September 1969 A. E. Ext. 545

FARM BUSINESS MANAGEMENT ELECTRONIC ACCOUNTING PROGRAM

INSTRUCTIONS AND CODE MANUAL

C. W. Loomis
A. C. Lowry

Department of Agricultural Economics
New York State College of Agriculture
A Statutory College of the State University
Cornell University, Ithaca, New York

CONTENTS

GENERAL SUGGESTIONS

FOR MAILING IN FARMERS DATA SHEETS

1. Print or write legibly.
2. Do not use ditto marks.
3. Do not use commas in the quantity or dollar amounts.
4. Do not use fractions, use decimals.
5. Mail in white sheet --- green sheet is your copy.
6. Use carbon paper.
7. Mail in your data sheets weekly.
8. Start a new data sheet at the beginning of each month.
9. Mail all data for the month to arrive in Ithaca by the 5th of the following month. Data sheets that arrive after this date will be processed with the second run if they are received by the 20th of that month.

INSTRUCTIONS FOR COMPLETION OF FARMERS DATA SHEETS
AND FOR FILLING IN OF INDIVIDUAL ENTRIES

GENERAL

1. Heading. Complete the heading. Be sure that your name, address, farm number, month, year, and page number are entered on each sheet before mailing. Pages should be numbered consecutively throughout the year.

2. Date of Entry. Fill in day of month for each entry. If for any reason you are making an entry for a previous month (a month different from that indicated on top of sheet) you should enter the month and day with the entry. See page 9 line 5 of this manual.

3. Description and Source. The maximum number of letters or numbers that can be used under What and Who is 22. This includes spaces between words. It will be necessary, in many cases to abbreviate. For example, if you sell milk to Pleasant Valley Cooperative you could enter the Description and Source as follows:

What	Who
Milk Income	Pleas Val

4. Quantity and Dollar Amount. Fill in the volume and unit if the entry is one involving quantity. Check the code for the correct unit. For example, the unit for purchased feed is lbs., for lime it is tons. Be sure that the volume amount corresponds with the unit. Do not use commas or fractions in the quantity or dollar amount.

5. Transaction Code (two digits). The major and modifier transaction code designate the type of transaction (see page 15 of this manual). Most of your entries will be either receipts (major 1) or expenses (major 2). Most entries will also be non-capital (modifier 1). Capital entries are modifier 2. For example, the transaction entries for the milk check above would be:

TRANSACTION CODES

Major	Modifier
1	1

6. Item Code (4 digits). Under the item code there are two classifications -- category (2 digits) and detail (2 digits). The category broadly classifies and the detail specifically classifies the item being entered. For example, category 34 is feed concentrate,

detail 04 is dairy feed. Therefore the entry:

Category	Detail
34	04

indicates dairy feed (concentrate). Every entry must have the transaction and item codes complete.

Except for credit and wage accounts use only codes that are listed in the code manual. If there is no detail code for a particular item choose a code description and number that most nearly resembles the item. If this is not possible use detail 98 in the category most nearly classifying the item.

RECORDING WAGES PAID

Note: The following represents a change in the method of recording wages in 1970.

Category - detail numbers (4 digits) 3201 to 3298 are reserved for wage payments. The code numbers 3201 to 3225 are for full-time employees and 3226 to 3298 for part-time. See pages 39 and 40 in this manual for the list of numbers where spaces are provided for names of your employees. The procedure for recording wage payments is as follows:

1. On pages 39 and 40 in this manual or on your most common code sheet, list opposite the various code numbers the names of your employees.

2. When wages are paid, record as an expense the gross wage paid to the employee.

   For example, if John Jones worked 60 hours during a week* and his gross wage is $90.00, you should record the $90.00 as an expense, even though you write a check to Jones for only $85.68 ($90.00 less $4.32 for his share of social security). The entire entry would appear as on page 9, line 9 in this manual.

RECORDING SOCIAL SECURITY WITHHOLDING AND DEPOSITS

The following procedure represents a change in the method of recording social security in 1970:

Category - detail numbers (4 digits) 5701 to 5798 are reserved for recording social security withheld on various employees. The last 2 digits in these numbers correspond with the last 2 digits in the numbers reserved for wage payments. For example, if you have assigned item code 3201 to John Jones (see Recording Wages Paid above), the item code number for recording withholdings of Jones' social security would be 5701. The complete procedure is as follows:

(Continued on next page)

*Under the new minimum wage law the volume unit has been changed to hours. You can report the hours worked for any regular payroll period i.e. weekly, twice monthly, or monthly.

1. If you withhold $4.32 from John Jones' wages you should double this amount to $8.64 (for your farm share and Jones' share) and enter it as a credit account transaction -- an increase to account 5701. The What and Who would appear:

What	Who
Soc Sec Acct	Jones

The entire entry on your farmers data sheet would appear as on page 9, line 10 of this manual.

2. Social security liability at the beginning of the year should be recorded the same as a beginning credit account (see recording information for credit accounts on page 5 of this manual). Thus, if your social security liability (employer plus employees' share) on December is $65.00, the entry should appear as on page 10, line 2 of this manual.

CALCULATOR FOR SOCIAL SECURITY WITHHOLDING TAX
For 1970--4.8 percent

Wages	Amount to Withhold	Wages	Amount to Withhold	Wages	Amount to Withhold
$ 1	$ .05	$ 15	$ .72	$ 65	$ 3.12
2	.10	20	.96	70	3.36
3	.14	25	1.20	75	3.60
4	.19	30	1.44	80	3.84
5	.24	35	1.68	85	4.08
6	.29	40	1.92	90	4.32
7	.34	45	2.16	95	4.56
8	.38	50	2.40	100	4.80
9	.43	55	2.64	200	9.60
10	.48	60	2.88	300	14.40

3. Making social security deposits. When your social security account -- item code 5700 -- reaches $100, it must be deposited in a Federal Depository Bank or paid to the Internal Revenue Service. When this deposit is made you must reduce the 5700 account by the amount of the deposit. This is done by making a deduction of the account by using transaction code 33 with 5700 in the item code column. See page 9, line 11, for the sample entry.

At the same time you should enter as a cash expense one-half of the social security deposit by using a transaction code 2-1 along with the item code 33-01. Remember that you have already claimed one-half as an expense when you recorded the employees' gross wage, before deducting social security, as an expense. The entry will appear as on page 9, line 12.

If you follow the above procedure, you will have a continuous record showing the amount of social security undeposited -- item code 5700. At the end of the year when you clear your social security account, you will have a record of the amount deposited for each employee.

RECORDING INFORMATION FOR CREDIT ACCOUNTS

Cooperators desiring to keep a record of their credit accounts -- both receivable and payable may do so under this program.

Category - detail numbers (4 digits) 5401 to 5598 are set aside for the credit accounts. See pages 41 through 44 in this manual for a list of numbers where spaces are provided for your account descriptions. Cooperators using this part of the program should proceed as follows:

On pages 41 through 44 in this manual list opposite the various code numbers, descriptions of your credit accounts -- classifying them into payables or receivables and capital or operating.

