----
17	-----						FEED, SEED, SUPPLIES				
18	-----					50	Grain-----				
19	-----					51	-----				
20	Tillage equipment:-----					52	Silage-----				
21	-----					53	Hay-----				
22	-----					54	-----				
23	Harvesting equipment:-----					55	Seed-----				
24	-----					56	-----				
25	-----					57	Other crops for sale-----				
26	-----					58	-----				
27	-----					59	Growing crops-----				
28	-----					60	Fall plowing-----				
29	-----					61	Miscellaneous farm supplies-----				
	-----					62	-----				

Line	LIVESTOCK (Description or name)	BEGINNING OF YEAR		END OF YEAR		Line	LIVESTOCK (Description or name)	BEGINNING OF YEAR		END OF YEAR	
		DATE	DATE	DATE	DATE			DATE	DATE	Number or age	Value (dollars only)	Number or age	Value (dollars only)
1	Horses and mules.....		\$.....		\$.....	33	Figure carried from line 32.....	x x x	\$.....	x x x	\$.....
2						34	Calves (under 1 year).....				
3						35					
4						36					
5						37					
6	Colts (total number of horses).					38	Bulls (total number of dairy cattle).				
7	Dairy cows.....					39					
8						40	Beef cows.....				
9						41					
10						42					
11						43	Steers (over 1 year).....				
12						44	Steers (under 1 year).....				
13						45	Bulls (total number of beef cattle).				
14						46	Sows.....				
15						47					
16						48	Spring pigs.....				
17						49	Fall pigs.....				
18						50	Boars (total number of hogs).				
19						51	Ewes.....				
20						52	Lambs.....				
21						53	Bucks (total number of sheep).				
22						54	Chickens.....				
23						55					
24						56	Other poultry (total number of poultry)				
25						57					
26						58					
27	Heifers (over 1 year).....					59					
28						60					
29						61					
30						62	TOTAL VALUE OF LIVESTOCK.....	x x x	\$.....	x x x	\$.....
31						63	TOTAL VALUE FARM INVENTORY.....	x x x	\$.....	x x x	\$.....
32	Add value and carry to line 33.....	x x x	\$.....	x x x	\$.....	64	CHANGE DURING YEAR: Increase, \$.....			Decrease, \$.....	

HOUSEHOLD INVENTORY (What we own)

Line	KIND OF PROPERTY	BEGINNING OF YEAR			END OF YEAR			Line	KIND OF PROPERTY	BEGINNING OF YEAR			END OF YEAR		
		Number or amount	Condition	Value (dollars only)	Number or amount	Condition	Value (dollars only)			Number or amount	Condition	Value (dollars only)	Number or amount	Condition	Value (dollars only)
1	Beds:							33	Figure carried from line 32						
2	Single double			\$			\$	34							
3	Springs:							35	Refrigerator, ice box						
4	Single double							36	Sewing machine						
5	Mattresses, cotton:							37	Washing machine						
6	Single double							38	Tubs						
7	Bedding							39							
8	Blankets							40	Pressure cooker						
9	Comforts and quilts							41	Canning supplies						
10	Pillows							42	Jars (size)						
11	Sheets and pillow cases							43							
12	Davenport or couch							44	Rubbers, lids, etc						
13	Chest of drawers, dresser							45	Churn						
14	Chairs: Straight and stools							46	Dairy utensils						
15	Easy, rockers							47							
16	Tables, dining							48	Clothing						
17	Other tables							49							
18	Cupboard or sideboard							50							
19								51							
20	Radio							52							
21	Musical instrument							53							
22	Rugs							54							
23	Linoleum							55							
24	Lamps, lanterns							56	Other—guns, etc						
25	Curtains, shades							57							
26	Linen							58							
27	Dishes, glassware, cutlery							59	Food products, canned (pp. 40, 41)		x x x		x x x		
28	Kitchen stoves (kind)							60	Food products, stored (pp. 40, 41)		x x x		x x x		
29								61	Other food		x x x		x x x		
30	Heaters							62	Fuel		x x x		x x x		
31	Kitchen utensils							63	TOTAL VALUE HOUSEHOLD INVENTORY			\$		\$	
32	Cleaning equipment							64	CHANGE DURING YEAR: Increase, \$				Decrease, \$		
33	Add value and carry to line 33			\$			\$								

