

FARM BUSINESS MANAGEMENT ELECTRONIC ACCOUNTING PROGRAM

1971 INSTRUCTIONS AND CODE MANUAL

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Includes spaces for recording names of hired workers, credit accounts, drawing accounts, and enterprise code numbers.

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:

<u>What</u>	<u>Who</u>
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

<u>Major</u>	<u>Modifier</u>
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:

<u>Category</u>	<u>Detail</u>
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

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 \$85.32 (\$90.00 less \$4.68 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

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 minimum wage law the volume unit should be reported in hours. You can report the hours worked for any regular payroll period i.e. weekly, twice monthly, or monthly.

1. If you withhold \$4.68 from John Jones' wages you should double this amount to \$9.36 (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:

<u>What</u>	<u>Who</u>
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 1971--5.2 percent

Wages	Amount to Withhold	Wages	Amount to Withhold	Wages	Amount to Withhold
\$ 1	\$.05	\$ 15	\$.78	\$ 65	\$ 3.38
2	.10	20	1.04	70	3.64
3	.16	25	1.30	75	3.90
4	.21	30	1.56	80	4.16
5	.26	35	1.82	85	4.42
6	.31	40	2.08	90	4.68
7	.36	45	2.34	95	4.94
8	.42	50	2.60	100	5.20
9	.47	55	2.86	200	10.40
10	.52	60	3.12	300	15.60

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:

<u>What</u>	<u>Who</u>
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 1970 should re-enter their beginning balances as of January 1. Credit accounts that were used in 1970 should be assigned the same credit code number in 1971. 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 separate enterprises you should record under Enterprise Code 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:

<u>Item</u>	<u>Item Code</u>
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:

<u>Item</u>	<u>Item Code</u>
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.

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 RD 6 Smithtown, New York 12345

MONTH May 19 71

Line No.	Day	DESCRIPTION AND SOURCE		Credit Code	Trans-action Code		Item Code		Enter-prise Code	Quantity		Dollar Amount
		What	Who		Major	Modifier	Category	Detail		Volume	Unit	
1	1	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				9 36
11	18	Soc Sec Dep	Farmers Bank		3	3	57	00				95 00
12	18	Soc Sec exp	Farm Share		2	1	33	01				47 50
13	18	Drawing acct	Dad		3	4	60	01				200 00
14	18	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

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 *76*

FARM NUMBER 21-03-689

ADDRESS *RD 6 Smithtown, New York 12345* MONTH *May* 19 *71*

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[illegible]

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

	<u>CATEGORY</u>	<u>PAGE</u>
Transaction Code		16
Advertising.	52	34
Antifreeze	46	33
Apples	17	20
Auto	28	27
Automobile Repairs	45	33
Backhoeing	23	24
Baler.	27	26
Baling	23	24
Barns.	25	25
Beans.	19	21
Bedding.	36	30
.	39	31
Beef Animals	14	19
Bob Calves	09	18
Breeding Fees.	37	31
Broilers	12	18
Building Improvements - Capital.	25	25
Building Repairs	47	33
Bulk Tank.	28	27
Bull	07	18
Calves	09	18
Cherries	17	20
Chicks & Pullets	11	18
Chopper.	27	26
Christmas Trees.	21	23
Combine.	27	26
Combining.	23	24
Commissions.	52	35
Cooler	28	27
Corn	19	21
.	21	23
Corn Picking	23	24
Cows	06	17
Cream.	05	17
Credit Accounts Payable.	55	44
.	55	36
Credit Accounts Receivable	54	42
.	54	36
Crops Fruits	17	20
Crops not Fruit or Vegetable	21	23
Crops Vegetable.	19	21
Custom Work.	23	24
Dairy Bulls.	07	18
Dairy Cows	06	17
Dairy Feed	34	29
Dairy Heifers.	08	18
Dairy Products	05	17
Dairy Supplies	36	30
Deisel Fuel.	46	33
DHIC	39	31
Disc	27	26

CODES (Cont.)

