

**Cornell Agricultural Management
Information System**

**GENERAL ACCOUNTING
INSTRUCTIONS
AND
CODE MANUAL**

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CORNELL AGRICULTURAL MANAGEMENT INFORMATION SYSTEM

GENERAL ACCOUNTING

INTRODUCTION

The Cornell Agricultural Management Information System includes all the farm management accounting programs available through Cooperative Extension and the Department of Agricultural Economics at Cornell University. Instructions and codes for general accounting are contained in this manual.

Farmers and others who enroll in this program will receive monthly and annual reports including a financial summary and a cash flow statement. Dairymen and poultrymen receive a monthly business analysis. All businesses will receive a last year to date comparison after one year in the program. The program includes features that will be useful for tax reporting, wage withholding, budgeting, and business analysis. An income tax depreciation program is also available. Request A. E. Ext. 76-37, Depreciation Instruction Manual.

The CAMIS general accounting program is a mail in system. The cooperator records and codes each transaction using Farmer Data Sheets. Instructions for completion of Farmers Data Sheets and for making individual entries start on page 2 of this manual. Guidelines for using and understanding the report begin on page 14. There is a numerical listing of codes followed by an alphabetical code index at the back of this manual.

Contact your local Cooperative Extension Farm Management Agent or Specialist for enrollment forms, sample reports and more information.

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GENERAL SUGGESTIONS
FOR MAILING IN FARMERS DATA SHEETS

1. Print or write legibly.
2. Do not use commas in the quantity or dollar amounts.
3. Do not use fractions, use decimals.
4. Mail in white sheet -- green sheet is your copy.
5. Use carbon paper.
6. Start a new data sheet at the beginning of each month.
7. 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 must 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 12, 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 the Pleasant Valley Cooperative enter the Description and Source of the receipt as follows:

<u>What</u>
Milk Income

<u>Who</u>
Pleas Val

4. Credit Code. The credit code column is used only when full information on credit entries can not be recorded in the transaction and item code columns. See page 3 for instructions on recording credit accounts.
5. Transaction Code (two digits). The major and modifier transaction code designate the type of transaction (see page 25 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 may specifically classify the item being entered. For example, category 34 is feed concentrate, details 01-10 are for dairy feed. Therefore the entry:

<u>Category</u>	<u>Detail</u>
34	01

(Continued on next page)

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

In category 34 any detail code from 1 to 10 can be used for dairy feed concentrate. If you choose a detail number outside of this range the entry figure will not be calculated in the dairy analysis.

You will notice that detail numbers are either specifically assigned or a range is given from which you can use any detail you wish under the particular category. For instance, under the category 33 detail 01 is assigned for social security expense - farm share. In category 42 you may assign your own detail numbers (from 00 to 99) for various lime and fertilizer transactions. Use detail 00 if additional detail will not increase the value of your records, but only if it is on the code list.

If you assign your own detail numbers record the detail and its specific use on your code list. Always use the same detail for similar entries in the future.

7. Enterprise Code. Use the enterprise column to compare direct expenses with receipts associated with a particular project or enterprise. This program does not provide complete enterprise or cost accounts. See page 10 for instructions.
8. Quantity and Dollar Amount. Fill in the volume and unit if the entry is one involving quantity. Check the code list for a designated unit. If no unit has been designated or assigned you may assign your own two letter unit. For example, the designated unit for milk sold is lb, for wages it is hr. You may assign tn to measure tons of hay purchased. Be sure that the volume amount corresponds with the unit. Volume unit is limited to the 2 letters shown with the code. Do not use commas or fractions in the quantity or dollar amount.

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.

Item code numbers 5401 to 5599 are set aside for the credit accounts. See pages 40 through 43 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 40 through 43 in this manual list opposite the various code numbers, descriptions of your credit accounts -- classifying them into payables or receivables.

(Continued on next page)

Entering Beginning Balances. On the first farmer data sheet that you send to Ithaca, list your credit accounts using the descriptions that you entered on pages 40 through 43 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 35. Transaction 34 (charge to or increase of credit account) WILL NOT BE USED FOR BEGINNING BALANCES. Under item code, enter the code number (4 digits) for the State Bank loan. The credit code column will not be used when listing beginning balances. Assuming that the code number for the State Bank loan is 5501, the total entry will appear as on page 12, line 8 in this manual.

Cooperators who were in the Cornell program last year should re-enter their beginning balances as of January 1.