Entering Beginning Balances. On the first farmers data sheet that you send to Ithaca, list your credit accounts using the descriptions that you entered on pages 41 through 44 in this manual, along with their January 1 balances in the dollar amount column. For example, the What and Who for an entry of this type could be listed as follows:

What	Who
Beg Bal Loan	State Bk

This entry will be coded under Transaction as a 3-4 (charge to or increase of credit account) -- see page 15 of this manual for the transaction code. Under item code, enter the code number (4 digits) for your State Bank loan. The credit code column will not be used when listing beginning balances. Assuming that your code number for the State Bank loan is 5501, the total entry will appear as on page 9, line 8 in this manual.

Cooperators who were in the Cornell program in 1969 should re-enter their beginning balances as of January 1. Credit accounts that were used in 1969 should be assigned the same credit code number in 1970. This will permit a comparison with last year's figures.

Receipts And Expenses Involving Credit. When you have a receipt or expense entry that involves credit, the 4-digit code designating the particular credit account is entered in the Credit Code column on your farmers data sheet.

For example, if you charge 10,000 lbs. of dairy feed from Hamilton Mills and your credit code number for this account is 5502, the entry would appear as on page 9, line 1.

If the entry involves only a payment on an account or a loan from a credit agency the credit account code will be entered under item code, category and detail. For example, if you make a payment of $400.00 to Hamilton Mills, the entry will appear as on page 9, line 2.

(Continued on next page)

Another example: You sell 30 dozen eggs to Cloverdale Dairy on credit and you wish to record this as an account receivable. Assuming you have selected credit account number 5405 for Cloverdale Dairy, the entry will appear as on page 9, line 14.

NOTE: Certificates of Indebtedness or other withholding accounts should be treated as accounts receivable and assigned credit code numbers.

RECORDING INTEREST RECEIVED OR PAID ON CREDIT ACCOUNTS

Category - detail numbers (4 digits) 4800 to 4998 are set aside for recording of interest received or paid. If you are keeping records on your various credit accounts, you should use the same detail number for an interest receipt or expense as the detail number in the corresponding credit account receivable or payable. For example, having assumed that your item code number for the State Bank loan discussed in the preceeding section is 5501, interest paid on this account should be recorded as 4901. Therefore the complete entry would appear as on page 9, line 4 in this manual.

If you are not recording credit accounts, farm interest paid should be entered as item code 4900 and interest received as item code 4800. For non-farm interest, use category-detail 63-02.

RECORDING INFORMATION FOR INDIVIDUAL ENTERPRISES

This program provides the opportunity to record the direct expenses and receipts associated with individual enterprises on the farm.

Farmers are urged to select for such enterprise accounting only those parts of their businesses that can provide meaningful data for use in making changes in their operations. When such enterprises are selected one should keep in mind that it will be necessary to code with an enterprise number every receipt or expense entry that is directly associated with that enterprise. Cooperators will receive a monthly statement showing total receipts and expenses for the current month, and for the year to date, for each enterprise.

On page 46 of this manual is a list of numbers available for enterprises. List your selected enterprises on this sheet.

For those receipt and expense transactions that you wish to identify with seperate enterprises you should record under <u>Enterprise Code</u> the two-digit number that you have assigned to the individual enterprise.

For example, you are identifying the entries having to do with a sweet corn enterprise and have assigned 02 to this enterprise on page 46. A purchase of 1000 lbs. of fertilizer for sweet corn would appear as on page 9, line 3.

RECORDING CAPITAL PURCHASES

When capital items are purchased, whether for credit or cash, the full amount contracted to pay should be entered as a farm expense (capital) when the transaction is made. If a trade is involved the amount entered should be the amount paid to trade -- boot money -- rather than the list price of the new item. In other words when the boot money is entered as an expense, there will be no receipt entry.

THE USE OF DRAWING ACCOUNTS

Code numbers are provided for farm partners and others who wish to make withdrawals from the farm business.

The item codes 6001 to 6098 have been reserved for the drawing accounts. A separate drawing account number should be assigned to individuals making use of these accounts. On page 45 in this manual is a list of numbers that may be assigned. When an individual withdraws money, an entry should be made as a credit account transaction, recording the appropriate code number under category and detail. A withdrawal should be treated as an increase to the drawing account. For an example of a drawing account entry see page 9, line 13 in this manual.

ENTRIES INVOLVING EXPENSES THAT ARE CHARGED BOTH TO THE FARM BUSINESS AND TO THE HOME (PERSONAL)

Category 51 is reserved for expenses commonly allocated to both the farm business and to the home i.e., telephone, electricity, and taxes. When these are entered on your farmers data sheet, the full amount should be entered as a farm expense by using transaction code 2-1. At the end of the year you can divide these expenses between business and personal.

CHANGES IN ENTRIES PREVIOUSLY MADE

If for any reason, you desire to change or correct an entry that has been made on a previous sheet, the correct procedure is to eliminate the original entry and replace it with the correct entry. To eliminate an entry, place a large "X" through a line number on your farmers data sheet and re-write the incorrect entry exactly as it originally appeared. On the next line, fill in the correct entry.

For example, assume that on March 25 you made an entry for milk receipts that was incorrect. In May you discover the error and correct it by eliminating the original entry and writing in the correct entry. These changes would appear as on page 9, lines 6 and 7.

This same procedure may be used when refunds or discounts are given on items that have been previously entered in the accounts. In this case, the original entry should be eliminated and a new one made for a lesser amount, reflecting the refund or discount.

This procedure may also be used when items that have been previously entered are returned.

If you wish to correct an item on a sheet you are currently working on do not use the "X" procedure. It is only necessary to draw a line through the incorrect entry.

ENTERING MILK RECEIPTS

When you receive your milk check, enter the gross value of the milk (the amount before deductions) as farm income (non-capital). If there are deductions that should be charged to the farm business, enter the deductions as farm expenses. A certificate of indebtedness deduction should be handled as an increase to an accounts receivable. If we assume that a farmer has selected account number 5450 for his certificate of indebtedness deductions, the entry for such a deduction would appear as on page 10, line 1 of this manual. Entries involving milk receipts and deductions would appear as on page 9, lines 14, 15, 16, and page 10, line 1 in this manual.

INFORMATION THAT MUST BE REPORTED EVERY MONTH

For analysis purposes, certain information must be reported on the farmers data sheet every month. On dairy farms these items are:

Item	Item Code
Butterfat test	6601
Cows in herd (cows of milking age)	6602
Months of unpaid family labor	6605
Months of unpaid operators labor	6606

The unpaid family and unpaid operator labor items should be entered as a decimal in tenths. For example, if one-half month of unpaid family labor is charged to the business the volume column should contain .5.

The cows in herd entry should be reported on January 31, and at the end of each following month.

On poultry farms the items that must be reported each month are:

Item	Item Code
Layers on hand	6603
Months of unpaid family labor	6605
Months of unpaid operators labor	6606
Home grown grain fed layers (lbs.)	6608
Home produced eggs (Dozs.)	6609

The inventory item, layers on hand, should be reported on January 31, and at the end of each following month.

For examples of these entries see page 10, lines 3 through 9 of this manual.

FA[illegible] BUSINESS MANAGEMENT
ELECTRONIC ACCOUNTING PROGRAM
Cooperative Extension—New York State
Cornell University—Department of Agricultural Economics

PAGE NO. ....