Line	ITEMS	WHAT WE OWN (ASSETS)		Line	TYPE OF DEBT—TO WHOM OWED	WHAT WE OWE (LIABILITIES)	
		Beginning of year	End of year			Beginning of year	End of year
		Date _____	Date _____			Date _____	Date _____
1	Total value of real estate (p. 1, line 5).....	\$.....	\$.....	30	Real estate mortgages (including TP loans).....	\$.....	\$.....
2	Total value of machinery and equipment (p. 1, line 49).....			31			
3	Total value of feed and supplies (p. 1, line 64).....			32	Past due real estate interest and principal payments.....		
4	Total value of livestock (p. 2, line 62).....			33			
5	Total value of household inventory (p. 3, line 63).....			34	Chattel mortgages.....		
6	TOTAL VALUE FARM AND HOME PROPERTY.....	\$(.....)	\$(.....)	35	Farm Security loan.....		
7	Cash on hand.....			36			
8	Cash balance in checking account.....			37			
9	Balance in savings account.....			38			
10	Life insurance (cash value).....			39	Past due interest on chattel loans (list interest due on each debt separately).....		
11	Notes and accounts due family.....			40			
12				41			
13				42	Unpaid crop loans.....		
14				43			
15				44	Past due interest on crop loans.....		
16	AAA payments (due and unpaid).....			45			
17				46	Past due taxes.....		
18	Other crop payments not received.....			47	Past due cash rent.....		
19				48			
20				49	Notes due.....		
21	Investments.....			50			
22				51	Open accounts due.....		
23				52			
24	Other property.....			53			
25				54	Judgments.....		
26				55	Other debts.....		
27				56			
28	TOTAL CASH AND INVESTMENTS.....	\$(.....)	\$(.....)	57			
29	TOTAL VALUE OF WHAT WE OWN.....	\$.....	\$.....	58	TOTAL AMOUNT WE OWE.....	\$.....	\$.....

OUR NET WORTH AT THE BEGINNING OF THE YEAR... \$..... (Subtract total owed from total owned at the beginning of the year.)

OUR NET WORTH AT THE END OF THE YEAR..... \$..... (Subtract total owed from total owned at the end of the year.)

DURING THE YEAR THE VALUE OF OUR PROPERTY ABOVE DEBTS HAS: Increased, \$..... Decreased, \$.....

[illegible]

[illegible]

Month of _____

Total expenses, \$_____

[illegible]

Month of _____

RECORD OF MONEY RECEIVED

Total receipts, \$_____

[illegible]

Month of _____

RECORD OF FARM EXPENSES

Total expenses, \$_____[illegible]

Month of _____

RECORD OF MONEY RECEIVED

Total receipts, \$_____

[illegible]**TOTAL** (add each column and copy totals on p. 36).

Month of _____

RECORD OF FARM EXPENSES

Total expenses, \$_____

[illegible]

TOTAL (add each column and copy totals on pp. 36, 37)

Month of _____

RECORD OF MONEY RECEIVED

Total receipts, \$_____

[illegible]

TOTAL (add each column and copy totals on p. 36).

Month of _____

RECORD OF FARM EXPENSES

Total expenses, \$_____

[illegible]

TOTAL (add each column and copy totals on pp. 36, 37).

