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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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 1	Column 2		Column 3	
Ass	sets (property owned and other resources)	Jan. 1,*		Jan. 1, (1 year later)	
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					
Tot	al Assets	x x x x x	\$	X X X X X	\$
Liał	pilities: (Debts)				
19	Accounts payable				
20	Mortgages				
21	Interest due				
22	Taxes due				
23					
Tot	al 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	
Inc	rease or Decrease in Net Worth	x x x x x	ххх	ххххх	\$

* 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 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	ххх						***

** 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.

	I	I	1	I	1	1	I	I
1		2	3	4	5	6	7	8
Kind of Property	No.	Date acquired	Cost	Depreciation taken	Method of depreciation	Rate % life (years) ¹	Depreciation for this year	Balance
	NO.	acquireu	COSI	laken	depreciation	lile (years)	ior triis year	Dalance
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								ļ
36								
37								
38		ļ						
Total - Carry Forward								

Machinery and Equipment Inventory-continued

				Ι.	۱_		_	
1 Kind of		2 Date	3	4 Depreciation	5 Method of	6 Rate %	7 Depreciation	8
Property	No.	acquired	Cost	taken	depreciation	life (years) ¹	for this year	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	**	В/
Swine Purchased*								
61								
62								
63								
64								
65 Total					xxxx	хххх	**	C/
Sheep Purchased *								
66								
67								
68 Total					xxxx	хххх	**	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	2	3 Decimping of V	4	5	6 End of Yea	7	8
Line Description (species, male, female, etc.)	No.	Beginning of Ye		No.	Avg. Weight		Number Died or Slaughter
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	1						
26	1						
27 Balance Purchased Breeding Animals		xxx			XXX		
28 Total		ххх	E/		ХХХ	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	2 3 4 Beginning of Year*			5	7 Ir	8 Number Died	
Line Description	No.	Avg. Weight	Total Value	No.	Avg. Weight	Total Value	or Slaughter
Poultry							
1							
2							
3							
4 Total		ххх	A/		ххх	B/	
Sheep							
5							
6							
7 Balance Purchased Breeding Animals		xxx			ххх		
8 Total		xxx	C/		XXX	D/	

Feed - Seed - Supplies

			eea - Seea - S	upplies		7	
1	2	3 Beginning of Y	4	5	8		
		Value			End of Ye Value		
Line Item	Units	per Unit	Total Value	Units	per Unit	Total Value	
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 10

	Farn	n & Family E	Business Inc	ome and Ca	ash Flow			
1	2	3	4	5	6	7	8	
Date	Kind, Quantity, Price	Total Sales	Capital Sales	Purchased	Cattle	Hogs	rket 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
	Total							10
					/			

Report on

S

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.

Schedule	1040F	

				Farm & Fam	nly Bus	iness Inc	ome a	nd Cas	sh Flow			
	9	10	11		13	14	15	16	17	18		20
	Sa	le of Livestock I	Products		Sale of Crop	os		Other			arm Income	
			1		1			Farm	Dividends	Rent &	Other	
	Dairy	Poultry	Other	Wheat					annuities	Royalty	Non-farm	Non-taxable
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 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 F Resale	19 Purchases Breeding	20 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.

	Farı	n & Family B	usiness Inco	me and Ca	ash Flow			
1	2	3	4	5	6	7	8	
						Raised and Ma		
Date	Kind, Quantity, Price	Total Sales	Capital Sales	Purchased	Cattle	Hogs	Other	
					_			1
								2
								3
								4
								5
								6
								7
								′ 8
						_		°
								9
								10
								11
								12
	Total							13

	Farm	& Family Bu	isiness Exper	nses and C	ash Flow			
1	2	3	4	5	6	7	8	
Data	Description (Kind, Quantity,	Total	Hired	E	Seed	Machine	Quanting	
Date	Use, Price, Paid to)	Expense	Labor	Feed	& Plants	Hire	Supplies	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
						1		22
						1		23
			1	1	1			24
		1	1	1	1	1		

Total

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

		Fari	n & ram	illy Bus	iness	⊨xpense	s and	Cash Fic	W		
9	10	1 11	12	13	14	l 15	16	17	18	19	20
		Livestock	Fert. &	Gas,Oil		Interest &		Other farm	Livestock	Purchases	Debt
Veterinary	Repairs	Poultry	Chemicals	Fuel	Taxes	Insurance	Utilities	Expense	Resale	Breeding	Payments
1											
2											
3											
4			1								
5											
6											
7		1									
8											
9											
10			1								
11											
12											
13											
14											
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18											
19											
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21											
22											
23											
24											

	Fari	п & гатпу в	susiness inco	me and Ca	ISN FIOW			
1	2	3	4	5	6	7	8	
					Sale of F	Raised and Ma	rket Livestock	
Date	Kind, Quantity, Price	Total Sales	Capital Sales	Purchased	Cattle	Hogs	Other	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								0 10
				1				
						_		11
								12
	Total							13