NAME William Johnson FARM NUMBER 21-03-689

ADDRESS RD 6 Smithtown, New York 12345 MONTH May 19 70

Line No.	Day	Description and Source: What	Description and Source: Who	Credit Code	Transaction Code: Major	Transaction Code: Modifier	Item Code: Category	Item Code: Detail	Enterprise Code	Quantity: Volume	Quantity: Unit	Dollar Amount	
1	2	Feed	Hamil Mill	5502	2	1	34	04		10000	lbs	405	00
2	5	Pd on acct	Hamil Mill		3	3	55	02				400	00
3	5	Fert	Cushman Bros		2	1	42	03	02	1000	lbs	44	50
4	6	Int pd	State Bank		2	1	49	01				66	00
5	3/20	No 20 oil	Savory		2	1	46	05		30	qts	8	26
6	3/25	Milk Income	Pleas Val		1	1	03	00		17508	lbs	1127	50
7	3/25	Milk Income	Pleas Val		1	1	03	00		27508	lbs	1127	50
8	1/1	Beg Bal Loan	State Bank		3	4	55	01				3326	00
9	15	Wages	J. Jones		2	1	32	01		60	hrs	90	00
10	15	Soc Sec acct	Jones		3	4	57	01				8	64
11	16	Soc Sec Dep	Farmers Bank		3	3	57	00				95	00
12	16	Soc Sec exp	Farm Share		2	1	33	01				47	50
13	16	Drawing acct	Dad		3	4	60	01				200	00
14	17	Eggs	Cloverdale Dairy	5405	1	1	01	02		30	doz	9	30
15	25	Milk Income	Pleas Val		1	1	03	00		30303	lbs	1227	27
16	25	Milk Hauling	Pleas Val		2	1	39	05				60	60
17	25	Milk Prom	Pleas Val		2	1	52	02				6	06

FARM BUSINESS MANAGEMENT
ELECTRONIC ACCOUNTING PROGRAM

Cooperative Extension—New York State

Cornell University—Department of Agricultural Economics

PAGE NO. ....

NAME William Johnson FARM NUMBER 21-03-689

ADDRESS R D 6 Smithtown, New York 12345 MONTH May 19 70

Line No.	Day	Description and Source: What	Description and Source: Who	Credit Code	Transaction Code: Major	Transaction Code: Modifier	Item Code: Category	Item Code: Detail	Enterprise Code	Quantity: Volume	Quantity: Unit	Dollar Amount	
1	25	Cert of Ind	Pleas Val		3	4	54	50				30	30
2	1/1	Beg Bal	Soc Security		3	4	57	00				65	00
3	31	Butterfat test	—		6	0	66	01		3.55	Pc	—	
4	31	Cows in herd	—		6	5	66	02		30	NO	—	
5	31	Family Labor Unpaid	—		6	0	66	05		.5	Mos	—	
6	31	Operators Labor Unpaid	—		6	0	66	06		1	Mos	—	
7	31	Layers on hand	—		6	5	66	03		8510	No	—	
8	31	Homgron Grain Fed	—		6	5	66	08		34000	lbs	—	
9	31	Eggs Produced	—		6	0	66	09		10367	doz	—	
10													
11													
12													
13													
14													
15													
16													
17													

LIST OF COMPUTER CODES

Except for credit and wage accounts use only codes that are listed in the code manual. If there is no detail code for a particular item choose a code description and number that most nearly resembles the item. If this is not possible use detail 98 in the category most nearly classifying the item.

CODES

CODES (Cont.)

CODES (Cont.)

Except for credit and wage accounts use only codes that are listed in the code manual. See note page 11.

COMPUTER CODE

* * *

TRANSACTION

Transaction Major

1 - Farm Income
2 - Farm Expense
3 - Credit Account Transaction
4 - Non-Farm Income
5 - Family Expense
6 - Reports

Transaction Modifier

0 - Unclassified
1 - Non-Capital*
2 - Capital*
3 - Payment on or Reduction of Credit Acct.
4 - Charge to or Increase of Credit Acct.
5 - Inventory
6 - Production
7 - Loss

NOTES

Transaction Major		Transaction Modifier
1 - Farm Income	use only with	1 - Non-Capital 2 - Capital
2 - Farm Expense	use only with	1 - Non-Capital 2 - Capital
3 - Credit Account Transaction	use only with	3 - Payment on or Reduction of Credit Acct. 4 - Charge to or Increase of Credit Acct.
4 - Non-Farm Income	use only with	0 - Unclassified 1 - Non-Capital 2 - Capital
5 - Family Expense	use only with	0 - Unclassified 1 - Non-Capital 2 - Capital
6 - Reports	use only with	0 - Unclassified 5 - Inventory 6 - Production 7 - Loss

* In general, the decision of whether or not to classify an item as capital or non-capital depends on the expected length of life and the dollar cost of the item. Items that will appear on the income tax depreciation schedule or Schedule "D" are classified as capital.

VOLUME UNIT	CATEGORY	DETAIL
	01 EGGS	
DOZ	EGGS RETAIL ALL SIZES	01
DOZ	EGGS WHLSLE ALL SIZES	02
DOZ	EGGS WHLSLE JUMBO	03
DOZ	EGGS WHLSLE XTR LARGE	04
DOZ	EGGS WHLSLE LARGE	05
DOZ	EGGS WHLSLE MEDIUM	06
DOZ	EGGS WHLSLE SMALL	07
DOZ	EGGS WHLSLE PEEWEE	08
DOZ	EGGS WHLSLE GRADE B	09
DOZ	EGGS WHLSLE GRADE C	10
DOZ	EGGS RETAIL JUMBO	11
DOZ	EGGS RETAIL XTR LARGE	12
DOZ	EGGS RETAIL LARGE	13
DOZ	EGGS RETAIL MEDIUM	14
DOZ	EGGS RETAIL SMALL	15
DOZ	EGGS RETAIL PEEWEE	16
DOZ	EGGS RETAIL GRADE B	17
DOZ	EGGS RETAIL GRADE C	18
DOZ	EGGS CRACKS & REJECTS	19
DOZ	EGGS HATCHING	20
DOZ	EGGS SEMI-RETAIL	21
*DOZ	EGGS LIQUID	22
DOZ	EGGS CONTRACT	23
DOZ	OTHER EGGS	98
LBS	03 MILK WHOLESALE	00
QTS	04 MILK RETAIL	00
	05 OTHER MILK PRODUCTS	
	ICE CREAM	01
	COTTAGE CHEESE	02
	BUTTERMILK	03
	DIETARY DAIRY FOODS	04
	CREAM	05
	OTHER DAIRY PRODUCTS	98
	06 DAIRY COWS	
NO	D COW RAISED FOR SALE	01
NO	D COW RASD BRDG OR DARY	02
NO	D COW PURCH FOR RESALE	03
NO	D CW PCH DARY LES 1 YR	04
NO	D CW PCH DARY OVR 1 YR	05
NO	OTHER DAIRY COWS	98