Month of _____

RECORD OF MONEY RECEIVED

Total receipts, \$_____

[illegible]

Month of _____

RECORD OF FARM EXPENSES

Total expenses, \$_____

[illegible]

Month of _____

RECORD OF FAMILY LIVING EXPENSES

Total expenses, \$ _____

[illegible]

Month of _____

RECORD OF MONEY RECEIVED

Total receipts, \$_____

[illegible]

Month of _____

RECORD OF FARM EXPENSES

Total expenses, \$_____

[illegible]

Month of _____

RECORD OF FAMILY LIVING EXPENSES

Total expenses, \$ _____

[illegible]

Month of _____

RECORD OF FAMILY LIVING EXPENSES

Total expenses, \$ -----

[illegible]

Month of _____

RECORD OF MONEY RECEIVED

Total receipts, \$_____

[illegible]

Month of _____

RECORD OF FARM EXPENSES

Total expenses, \$_____

[illegible]

TOTAL (add each column and copy totals on pp. 36, 37)

Month of _____

RECORD OF FAMILY LIVING EXPENSES

Total expenses, \$ _____

[illegible]

Month of _____

RECORD OF MONEY RECEIVED

Total receipts, \$-----

[illegible]

Month of

RECORD OF FARM EXPENSES

Total expenses, \$-----

[illegible]

RECORD OF MONEY RECEIVED

Total receipts, \$_____

[illegible]**TOTAL** (add each column and copy totals on p. 36).

Month of _____

RECORD OF FARM EXPENSES

Total expenses, \$_____

[illegible]

TOTAL (add each column and copy totals on pp. 36, 37).

Month of _____

RECORD OF FAMILY LIVING EXPENSES

Total expenses, \$ -----

[illegible]

Month of _____

RECORD OF MONEY RECEIVED

Total receipts, \$-----

[illegible]

TOTAL (add each column and copy totals on p. 36).

Month of _____

RECORD OF FARM EXPENSES

Total expenses, \$_____

[illegible]

TOTAL (add each column and copy totals on pp. 36, 37).

Month of

RECORD OF FAMILY LIVING EXPENSES

Total expenses, \$

TOTAL (add each column and copy totals on pp. 36, 37)

Month of _____

RECORD OF MONEY RECEIVED

Total receipts, \$_____

[illegible]

TOTAL (add each column and copy totals on p. 36).

Month of _____

RECORD OF FARM EXPENSES

Total expenses, \$-----

[illegible]

TOTAL (add each column and copy totals on pp. 36, 37).

TOTAL (add each column and copy totals on pp. 36, 37).

RECORD OF MONEY RECEIVED

Total receipts, \$_____

[illegible]

TOTAL (add each column and copy totals on p. 36).....

Month of _____

RECORD OF FARM EXPENSES

Total expenses, \$_____

[illegible]

TOTAL (add each column and conv totals on pp. 36, 37)...

[illegible]

RECORD OF MONEY RECEIVED

Total receipts, \$_____

[illegible]

Month of _____

RECORD OF FARM EXPENSES

Total expenses, \$_____

[illegible]

Total expenses, \$ _____

[illegible]

*Arrangements for any charge accounts by FSA borrowers should always be incorporated in the farm and home plans in order that record book and farm plan will each have a complete and thorough

*Arrangements for any charge accounts by FSA borrowers should always be incorporated in the farm and home plans in order that record book and farm plan will each have a complete and thorough

35

35

35

35

ANNUAL SUMMARY OF CAPITAL GOODS PURCHASED FOR FARM AND HOME (From monthly farm expense and family expense pages)

[illegible]

PROGRESS MADE IN PAYMENT OF DEBTS

[illegible]

22

(NOTE.—Enter the total number quarts of all food canned and pounds of products dried and otherwise preserved. A separate form may be provided for keeping a running record of canning during the canning season—entering only totals here)

[illegible]

