

FARMERS' ACCOUNT BOOK

For the Year Beginning _____ 19 _____

Name _____

Address _____

County _____

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Keeping the Farm Record

Plat of the Farm.—On this page should be drawn a rough outline of your farm, giving size and shape of fields, kinds of crops grown, fertilizer treatment, and location of buildings, roads, streams and woodland.

Crop Summary.—Here should be recorded as accurately as possible the acreage, yield, and fertilizer treatment of all crops grown. This information is all for the purpose of analysis at the end of the year.

Inventories.—All inventories should be taken at the beginning and end of the year. Values should be placed at the actual worth to the farm, not what could be gotten at forced sale or what it would cost to replace with new.

Item.—In this column make a record of every transaction that occurs in the farm business, on the day on which it occurs. This not only includes all transactions where cash is involved but also those transactions between the different farm projects, i. e., when the farm manure is applied to the corn the value of the manure is credited to the animals that produced it and debited to the crop to which it is applied. At harvest time a feed crop is credited to the crop and debited to the animals that consume it.

Cash.—In this column enter all transactions involving the expenditure or receipt of cash. If farm produce is exchanged for groceries, etc., they should be considered as a cash sale and a cash purchase. When animals are traded, enter them at their actual value, one as a sale and the other as a purchase. Items entered under cash should be distributed among the farm enterprises using them. When payment is made or received for last year's accounts the fact should be noted in the item column. When the payment includes interest as well as payment on principal the amount of each should be specified in the items column.

Farm.—The farm should be charged with all items of permanent improvement, such as new buildings, clearing pastures, repairs on buildings and fences, laying tile drains, etc. It should be charged with taxes, insurance and interest on investment or total capital at the rate of five per cent. It should be credited with the sale of wood and lumber and the rent of land or buildings that is charged to the different crops or animals. In this column also should be entered any item of expense or receipt for which you have no definite project column or miscellaneous items that it is difficult to charge to any project.

Equipment.—In this column enter all expenses for tools, machinery, harness, milk scales, etc.

Truck or Tractor.—Enter here all items of expense for the maintenance and operation of the truck or tractor. Also enter all receipts for the use of this equipment off the farm.

Labor.—Enter here all labor hired for or sold from the farm. In the back of the book will be found a Labor Summary Sheet which should be filled in at the end of each month. Separate sheets are furnished with each book for keeping the daily record of labor. Totals are transferred from the Daily Labor Sheet to the Labor Summary Sheet. A record of all labor should be kept on the three or four major enterprises rather than to try to account for all labor used in the operation of the farm. When this is done it is possible to figure cost of production on these enterprises. A record should be kept of all labor on these enterprises whether it is hired labor or that of the farmer or some member of his family. All labor so recorded should be charged to its respective enterprise on the Project Balance Sheet at the end of the year.

The remaining columns can be used to keep a debit and credit account of any or all of the farm enterprises. These accounts should be so kept that they will show at the end of the year the profit or loss of each project.

Bills and Accounts Payable and Bills and Accounts Receivable.—Here should be entered all bills for which all cash is not paid or received. These entries should be made on the date the transaction is made. When payment is made or received on a bill it should be entered in the cash column and charged or credited to its respective enterprise, as well as entered in the proper column under Bills and Accounts Payable or Receivable.

Herd Record Sheet.—Here should be kept a monthly milk record of each cow in the herd. The amounts for each month should be transferred from the daily record sheet. On the opposite page is a Calf Record Sheet. Each calf should be entered here the day it is dropped, giving date, name, sire and dam.

Poultry Record.—Enter here the daily number of eggs produced, and the number of hens that died or were sold. On the first of each month enter the number of hens on hand. Only with this information is it possible to figure the egg yield per hen.

Plat of Farm

DRAW HERE AN OUTLINE OF YOUR FARM

Acres in farm Acres in woods Acres in pasture Acres in roads, fences and waste

Crop Summary

KIND OF CROP	YIELD			VARIETY OF CROPS	FERTILIZER TREATMENT	
	Acres	Per Acre	Total		Kind	Amount per Acre
Corn for Grain						
Corn for Silage						
Potatoes						
Wheat						
Rye						
Oats						
Buckwheat						
Barley						
Hay						
Alfalfa						
Oat Hay						
Soy Bean Hay						
Oats and Barley						
Oats and Peas						
Soy Beans						
Cabbage						
Tobacco						
Beets						
Truck Crops						
Apples, bearing						
Apples, not bearing						
Peaches						
Small Fruit						
TOTAL						

NOTE—List all crops, acreages, yields, variety and fertilizer treatment. Write in any crops not listed above. This information is necessary to check the area of the farm, to calculate the amount of feed consumed on the farm, to get the proper balance between cash and feed crops and to test the efficiency of man and horse labor.