Entering Credit Account Increases - Loans. This entry will be coded under transaction as a 34. The only difference in entering a beginning balance for either an account receivable or payable is in the use of the transaction code. A beginning balance carried over from the previous year uses transaction 35 while a loan would use transaction 34.

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 12, 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 12, line 2.

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 12, line 17.

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

RECORDING INTEREST RECEIVED OR PAID ON CREDIT ACCOUNTS

Item code numbers 4800 to 4999 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 12, 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 Item code 6302.

RECORDING WAGES PAID

Item code number (4 digits) 3201 to 3299 are reserved for wage payments. See pages 38 and 39 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 38 and 39 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 50 hours during a week* and his gross wage is \$150.00, you should record the \$150.00 as an expense, even though you write a check to Jones for only \$140.80 (\$150.00 less \$9.20 for his share of social security). The entire entry would appear as on page 12, line 9 in this manual.

* 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.

RECORDING SOCIAL SECURITY & OTHER WITHHOLDING ACCOUNT TRANSACTIONS

Social Security Taxes Withheld

Item code numbers (4 digits) 5701 to 5799 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), the item code number for recording withholding of Jones' social security would be 5701. The complete procedure is as follows:

1. If you withhold \$9.20* from John Jones' wages you should double this amount to \$18.40 (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 12, 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 3 of this manual). Thus, if your social security liability (employer plus employees' share) on December 31 is \$65.00, the entry should appear as on page 13, line 5 of this manual.

CALCULATOR FOR SOCIAL SECURITY TAX WITHHOLDING
6.13 percent*

Wages	Amount to Withhold	Wages	Amount to Withhold	Wages	Amount to Withhold
\$ 1	\$.06	\$ 15	\$.92	\$ 65	\$ 3.99
2	.12	20	1.23	70	4.29
3	.18	25	1.53	75	4.60
4	.25	30	1.84	80	4.90
5	.31	35	2.15	85	5.21
6	.37	40	2.45	90	5.52
7	.43	45	2.76	95	5.82
8	.49	50	3.07	100	6.13
9	.55	55	3.37	200	12.26
10	.61	60	3.68	300	18.39

Maximum wage subject to tax; \$25,900 Maximum to withhold, \$1,587.67

* Based on 1979 rate - subject to change.

Income Taxes Withheld. Item codes 5801 to 5899 are reserved for recording

(Continued on next page)

1981 CALCULATOR FOR SOCIAL SECURITY TAX WITHHOLDING
6.65 percent

Wages	Amount to Withhold	Wages	Amount to Withhold	Wages	Amount to Withhold
\$ 1	\$.07	\$ 15	\$ 1.00	\$ 65	\$ 4.32
2	.13	20	1.33	70	4.66
3	.20	25	1.66	75	4.99
4	.27	30	2.00	80	5.32
5	.33	35	2.33	85	5.65
6	.40	40	2.66	90	5.99
7	.47	45	2.99	95	6.32
8	.53	50	3.33	100	6.65
9	.60	55	3.66	200	13.30
10	.67	60	3.99	300	19.95

Maximum wage subject to tax; \$29,700. Maximum to withhold, \$1,975.

federal income taxes voluntarily withheld from employees wages. Item codes 5901 to 5999 may be used for New York State income taxes withheld. The last 2 digits in these numbers should correspond with the last two used for recording wage payments. The following procedure is recommended:

1. If you withhold \$10.00 in Federal Income Taxes from John Jones' wages it is entered as an increase in a credit account (transaction code 34). The item code for John Jones would be 5801. There is no entry in the credit code column. The dollar amount to enter is \$10.00. The complete entry would appear as on page 12, line 11 of this manual.
2. Federal and State Income Taxes withheld from the previous year and not yet deposited should be recorded the same as a beginning credit account or as a beginning social security liability. Use transaction code 35 and item code 5800 or 5900 to make this entry.

Making Deposits of Social Security and Income Taxes Withheld. If you follow these recommended procedures you will receive a continuous record of undeposited social security, federal and state income taxes withheld (item codes 5700, 5800 and 5900).