(NOTE.—Enter total of all food produced for home use, whether canned, dried,

1	Amount on hand at beginning of year															
2	Amount planned for coming year (Home Plan, RR 14a)															
		WHOLE MILK	HOME-MADE CHEESE	HOME-MADE BUTTER	CREAM	LARD, FAT, PORK, BACON	LEAN PORK		BEEF, VEAL		MUTTON, LAMB		FISH, GAME		POULTRY	EGGS
	Amount produced and used or stored for use during:	Gallons	Pounds	Pounds	Gallons	Pounds	Num- ber	Pounds*	Num- ber	Pounds*	Num- ber	Pounds*	Num- ber	Pounds*	Pounds*	Dozens
	January															
	February															
	March															
	April															
	May															
	June															
	July															
	August															
	September															
	October															
	November															
	December															
3	TOTAL AMOUNT PRODUCED AND USED OR STORED DURING YEAR															
4	Value of food at farm prices	\$	\$	\$	\$	\$	\$		\$		\$		\$		\$	\$
5	Value of food at retail prices	\$	\$	\$	\$	\$	\$		\$		\$		\$		\$	\$
6	TOTAL AVAILABLE FOR USE DURING YEAR (1 plus 3)															
7	Amount on hand at end of year**															
8	Amount used during year (6 minus 7)															
9	AMOUNT ABOVE PLAN															
10	AMOUNT BELOW PLAN															

*Dressed weight.

**See "Conserved-Food Summary," p. 39, for amount of total food on hand as preserved food at end of year. (Convert to pounds or bushels.)

stored, or used fresh. Show amounts in units as gallons, pounds, or bushels)

[illegible]

DIRECTIONS FOR USE OF MAP

Indicate boundaries of fields and the number of field.

Record in each field on the map soil treatments made during year, such as: Application of lime, fertilizer, phosphate, stable manure, and green-manure crops.

Indicate land improvements made during the year, such as: Terracing, drainage, irrigation, clearing, fencing, reforestation, pasture development, eradicating noxious weeds.

LEGEND

Road	=====	Cultivated land	//////////
Railroad	+++++	Woods	~~~~~
Fence	-x-x-x-x-x-	Buildings	□ □
Stream	~~~~~	Lake or pond	⊙
Farm boundary	=====	Grass sod	|||||
Field boundary	=====	Tile or drain. line	- - - - -
Soil type:	_____		

TOPOGRAPHIC SYMBOLS

Level	_____	A	_____	to	_____	% slope.
Undulating	_____	B	_____	to	_____	% slope.
Gently rolling	_____	C	_____	to	_____	% slope.
Rolling	_____	D	_____	to	_____	% slope.
Rough or broken	_____	E	_____	to	_____	% slope.

LAND USE	LAND OWNED	LAND RENTED
Total acres in crops.....	_____	_____
Crop land in pasture.....	_____	_____
Crop land fallowed.....	_____	_____
Crop land idle.....	_____	_____
TOTAL TILLABLE LAND	_____	_____
Permanent pasture land.....	_____	_____
Woodland not pastured.....	_____	_____
Farmstead, waste, roads.....	_____	_____
TOTAL ACRES IN FARM	_____	_____

AAA RECORD

Farm's productivity index _____

Total soil-depleting base _____

Acreage allotments: A. _____

B. _____ C. _____

Soil-building practices: A. _____

B. _____ C. _____

D. _____ E. _____

Scale used _____

[illegible]

LIVESTOCK PRODUCTION AND DISPOSAL RECORD

[illegible]

RECORD OF LIVESTOCK

[illegible]

YEARLY SUMMARY OF LIVESTOCK

ITEMS	HORSES	CATTLE	HOGS	SHEEP	CHICKENS		
1. Livestock on hand first of year.....							
2. Livestock born.....							
3. Livestock bought (Expense pages).....							
4. TOTAL.....							
5. Livestock deaths.....							
6. Livestock used in home.....							
7. Livestock sold (Receipt pages).....							
8. TOTAL.....							
9. Livestock on hand at end of year (difference between lines 4 and 8).....							