Inventory of Real Estate

DATE 19	ITEM	VALUE AT BEGINNING OF YEAR	VALUE AT END OF YEAR
	Farm	\$	\$
	Total Acres		
	Dwelling House		
	Tenant House		
	Other Buildings		
	Do you rent this Farm?		
	What share do you receive?		
	TOTAL	\$	\$

NOTE—The value of the buildings may be included with the value of the farm or may be listed separately. If the farm is rented enter above the estimated value of the farm. Interest on the value of the farm is figured only when the farm is owned.

Inventory of Cattle

DATE 19	REG. No., NAME OR DESCRIPTION OF CATTLE	BEGINNING OF YEAR			END OF YEAR		
		No.	Price	Total Value	No.	Price	Total Value
				\$			\$
TOTAL				\$			\$

NOTE—Use actual farm values in taking inventories. Cattle may be listed separately or may be classified as cows, heifers, calves, bulls or steers.

Inventory of Horses, Hogs, Sheep and Poultry

DATE 19	NUMBER, NAME OR DESCRIPTION OF ANIMALS	BEGINNING OF YEAR			END OF YEAR		
		No.	Price	Total Value	No.	Price	Total Value
	Horses			\$			\$
	Work Horses						
	Driving Horses						
	Colts						
	Mules						
	Stallions						
	Hogs						
	Brood Sows						
	Boars						
	Fat Hogs						
	Shoats						
	Pigs						
	Sheep						
	Ewes						
	Rams						
	Lambs						
	Wethers						
	Poultry						
	Chickens (Laying Flock)						
	Young Chickens (Under Six months of age)						
	Turkeys						
	Ducks						
	Geese						
	Guineas						
	TOTAL			\$			\$

NOTE—Use actual farm values in taking inventories.

Inventory of Equipment

DATE 19	KIND OF MACHINE	VALUE AT BEGINNING OF YEAR	VALUE AT END OF YEAR
	Heavy Wagons	\$	\$
	Light Wagons		
	Dump Cart		
	Buggies		
	Extra Wagon Beds, etc.		
	Automobile \$ Truck \$		
	Tractor		
	Heavy Sleds		
	Light Sleds		
	Walking Plows		
	Sulky, Gang, and Tractor Plows		
	Spike-tooth Harrows		
	Disc Harrows		
	Spring-tooth Harrows		
	Roller		
	Cultipacker		
	Shovel Plows		
	Cultivators		
	Corn Planters		
	Corn Harvester		
	Grain Drill or Seeder		
	Grain Binder		
	Hay Loader		
	Mowing Machines		
	Hay Tedder		
	Hay Rakes		
	Hay Racks		
	Hay Fork and Rope		
	TOTAL (To be carried forward)	\$	\$

NOTE—Use actual farm values in taking inventories. Inventory at end of year should show depreciation unless it has been increased in value by extensive repairs. It should also include machinery purchased during the year.

Inventory of Equipment—Continued

DATE 19	KIND OF MACHINE	VALUE AT BEGINNING OF YEAR	VALUE AT END OF YEAR
	Brought forward	\$	\$
	Manure Spreader		
	Feed Grinder		
	Ensilage Cutter		
	Gasoline Engines		
	Wood Saws		
	Fanning Mill		
	Potato Planter		
	Potato Digger		
	Potato Cutter		
	Potato Sprayer		
	Orchard Sprayer		
	Incubators		
	Brooders		
	Cream Separator		
	Milking Machine		
	Milk Cans and Pails		
	Maple Sugar Outfit		
	Heavy Harness		
	Light Harness		
	Robes, Blankets, etc.		
	Minor Equipment, (Log Chains, Shovels, Forks, Carpenter's Tools, Blacksmith's Tools, Collars, Sweat Pads, etc.)		
	Electric Light Plant		
	TOTAL	\$	\$

NOTE—Use actual farm values in taking inventories.

Inventory of Feed, Supplies and Seed

DATE 19	KIND OF FEED	BEGINNING OF YEAR			END OF YEAR		
		Tons or bu.	Price	Total value	Tons or bu.	Price	Total value
	Roughage			\$			\$
	Hay						
	Soybean Hay						
	Corn Silage						
	Corn Stover						
	Straw						
	Root Crops						
	Grains						
	Corn (Bushels of Shelled Corn)						
	Oats						
	Wheat						
	Buckwheat						
	Cotton Seed Meal						
	Bran, etc.						
	Dairy Feed						
	Seed						
	Clover Seed						
	Grass Seed						
	Vegetable Seeds						
	Miscellaneous						
	Fertilizer						
	Spray Materials						
	Lime						
	Other Supplies						
	Apples						
	Potatoes						
	Barrels						
	Binder Twine, etc.						
	TOTAL			\$			\$

NOTE—Use actual farm values in taking inventories. Any supplies on hand, not listed above, should be added to the list.

