

TEXAS AGRICULTURAL EXTENSION SERVICE
G. G. GIBSON, DIRECTOR, COLLEGE STATION, TEXAS

THE PURPOSE OF THIS RECORD BOOK:

- 1. To furnish you a record of your farm and home business.
- 2. To assist you in reporting your income tax.
- 3. To aid in future planning of your farm and home operations.

INVENTORY ITEMS:

- 1. Land estimate normal value not including buildings and fences.
- 2. Buildings and Improvements estimate original (or replacement) cost and deduct for depreciation according to the length of time improvement has been in use. Depreciation of farm buildings varies from 2% to 5% per year.
- 3. Machinery and Equipment value should be based on cost of new machinery less depreciation due to age and wear. Generally, machinery will depreciate about 10% a year.
- 4. Crops and Feeds Inventory value should be based on present market prices, on the farm.
- 5. Livestock Inventory livestock to be marketed should be given a farm value based on current market prices. Work animals, milk cows and breeding stock should be given a normal value not based upon market fluctuations.

SALES AND EXPENSES:

Sale columns should be totaled at the end of each month. Monthly, totals should be carried to the annual summary of farm income in the back of the record book. Skip only two lines in the Farm Sales Record to designate the beginning of another month. Record proper date of each sale.

Same instructions apply to the Farm Expense Record.

SUMMARY SHEETS:

Summary of Income and Deductions for Income Tax reporting (cash basis) may be made on Summary Analysis Sheet on back of record book.

FAMILY'S NET WORTH STATEMENT:

This section is entirely optional, and may be used as desired by the family.

Prepared by: C. H. Bates, Farm Management Specialist; Eula J. Newman and Minnie Bell, Specialists in Home Management

INVENTORY OF LAND AND BUILDINGS

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Machine Shed						AAUTA DINE
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MACHINERY AND EQUIPMENT INVENTORY

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Grain Drill				
Potato Planter				
Fertilizer Distributor				
Middle Buster				78000 780
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Shop Tools				
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MACHINERY AND EQUIPMENT INVENTORY - CONT'D

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TOTAL VALUE OF EQUIPMENT	xxx	XEX.	tasii xxx	pysky TATOT		

CROPS AND FEED - INVENTORY

Item	Unit	On Hand a of	t Beginning Year	On Hand	d at End Year	Items Lost by Fire, Death, etc.
Ten	Weight	Amount	Estimated Value	Amount	Estimated Value	During Year
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Milk Cows	Head				1	otrisos Seprinto
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Dairy Bulls	Head					
Other Cows (beef)	Head					avanual'i has
Heifers (beef)	Head		la l			
Calves (beef)	Head					Land No.
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Bulls (beef)	Head					
Brood Sows	Head					
Pigs & Shoats	Head					
Market Hogs	Head					ulodi like
Boars	Head					
Sheep & Goats	Head					THE RESERVE
Lambs & Kids	Head					
Bucks and Billies	Head	1				
Laying Hens	Head					
Young Chickens	He ad					
Turkeys	Head					
TOTAL	xxxx	xxxx		xxxx	TWINGS	xxxx

THE FARM FAMILY'S NET WORTH STATEMENT

Include everyth	ue	al	Include mortgages debts, e	, installments	otess
What we own and and farm improvements achinery and equipment ed, supplies, live- stock and poultry ouse furnishings and equipment othing ood ash on hand and deposit ife Insurance (cash value) otes, accounts (owed us) avings, bonds and other assets	Beginning of year	End of year	What we own	Beginning of year	End of year
	Jan. 1	Dec. 31		Jan. 1	Dec. 31
Land and farm improvements			Land and farm improvements Machinery and equipment Feed, supplies, live- stock and poultry House furnishings and equipment Clothing accounts Grocery accounts Interest and taxes due Amount borrowed on life insurance Notes, other accounts due		
Machinery and equipment					
Feed, supplies, live- stock and poultry					
House furnishings and equipment			네트리 강경 시네 회의 마시 경기들은 내면 전에 다양하다 했다. 그리는 사람들이 어떻게 되었다. 얼마나 이 그래요?		
Clothing			Clothing accounts		
Food			Grocery accounts		**************************************
Cash on hand and deposit					
Life Insurance (cash value)					Stary Control of
Notes, accounts (owed us)					
Savings, bonds and other assets			Other Liabilities		
Other property			Other property debts		
			Medical and dental accounts		
TOTAL OWNER			TOTAL OWED		
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	What we owe .		\$		

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Month

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Personal Expenses	Clothing	Medical Care and Health	Recreation	Education	Trans- portation	Savings	Gifts, Donation and Othe Expenses