BREEDING RECORD

[illegible]

GESTATION TABLE

Animal	Weeks	Days	
Sow.....	16	} OR {	112
Ewe.....	22		150
Cow.....	40½		283
Mare.....	48½		340

ANNUAL FARM AND FAMILY BUSINESS SUMMARY

(To be filled out at the end of the year)

CASH SUMMARY

1. Receipts from farm (p. 36, cols. 2-10).....	\$
2. Income other than farm (p. 36, col. 11).....	.....
3. Loans received (p. 36, col. 12).....	.....
4. TOTAL RECEIPTS (total, lines 1-3).....	\$
5. Minus amount due on sales (p. 35).....	.....
6. Gives total money taken in.....	\$
7. Farm operating expenses (p. 36, col. 13).....	\$
8. Family operating expenses (p. 37, col. 13).....	.....
9. Capital goods purchased (p. 37, col. 10).....	.....
10. Debt payments (p. 37, col. 13).....	.....
11. TOTAL EXPENSES (total, lines 7-10).....	\$
12. Minus unpaid balances on accounts (p. 35).....	.....
13. Gives total money paid out.....	\$
14. Net cash balance (line 6 minus line 13).....	\$

FARM BUSINESS SUMMARY

1. Receipts from farm (p. 36).....	\$
2. Value of products used in home (p. 41).....	.....
3. Increase in farm inventory (p. 2).....	.....
4. GROSS FARM INCOME (total, lines 1-3).....	\$
5. Farm operating expenses (p. 36).....	\$
6. Capital goods purchased for farm (p. 37).....	.....
7. Decrease in farm inventory (p. 2).....	.....
8. GROSS FARM EXPENSE (total, lines 5-7).....	\$
9. Net farm income (line 4 minus line 8) (returns to family labor and farm capital).....	\$

FARM AND FAMILY SUMMARY

1. Receipts from farm (p. 36, cols. 2-10).....	\$
2. Income other than farm (p. 36, col. 11).....	.....
3. Value of products for home use (p. 41).....	.....
4. Increase in farm and household inventory (p. 4).....	.....
5. GROSS FAMILY INCOME (total, lines 1-4).....	\$
6. Farm operating expenses (p. 36, col. 13).....	\$
7. Family operating expenses (p. 37, col. 13).....	.....
8. Capital goods purchased (p. 37, col. 10).....	.....
9. Decrease in farm and household inventory (p. 4).....	.....
10. GROSS FAMILY EXPENSES (total, lines 6-9).....	\$
11. Net family earnings (line 5 minus line 10).....	\$
1. Amount we owe (p. 4): Increase.....	.....
2. Decrease.....	.....
3. Change in net worth (p. 4): Increase.....	.....
4. Decrease.....	.....

TP BORROWER'S NET INCOME RETURN

1. Gross cash income (receipts from farm and income other than farm, p. 36, cols. 2-10, and col. 11).....	\$
2. Farm operating expense (p. 36, col. 13).....	.....
3. Family operating expense (p. 37, col. 13).....	.....
4. Capital goods purchased (expenditures from farm income only, from p. 37).....	.....
5. Payments on debts (other than real estate, from p. 37).....	.....
6. TOTAL (paid from farm income, lines 2, 3, 4, 5).....	\$
7. Net cash available for TP payment.....	.....

A. NET WORTH:

1. Our change in net worth was \$_____ { ☐ gain.
 ☐ loss. (Check the right one.)

B. DEBT FACTORS:

1. Our gross family income per acre was \$_____
2. Our farm and home operating expenses per acre were \$_____
3. Our real estate debt per acre was \$_____
4. The amount per acre due on the principal this year was \$_____
5. Our livestock and equipment debt per acre was \$_____
6. The amount per acre due this year on the principal was \$_____
7. Our gross family income, \$_____, minus our farm and home operating expenses,
\$_____, and value of living from farm, \$_____ (difference,
\$_____), divided by the number of acres in our farm gives \$_____
per acre which can be applied on our debts, for purchase of new farm and home equipment
and livestock, and for family improvement.

C. PRODUCTION:

1. Crop yields:

- (a) Our yield per acre of _____ was _____
- (b) Our yield per acre of _____ was _____
- (c) Our yield per acre of _____ was _____
- (d) Our yield per acre of _____ was _____

2. Livestock production:

- (a) Our production per cow was pounds milk, pounds butterfat.
- (b) Our production per hen was dozen eggs.
- (c) Our production per sheep was pounds wool.
- (d) Our production per goat was pounds mohair.
- (e) Our ewes produced lambs.
(Number) (Number)
- (f) Our sows produced pigs per litter.
- (g) We purchased or hatched chicks and raised beyond
2 months of age.
- (h) We purchased or hatched turkeys and raised for sale
or use on farm and home.
- (i) We produced lb. of beef per beef cow.