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

		F	Farm & Fam	nily Bus	iness Inc	ome a	nd Cas	h Flow			
9 Sal	10 e of Livestock I		12	13 Sale of Crop	14 os	15	16 Other	17	18 Non-Fa	19 rm Income	20
Dairy	Poultry	Other	_	I			Farm	Dividends annuities	Rent & Royalty	Other Non-farm	Non-taxable
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											

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

	Farr	n & Family B	susiness inco	me and Ca	ISN FIOW			
1	2	3	4	5	6	7	8	
					Sale of F	Raised and Mai	rket Livestock	
Date	Kind, Quantity, Price	Total Sales	Capital Sales	Purchased	Cattle	Hogs	Other	
								4
								'
								2
								3
								4
								5
								6
								7
								8
								9
								10
								12
	T.1.1			1				
	Total							13

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

	Farm & Family Business Income and Cash Flow												
9	10 e of Livestock F	11	12	13 Sale of Crop	14	15	16 Other	17	18 Non Fo	19 rm Income	20		
Sal	e of Liveslock F	roducis		Sale of Crop	15		Farm	Dividends	Rent &	Other			
Dairy	Poultry	Other					1 ann	annuities	Royalty	Non-farm	Non-taxable		
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													

	10	Farr	n & ram	IIY DUS	iness	Expense	sana		W	10	
9	10	11 Livestock	12 Fert. &	13 Gas,Oil	14	15 Interest &	16	17 Other farm	18 Livestock	19 Purchases	20 Debt
Veterinary	Benairs	Poultry	Chemicals	Fuel	Taxes	Insurance	Utilities	Expense	Resale	Breeding	Payments
veterinary		1 Outry	Onemicais	i uei	Taxes	mourance	Ounties	Lybense	riesale	Dieeuling	1 ayments
1											
2											
3											
4											
5											
6											
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21											
22											
23											
24											

	Farm & Farmy business income and Cash Flow												
1	2	3	4	5	6	7	8						
					Sale of	Raised and Ma	rket Livestock						
Date	Kind, Quantity, Price	Total Sales	Capital Sales	Purchased	Cattle	Hogs	Other						
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					Sale of Raised and Market Livestock			
Date	Kind, Quantity, Price	Total Sales	Capital Sales	Purchased	Cattle	Hogs	Other	
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	Total							13

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Date	Description (Kind, Quantity, Use, Price, Paid to)	Total Expense	Hired Labor	Feed	Seed & Plants	Machine Hire	Supplies	
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Dairy	Poultry	Other	-	I	I		Farm	Dividends annuities	Rent & Royalty	Other Non-farm	Non-taxable
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					Sale of F	aised and Ma	rket Livestock	
Date	Kind, Quantity, Price	Total Sales	Capital Sales	Purchased	Cattle	Hogs	Other	
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Farm & Family Business Income and Cash Flow

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Data	Description (Kind, Quantity,	Total	Hired	Food	Seed & Plants	Machine Hire	Currelian	
Date	Use, Price, Paid to)	Expense	Labor	Feed	& Plants	Hire	Supplies	
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Farm & Family Business Income and Cash Flow

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Farm & Family Business Income and Cash Flow

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Veterinary	Benairs	Poultry	Chemicals	Gas,Oli Fuel	Taxes	Interest & Insurance	Utilities	Expense	Resale	Breeding	Payments
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Farm & Family Business Income and Cash Flow

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Date	Description (Kind, Quantity, Use, Price, Paid to)	Total Expense	Hired Labor	Feed	Seed & Plants	Machine Hire	Supplies	
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9 Sal	10 e of Livestock I		12	13 Sale of Crop	14 os	15	16 Other	17	18 Non-Fa	19 rm Income	20
Dairy	Poultry	Other	_		I		Farm	Dividends annuities	Rent & Royalty	Other Non-farm	Non-taxable
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9	10	11 Livestock	12 Fert. &	13 Gas,Oil	14	15 Interest &	¹⁶	17 Other farm	18	19 Dumahanana	20 Dabt
Veterinary	Bonaire	Poultry	Chemicals	Gas,Oli Fuel	Taxes	Interest & Insurance	Utilities	Expense	Resale	Purchases Breeding	Debt Payments
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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		
Addres	S		Address			Addres	SS	
SS#	-		SS#			SS#		
Date	Cash Wages	Deductions	Date	Cash Wages	Deductions	Date	Cash Wages	Deductions
Total			Total			Total		

Name			Name			Name		
Addres	S		Address			Addres	SS	
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	ххх	b