1. When your social security account (item code 5700) plus Federal withholding (item code 5800) amount to \$200, you must deposit the total amount in a Federal Reserve Bank or authorized commercial bank by the 15th of the following month. If the undeposited balance reaches \$2,000.00 by the end of any quarter of a month period, a deposit is required within three banking days. When this deposit is made you must reduce the 5700 account and (if used) the 5800 account each by its share of the deposit. This is done by using transaction code 33 (reduction of credit account) with 5700 and 5800, if applicable, in the item code column. See page 12, lines 13 and 15 for sample entries.
2. After reducing the accounts you should enter as a cash expense one half of the social security deposit only by using a transaction code 21 along with the item code 3301. 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 12, line 14.
3. New York State Income Taxes withheld must be submitted to the State Tax Bureau. If less than \$300 is withheld during the first and/or the last half of the calendar year the employer files twice a year, on or before July 31st and January 31st. If more than \$300, but less than \$3,000 is withheld during the 6 month period, the return must be filed on or before the 15th day of the month following the date that \$300 is accumulated. When the deposit is made reduce the 5900 account by entering transaction code 33 with item code 5900.

Other Withholding Accounts. Item codes 6001 to 6099 may be used for other withholding accounts such as insurance premiums withheld from employees. Enter these transactions using the same procedure as recommended for income taxes withheld.

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 6101 to 6199 have been reserved for the drawing accounts. A separate drawing account number should be assigned to individuals making use of these accounts. On page 44 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 12, line 16 in this manual.

RECORDING CAPITAL PURCHASES AND SALES

Capital transactions include the purchases and sales of land, buildings, machinery, and dairy and breeding livestock. Major improvements to real estate and equipment are also capital items. Use transaction code 22 for capital purchases.

When capital items are purchases with 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.

Use transaction code 12 for capital sales of land, buildings, livestock and machinery. Enter the full amount of the sale although the buyer may pay for with several installments. Establish a credit account receivable to keep track of payments made and balances owed.

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. If farm and home can easily be differentiated it is best to enter only the farm expense. If this is not practical then the full amount should be entered as a farm expense by using transaction code 21. At the end of the year you can divide these expenses between business and personal.

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 13, line 4 of this manual. Entries involving milk receipts and deductions would appear as on page 13, lines 1, 2, 3, and 4 in this manual.

RECORDING NON-FARM INCOME AND EXPENSES

Item code numbers 6200 to 6299 are designated for non-farm income. Use transaction code 41 (non-farm income, non-capital) or transaction code 42 (non-farm income, capital) in combination with item codes 6200 to 6299.

Enter personal tax deductible expenses using item codes 6300 to 6399. Use these item codes for personal expenses that qualify as tax deductible items on your Federal Tax return. Transaction code 51 should be used with these item codes.

Use item codes 6400 to 6499 for other non-farm expenses. Transaction codes 51 or 52 may be used here.

PERIODIC REPORTS

Item codes 6601 to 6699 have been set aside for making periodic reports.

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>
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 pountry farms the items that must be reported each month if all analysis factors are to be properly determined are:

(Continued on next page)

<u>Item</u>	<u>Item Code</u>
Layers on hand	6603
Mortality, number of layers	6604
Months of unpaid family labor	6605
Months of unpaid operators labor	6606
Home grown grain fed layers (lb)	6608
Home produced eggs (Dz)	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 13, lines 7 through 14 of this manual.

Other Information That May Be Reported

Item codes 6650 to 6653 may be used for reporting beginning and ending inventory information for complete business analysis purposes. Item codes 6654 to 6699 may be used for optional inventory, production and loss entries. Use transaction code 65 for inventory and transaction code 60 for production entries. Use transaction code 67 for entries involving loss.

Toward the end of the year a precoded data sheet will be sent to all dairy farm cooperators. This precoded sheet may be completed by those who wish to participate in the dairy summary program. The information requested will be on crop acres and production, land and buildings, machinery and equipment, live-stock and feed and supply inventories.

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

For those receipts 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 45. A purchase of 1000 lbs of fertilizer for sweet corn would appear as on page 12, line 3.

REPORTING PLANNED RECEIPTS AND EXPENSES

Planned or budgeted receipts, expenses and other cash flows may be reported at the beginning of the year to provide a monthly comparison or progress report on the summary and analysis pages. A supplemental input form is provided for estimating major receipts, expenses, and credit account transactions for each month. Last year's records may be used as a guideline. The plan or budget is filled out once annually and submitted with January's farm data sheets.

Input forms and instructions for submitting your plan or budget should be obtained from your management agent.

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 under description write the page and line number of the original entry that you want changed. On the same line write in the credit transaction and item code that appeared with the original entry. On the next line, fill in the correct entry.

For example, assume that on March 26 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 12, 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 the 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.