* MULTIPLY POUNDS OF LIQUID EGGS TIMES .8 TO GET DOZENS

VOLUME UNIT	CATEGORY	DETAIL
	07 DAIRY BULLS	
NO	D BULL RAISED FOR SALE	01
NO	D BULL RAISED BREEDING	02
NO	D BULL PRCH FOR RESALE	03
NO	D BL PCH BRDG LES 1 YR	04
NO	D BL PCH BRDG OVR 1 YR	05
NO	OTHER DAIRY BULLS	98
	08 DAIRY HEIFERS	
NO	D HEFR RAISED FOR SALE	01
NO	D HF RASD BRDG OR DARY	02
NO	D HFR PURCH FOR RESALE	03
NO	D HF PCH DARY LES 1 YR	04
NO	D HF PCH DARY OVR 1 YR	05
NO	OTHER D HEIFERS	98
	09 BOB CALVES	
NO	BOB CALVES	01
NO	VEAL CALVES	02
NO	OTHER CALVES	98
	10 HENS LAYERS	
NO	LAYING HENS	01
NO	CULL HENS	02
NO	OTHER HENS	98
	11 CHICKS & PULLETS	
NO	PULLET CHICKS	01
NO	BROILER CHICKS	02
NO	TURKEY CHICKS	03
NO	BREEDING COCKERELS	04
NO	DUCKLINGS	05
NO	STARTED PULLETS	06
NO	OTHER CHICKS & PULLETS	98
	12 BROILERS	
NO	BROILERS RAISED MARKET	01
NO	BROILERS PUCH MARKET	02
NO	ROASTERS RAISED MARKET	03
NO	ROASTERS PURCH MARKET	04
NO	OTHER BROILERS	98

VOLUME UNIT	CATEGORY	DETAIL
NO	13 PULLETS	00
	14 OTHER LIVESTOCK	
NO	BEEF CALVES BULL.	01
NO	BEEF CALVES HEIFER.	02
NO	BEEF CALVES CULL.	03
NO	BEEF STEERS FAT RAISED.	04
NO	BEEF HFRS FAT RAISED.	05
NO	BEEF STEERS FDR RAISED.	06
NO	BEEF HFRS FDR RAISED.	07
NO	BEEF DRESSED RAISED	08
NO	BEEF PREMIUM RAISED	09
NO	BEEF PREMIUM ANIMALS.	10
NO	LAMBS FEEDER.	11
NO	LAMBS DRESSED	12
NO	LAMBS OTHER	13
LBS	WOOL & WOOL INCENTIVE	14
LBS	WOOL UNSHORN.	15
NO	LAMBS PURCH FOR SALE.	16
NO	PIGS FEEDER	17
NO	PIGS OR HOGS OTHER.	18
NO	PIGS RAISED FOR SALE.	19
NO	PORK DRESSED.	20
NO	PIGS PURCH FOR RESALE	21
NO	HORSES RAISED	22
	HORSEBACK RIDING.	23
NO	HORSES PURCH FR RESALE.	24
NO	TURKEY POULTS	25
NO	TURKEYS	26
	GAME BIRDS-SHOOTS	27
	GAME BIRDS-CARCASES	28
	CHUKARS	29
NO	BEEF FDR HFRS PUR RSLE.	30
NO	BEEF STRS PUR RSLE.	31
NO	DUCKS GRADE A	32
NO	DUCKS GRADE B	33
NO	DUCKS GRADE C	34
NO	DUCKS CONDEMNED	35
NO	DUCKS BREEDERS.	36
LBS	FEATHERS.	37
NO	OTHER LIVESTOCK	98

VOLUME UNIT	CATEGORY	DETAIL
	17 CROPS FRUIT	
BXS	APPLES - ALL GRADES	01
BXS	APPLES EXTRA FANCY	02
BXS	APPLES FANCY & BETTER	03
BXS	APPLES US # 1 & BETTER	04
BXS	APPLES UTLTY COKR CNRS	05
BXS	APPLES CULLS	06
BXS	APPLES JUICES	07
BXS	APPLES COMMERCIAL	08
BXS	APPLES OTHER GRADES	09
BXS	APPLES RETAIL	10
BXS	APPLES CIDER	11
LBS	BLUEBERRIES	12
LBS	CHERRIES SWEET	13
LBS	CHERRIES SOUR	14
	CRANBERRIES	15
BXS	PEACHES	16
BXS	PEARS	17
BXS	PLUMS	18
QTS	RASPBERRIES	19
QTS	STRAWBERRIES	20
	CURRANTS	21
BXS	APPLES FRESH MARKT	22
CWT	APPLES PROCESSING	23
TONS	GRAPES CONCORD THIS YR	24
*	GRAPES CONCORD LAST YR	25
*	GRAPES CONCORD 2 YRS	26
*	GRAPE CERTIFICATE	27
TONS	GRAPES DELAWARE	28
TONS	GRAPES IVES	29
TONS	GRAPES FRENCH HYBRIDS	30
TONS	GRAPES OTHER THIS YEAR	31
*	GRAPES OTHER LAST YEAR	32
*	GRAPES CONCORD 3 YRS	33
	PRUNES	34
	OTHER FRUIT	98

* Volume already reported with "this year" - Category - Detail 17-24
Do not duplicate.

VOLUME UNIT	CATEGORY	DETAIL
	19 CROPS VEGETABLES	
	ASPARAGUS	01
	BEANS SNAP CANNING	02
	BEAN DRY	03
	BEANS LIMA	04
	BEAN SHELL	05
	BEANS SNAP FRESH	06
	BEETS	07
	BEET GREENS	08
	BROCCOLI	09
	CABBAGE	10
	CARROTS	11
	CAULIFLOWER	12
LBS	SWEETCORN CANNING	13
DOZ	SWEETCORN FRESH MARKET	14
	CUCUMBERS - PROCESSING	15
	CUCUMBERS - FRESH MKT	16
BXS	LETTUCE	17
CWT	ONIONS	18
	PARSLEY	19
LBS	PARSNIPS	20
	PEAS	21
	PEPPERS	22
CWT	POTATOES TABLE STOCK	23
CWT	POTATOES PROCESSING	24
CWT	POTATOES SEED	25
LBS	PUMPKINS	26
	RADISHES	27
	SCALLIONS	28
LBS	SQUASH SUMMER	29
LBS	SQUASH WINTER	30
LBS	TOMATOES	31
	TURNIPS	32
	SPINACH	33
	OTHER VEGETABLES	98

Except for credit and wage accounts use only codes that are listed in the code manual. See note page 11.