Accounts Pay

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

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

d Transfer to Page 4, Line 19, Column 3

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	Pag	e 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			
	Colum	nn 3			Colu	ımn 4	

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

Income Statement

Business Consolidated Personal	Actual Projecte

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	V
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	V
+/- 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	V
+/- Change in Other Current Assets	BS 9 C	19	V
+/- 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	

¹ CF and the number references the Cash flow statement and line found in Extension fact sheet AGEC-751, *Developing a Cash Flow Plan*. ² BS 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	CE 40	24 Column 18 (Expenses)	
Purchased Market Livestock Car, truck Chemicals Custom Hire Purchased Feed/Grain Fertilizers, Lime Freight, Trucking Gas, Fuel, Oil Insurance Labor Hired Rents, Leases Repairs, Maintenance Seeds, Plants Storage, Warehousing Supplies Taxes (Ad Valorem) Utilities Vet, Breeding Feeds, Medicine Other Expenses Marketing Expenses Sale Commission +/- Change in Purchased Feed Inventories +/- Change in Accounts Payable +/- Change in Ad Valorem Taxes +/- Change in Other Accrued Expenses +/- Change in Other Current Liabilities +/- Change in Other Current Liabilities -/- Change in Other Non-Current Liabilities Depreciation Expenses	CF 40 CF 17 CF 18 CF 20 CF 22 CF 23 CF 24 CF 25 CF 26 CF 26 CF 27 CF 29 CF 30 CF 31 CF 32 CF 33 CF 34 CF 35 CF 36 CF 37 CF 38 CF 37 CF 39 BS 7 C BS 30 F BS 34 F BS 35 F BS 38 F BS 39 F BS 47 F	24 Column 18 (Expenses) 25 ✓ 26 Column 7 (Expenses) 27 Column 7 (Expenses) 28 Column 12 (Expenses) 29 Column 13 (Expenses) 30 ✓ 31 Column 13 (Expenses) 32 Column 13 (Expenses) 33 Column 13 (Expenses) 34 Column 10 (Expenses) 35 Column 10 (Expenses) 36 Column 4 (Expenses) 37 ✓ 38 Column 4 (Expenses) 39 Column 4 (Expenses) 30 ✓ 31 Column 6 (Expenses) 32 Column 16 (Expenses) 33 ✓ 40 Column 17 (Expenses) 41 ✓ 42 Column 3 - Column 2 (Net Worth), line 43 ✓ 44 ✓ 45 Column 3 - Column 2 (Net Worth), line 48 ✓ 50 ✓ 51 ✓ 52 Column 7 (Machinery & Equipment Inv <td>9 19 9 22 ♦ 9 22 ♦</td>	9 19 9 22 ♦ 9 22 ♦
Cash Interest Paid +/- Change in Accrued Interest Total Interest Expense	CF (49+51+53+66) BS 33 F (54+55)	54 Column 15 (Expenses) ♠ 55 ✔ 56	
TOTAL FARM EXPENSES	(53+56)	57	
NET FARM INCOME FROM OPERATIONS Gain/Loss on Sale of Farm Capital Assets Gain/Loss Due to Change in Base Values of Breeding Livestock	(23-57)	58 59 × 60 ×	
NET FARM INCOME, Accrual Adjusted	(58+59+60)	61	
NONFARM REVENUE Wages, Salaries Other Non-Farm Income +/- Change in Nonfarm Assets Total Nonfarm Revenue	CF 15 CF (14+15) BS (11+12+13+25+26+27) (62+63+64)	62 Column 19 (Income) 63 Column 19 (Income) ↓ 64 ✓ 65	
NONFARM EXPENSES			
Cash Interest Paid +/- Change in Accrued Interest Depreciation Expense Other Cash Payments Total Nonfarm Expenses	CF 55 BS 41 F CF 48 (66+67+68+69)	66 ✔ 67 ✔ 68 ✔ 69 ✔ 70	
Gain/Loss on Sale of Nonfarm Capital Assets & Marketable Securitie Total Nonfarm Income	es (65-70+71)	71 *	
INCOME BEFORE TAXES & EXTRAORDINARY ITEMS	(61+72)	73	
Cash Income Taxes Paid Change in Accrued Income Taxes Change in Current Portion of Deferred Taxes Total Income Tax Expense Income Before Extraordinary Items	CF 46 BS 36 F BS 37 F (74+75+76) (73-77)	74 V 75 V 76 V 77 78	
Extraordinary Items (Net of Tax)		79	
NET INCOME	(78+79)	80	

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or	Chemical Used		Name																
Crop Production Record for		r acre	Х 0																
duction	Fertilizer	ounds pe	$P_{2}O_{5}$																
p Proc	Fertiliz		z																
Crop				Recommended	Used	Recommended	Used												
	Crop																<u>. </u>		
	Acres																		
	Field																		

(cont'd)	nsects,				
Crop Production Record for	Comments (Rotation, Insects, Rainfall, etc.)				
Crop	Seed Used Yield Variety Quantity per acre				

SCHEDULE F (Form 1040)

Profit or Loss From Farming

1	53 OMB No. 1545-0074
	2015
	Attachment
	Sequence No. 14

Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.