	<u>CATEGORY</u>	<u>PAGE</u>
Drawing Accounts	60	46
Drill	27	26
Ducks	14	19
Egg Cases and Cartons	40	31
Eggs	01	17
Electricity	51	34
.	52	35
.	64	37
Electric System	25	25
.	47	33
Equipment - Field	27	26
Equipment - Not Field	28	27
Equipment Repairs & Small Tools	45	33
Family Expense Not Tax Deductible	64	37
Family Expense Tax Deductible	63	37
Farm	25	26
Farm and Home	51	34
Feed Concentrate	34	29
Feed Non-Concentrate	35	30
Fence Repairs	47	33
Fencing	25	25
Fertilizer	42	32
Filters	36	30
Flowers	20	22
.	21	23
Fly Spray	36	30
Fuel	36	30
.	46	33
.	51	34
.	52	35
Fruit	17	20
Gas, Oil & Grease Farm	46	33
Grading Eggs	23	24
.	39	31
Grapes	17	20
Grass Silage	21	23
Grease	46	33
Harvester	27	26
Hay	21	23
Heifers	08	18
Hens Layers	10	18
Horses	14	19
House	25	25
Income - Non Farm	62	37
Income Tax Withheld	58	36
Insurance	33	29
.	45	33
.	51	34
.	52	35
Interest on Accounts Payable	49	34
Interest on Accounts Receivable	48	34
Labor Non Wage	33	29

CODES (Cont.)

	<u>CATEGORY</u>	<u>PAGE</u>
Lambs.	14	19
Land	25	25
Land, Buildings & Fence Repairs.	47	33
Layers	10	18
Licenses, Auto & Truck	45	33
Lime and Fertilizer.	42	32
Livestock - Other.	14	19
Livestock & Poultry Expense - Other.	39	31
Loader	27	26
Machine Hire	23	24
.	39	31
.	44	32
Machine Repair	45	33
Machine Shed	25	25
Maple Products	21	23
.	24	25
Milk Hauling	39	31
Milk House Supplies.	36	30
Milking Machine.	28	28
Milk Products - Other.	05	17
Milk Retail.	04	17
Milk Wholesale	03	17
Miscellaneous.	52	34
Mowers	27	26
Patronage Refund	52	35
Periodic Reports	66	38
Pigs	14	19
Planter.	27	26
Planting	23	24
Plants	43	32
Plow	27	26
Flowing.	23	24
Potatoes	19	21
Poultry Feed	34	29
Poultry Litter	40	31
Poultry Supplies	40	31
Pullets.	13	19
Rake	27	27
Real Estate, Building Improvements	25	25
Resale Items	24	24
Seeds and Plants	43	32
Sexing	23	24
Shop	25	25
Silo	25	25
Small Tools.	45	33
Social Security.	33	29
.	57	36
Social Security Liability.	57	36
Spray & Other Crop	44	32
.	39	31
Sprayer.	27	27

CODES (Cont.)

	<u>CATEGORY</u>	<u>PAGE</u>
Spreader	27	27
Storage	44	32
Taxes	51	34
.	52	35
.	63	37
.	64	37
Telephone	51	34
.	52	35
.	64	38
Tractor	27	27
Tractor Repairs	45	33
Trailer	27	27
Truck Repairs	45	33
Trucking	23	24
.	39	31
.	52	35
Turkeys	14	19
Twine & Wire	44	32
Veal Calves	09	18
Vegetables	19	21
Veterinary & Medicine	38	31
Wages	32	29
Wages & Salary Non Farm	62	37
Wagon	27	27
Washing Eggs	23	24
.	39	31
Washing Powder	36	30
Water Softener Supplies	52	35
Water Systems Repairs	47	33
Withholding Accounts - Other	59	36
Wheat	21	23
Wood	21	23
Wool	14	19

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

Transaction Modifier

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

NOTES

1 - Farm Income - - - - <u>use only with</u> - -	1 - Non-Capital
	2 - Capital
2 - Farm Expense - - - - <u>use only with</u> - -	1 - Non-Capital
	2 - Capital
3 - Credit Account Transaction - - - - <u>use only with</u> - -	3 - Payment on or Reduction of Credit Acct.
	4 - Charge to or Increase of Credit Acct.
4 - Non-Farm Income - - - <u>use only with</u> - -	0 - Unclassified
	1 - Non-Capital
	2 - Capital
5 - Family Expense - - - <u>use only with</u> - -	0 - Unclassified
	1 - Non-Capital
	2 - Capital
6 - Reports - - - - - <u>use only with</u> - -	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.

<u>VOLUME</u> <u>UNIT</u>	<u>CATEGORY</u>	<u>DETAIL</u>
	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

** INCOME FROM SALES OF ANIMALS ACQUIRED AFTER DECEMBER 31,
1969 WILL RECEIVE CAPITAL GAINS TREATMENT ONLY IF ANIMALS
ARE HELD 2 YEARS OR MORE

<u>VOLUME</u> <u>UNIT</u>	<u>CATEGORY</u>	<u>DETAIL</u>
	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

**INCOME FROM SALES OF ANIMALS ACQUIRED AFTER DECEMBER 31, 1969
WILL RECEIVE CAPITAL GAINS TREATMENT ONLY IF ANIMALS ARE HELD
2 YEARS OR MORE.