Month

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	Personal Expenses	Clothing	Recreation	Education	Trans-	Savings	Gifts, Donations and Other Expenses
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Month

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Personal Expenses	Clothing	Medical Care and Health	Recreation	Education	Trans- portation	Savings	Gifts, Donations and Other Expenses
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Personal Expenses	Clothing	Medical Care and Health	Recreation	Education	Trans- portation	Savings	Gifts, Donation and Othe Expenses
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Personal Expenses	Clothing	Care and	Recreation	Education	Trans- portation	Savings	Gifts, Donations and Other Expenses
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otal		\$	\$		\$	\$	

Personal Expenses	Clothing	Recreation	Education	Trans- portation	Savings	Gifts, Donation and Othe Expenses
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		\$	\$	\$	\$	\$	\$	\$

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FAMILY LIVING EXPENSES

Personal Expenses	Clothing	Medical Care and Health		Education	Trans-	Savings	Gifts, Donations and Other Expenses
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	\$	\$	\$	\$	\$	\$	\$

Record expenses for one month and carry totals to summary page.

FAMILY LIVING EXPENSES

Month

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Date	Iter	m	Food		Household Expenses	and Equipment	Housing
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tal			\$	1	\$	\$	\$

Record expenses for one month and carry totals to summary page.

FAMILY LIVING EXPENSES

Personal Expenses	Clothing	Medical Care and Health	Recreation	Education	Trans- portation	Savings	Gifts, Donations and Other Expenses
\$	\$	\$	\$	\$	\$	\$	\$
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	\$	\$	\$	\$	\$	\$	\$

SUMMARY OF FAMILY

Month	Food	Household Expenses	Furnish: and Equipme	Housing	Personal Expenses
January	\$	s	\$	\$	\$
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
TOTAL	\$	\$	\$	\$	\$

FARM PRODUCTS

Month	Who 1	e Milk		Eggs	Poult:	ry, Pork Beef	Peanuts a	nd Pecans
	Amount	Value	Amount	Value	Amount	Value	Amount	Value
January		\$		\$		\$		\$
February								
March	4							
April								
May								
June								
July								
August								
September								
October								
November								
December								
TOTALS		\$	1	\$		\$		\$

LIVING EXPENSES FOR THE YEAR

Clothing	Medical Care and Health	Recreation	Education	Trans- portation	Savings	Gifts, Donations and other Expenses	Total
\$ 70000000	\$	s	\$	\$	\$	\$	\$
Petituary							vvnusds
Merch							
April 1							
Mey							la la
Jum							
July							418
August							
Bertinber							
X dieteber							10/020
No week and							186 1886
Charachar r							190 303
\$	\$	\$	\$	\$	\$	\$	\$

USED IN THE HOME

Honey and	Syrup	Vegetabl	es	Fruits		Fuel		m . 1
Amount	Value	Amount	Value	Amount	Value	Amount	Value	Total Value
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TOTAL	\$		s		s		\$	s

ANNUAL SUMMARY OF FARM INCOME

		LI	VESTOCK AND	LIVESTOCK PROD	UCTS	
Month	Poultry and Eggs	Dairy Products	Other	Cattle	Hogs	Other
January				41 La		
February						
March						
April			国大学 医克特克斯			
May						1-1-3-2-3
June						
July						
August						
September						
October						
November						
December						
TOTAL						

ANNUAL SUMMARY OF FARM EXPENSES

	160°F	4	exterior and		Adaly of		bon vened
Month	Buildings Fences	Machinery Repair	Auto Expense	Tractor Expenses	Hired Labor	Feed Bought	Livestock Expense
January							
February							
March							
April							
May							
June							de des
July							
August							1 4
September							
October							
November							7 - 1 -
December							1 1 1 2%
TOTAL							

ANNUAL SUMMARY OF FARM INCOME

Month		Оретью	CROP SALES	Tota		Machinery and Other	TOTAL
	Sweet Potatoes	Peanuts	Cotton	ala may tron	Years &		Sint Sale
January	an ration is	CYPLESES IN		a catantonia			Laure garden
February	plies.	Arretry done	aced cion	ing spile	College de Sus	Maria Rev	
March	. vienemi	THE TRUE TO STATE	de Paris Vor	DE SIN TOS		Professor !	1 deseroni
April	Shinlen;	ismaling, basi	izbold then	September :	Arrester by	ZHOOHE	MEAR SEC
May	- Marchage	weching, end	repair for h	use foreigns	co and tiping	en and the	soul fareft
June	10.5190	Nai Adrian Ilana	le reconse sed	a base of a same and a same			
July	POWER R					11	Gara Disastino
August		ni penina)-				loventory	i serezosii
September	footig,	and other po	Month Dieno.			SKOTT	DUCKE DEDUC
October	C. Dinero:	All ready-out	M galandysta, i	il majorials	Holdes a holder	GO of thirteen)	of Englished
November	PARTY OF	(410	ao bho initiim) .vino stallo	el mods ed b	weds sombil a	risda self tala
December	. MEDICAL CA	键 种的 法执法院	fees to do	dor, dagriet,	hospatel cay	1 OF	
TOTAL	The state of the s		1 100/01/2017	THE PLAN SHEET			