Department of the Treasury ▶ Information about Schedule F and its separate instructions is at www.irs.gov/schedulef. Internal Revenue Service (99) 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) ► Cash Accrual E Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on passive losses 🗌 Yes 🗌 No F Did you make any payments in 2015 that would require you to file Form(s) 1099 (see instructions)? Yes No **G** If "Yes," did you or will you file required Forms 1099? Farm Income-Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.) Part I 1a Column 5 (Income) Sales of livestock and other resale items (see instructions) 1a 1b Column 18 (Expense) ● b Cost or other basis of livestock or other items reported on line 1a. С 1c Sum of 6-15 (Income) 2 2 Sales of livestock, produce, grains, and other products you raised 3a Column 16 (Income) ▲ 3a Cooperative distributions (Form(s) 1099-PATR) . **3b** Taxable amount 3h 4a Column 16 (Income) ▲ 4b Taxable amount 4a Agricultural program payments (see instructions) . 4b 5a Commodity Credit Corporation (CCC) loans reported under election . . . 5a 5c Taxable amount b 5c 6 Crop insurance proceeds and federal crop disaster payments (see instructions) 6b а If election to defer to 2016 is attached, check here ► 6d Amount deferred from 2014 6d С Column 16 (Incom∉) ▲ 7 7 8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 8 Column 19 (Income) Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the 9 9 accrual method, enter the amount from Part III, line 50 (see instructions) . Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses (see instructions). Part II Column 17 (Expense) 23 23 Pension and profit-sharing plans 10 Car and truck expenses (see Column 13 (Expense) * instructions). Also attach Form 4562 10 24 Rent or lease (see instructions): Column 17 (Expense) 11 Column 12 (Expense) X 11 Vehicles, machinery, equipment 24a Chemicals а Column 17 (Expense) Column 17 (Expense) ■ 12 12 24b Conservation expenses (see instructions) b Other (land, animals, etc.) . . Column 10 (Expense) Column 7 (Expense) ▼ 25 13 Custom hire (machine work) . 13 25 Repairs and maintenance . . Column 6 (Expense) 26 Seeds and plants 26 14 Depreciation and section 179 Column 17 (Expense) 14 27 Storage and warehousing . 27 expense (see instructions) . Column 8 (Expense) 15 Emplovee benefit programs 28 Supplies 28 Column 17 (Expense) other than on line 23 15 29 Taxes 29 Column 14 (Expense) Column 5 (Expense) 30 Column 16 (Expense) 16 16 Utilities 30 Feed Column 12 (Expense) Veterinary, breeding, and medicine Column 9 (Expense) 17 Fertilizers and lime . . . 17 31 31 Column 7 (Expense) 18 Freight and trucking . 18 32 Other expenses (specify): Column 17 (Expense) 19 Gasoline, fuel, and oil . . . 19 32a а Column 13 (Income) * 20 Column 15 (Income) ◆ Insurance (other than health) 20 32b b 21 Interest: С 32c -----Column 15 (Income) ◆ 32d Mortgage (paid to banks, etc.) 21a а d _____ Column 15 (Income) ◆ 21b 32e b Other е _____ 22 Column 4 (Expense) 32f 22 Labor hired (less employment credits) f 33 33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions 34 34 If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. 35 36 Check the box that describes your investment in this activity and see instructions for where to report your loss. **b** Some investment is not at risk. All investment is at risk. а 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. For example, separate out cooperative distributions, agricultural program payments, commodity credit corporation loans forfeited, crop insurance proceeds and

custom hire income.

* 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.