LABOR

CATTLE

HOGS

POULTRY

CORN

POTATOES

ORCHARD

Received

Paid

Received

Paid

Received

Paid

Received

Paid

Received

Paid

Received

Paid

Received

Paid

Received

Paid

DATE
19

ITEM

(Amount, Kind, Price and Description)

Brought forward

CASH

FARM

EQUIPMENT

Truck or Tractor

Received

Paid

Received

Paid

Received

Paid

Received

Paid

TOTAL (To be carried forward)

DATE
19ITEM
(Amount, Kind, Price and Description)

CASH

FARM

EQUIPMENT

Truck or Tractor

Received

Paid

Received

Paid

Received

Paid

Received

Paid

Brought forward

TOTAL (To be carried forward)

DATE
19

ITEM
(Amount, Kind, Price and Description)

CASH		FARM		EQUIPMENT		Truck or Tractor	
Received	Paid	Received	Paid	Received	Paid	Received	Paid

Brought forward

TOTAL (To be carried forward)

DATE
19ITEM
(Amount, Kind, Price and Description)

CASH

FARM

EQUIPMENT

Truck or Tractor

Received

Paid

Received

Paid

Received

Paid

Received

Paid

Brought forward

TOTAL (To be carried forward)

DATE
19ITEM
(Amount, Kind, Price and Description)

CASH

FARM

EQUIPMENT

Truck or Tractor

Received

Paid

Received

Paid

Received

Paid

Received

Paid

Brought forward

Project Balance Sheet

Man Labor

Horse Labor

Rent of Land or Building

Use of Machinery

Value of Manure

Increase or Decrease in Inventory

Interest on Investment

TOTAL

NOTE—By making use of the Project Balance Sheet at the end of the year you can enter the items of cost that are not cash but are legitimate costs and then figure the cost of producing any crop or livestock.

Memoranda

DATE

19

DATE

19

Bills and Accounts Receivable

DATE	ITEM	Accounts Receivable at Beginning of Year	Accounts Receivable Acquired During the Year*	Payments Received on Accounts During Year**	Accounts Receivable at End of Year
19					
TOTAL		\$	\$	\$	\$

NOTE—Keep here a memorandum of accounts that are receivable until they are received and then enter them in the cash account.

*Enter here the amount of each Bill Receivable acquired during the year this book is kept.

**Enter here the amount received on the bills entered in preceding columns.

Bills and Accounts Payable

DATE 19	ITEM	Accounts Payable at Beginning of Year	Accounts Payable Incurred During the Year*	Payments Made on Accounts During Year**	Accounts Payable at End of Year
TOTAL		\$	\$	\$	\$

NOTE—Keep here a memorandum of accounts that are payable until they are paid and then enter them in the cash account.

*Enter here the amount of each Bill Payable contracted during the year this book is kept.

**Enter here the amount paid on the bill entered in preceding columns.

Summary of the Year's Business

Inventory at the end of the Year

Real Estate

Livestock

Equipment

Feed and Supplies

Total Receipts for the Year

Bills and Accounts Receivable at the end of the Year

Bills and Accounts Payable at the Beginning of the Year

\$

Total (A)

\$

Inventory at the beginning of the Year

Real Estate

Livestock

Equipment

Feed and Supplies

Total Expenses for the Year

Bills and Accounts Payable at the end of the Year

Interest on average Capital invested (5%)

Bills and Accounts Receivable at the Beginning of the Year

\$

Total (B)

\$

Labor Income

[Total (A) less total (B)]

NOTE—If total (B) is more than total (A) the result is a minus Labor Income and means that the farm has been run at a loss during the past year.

Poultry Flock and Egg Record

DATE	No. of Hens First of JANUARY			No. of Hens First of FEBRUARY			No. of Hens First of MARCH			No. of Hens First of APRIL			No. of Hens First of MAY			No. of Hens First of JUNE		
	Egg Yield	Hens Sold	Hens Died	Egg Yield	Hens Sold	Hens Died	Egg Yield	Hens Sold	Hens Died	Egg Yield	Hens Sold	Hens Died	Egg Yield	Hens Sold	Hens Died	Egg Yield	Hens Sold	Hens Died
1																		
2																		
3																		
4																		
5																		
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27																		
28																		
29																		
30																		
31																		
Totals																		
Previous Totals																		
Totals to Date																		

NOTE—Enter here each day the egg yield, the hens that died or were sold, and on the first of the month the number of hens that are in the flock.