ANNUAL SUMMARY OF FARM EXPENSES

Month	Crop Expense	Taxes Int. etc.	Other Expense	Machinery Bought	Livestock Bought	Buildings and Land	TOTAL
January	- SAVINGS:	dite lique anno	principal pr	ments on the	epiterial of	potential and the second	
February		ALL BOLYN, CON			Seed J. S. SVOXIA	aros) smoonl	Gross Fara
March	GSFYS, RUK	CIUS ME ON	EX ECONOS.	tare see the	et ivere out les	5, 22-	
April							
May					DE ANDERTORAL		
June				1 7 8 3		ting Expenses	Farm Opera
July	and the second section of	one Div VA	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		ican in the	Hillsh	an turnery
August					glas l	eased for Hire	food Purel
September		-			Buttern	, Telephone,	inimpeli
October	Taylonke H	d remain of a	residual bita attend	esedie worklich da	only) (vino	Promised mist	101)
November	fairs pr	265		lesice)	inst to syludi	one) malimise	Total Dept
December	Record Liv	ya girth had	values of pos	िए वर्ग कार्य	ale killedy	molto	bet tant
TOTAL	Terret med	erra test valu	a of vegetable	ma myad feralta	d "sakt "santa	(Salt) silas	E mret gen

SUMMARY ANALYSIS

	yeaso (was t	Total Far	rm	Operator		Landlord
Total Sales	And Eggs Produc	Cainer no	oditeO Cal.	estuna P. Re	Sweet Poisson	Otes
Value Produc	ts Used in Home					BOURTS
Increase in	Inventory					grausde
GROSS FARM IN	NCOME					1110
Total Expend	litures					v
Unpaid Labor						968
Decrease in	Inventory					ily
						Jeogle
Potuses to C	Capital & Operators Labor					1 edece 2 q e
	figures should be shown in	· · · · · · · · · · · · · · · · · · ·	né odd cent	s).		1000) pi
Docember 1	Tiguite should be shown in					
		ash Basis)				
l. Sales of Liv	(Ca	ash Basis) ased and resold)	ME SONN	MA.		
. Sales of Liv	vestock (raised or purcha	ash Basis) ased and resold)	MADE JAN			
. Sales of Liv	vestock (raised or purcha	ash Basis) ased and resold)	MANUS JAN	MA.		
. Sales of Liv	vestock (raised or purcha ops and Livestock Product	ash Basis) ased and resold)	MANUS JAN	Int. sto.		
. Sales of Liv	restock (raised or purchases) ops and Livestock Product control of the control of	ash Basis) ased and resold) is	MANUS JAN	Int. sto.		
2. Sales of Liv	restock (raised or purchases) ops and Livestock Product control of the control of	ash Basis) ased and resold)	MANUS JAN	Int. sto.		
. Sales of Live. Sales of cross. Other Income. Gross Farm I	vestock (raised or purchase) ops and Livestock Product concerned (total above items DEDUCTIBLE Bu	ash Basis) ased and resold) as	MARCE JAN	Int. sto.		
. Sales of Liv . Sales of cro . Other Income . Gross Farm I	vestock (raised or purchase) ops and Livestock Product income (total above items	ash Basis) ased and resold) as	MANUS JAN	Int. sto.		
. Sales of Liv . Sales of cro . Other Income . Gross Farm I . Farm Operati (includin . Food Purchas	vestock (raised or purchased or purchased or purchased or purchased or purchased for Hired Help	ash Basis) ased and resold) as	MARCE JAN	Int. sto.		
Sales of Liv Sales of cro Control Solution Solut	restock (raised or purchases) ops and Livestock Product income (total above items) DEDUCTIBLE Butters and Expenses and Livestock purchased for Hired Help Telephone, Butane	ash Basis) ased and resold) as	MANUS JAN	Int. sto.		
. Sales of Liv . Sales of cro . Other Income . Gross Farm I . Farm Operati (includin . Food Purchas . Electricity, (for fa	restock (raised or purchased or purchased for Hired Help Telephone, Butane arm business only)	ash Basis) ased and resold) USINESS EXPENSE or resale)	MARIOR JAN	Int. sto.		
Sales of Live. Sales of cross. Other Income. Gross Farm Income. Farm Operation (including for factoricity, (for factoricity).	restock (raised or purchases) ops and Livestock Product income (total above items) DEDUCTIBLE Butters and Expenses and Livestock purchased for Hired Help Telephone, Butane	ash Basis) ased and resold) USINESS EXPENSE or resale)	MARIOR JAN	Int. sto.		
. Sales of Live. Sales of cross. Other Income. Gross Farm I (including for factoricity, (for factoricity).	restock (raised or purchased or purchased or purchased or purchased or purchased for Expenses and Livestock purchased for Hired Help Telephone, Butane arm business only)	ash Basis) ased and resold) USINESS EXPENSE or resale)	MARIOR JAN	Int. sto.		