Schedule E (Form 1040) 2015

Farm Income—Accrual Method (see instructions).		
		1
Sales of livestock, produce, grains, and other products (see instructions)	37	
Cooperative distributions (Form(s) 1099-PATR) . 38a 38b Taxable amount	38b	
Agricultural program payments	39b	
	40a	
CCC loans forfeited	40c	
Crop insurance proceeds	41	
Custom hire (machine work) income	42	
Other income (see instructions)	43	
Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43) .	44	
Add lines 45 and 46	_	
Inventory of livestock, produce, grains, and other products at end of year . 48	_	
Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* \ldots . \ldots	49	
	50	
	Agricultural program payments 39a Agricultural program payments 39b Taxable amount Commodity Credit Corporation (CCC) loans: CCC loans reported under election CCC loans forfeited . CCC loans forfeited . Corp insurance proceeds . Custom hire (machine work) income . Custom hire (machine work) income . Custom hire (machine work) income . Custom hire (see instructions) . Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43) Inventory of livestock, produce, grains, and other products at beginning of the year. Cost of livestock, produce, grains, and other products purchased during the year Add lines 45 and 46 Add lines 45 and 46 Cost of livestock, produce, grains, and other products at end of year Cost of livestock, produce, grains, and other products at end of year Cost of livestock, produce, grains, and other products at end of year Cost of livestock, produce, grains, and other products at end of year Cost of livestock, produce, grains, and other products at end of year Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	Agricultural program payments 39a Agricultural program payments 39b Commodity Credit Corporation (CCC) loans: CCC loans reported under election CCC loans forfeited CCC loans forfeited Corp insurance proceeds Corp insurance proceeds Custom hire (machine work) income Cother income (see instructions) Cother income (see instructions) Inventory of livestock, produce, grains, and other products at beginning of the year Cost of livestock, produce, grains, and other products at end of year Add lines 45 and 46 Cost of livestock, produce, grains, and other products at end of year

Part IV Principal Agricultural Activity Codes

7	I	
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CA	UΠ	ION

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 Income and Expenses

Total of	3 Total	4 Capital	5	6 Sale of Raised a		8 ock	9 10 11 Sale of Livestock Products			
Pages	Sales	Sales	Purchased	Cattle	Hogs	Other	Dairy	Poultry	Other	
12-13										
14-15										
16-17										
18-19										
20-21										
22-23										
24-25										
26-27										
28-29										
30-31										
32-33										
34-35										
36-37										
38-39										
40-41										
42-43										
44-45										
46-47										
Grand Total										
Total of Pages	3 Total Expense	4 Hired Labor	5 Feed	6 Seed & Plants	7 Machine Hire	8 Supplies	9 Rep Veterinary	10 airs Repairs	11 Livestock Poultry	
12-13										
14-15										
16-17										
18-19										
20-21										
22-23										
24-25										
26-27										
28-29										
30-31										
32-33										
34-35										
36-37										
38-39										
40-41										
42-43										
				1						
44-45										
44-45 46-47										

Summary of Income and Expenses

Total of	12	13	14 Sale of Crops	15	16 Other	17	18 Non-farm li		20
Pages					Farm	Dividends Annuities	Rent and Royalty	Other Non-farm	Non-taxable
12-13									
14-15									
16-17									
18-19									
20-21									
22-23									
24-25									
26-27									
28-29									
30-31									
32-33									
34-35									
36-37									
38-39									
40-41									
42-43									
44-45									
46-47									
Grand Total									
Total of Pages	12 Fertilizer & Chemicals	13 Gasoline and Fuel	14 Taxes	15 Interest & Insurance	16 Utilities	17 Other Farm Expense	18 Livestock Resale	19 Purchases Breeding	20 Debt Payments
12-13									
14-15									
16-17									
18-19									
20-21									
22-23									
24-25									
26-27									
28-29									
30-31									
32-33									
34-35									
36-37									
38-39									
40-41									
42-43									
44-45									
46-47									
Grand Total									

Summary	of	Cash	Expenses
---------	----	------	-----------------

Year						
Month	th Food Household F Expenses Operations		Personal Care	Gifts	Education	Recreation
Jan.						
Feb.						
March						
April						
Мау						
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						
Мау						
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.