VOLUME UNIT	CATEGORY	DETAIL
	20 CROP FLORISTS	
NO	AZALEAS	01
NO	AFRICAN VIOLET	02
NO	BEGONIAS	03
NO	CARNATIONS	04
NO	CHRYSANTA - STDS	05
BUN	CHRYSANTA - POMPONS	06
NO	CHRYSANTA - POT 3 INCH	07
NO	CHRYSANTA - POT 6 INCH	08
NO	CYCLAMEN	09
BUN	FREESIA	11
	FOLIAGE PLANTS	12
NO	GERANIUMS	13
BUN	GLADIOLUS	14
NO	HYACINTHS	15
NO	HYDRANGEA	16
BUN	IRIS	17
NO	LILIES - CUT	18
NO	LILIES - POT	19
NO	MISC POT PLANTS	20
NO	ORCHIDS - CATTLEYA	21
NO	ORCHIDS - CYMIDIUM	22
NO	ORCHIDS - OTHER	23
NO	POINSETTIA	24
NO	ROSES - BRIARCLIFF	25
NO	ROSES - FOREVER YOURS	26
NO	ROSES - GOLDEN RAPTURE	27
NO	ROSES - REDBIRD	28
NO	ROSES - TALISMAN	29
NO	ROSES - VELVET TIMES	30
NO	ROSES - WHITE BUTTERFLY	31
NO	ROSES - FLORIBUNDA	32
NO	ROSES - OTHER	33
BUN	SNAPDRAGONS	34
BUN	TULIPS - CUT	35
NO	TULIPS - POT	36
BUN	DAFFODILS - CUT	37
NO	DAFFODILS - POT	38
BUN	ASTERS - CUT	39
	OTHER FLOWERS	98

VOLUME UNIT	CATEGORY	DETAIL
	21 CROPS NOT FRT OR VEG	
	BULBS	01
NO	CHRISTMAS TREES	02
DOZ	CHRISTMAS WREATHS	03
LBS	CHRISTMAS BOUGHS	04
BU	CORN GRAIN	05
TONS	CORN SILAGE	06
	FLOWERS AND NURSERY	07
	FLOWERS CUT	08
TONS	GRASS SILAGE	09
	GROWING CROPS	10
TONS	HAY	11
	HONEY	12
ACRS	IDLE CROPLAND	13
	MAPLE CREAM	14
GALS	MAPLE SAP	15
LBS	MAPLE SUGAR	16
GALS	MAPLE SYRUP	17
BU	OATS	18
BU	OATS SEED	19
ACRS	PERMANENT PASTURE	20
	PLANTS AND SEEDLINGS	21
	PLANTS POTTED	22
	PLANTS FLATTED	23
	POPCORN	24
ACRS	ROTATION PASTURE	25
ACRS	RYE	26
	SORGHUM	27
ACRS	SOYBEANS	28
TONS	STRAW	29
MBF	TIMBER BY MBF	30
	TOBACCO	31
LBS	TREFOIL SEED	32
BU	WHEAT	33
	WOOD	34
	WOODLAND PRODUCT OTHER	35
ACRS	WOODS	36
CRDS	WOOD BY CORD	37
CRDS	WOOD MILL DELIVER CORD	38
MBF	WOOD MILL DELIVER MBF	39
CRDS	WOOD ROADSIDE SLS CORD	40
MBF	WOOD ROADSIDE SLS MBF	41
	WOOD STUMPAGE	42
MBF	WOOD STUMPAGE MBF	43
TONS	HAYLAGE	44
TONS	SUGAR BEETS	45
M	GRADE STAKES	46
NO	PALLETS	47
NO	REELS	48
	SLAB & SAWDUST	49
	OTHER CRPS NOT FRT & VEG	98

VOLUME UNIT	CATEGORY		DETAIL
	23 CUSTOM WORK		
		BACKHOEING	01
		BALING	02
		COMBINING	03
		CORN PICKING	04
		CULLING	05
		DEBEAKING	06
		FUMIGATE	07
		GRADING EGGS	08
		HARVEST	09
		MANURE REMOVAL	10
		PRUNING	11
		SEXING	12
		SPRAYING FRUIT	13
		SPRAYING WEEDS	14
		TIEING	15
		TRUCKING	16
		WASHING EGGS	17
		WEEDING AND THINNING	18
		BLOCKING	19
		CULTIVATING	20
		PLOWING	21
		PLANTING	22
		SPRAYING INSECTS	23
		SHOP WORK	24
		STORAGE	25
		GRAIN DRYING	26
		GROWING HEIFERS	27
		SILO FILLING	28
		TILING	29
		SHEARING	30
		OTHER CUSTOM WORK	98
	24 RESALE ITEMS		
BXS		APPLES	01
QTS		BUTTERMIIK	02
LBS		COTTAGE CHEESE	03
		CREAM	04
		DAIRY STOCK	05
DOZ		EGGS HATCHING	06
DOZ		EGGS TABLE	07
LBS		FERTILIZER	08
		ICE CREAM	09
		LIME	10
		MAPLE PRODUCTS	11
		MILK	12
		ORANGE JUICE	13

(This category continued on next page)

VOLUME UNIT	CATEGORY	DETAIL
	(This category continued from page 23)	
	POULTRY MEAT	14
	SPRAY AND DUST	15
	SEEDS	16
	FEED	17
	MACHINE OR EQUIPMENT	18
	DAIRY PRODUCTS	19
	BAKERY PRODUCTS	20
	BEVERAGES	21
	SUNDRIES	22
	SEMEN	23
	CARTONS	24
	MISCELL RESALE ITEMS	98
	25 REAL EST BLDG IMPRTS (Use this category for capital purchases or sales - not repairs - for repairs see category 47)	
	BARNS	01
	CATTLE GUARD	02
	CORN CRIBS	03
	ELECTRIC SYSTEM	04
	FEED BUNKS	05
	FEEDING FLOOR	06
	FENCING	07
	FUEL STORAGE	08
	GARAGE	09
	HIRED MANS HOUSE	10
	HOG HOUSE PERMANENT	11
	HOUSE	12
	LABOR BUILDINGS	13
	LAGOON	14
	LAND	15
	LAYING HOUSE	16
	MACHINE SHED	17
	MILK HOUSE	18
	MILK PARLOR	19
	PACKING SHED	20
	POND	21
	POTATO STORAGE	22
	POULTRY HOUSE	23
	SHED	24
	SHOP	25
	SILO	26
	STANCHIONS	27

(This category continued on next page)

VOLUME UNIT	CATEGORY	DETAIL

(This category continued from page 24)

STORAGE	28
SUGAR HOUSE	29
TENANT HOUSE	30
TILE	31
TRANSFORMER	32
WAREHOUSE	33
WATER SYSTEM	34
WELL	35
WIRING	36
FARM	37
PAVING	38
GRAPE BLDGS	39
POSTS	40
WIRE	41
OFFICE	42
GREEN HOUSE	43
OTHER REAL EST	98

27 EQUIPMENT - FIELD

(Use this category for capital purchases or sales - not repairs for repairs see category 45)

BALER	01
BALE THROWER	02
BINDER	03
CHOPPER FIELD	04
COMBINE	05
CORN HEAD	06
CORN PICKER	07
CULTIPACKER	08
CULTIVATOR	09
DISC	10
DRAG	11
DRILL	12
DUSTER	13
ELECTRIC FENCE CHARGER	14
HARVESTER	15
HAY CONDITIONER	16
IRRIGATION EQUIPMENT	17
LOADER	18
MOWER	19
MOWER CONDITIONER	20
PLANTER	21
PLOW	22

(This category continues on next page)