Herd Record

NAME	Age	BRED	CALVED	PRODUCTION													
				Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total	

NOTE—Enter for each cow in the herd the total production for the month, totals to be taken from the milk record sheet. The breeding record should be kept of every cow whether there is one or more cows in the herd.

REMARKS

CALF RECORD

REMARKS

Name

No.

Born

Sire

Dam

NOTE—Enter here the record of each calf the day it is born.

Labor Summary Sheet

DATE	CORN			OATS			WHEAT			HAY			CATTLE			HOGS			SHEEP			POULTRY											
	M	H	T	M	H	T	M	H	T	M	H	T	M	H	T	M	H	T	M	H	T	M	H	T	M	H	T	M	H	T	M	H	T
19																																	
Jan.																																	
Feb.																																	
March																																	
April																																	
May																																	
June																																	
July																																	
August																																	
Sept.																																	
October																																	
Nov.																																	
Dec.																																	
Total																																	

NOTE.—The Labor Summary should be filed in at the end of each month, the information being taken from the daily labor sheet which is kept separately.

Rules For Measuring

1. To Measure Grain in Bin.—Measure the length, width and height of the grain in the bin, and obtain total feet of grain by multiplying the length by the width by the height. Divide by 1¼ to find bushels, or multiply by .8.
2. To Find Bushels of Ear Corn in Rectangular Crrib.—Find cubic feet of corn in crib by multiplying the length by the width by the height of the corn in the crib, and divide by 2½ to find bushels or multiply by .4.
3. To Find Tons of Hay in the Mow.—Find cubic yards of hay in mow and divide by 15, if hay is well settled, or by 18, if loose or freshly put in mow; or find cubic feet and divide by 380 to 512, depending on conditions of hay and length of time in the mow.
4. To Find Tons of Hay in Stack.—Obtain length, width, and distance "over" stack (from side to side in case of a long stack). Multiply the "over" by the length, divide by 4, and multiply by length. Divide this by 380 to 512; or find cubic feet in stack and divide by 380 to 512.

STANDARD WEIGHTS PER BUSHEL IN POUNDS

Wheat	60	Shelled Corn	56	Clover	60	Potatoes	60
Cats	22	Dry Ear Corn	70	Alfalfa	60	Onions	50
Common Barley	48	Millet	50	Ky. Bluegrass	14	Pean (dried)	60
Full-less Barley	60	Timothy	45	Orchard Grass	14	Apples	45
Rye	56	Redtop Grass Seed	14	Buckwheat	48	Milk (per gallon)	8.8
Flax	56						

CAPACITY OF ROUND SILOS IN TONS

Inside Height of Silo, feet	INSIDE DIAMETER OF SILO, FEET												
	8	10	11	12	13	14	15	16	17	18	19	20	22
20	17	30	30	38	44	51	59	67	75	83	91	100	110
21	18	32	33	41	47	55	63	72	80	89	97	107	117
22	19	33	35	43	50	58	67	76	85	94	103	113	123
23	20	35	37	45	52	61	70	80	89	98	108	118	128
24	21	36	39	47	55	64	74	84	94	104	114	124	134
25	22	38	41	49	57	67	77	87	97	107	117	127	137
26	23	40	43	51	60	70	80	91	101	111	121	131	141
27	24	42	46	54	64	75	85	96	107	117	127	137	147
28	25	44	48	57	67	78	89	100	111	121	131	141	151
29	26	46	50	60	70	82	93	104	115	125	135	145	155
30	27	48	52	62	73	85	96	107	118	128	138	148	158
31	28	50	54	64	75	87	99	110	121	131	141	151	161
32	29	52	56	66	77	90	102	113	124	134	144	154	164
33	30	54	58	68	79	92	104	115	125	135	145	155	165
34	31	56	60	70	81	94	106	117	127	137	147	157	167
35	32	58	62	72	83	96	108	119	129	139	149	159	169
36	33	60	64	74	85	98	110	121	131	141	151	161	171
37	34	62	66	76	87	100	112	123	133	143	153	163	173
38	35	64	68	78	89	102	114	125	135	145	155	165	175
39	36	66	70	80	91	104	116	127	137	147	157	167	177
40	37	68	72	82	93	106	118	129	139	149	159	169	179
41	38	70	74	84	95	108	120	131	141	151	161	171	181
42	39	72	76	86	97	110	122	133	143	153	163	173	183
43	40	74	78	88	99	112	124	135	145	155	165	175	185
44	41	76	80	90	101	114	126	137	147	157	167	177	187
45	42	78	82	92	103	116	128	139	149	159	169	179	189
46	43	80	84	94	105	118	130	141	151	161	171	181	191
47	44	82	86	96	107	120	132	143	153	163	173	183	193
48	45	84	88	98	109	122	134	145	155	165	175	185	195
49	46	86	90	100	111	124	136	147	157	167	177	187	197
50	47	88	92	102	113	126	138	149	159	169	179	189	199