Date January

			Household Operation Phone, utilities, household supplies			Personal Care Cosmetics, toiletries, hair care		
Item	\$	Date	Item	\$	Date	ltem	\$	
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	
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	
Groceries	213.00		Propane	49.50	1	packages razor blades	6.00	
Candy	1.50		Disinfecting wipes	5.00	1	haircut	40.00	
Groceries	106.00	21	Electricity (home)	110.00				
2 sodas	3.00		Internet	47.00				
Groceries	106.00		6 rolls toilet paper	6.00				
			Postage	4.00				
	948.00			454.60			83.00	
Gifts and Family Birthdays, weddings, funerals						Recreation Vacations, movies, games,	etc.	
Item	\$	Date	ltem	\$	Date	ltem	\$	
Cash to son	10.00	1	Daily paper	13.00	1	2 tickets to show	42.00	
Cash to daughter	10.00	15	School books	10.00	15	Netflix	8.00	
Baby blanket	12.00		Notebook paper	2.47				
Gift Card	20.00		Pencils	2.88				
		25	4 magazines	20	25	Dog food	15.00	
				42.00				
				-	1	1		
	Groceries, eat out, beverages, enter Item Groceries Meals at Cafe Groceries 1 bushel peaches for freezing Groceries Candy Groceries 2 sodas Groceries Groceries Item Gifts and Family Birthdays, weddings, funerals Item Cash to son Cash to daughter Baby blanket	Groceries, eat out, beverages, ent-tinmentItem\$Groceries213.00Meals at Cafe14.00Groceries212.001 bushel peaches for freezing80.00Groceries213.00Groceries213.00Groceries106.002 sodas3.00Groceries106.002 sodas3.00Groceries106.002 sodas3.00Groceries106.002 sodas3.00Groceries106.002 sodas3.00Groceries106.002 sodas3.00Gifts and Family Birthdays, weddings, funeralsItem\$Cash to son10.00Cash to daughter10.00Baby blanket12.00	Groceries, eat out, beverages, ent-tainmentDateItem\$DateGroceries213.001Meals at Cafe14.001Groceries212.007Groceries213.007Groceries213.007Groceries213.007Groceries213.001Candy1.5021Groceries106.00212 sodas3.007Groceries106.0021Querties106.0021Candy1.501Groceries106.0021Groceries106.0021Groceries106.001Groceries100.011Item\$DateCash to son10.001Cash to daughter10.0015Baby blanket12.001	Groceries, eat out, beverages, ent-tainment Phone, utilities, household sur Item \$ Date Item Groceries 213.00 1 Cell Phone Meals at Cafe 14.00 Mouse cleaner Groceries 212.00 7 Laundry detergent Groceries 213.00 7 Laundry detergent Groceries 106.00 21 Electricity (home) 2 sodas 3.00 7 Internet Groceries 106.00 1 Forstage Groceries 106.00 1 Forstage Groceries 106.00 1 Internet Groceries 1 1 Internet Groceries 1 1 Internet	Groceries, eat out, beverages, entertainmentPhone, utilities, household suppliesItem\$DateItem\$Groceries213.001Cell Phone140.00Meals at Cafe14.00IHouse cleaner75.00Groceries212.00IPostage Stamps4.901 bushel peaches for freezing80.007Laundry detergent10.00Groceries213.00IPropane49.50Candy1.50IDisinfecting wipes5.00Groceries106.0021Electricity (home)110.002 sodas3.00IInternet47.00Groceries106.00IFostage4.00Groceries106.00IInternet47.00Groceries106.00IFostage4.00Groceries106.00IInternet47.00Groceries106.00IFostage4.00Groceries106.00IInternet4.00Groceries106.00IInternet4.00Groceries106.00IInternet4.00Groceries106.00IInternet4.00ItemIIInternet4.00ItemIIInternet4.00ItemIIInternet4.00ItemIIInternet4.00ItemIIInternetInternetItenIIInt	Groceries, eat out, beverages, ent-tainmerPhone, utilities, household suppliesItem\$DateItem\$DateGroceries213.001Cell Phone140.001Meals at Cafe14.004House cleaner75.001Groceries212.000Postage Stamps4.9011 bushel peaches for freezing80.007Laundry detergent10.001Groceries213.001Propane49.501Groceries106.0021Electricity (home)110.001Groceries106.0021Electricity (home)110.001Groceries106.0021Electricity (home)100.01Groceries106.0021Fortage4.001Groceries106.0021Fortage4.001Groceries106.0021Fortage4.001Groceries106.0020Grolts toilet paper6.001Groceries106.001Postage4.0011Groceries106.001II11Groceries106.001Groceries4.0011Groceries106.001II11Groceries106.001II111Groceries106.001II111Groceries106.001I<	Groceries, and out, beverges, with the series Prior, utilities, household with the series Committee series Committee series Item 11 213.0 1 Cell Phone 14.0 1 3-pack Barsonge Groceries 14.0 1 Cell Phone 14.0 1 4-pack Barsonge Groceries 121.00 1 Postage Stamps 4.00 1 4-pack Barsonge Groceries 213.00 1 Porpare 4.00 1 4-pack Barsonge Groceries 213.00 1 Porpare 4.00 1 4-pack Barsonge Groceries 213.00 1 Porpare 4.00 1 4-pack Barsonge Groceries 106.00 21 Icetricity (home) 10.00 1 4-pack Barsonge Groceries 106.00 21 Icetricity (home) 10.00 1 4-pack Barsonge Groceries 106.00 21 Icetricity (home) 10.00 2 Icetricity (home) 10.00 2 Groceries 106.00 21 Icetricity (home) 10.00 2 Icetricity (home) 2 Icetricity (home) Groceries 106.00 21 Icetricity (home) 10.00 2 I	

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	ltem	\$	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	

Date_		-						
	Food Expense Groceries, eat out, beverages, entertainn			Household Operation Phone, utilities, household supplies		Personal Care Cosmetics, toiletries, hair care		
Date	Item	\$	Date	ltem	\$	Date	Item	\$
	-			cation on, books, other supplies			Recreation Vacations, movies, games, etc.	
Date	Item	\$	Date	ltem	\$	Date	Item	\$

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

		1				
Date	Item	\$ Date	Item	\$ Date	Item	\$
Totals						
	Harran I. alal Mita a					

Household Misc.