VOLUME UNIT	CATEGORY		DETAIL
		(This category continued from page 25)	
		PRUNER	23
		RAKE	24
		ROTARY TILLER	25
		SEEDER	26
		SIDE DRESSER	27
		SPRAYER	28
		SPREADER	29
		TRACTOR	30
		TRAILER	31
		WAGON BOX	32
		WAGON	33
		WEEDER	34
		WINDROWER	35
		STONE BOAT	36
		ROLLER	37
		FORK LIFT	38
		CLOD BUSTER	39
		OTHER FIELD EQUIPMENT	98
	28 EQUIPMENT - NOT FIELD		
		(Use this category for capital purchases or sales - not repairs-for repairs see category 45)	
		AUGER	01
		AUTO	02
		BLADE	03
		BLOWER	04
		BROODER	05
		BULK TANK	06
		BUNKS FEED	07
		BURNER OIL	08
		CART	09
		CEMENT MIXER	10
		CHAINS	11
		CLIPPERS	12
		CONVEYOR	13
		COOLER EGG	14
		COOLER MILK	15
		COW MATS	16
		DEBEAKING MACHINE	17
		DRINKING CUPS	18
		DRYER	19
		ELEVATOR	20

(This category continued on next page)

VOLUME UNIT	CATEGORY		DETAIL
		(This category continued from page 26)	
		ENSILAGE CUTTER	21
		FAN	22
		FEED BIN	23
		FREEZER	24
		GENERATOR	25
		GRADER	26
		GRINDER	27
		GUTTER CLEANER	28
		HAMMER MILL	29
		HEATER	30
		LADDER	31
		MILK METER	32
		MILKING MACHINE	33
		MILK CANS	34
		MILKER LINE	35
		MOTOR	36
		NESTS	37
		PUMP	38
		REFRIGERATION EQUIP	39
		SCALES	40
		SCRAPER	41
		SHELLER	42
		SHOP EQUIPMENT	43
		SILO UNLOADER	44
		SNOW PLOW	45
		STORAGE TANK	46
		SYRUP EQUIPMENT	47
		TRUCK	48
		WASHER	49
		WATERER	50
		WATER TANK	51
		PALLET BOXES	52
		WATER SOFTENER	53
		GAS SLED	54
		PHOTO COPIER	55
		CAGES	56
		MANURE SYSTEM	57
		BARN CLEANER	58
		OTHER	98

Except for credit and wage accounts use only codes that are listed in the code manual. See note page 11.

VOLUME UNIT	CATEGORY	DETAIL
	32 WAGES	
HRS	WAGES FL TME	01
HRS	WAGES FL TME	02
		'
		'
		'
		25
HRS	WAGES PT TME	26
HRS	WAGES PT TME	27
		'
		'
		'
		98
	33 LABOR NON-WAGE	
	SOC SC PD OR DEP	01
	INSURANCE FOR EMPLOYEES	02
	PRVLGE FOR LABOR PURCH	03
	TENANT HOUSE REPAIRS	04
	FEED FOR WORKERS STOCK	05
	FUEL FOR TENANT HOUSE	06
	ELEC FOR TENANT HOUSE	07
	LABOR CAMP EXP	08
	LABOR NON-WAGE 1	81
	LABOR NON-WAGE 2	82
	'	'
	'	'
	18	98
	34 FEED CONCENTRATE	
LBS	DAIRY ANTIBIOTICS	01
LBS	DAIRY BREWERS GRAINS	02
LBS	DAIRY MINRALS VITMINS	03
LBS	DAIRY FEED	04
LBS	DAIRY MOLASSES	05
	DAIRY PROC & GRIND	06
LBS	DAIRY STARTER	07
LBS	DAIRY SUPPLEMENT	08
LBS	POULTRY ANTIBIOTICS	09
LBS	POULT MINRALS & VITMNS	10
LBS	POULTRY FEED	11
	POULT PROC & GRIND	12

(This category continued on next page)

VOLUME UNIT	CATEGORY	DETAIL
	(This category continued from page 28)	
LBS	POULTRY STARTER	13
LBS	POULTRY SUPPLEMENT	14
LBS	OTHER ANTIBIOTICS	15
LBS	OTHER MINRALS & VITMNS	16
LBS	OTHER FEED	17
	OTHER PROC & GRIND	18
LBS	OTHER STARTER	19
LBS	OTHER SUPPLEMENT	20
LBS	POULTRY REPLACEMENT	21
LBS	OYSTER SHELLS & GRIT	22
LBS	BROILER FEED	23
LBS	TURKEY FEED	24
LBS	HOG FEED	25
LBS	HOG PROTEIN SUPPL	26
LBS	HOG MINRALS & VINMNS	27
LBS	PIG CREEP FEED	28
LBS	BEEF FEED	29
LBS	BEEF PROTEIN SUPPL	30
LBS	BEEF MINRALS VITMINS	31
LBS	OTHER FEED CONCENTRATE	98
	35 FEED - NON-CONCENTRATE	
TONS	HAY DAIRY	01
ACRS	PASTURE DAIRY	02
TONS	SILAGE DAIRY	03
	OTHER NON CONCENTRATE	98
	36 DAIRY SUPPLIES	
	MILK HOUSE SUPPLIES	01
	STABLE SUPPLIES	02
	BEDDING	03
	FUEL NOT GAS OR DIESEL	04
	PASTEURIZATION	05
	FLY SPRAY	06
	WASHING POWDER	07
	FILTERS	08
	DISINFECTANT	09
	OTHER DAIRY SUPPLIES	98

Except for credit and wage accounts use only codes that are listed in the code manual. See note page 11.

VOLUME UNIT	CATEGORY	DETAIL
	37 BREEDING FEES	00
	BREEDING FEE 1	01
	BREEDING FEE 2	02
	BREEDING FEE 3	03
	BREEDING SUPPLIES	04
	OTHER BREEDING	98
	38 VETERINARY & MEDICINE	
	DAIRY VET & MED.	01
	POULTRY VET & MED	02
	BEEF VET & MED	03
	HOGS VET & MED	04
	OTHER VET & MED	98
	39 OTHR LSTK & PTRY	
	BEDDING	01
	CAN RENTAL	02
	DEBEAKING	03
	DHIC	04
	MILK HAULING	05
	WASHING EGGS	06
	REGISTRATION	07
	WATER	08
	CHICK SEXING	09
	GRADING EGGS	10
	MACHINE HIRE	11
	EQUIPMENT SERVICE	12
	SPRAY	13
	OTHR LSTK & PTRY	98
	40 POULTRY SUPPLIES	
	BARBECUE SUPPLIES	01
	EGG CASES AND CARTONS	02
	FUEL FOR EGG ROOM	03
	FUEL BROODING	04
	POULTRY LITTER	05
	SANITATION	06
	GENERAL SUPPLIES	07