D. DIVERSIFICATION:

1. Each of the following farm and home enterprises including home-consumed products furnished by the farm and increase or decrease in inventory produced one-tenth or more of our gross farm income:

A _____; B _____; C _____; D _____;
E _____; F _____

E. SELF-SUFFICIENCY:

1. Our cash expenses this year for the following were: Value of supplies and labor furnished by our farm:

(a) Food.....	\$.....	(a) Food.....	\$.....
(b) Fuel.....	.....	(b) Fuel.....	.....
(c) Feed.....	.....	(c) Feed.....	.....
(d) Seed.....	.....	(d) Seed.....	.....
(e) Labor.....	.....	(e) Family labor.....	.....
(f) Fertilizer.....	.....	(f) Cover crops and manure.....	.....
(g) Livestock replacements (other than founda- tion stock).....	.....	(g) Livestock replace- ments.....	.....
(h) Gas and oil for power.....	.....	(h) Feed and forage for workstock.....	.....
TOTAL.....	\$.....	TOTAL.....	\$.....

F. SOIL CONSERVATION:

1. Our farm earned by such soil treatments as growing of green manure crops, application of lime, and land-improvement practices, such as terracing; ----- number of soil-building units, worth \$-----

G. LABOR:

1. The number of acres in crops per working member of my family was
2. The number of acres in crops per work animal: With tractor; without tractor
3. The number of days lost from work by working members of the family were: Because of illness; accidents; other
4. Value of family labor other than head of family, \$.....

H. MARKETING:

1. We have on hand the following livestock which we expected to dispose of by this time, as shown by our farm plan:

<i>Livestock</i>	<i>Number</i>	<i>Units</i>
------------------	---------------	--------------

MEASURING OUR SUCCESS—Continued

2. The hold-over of marketable farm products, such as wool, potatoes, etc., on which we do not have a commodity loan is as follows:

Commodity	Number of units	Value
-----	-----	\$-----
-----	-----	-----
-----	-----	-----
-----	-----	-----

I. SIZE OF BUSINESS:

- Our gross family income per person in our family was \$-----
- Our farm required ----- days of labor to work the crops and handle the livestock.
- Total acres, -----; crop acres planted, -----; harvested, -----
- Number livestock units -----

J. TENURE:

- We would make the following improvements on our farm if our lease were for a term of 5 years or more:

- We would make the following improvements in and around our home if our lease were for a term of 5 years or more:

- We would make the following changes in our farm program if our lease were for a term of 5 or more years:

- We would make the following changes in our home program if our lease were for a term of 5 or more years:

K. FOOD SUPPLY:

- We had enough home-produced food to provide for our needs for ----- months.

L. HEALTH:

- Our children missed ----- fewer or ----- more days from school because of illness this year than they missed last year.

- Cost of medical care for the family this past year, \$-----

M. HOUSING AND EQUIPMENT:

- We have made the following improvements and repairs, such as providing water supply, sanitary privy, and repairing steps and screens, this year:

- We have added the following kitchen equipment: Pressure cooker -----; other -----
-----, -----, -----

- We have added the following household furnishings during the past year: -----,
-----, -----

N. OTHER FACTORS:

RULES FOR ESTIMATING GRAINS AND ROUGHAGES

To find the number of bushels of grain or shelled corn in a bin.—Measure length, width, and average depth of the grain in the bin. Obtain total cubic feet of grain by multiplying the length by the width by the depth (all in feet). Divide by $1\frac{1}{4}$ (or multiply by 0.8) to find bushels.