CAPACITY OF RECTANGULAR SILOS

Multiply the length by width by height of settled silage. This gives the cubic feet of silage. The table shows the average weight of silage for any given depth. Multiply and get the total pounds of silage. Dividing by 2,000 will give the tons.

Depth of Silage	Average Wt. of Silage		Depth of Silage	Average Wt. of Silage
	In Lbs. Per Cu. Ft.	In Lbs. Per Cu. Ft.		
11	26.8	23	35.2	
12	27.6	24	35.9	
13	28.2	25	36.5	
14	28.1	25	37.1	
15	29.2	27	37.7	
16	30.5	28	38.4	
17	31.2	29	39.0	
18	31.9	30	39.6	
19	32.6	31	40.2	
20	33.3	32	40.9	
21	33.9	33	41.5	
22	34.6	34	42.2	

TABLE SHOWING APPROXIMATE WEIGHT OF SILAGE REMAINING IN SILO IN SPRING, AT DIFFERENT DEPTHS

Depth of Silage Remaining	If silage was from 20 to 30 feet deep before any was fed					
	Inside Diameter, Feet					
	8	10	12	14	16	18
Feet	Tons	Tons	Tons	Tons	Tons	Tons
1	2	2	3	4	5	7
2	3	4	6	8	10	13
3	5	6	9	12	15	19
4	6	8	11	15	20	26
5	7	10	14	19	25	31
6	8	12	16	22	29	37
7	10	14	19	26	34	43
8	11	17	21	29	38	48

Depth of Silage Remaining	If silage was from 20 to 40 feet deep before any was fed					
	Inside Diameter, Feet					
	8	10	12	14	16	18
Feet	Tons	Tons	Tons	Tons	Tons	Tons
1	2	2	4	5	8	8
2	4	4	7	9	12	15
3	5	7	10	14	18	23
4	6	9	12	16	21	27
5	8	12	16	22	29	37
6	8	14	20	26	35	44
7	10	17	23	31	41	51
8	12	19	26	35	45	58

Farm Credit Statement Short Form

Statement of _____ Address _____
 Operating the _____ farm in _____ Township _____ County _____

To _____ Bank of _____

I make the following statement of all my assets and liabilities at the close of business on the date named below and give other material information for the purpose of obtaining from you advances on notes and bills bearing my signature or indorsement and for obtaining credit generally upon present and future applications:

CONDITION AT THE CLOSE OF BUSINESS _____ day of _____ 19 _____

ASSETS [what I own]:

Farm (total acres _____) (acres tillable _____) Valued at \$ _____		
Dairy cattle (No. _____) Other cattle (No. _____) _____		
Horses (No. _____) _____		
Hogs (No. _____) _____		
Sheep (No. _____) _____		
Poultry (No. _____) _____		
Equipment _____		
Feeds, crops and supplies _____		
Accounts receivable _____		
Cash on hand and in banks _____		
Other personal property _____		

Total _____	\$ _____	

63 5 12

LIABILITIES [what I owe]:

Mortgage on real estate (Mortgage _____) \$ _____		
Notes _____		
Accounts payable _____		
Other debts _____		

Total _____	\$ _____	
Net Worth _____		

Fire insurance on buildings \$ _____
 Fire insurance on other property \$ _____
 Automobile insurance; Fire \$ _____ Theft \$ _____
 Property damage \$ _____ Liability \$ _____
 The legal and equitable right to all the above real estate is in my name solely except as follows:

I am also liable
 On endorsed notes \$ _____
 As bondsman for _____

Life insurance carried \$ _____
 Cash value of life insurance \$ _____
 Who is the beneficiary? _____

State and County tax \$ _____
 School tax \$ _____ Road tax \$ _____
 My age is _____ Married or single _____

I hereby certify that the figures, information and statements on this sheet, all of which have been read by me before signing, are true and give a correct showing of my financial condition on the date stated.

Signed this _____ day of _____ 19 _____ Signature _____



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Aaron Bldg.



A000006470913



Aaron



A000006470913