VOLUME UNIT	CATEGORY	DETAIL
	42 LIME AND FERTILIZER	
TONS	LIME CASH CROPS	01
TONS	LIME FEED CROPS	02
	FERTILIZER CASH CROPS	03
	FERTILIZER FEED CROPS	04
	FERT CASH CROPS LIQUID.	05
	FERT FEED CROPS LIQUID.	06
	NITROGEN FERT	07
	POTASH FERT	08
	OTHER FERT.	09
	MANURE.	51
	COVER CROP.	52
	FALL PLOW & FIT	53
	OTHER	98
	43 SEEDS AND PLANTS	
	SDS & PLNTS CASH CROPS.	01
	SDS & PLNTS FEED CROPS.	02
	CERTFCTION & INSPCTION.	03
	SEED TREATMENT.	04
	GRAPE ROOTS	05
	SAPLING	06
	NURSERY STOCK	07
	44 SPRAY & OTH CROP	
	SPRAY & DUST CASH CRPS.	01
	SPRAY & DUST FEED CRPS.	02
	TWINE AND WIRE.	03
	WATER FOR SPRAY	04
	BEE EXPENSE	05
	MACHINE HIRE.	06
	CONTAINERS.	07
	PACKING SUPPLIES.	08
	WEED SPRAY.	09
	TYING SUPPLIES.	10
	HARVEST SUPPLIES.	11
	GRNHSE BOLR & TNK CHEM.	12
	STORAGE EXP	13
	PACKING HSE EXP	14
	SPRAY & DUST FRT CRPS	15
	PLANTING SUPPLIES	16
	OTHER CROP SUPPLIES	98

VOLUME UNIT	CATEGORY	DETAIL
	45 EQUIP REPS & SM TOOLS	
	TRACTOR REPAIRS	01
	TRUCK REPAIRS	02
	TRUCK LICENSE	03
	OTHER MACHINE REPAIR.	04
	SMALL TOOLS	05
	AUTOMOBILE REPS FM SH	06
	VINEYARD EQUIP.	07
	EQUIP RENTAL & LEASE.	08
	TRK INSURANCE	09
	PROCESSING EQUIP REPS	10
	FEEDING EQUIP REPS.	11
	FARM AUTO LICENSE	53
	FARM AUTO INSURANCE	54
	OTHER	95
	OTHER	96
	OTHER	97
	OTHER	98
	46 GAS & OIL GREASE FM	
	ANTIFREEZE FARM	01
	DIESEL FUEL FARM.	02
	GASOLINE FARM	03
	GREASE FARM	04
	OIL FARM.	05
	*KEROSENE FARM	06
	OTHR GAS OIL & GRSE	98
	47 LND BLDGS & FNCE REP	
	BUILDING REPAIRS.	01
	DRAINAGE REPAIRS.	02
	FENCE REPAIRS	03
	GROUND MAINTENANCE.	04
	WATER SYSTEMS REPS.	05
	POSTS	06
	WIRE.	07
	HEATING SYSTEM.	08
	ELEC SYSTEM	09
	OTHER	98

* Not heating fuel

VOLUME UNIT	CATEGORY	DETAIL
	48 INTRST ON ACCTS REC	
	INTRST OPR REC	01 ' ' 49
	INTRST CAP REC	50 ' ' 98
	49 INTRST ON ACCTS PAY	
	INTRST OPR PAY	01 ' ' 49
	INTRST CAP PAY	50 ' ' 98
	51 FARM AND HOME	
	TELEPHONE FARM & HOME	01
	ELECTRICITY	02
	TAXES	03
	INSURANCE FARM & HOME	04
	AUTO EXPENSE.	05
	GASOLINE FARM & HOME.	06
	BANK SERVICE CHARGES.	07
	HEATING	08
	FIRE INSURANCE.	51
	OTHER INSURANCE	52
	AUTO REPAIRS.	53
	AUTO LICENSE.	54
	AUTO INSURANCE.	55
	OTHER FARM AND HOME	98
	52 MISCELLANEOUS	
	ADJUSTMENTS ON SALES.	01
	ADVERTISING	02
	BEE INCOME.	03
	BOTTLING.	04
	CAN DUMPING CHARGE.	05

(This category continued on next page)

VOLUME UNIT	CATEGORY	DETAIL
	(This category continued from page 33)	
	COMMISSIONS	06
	COMMODITY TAX	07
	CONTRACT GROWING	08
	DEPRECIATION	09
	EXCISE TAX	10
	FLB & PCA STOCK	12
	FEED SACKS	13
	FOREST DEPLETION	14
	GRAVEL	15
	HATCHABILITY PREMS	16
	ICE	17
	INSURANCE FM BUSINESS	18
	INSURANCE PERS PROP	19
	LEGAL FEES FM OPERAT	20
	LOAM AND SOD	21
	MAGAZINES & PAPERS FM	22
	MEMBERSHIP DUES & FEES	23
	OFFICE & RECRDS & SPLY	24
	ORCHARD DEVELOPMENT	25
	PATRONAGE REFUNDS	26
	PAVING	27
	PERCENTAGE DEPLETION	28
	PEST CONTROL	29
	POTATO TAX	30
	PREMIUMS FAIR	31
	PREMIUMS SALE	32
	REFUNDS & DISCOUNTS	33
	RENTAL	34
	ROADSIDE STAND	35
	ROAD TOLLS	36
	SALES TAX	37
	TAXES FARM	38
	TRAVEL FARM BUSINESS	39
	VINEYARD	40
	WATER	41
	WOOD LAND DEVELOPMENT	42
	WORK OFF FARM	43
	WORKMNS COMP & LIB INS	44
	YIELD	45
	WATER SOFTENER SUPPLIES	46
	DOG LICENSE	47
	SHOP FUEL	48
	INSURANCE-GENERAL	49
	INSURANCE-CROP	50
	GOVERNMENT PAYTS	51
	UTILITIES-FARM	52
	FREIGHT & TRUCKING	53
	ROYALTIES	54
	FUEL OIL	55
	CORPORATION TAX	56

VOLUME UNIT	CATEGORY	DETAIL
	(This category continued from page 34)	
	BOTTLED GAS	57
	UNCOLLECTABLE DEBT.	58
	OTHER	93
	OTHER	94
	OTHER	95
	OTHER	96
	OTHER	97
	OTHER	98
	54 CREDIT ACCT RECEVBL	
	ACC REC OP.	01 ' ' 49
	ACC REC CAP	50 ' ' 98
	55 CREDIT ACCTS PAYABLE	
	ACC PAY OP.	01 ' ' 49
	ACC PAY CAP	50 ' ' 98
	57 SOCIAL SECURITY LIAB	00
	SOC SC LIAB	01 ' ' 98
	58 INCOME TAX WITHHELD	01 ' ' 98
	59 OTHER WITHLDING ACCT	
	OTHER WITHLDING	01 ' ' 98

VOLUME UNIT	CATEGORY	DETAIL
	60 DRAWING ACCOUNTS	
	DRAW ACCT	01
		'
		'
		98
	62 NON FARM INCOME	
	WAGES & SALRIES NON FM.	01
	INC FOR SERVICES NON FM	02
	INVESTMENT INC NON FM	03
	ROOM AND BOARD INC.	04
	RENTAL INC NON FM	05
	OTHER NON FM INCOME	06
	REFUND & DISC NON FM.	07
	INVESTMENT SALES.	08
	OTHER NON FARM INCOME	98
	63 FAMILY EXP TX DEDUCTBLE	
	CONTRIBUTIONS & GIFTS	01
	INTEREST FAMILY	02
	MEDICINE & DRUGS FAM.	03
	MEDICAL & DENTAL FAM.	04
	TAXES NOT FARM.	05
	SALES TAX NOT FARM.	06
	HEALTH INS NOT FARM	07
	OTHER	98
	64 FAMLY EXP NT TX DEDUCT	
	FAMILY LIVING EXPENSES.	01
	ALLOWANCES.	02
	APPLIANCES.	03
	AUTO EXPENSE PERSONAL	04
	CLOTHING.	05
	CONTRBTNS GIFTS NOT DED	06
	DOMESTIC HELP	07
	DRY CLEANING & LAUNDRY.	08
	EDUCATION	09
	FOOD.	10
	FUEL.	11
	HOME FURNISHINGS.	12
	HOUSE & GRD REP NORMAL.	13
	HOUSE & GRD REP CAPITAL	14
	HOUSEHOLD OPERATION	15
	INSURANCE	16
	INVESTMENTS	17