Furnishings, repairs, other

household items.

Date	Item	\$
Total		

Date_		_						
	Food Expense Groceries, eat out, beverages, ent	ertainment		Household Operation Phone, utilities, household supp	plies		Personal Care Cosmetics, toiletries, hair ca	are
Date	Item	\$	Date	Item	\$	Date	Item	\$
	Gifts and Family		Educ	ation			Recreation	

	Birthdays, weddings, funerals	Tuition	, books, other supplies		Vacations, movies, games, e	etc.
Date	Item	\$ Date	ltem	\$ Date	Item	\$

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	\$
otals						

Household Misc.

Furnishings, repairs, other

household items.

Date	Item	\$
Total		

Date		_						
	Food Expense Groceries, eat out, beverages, ent	ertainment		Household Operation Phone, utilities, household supp	olies		Personal Care Cosmetics, toiletries, hair ca	are
Date	Item	\$	Date	Item	\$	Date	Item	\$
	Gifts and Family		Educ	ation			Recreation	

				, books, other supplies	Vacations, movies, games, etc.		
Date	Item	\$	Date	ltem	\$ Date	ltem	\$

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 m	nodes o	f transportation	
Date	Item	\$ Date	Item	\$	Date	Item	\$
Totals	5						
	Household Misc.		•		•	•	·

Household Misc.

Furnishings, repairs, other household items.

Date	Item	\$
Total		

Date_		-							
	Food Expense Groceries, eat out, beverages, ente	rtainment		Household Operation Phone, utilities, household supplies			Personal Care Cosmetics, toiletries, hair care		
Date	Item	\$	Date	Item	\$	Date	Item	\$	
	Gifts and FamilyEducaBirthdays, weddings, funeralsTuition			ation , books, other supplies	Recreation Vacations, movies, games, etc.				
Date	ltem	\$	Date	ltem	\$	Date	ltem	\$	

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,

	1	1	other modes of transportation							
Date	Item	\$	Date	ltem	\$	Date	Item	\$		
Totals	5									

Household Misc.

Furnishings, repairs, other household items.

Date		_						
	Food Expense Groceries, eat out, beverages, entertainmen			Household Operation Phone, utilities, household supplies			Personal Care Cosmetics, toiletries, hair ca	are
Date	Item	\$	Date	Item	\$	Date	Item	\$
	Gifts and Family	ation		Recreation	Recreation			

	Birthdays, weddings, funerals			, books, other supplies	Vacations, movies, games, etc.		
Date	Item	\$	Date	ltem	\$ Date	ltem	\$

Date_

Church, Charity

Clothing

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

Medical Expenses

Savings and Investments

Doctor, dentist, optometrist, etc. Life insurance, annuity, stock, bonds, etc.

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

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

Household Misc.

Furnishings, repairs, other

household items.

Date	Item	\$
Total		

Date_		_						
	Food Expense Groceries, eat out, beverages, ente	ertainment		Household Operation Phone, utilities, household supp	blies	Personal Care Cosmetics, toiletries, hair ca	re	
Date	Item	\$	Date	ltem	\$	Date	ltem	\$
	Gifts and Family Birthdays, weddings, funerals		Educa Tuitior	ation n, books, other supplies	Recreation Vacations, movies, games, e	etc.		
Date	Item	\$	Date	ltem	\$	Date	Item	\$
			 					
	1	1	1	1	1	1	1	1

71

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		

Date		_							
	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	\$	
	Gifts and Family Birthdays, weddings, funerals	<u> </u>	Educa Tuitior	ation n, books, other supplies	I	 	Recreation Vacations, movies, games, e	etc.	
Date	Item	\$	Date	Item	\$	Date	Item	\$	

Date	Item	\$	Date	ltem	\$	Date	ltem	\$				

Date_

Church, Charity

Clothing

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

Medical Expenses

Savings and Investments

Doctor, dentist, optometrist, etc. Life insurance, annuity, stock, bonds, etc.

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

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

Household Misc.

Furnishings, repairs, other

Date	Item	\$
Total		

Date_								
	Food Expense Groceries, eat out, beverages, en	tertainment	Household Operation ainment Phone, utilities, household sup				Personal Care Cosmetics, toiletries, hair care	
Date	Item	\$	Date	Item	\$	Date	Item	\$
	Gifts and Family		Educ	ation			Recreation	

	Birthdays, weddings, funerals			, books, other supplies	Vacations, movies, games, etc.		
Date	Item	\$	Date	ltem	\$ Date	ltem	\$

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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,

		,	2 /		f transportation	
Date	Item	\$ Date	Item	\$ Date	Item	\$
Totals						
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Household Misc.