To find the number of bushels of ear corn in crib.—Rectangular crib: Multiply the length by the width by the average depth (all in feet) and divide by $2\frac{1}{2}$ (or multiply by 0.4) to find bushels. Round crib:

Multiply the distance around the crib by the diameter by the depth of the corn (all in feet) and divide by 10.

To find the number of tons of hay in a mow.—Multiply the length by the width by the height (all in feet) and divide by 400 to 525, depending on the kind of hay and how long it has been in the mow.

To find the number of tons of hay in a stack.—Multiply the overthrow (the distance from the ground on one side over the top of the stack to the

ground on the other side) by the length by the width (all in feet); multiply the result by 3, divide by 10 and then divide by 400 to 525, depending on kind of hay and how long it has been in the stack.

Silage in trench silo.—Multiply the depth by the length by the average width (all in feet) and secure total cubic feet. Divide total cubic feet by 60 to secure a rough estimate of tons capacity, since a cubic foot of such silage weighs about 35 pounds.

STANDARD WEIGHTS PER BUSHEL FOR FARM PRODUCTS (In pounds)

Alfalfa seed.....	60	Cottonseed.....	32	Rape.....	50	Apples.....	48-50
Beans (dry).....	60	Cow peas.....	60	Red top.....	14	Beans (lima).....	56
Barley (common).....	48	Flax.....	56	Rice (rough).....	45	Beans (snap), green.....	32
Barley (hull-less).....	60	Kaffir corn.....	56	Rye.....	56	Berries (not strawberries).....	48
Bluegrass (Kentucky).....	14	Lespedeza (common).....	25	Sorgo.....	50	Carrots.....	50
Bromegrass.....	14	Millet.....	48	Soybeans.....	60	Onions.....	52
Broomcorn seed.....	44-50	Oats.....	32	Sudan.....	40	Peaches.....	48
Buckwheat.....	50	Orchard grass.....	14	Timothy.....	45	Pears.....	50
Clover seed.....	60	Peanuts (unshelled).....	22-30	Turnips.....	55	Strawberries (24-qt. crate).....	36
Corn (dry ear).....	70	Peas (dry).....	60	Velvetbeans (hulled).....	60	Plums.....	56
Corn (shelled).....	56	Potatoes (Irish).....	60	Vetch.....	60	Tomatoes.....	50
Corn (sweet).....	50	Potatoes (sweet), green.....	55	Wheat.....	60	Spinach.....	18

INFORMATION TABLES FOR HOME-PRODUCED FOODS

Fruits and vegetables.—Four to 5 pounds of fresh fruit are required for 1 pound of dried fruit. Approximately 8 pounds cabbage are required for 1 gallon sauerkraut. Pints or No. 2 tin cans are recommended for peas and corn. Drying is recommended over canning if not processed under pres-

sure. A pressure cooker is recommended for canning all nonacid vegetables and meats.

Meat.—Beef and lamb dress out 50 percent of live weight; hogs and chickens dress out 75 percent of live weight. A well-finished, 200-pound hog (live weight) yields 20 pounds lard, 26 pounds salt pork

or bacon, and about 90 pounds lean cuts; 2 to 3 pounds of fresh meat (cut from bone) are required for 1 quart canned meat.

Milk.—One gallon milk weighs 8.6 pounds. Required for 1 pound butter— $2\frac{1}{2}$ gallons 4-percent milk or $1\frac{1}{2}$ quarts of 30-percent cream.

Fruit	Number of pints or quarts to 1 bushel	Vegetables	Number of pints or quarts to 1 bushel
Apples.....	20 to 25 quarts.	Beans (snap).....	18 to 22 quarts.
Berries (not strawberries).....	20 quarts.	Beans (lima).....	16 to 20 pints.
Cherries.....	18 to 20 quarts. (Not pitted.)	Beets and carrots.....	17 to 20 quarts. (Storage recommended.)
Peaches and pears.....	16 to 20 quarts. (Halves.)	Greens.....	7 to 8 quarts.
Plums.....	30 quarts.	Peas (in pod).....	30 pints.
Strawberries.....	20 to 25 pints.	Tomatoes.....	16 to 20 quarts.