(This category continued on next page)

VOLUME UNIT	CATEGORY		DETAIL
	(This category continued from page 36)		
		MORTGAGE PRNCPLE PAYTS	18
		PERSONAL CARE.	19
		RECREATION	20
		RENT	21
		SAVINGS.	22
		TAXES NON TX DEDUCTBLE	23
		UTILITIES NOT FARM	24
		TRAVEL	25
		OTHER.	98
	66 PERIODIC REPORTS		
PC		BUTTERFAT TEST	01
NO		COWS IN HERD	02
NO		LAYERS ON HAND	03
NO		MORTALITY LAYERS	04
MOS		MOS UNPAID FAM LABOR	05
MOS		MOS UNPAID OPER LABOR.	06
NO		REPLCMNT PULTS ON HAND	07
LBS		HOMGRON GRAN FED LAYRS	08
DOZ		HOME PROD EGGS	09
LBS		HOMGRON GRAN FED HOGS.	10
LBS		HOMGRON GRAN FED DAIRY	11
		BEG YEAR LAYR FEED INV	12
		END YEAR LAYR FEED INV	13
		LAND & BLDG INVENTORY	50
		MACHINE EQUIP INVENTORY.	51
		LIVESTOCK INVENTORY.	52
		FEED & SUPPLY INVNTRY.	53
		HEIFERS ALL AGES	54
		OTHER REPORT 1	96
		OTHER REPORT 2	97
		OTHER REPORT 3	98

Except for credit and wage accounts use only codes that are listed in the code manual. See note page 11.

Assignable Code and Account Numbers

CONTENTS

NUMBERS AVAILABLE FOR HIRED WORKERS

FULL-TIME WORKERS		PART-TIME WORKERS	
Code No	Name of Worker	Code No	Name of Worker
3201		3226	
3202		3227	
3203		3228	
3204		3229	
3205		3230	
3206		3231	
3207		3232	
3208		3233	
3209		3234	
3210		3235	
3211		3236	
3212		3237	
3213		3238	
3214		3239	
3215		3240	
3216		3241	
3217		3242	
3218		3243	
3219		3244	
3220		3245	
3221		3246	
3222		3247	
3223		3248	
3224		3249	
3225		3250	

NUMBERS AVAILABLE FOR HIRED WORKERS

PART-TIME WORKERS		PART-TIME WORKERS	
Code No	Name of Worker	Code No	Name of Worker
3251		3276	
3252		3277	
3253		3278	
3254		3279	
3255		3280	
3256		3281	
3257		3282	
3258		3283	
3259		3284	
3260		3285	
3261		3286	
3262		3287	
3263		3288	
3264		3289	
3265		3290	
3266		3291	
3267		3292	
3268		3293	
3269		3294	
3270		3295	
3271		3296	
3272		3297	
3273		3298	
3274			
3275			

NUMBERS AVAILABLE FOR CREDIT ACCOUNTS

OPERATING ACCOUNTS RECEIVABLE (OTHERS OWE YOU)		OPERATING ACCOUNTS RECEIVABLE (OTHERS OWE YOU)	
5401		5426	
5402		5427	
5403		5428	
5404		5429	
5405		5430	
5406		5431	
5407		5432	
5408		5433	
5409		5434	
5410		5435	
5411		5436	
5412		5437	
5413		5438	
5414		5439	
5415		5440	
5416		5441	
5417		5442	
5418		5443	
5419		5444	
5420		5445	
5421		5446	
5422		5447	
5423		5448	
5424		5449	
5425			

NUMBERS AVAILABLE FOR CREDIT ACCOUNTS

CAPITAL ACCOUNTS RECEIVABLE (OTHERS OWE YOU)		CAPITAL ACCOUNTS RECEIVABLE (OTHERS OWE YOU)	
Credit Code	Name of Account	Credit Code	Name of Account
5450		5476	
5451		5477	
5452		5478	
5453		5479	
5454		5480	
5455		5481	
5456		5482	
5457		5483	
5458		5484	
5459		5485	
5460		5486	
5461		5487	
5462		5488	
5463		5489	
5464		5490	
5465		5491	
5466		5492	
5467		5493	
5468		5494	
5469		5495	
5470		5496	
5471		5497	
5472		5498	
5473			
5474			
5475			

NUMBERS AVAILABLE FOR CREDIT ACCOUNTS

OPERATING ACCOUNTS PAYABLE (YOU OWE OTHERS)		OPERATING ACCOUNTS PAYABLE (YOU OWE OTHERS)	
Credit Code	Name of Account	Credit Code	Name of Account
5501		5526	
5502		5527	
5503		5528	
5504		5529	
5505		5530	
5506		5531	
5507		5532	
5508		5533	
5509		5534	
5510		5535	
5511		5536	
5512		5537	
5513		5538	
5514		5539	
5515		5540	
5516		5541	
5517		5542	
5518		5543	
5519		5544	
5520		5545	
5521		5546	
5522		5547	
5523		5548	
5524		5549	
5525			

NUMBERS AVAILABLE FOR CREDIT ACCOUNTS

CAPITAL ACCOUNTS PAYABLE (YOU OWE OTHERS)		CAPITAL ACCOUNTS PAYABLE (YOU OWE OTHERS)	
Credit Code	Name of Account	Credit Code	Name of Account
5550		5575	
5551		5576	
5552		5577	
5553		5578	
5554		5579	
5555		5580	
5556		5581	
5557		5582	
5558		5583	
5559		5584	
5560		5585	
5561		5586	
5562		5587	
5563		5588	
5564		5589	
5565		5590	
5566		5591	
5567		5592	
5568		5593	
5569		5594	
5570		5595	
5571		5596	
5572		5597	
5573		5598	
5574			

NUMBERS AVAILABLE FOR DRAWING ACCOUNTS

Code Number	DRAWING ACCOUNT (NAME OF PERSON)
6001	
6002	
6003	
6004	
6005	
6006	
6007	
6008	
6009	
6010	
6011	
6012	
6013	
6014	
6015	

NOTE: Drawing account numbers 6016 through 6098 are available for other drawing accounts.

NUMBERS AVAILABLE FOR ENTERPRISE CODES

Code No	Enterprise	Code No	Enterprise
01		16	
02		17	
03		18	
04		19	
05		20	
06		21	
07		22	
08		23	
09		24	
10		25	
11		26	
12		27	
13		28	
14		29	
15		30	