<u>VOLUME</u> <u>UNIT</u>	<u>CATEGORY</u>	<u>DETAIL</u>
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

<u>VOLUME UNIT</u>	<u>CATEGORY</u>	<u>DETAIL</u>
	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.

<u>VOLUME</u> <u>UNIT</u>	<u>CATEGORY</u>	<u>DETAIL</u>
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	POTATCES 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.

<u>VOLUME</u> <u>UNIT</u>	<u>CATEGORY</u>	<u>DETAIL</u>
20 CROP FLORISTS		
NO	AZALEAS	01
NO	AFRICAN VIOLET	02
NO	BEGONIAS	03
NO	CARNATIONS	04
NO	CHRYSANTIA - STDS	05
BUN	CHRYSANTIA - POMPONS	06
NO	CHRYSANTIA - POT 3 INCH	07
NO	CHRYSANTIA - 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	LILLIES - CUT	18
NO	LILLIES - 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

<u>VOLUME</u> <u>UNIT</u>	<u>CATEGORY</u>	<u>DETAIL</u>
	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 DELIVERMBF.	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

(This category continued on next page)

<u>VOLUME</u>	<u>CATEGORY</u>	<u>DETAIL</u>
<u>UNIT</u>		

(This category continued from page 23)

BU	DRY EAR CORN.	50
BU	HI MOISTURE SHELLLED CORN.	51
BU	HI MOISTURE EAR CORN.	52
BU	BARLEY.	53
	OTHER CRPS NOT FRT & VEG.	98

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.	23
SHOP WORK	24
STORAGE	25
GRAIN DRYING.	26
GROWING HELPERS	27
SILLO FILLING.	28
TILING.	29
SHEARING.	30
OTHER CUSTOM WORK	98

24 RESALE ITEMS

BXS	APPLES.	01
QTS	BUTTERMILK.	02
LBS	COTTAGE CHEESE.	03
	CREAM	04
	DAIRY STOCK	05
DOZ	EGGS HATCHING	06
DOZ	EGGS TABLE.	07

(This category continued on next page)

VOLUME
UNIT

CATEGORY

DETAIL

(This category continued from page 24)

LBS	FERTILIZER.	08
	ICE CREAM	09
	LIME.	10
	MAPLE PRODUCTS.	11
	MILK.	12
	ORANGE JUICE.	13
	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
SILLO 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.

<u>VOLUME</u> <u>UNIT</u>	<u>CATEGORY</u>	<u>DETAIL</u>
	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 LAEOR 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	PCULTRY ANTIBIOTICS	09
LBS	POULT MINRALS & VITMNS	10
LBS	POULTRY FEED	11
	POULT PROC & GRIND	12

(This category continued on next page)

<u>VOLUME</u> <u>UNIT</u>	<u>CATEGORY</u>	<u>DETAIL</u>
(This category continued from page 29)		
LBS	POULTRY STARTER.	13
LBS	POULTRY SUPPLEMENT	14
LBS	OTHER ANTIBIOTICS.	15
LBS	OTHER MINRALS & VITMNS	16
LBS	OTHER FEED	17
LBS	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 & VITMNS	27
LBS	PIG CREEP FEED	28
LBS	BEEF FEED.	29
LBS	BEEF PROTEIN SUPPL	30
LBS	BEEF MINRALS VITMNS.	31
LBS	HI MOIST SHELLED CORN.	32
LBS	HI MOIST EAR CORN.	33
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.

<u>VOLUME</u> <u>UNIT</u>	<u>CATEGORY</u>	<u>DETAIL</u>
	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 TONS	LIME CASH CROPS	01
	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 BOIR & 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

<u>VOLUME</u> <u>UNIT</u>	<u>CATEGORY</u>	<u>DETAIL</u>
	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 34)

COMMISSIONS	06
COMMODITY TAX	07
CONTRACT GROWING.	08
DEPRECIATION.	09
EXCISE TAX.	10
FLB & FCA 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
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VOLUME
UNIT

CATEGORY

DETAIL

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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

SOC SC LIAB	01
	,
	,
	98

58 INCOME TAX WITHHELD	01
	,
	,
	98

59 OTHER WITHLDDING ACCT

OTHER WITHLDDING	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
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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
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	UTILITIES NOT FARM	24
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66 PERIODIC REPORTS

FC	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
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	MACHINE EQUIP INVENTORY.	51
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	FEED & SUPPLY INVNTY.	53
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	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

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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 AVAILIABLE 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	