Furnishings, repairs, other

Date	Item	\$
Total		

Date_		-							
	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	\$	
]	-			ation n, books, other supplies	Recreation Vacations, movies, games, etc.				
Date	Item	\$	Date	ltem	\$	Date	Item	\$	

Date_

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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,

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Date	Item	\$ Date	Item	\$ Date	Item	\$
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Household Misc.

Furnishings, repairs, other

Date	Item	\$
Total		

Date		_						
	Food Expense Groceries, eat out, beverages, ent	ertainment		Household Operation Phone, utilities, household supp	olies		Personal Care Cosmetics, toiletries, hair ca	are
Date	Item	\$	Date	Item	\$	Date	Item	\$
	Gifts and Family		Educ	ation			Recreation	

	Birthdays, weddings, funerals			, books, other supplies	Vacations, movies, games, etc.		
Date	Item	\$	Date	ltem	\$ Date	ltem	\$

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Church, Charity

Clothing

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

Medical Expenses

Savings and Investments

Doctor, dentist, optometrist, etc. Life insurance, annuity, stock, bonds, etc.

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

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

Household Misc.

Furnishings, repairs, other

Date	Item	\$
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	Food Expense Groceries, eat out, beverages, ent	ertainment		Household Operation Phone, utilities, household supp	plies		Personal Care Cosmetics, toiletries, hair ca	are
Date	Item	\$	Date	ltem	\$	Date	Item	\$
	Gifts and Family		Educ	ation			Recreation	

-			Tuition	, books, other supplies	Vacations, movies, games, etc.		
Date	Item	\$	Date	ltem	\$ Date	Item	\$

Date_

Church, Charity

Clothing

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

Medical Expenses

Savings and Investments

Doctor, dentist, optometrist, etc. Life insurance, annuity, stock, bonds, etc.

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

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

Household Misc.

Furnishings, repairs, other

Date	Item	\$
Total		

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	Food Expense Groceries, eat out, beverages, ente	ertainment		Household Operation Phone, utilities, household supp	lies		Personal Care Cosmetics, toiletries, hair ca	ire
Date	Item	\$	Date	ltem	\$	Date	ltem	\$
	Gifts and Family Birthdays, weddings, funerals		Educa Tuition	ation 1, books, other supplies			Recreation Vacations, movies, games, e	etc.
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Date	Item	\$ Date	Item (for whom)	\$
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Medical Expenses

Savings and Investments

Doctor, dentist, optometrist, etc. Life insurance, annuity, stock, bonds, etc.

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

Date	Item	\$ Date	Item	\$ Date	ltem	\$
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Household Misc.

Furnishings, repairs, other

Date	Item	\$
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	Food Expense Groceries, eat out, beverages, entertainment			Household Operation Phone, utilities, household supp	Personal Care Cosmetics, toiletries, hair care				
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Date	Item	\$ Date	Item (for whom)	\$
Total				

Medical Expenses

Savings and Investments

Doctor, dentist, optometrist, etc. Life insurance, annuity, stock, bonds, etc.

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

Transportation

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

Household Misc.

Furnishings, repairs, other

Date	Item	\$
Total		

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	Food Expense Groceries, eat out, beverages, entertainment			Household Operation Phone, utilities, household supplies			Personal Care Cosmetics, toiletries, hair ca	re
Date	Item	\$	Date	Item	\$	Date	ltem	\$
	Gifts and Family Birthdays, weddings, funerals	Educa Tuitior	ation n, books, other supplies			Recreation Vacations, movies, games, etc.		
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Church, Charity

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Date	Item	\$ Date	Item (for whom)	\$
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Medical Expenses

Savings and Investments

Doctor, dentist, optometrist, etc. Life insurance, annuity, stock, bonds, etc.

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

Date	Item	\$	Date	ltem	\$	Date	Item	\$
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Household Misc.

Furnishings, repairs, other

Date	Item	\$
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	Food Expense Groceries, eat out, beverages, ente	rtainment		Household Operation Phone, utilities, household supplies			Personal Care Cosmetics, toiletries, hair care		
Date	Item	\$	Date	Item	\$	Date	Item	\$	
	Gifts and Family Birthdays, weddings, funerals		Educa Tuitior	ation n, books, other supplies			Recreation Vacations, movies, games, e	etc.	
Date	Item	\$	Date	ltem	\$	Date	ltem	\$	

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Church, Charity

Clothing

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

Medical Expenses

Savings and Investments

Doctor, dentist, optometrist, etc. Life insurance, annuity, stock, bonds, etc.

Transportation Car payments, gas, oil, repairs, tires,

					f transportation	
Date	Item	\$ Date	Item	\$ Date	Item	\$
Totals						
	Household Misc.	!				!

Household Misc.

Furnishings, repairs, other household items.

Date	Item	\$
Total		