SUGGESTED CLASSIFICATION OF FAMILY LIVING EXPENSES

- 1. FOOD: All food purchased, cost of meals away from home.
- 2. HOUSEHOLD EXPENSES: Fuel, electricity, telephone, ice, laundry supplies, laundry done outside, cleaning, supplies, bathroom supplies.
- 3. FURNISHINGS AND EQUIPMENT: Furniture and furnishings, such as window shades, bedding, household linens, tableware, silverware, kitchen utensils and equipment, stove, refrigerator, sewing machine, lamps, washing machine, and repair for house furnishings and equipment, etc.
- 4. HOUSING: Building, house repair and improvements.
- PERSONAL EXPENSES: Tobacco, cigarettes, barber and beauty shop services, cosmetics, personal allowance to children or other members of the family, and other personal items.
- 6. CLOTHING: All ready-made garments, all materials and accessories, money paid out for sewing, and up-keep of clothing and shoes.
- MEDICAL CARE AND HEALTH: Fees to doctor, dentist, hospital care, eye glasses, medicine and medical supplies, and health and accident insurance.
- 8. RECREATION: Movies and other amusements, toys, games, radio and musical instruments, guns, cameras, films, and vacation expenses.
- EDUCATION: School supplies, tuition, and fees; music lessons; board, room and travel for children away at school; newspapers, magazines, and books.
- 10. TRANSPORTATION: Other than your own car.
- 11. SAVINGS: Life insurance premiums, payments on the principal of mortgages and notes, bonds and stamps, etc.
- GIFTS, DONATIONS AND OTHER EXPENSES: Expenses that have not been recorded elsewhere should be entered here.

SUGGESTIONS FOR VALUING FARM PRODUCTS USED IN THE HOME

- Estimate the amount of products used each month and value at current farm prices.
- 2. Record live weights and values of poultry and animals killed.
- Record amounts and values of vegetables and fruits as they come from garden and orchard.

CROP ACREAGE AND PRODUCTION

Crops	Acres	Yield per Acre	Total Production	Operators Share	Land- lords Shåre	Remarks on Growing Conditions
Grain	oo, ngebrune. Too o'k maan	age, ice. Lies bath	gelet salege	isaka (bud si dena patsida		2. hgyshu
There is a second						
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	arrend and a	and emiliaries	HAMP SERVED	7-4-3 000	Transmit Mice	
Maps of Law		430	montorem Dia	(, house repeat	nibiles a	ALEKE .
Cotton	os garts ys	r and beau	greckes, barbe	Tobacco, ci.	ESENCEIXS J	S. PERSON
Cottonseed			.290	i Industry ter	to bus .vi	dest.
Нау		A service of the service				
		sorie bijo p	nidade je das	rgu bow garise	s rot Jak	ling
All of the second	est to the	report in	ash retain e	EALTH FREE	CAGE AND	1. REDICAL
Other Crops	tuablima li	as diland	les resilesar	end pedica	sex, medic	els :
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					brok s.	pua
			169 84	ucz myli redik	1400.00	Peyvoir on
Total Crop Acres					-	
Tillable Pasture*	1 3225	273 00 Dad	L STOMMEN AND A	ie bos shoot is	eleria	100 CAR 11 10 10 10 10 10 10 10 10 10 10 10 10
	relad from t	wid teri-	First Engenre	Server anomin new	200110001	e the curren
Other Pasture Woods			: 27.34 YE (\$1)	e ed bloode e	adenala 20	iros
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Farmstead & Roads					<u> </u>	-
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Total Acres in Farm	i wan ye	g sa son.	d has believed	av ko sa bav t Jose	biology gr	102

^{*}Plowable land which may be rotated or worked in crops.

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TEXAS AGRICULTURAL EXTENSION SERVICE G. G. Gibson, Director, College Station, Texas

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