INSERT CARBON BEFORE MAKING ENTRIES
KEEP BOUND GREEN COPY FOR YOUR REFERENCE
TEAR OUT PERFORATED WHITE PAGE & MAIL PROMPTLY

CORNELL AGRICULTURAL MANAGEMENT
INFORMATION SYSTEM
Cooperative Extension—New York State
Cornell University—State University of New York—U.S. Department of Agriculture
Department of Agricultural Economics

PAGE NO. 12

NAME *William Johnson* FARM NUMBER *21-60-689*
ADDRESS *R.D. 6, Smithtown, NY 12345* MONTH *MAY* 19 *80*

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	2	Feed	Hamil M:11	5502	2	1	34	01		10000	lb	835 00
2	3	Pd on acct	Hamil M:11		3	3	55	02				400 00
3	3	Fert	Cushman Bros		2	1	42	00	02	1000	lb	80 00
4	5	Int Pd	State Bank		2	1	49	01				66 00
5	3/1	No 20 oil	Savery		2	1	46	02		30	qt	16 50
6	3/1	Page 16 Line 4			1	1	03	00				
7	3/1	M:1K Income	Pleas Val		1	1	03	00		27508	lb	3163 42
8	1/1	Beg Bal Loan	State Bank		3	5	55	01				3326 00
9	15	Wages	J Jones		2	1	32	01		50	hr	150 00
10	15	Soc Sec acct	Jones		3	4	57	01				18 40
11	15	Fed Withholding	Jones		3	4	58	01				10 00
12	15	State Wh	Jones		3	4	59	01				5 20
13	16	Soc Sec Dep	Farmers BK		3	3	57	00				95 00
14	16	Soc Sec Exp	Farm Share		2	1	33	01				47 50
15	16	Fed Wh Depst	Fmrs BK		3	3	58	00				70 00
16	16	Drawing acct	Dad		3	4	61	01				500 00
17	16	Eggs	Chardale Dairy	5405	1	1	01	00		30	dz	21 00

← ABBREVIATE TO MAXIMUM OF 22 CHARACTERS AND SPACES →

INSERT CARBON BEFORE MAKING ENTRIES
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TEAR OUT PERFORATED WHITE PAGE & MAIL PROMPTLY

CORNELL AGRICULTURAL MANAGEMENT
INFORMATION SYSTEM
Cooperative Extension—New York State
Cornell University—State University of New York—U.S. Department of Agriculture
Department of Agricultural Economics

PAGE NO.

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NAME William Johnson FARM NUMBER 21-60-689
ADDRESS R.D. 6, Smithtown, NY 12345 MONTH MAY 19 80

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	24	MILK Income	Pleas Val		1	1	03	00		26418	lb	3038 07
2	24	MILK Handling	Pleas Val		2	1	39	05				84 63
3	24	MILK Prom	Pleas Val		2	1	52	02				13 20
4	24	Cert of Ind	Pleas Val		3	4	54	50				42 30
5	1/	Beg Bal	Soc Security		3	5	57	00				65 00
6	1/	Beg Bal	Fed W-holding		3	5	58	00				120 00
7	31	Butterfat Test	—		6	0	66	01		3.55	PC	—
8	31	Cows in Herd	—		6	5	66	02		30	NO	—
9	31	Family Labor Unpd	—		6	0	66	05		.5	MO	—
10	31	Operators Labor Unpd	—		6	0	66	06		1	MO	—
11	31	Layers on hand	—		6	5	66	03		8510	NO	
12	31	Hongron Gran Fed	—		6	0	66	08		3400	lb	
13	31	Eggs Produced	—		6	0	66	09		10367	DZ	
14	31	L ayer Mortality	—		6	0	66	04		79	NO	
15												
16												
17												

GUIDELINES FOR USING YOUR REPORT

The first step in learning how to get the most out of your report is to become completely familiar with it. At the time you receive your first monthly CAMIS report, go through each item using the brief descriptions below as a guide. This will give you an understanding of what is included and a foundation for using the report in business decisions.

The Farm Business Cash Flow Statement

To be most meaningful, your cash flow statement should account for all money flowing in and all money flowing out of the business.

If you have business accounts payable, receivable, withholding accounts and/or drawing accounts they must be entered on your data sheets if your cash flow statement is to be correct.

Cash Balancing: If the following criteria are followed it is a simple procedure to adjust net farm cash flow (for this year to date) to a figure that should balance with the farm business checking account:

1. Checking account used for the farm business only.
 - a. All farm cash inflow deposited in this account.
 - b. All farm cash outflow paid out of this account.
2. Checks written for family living must be entered as drawing accounts.
3. When running accounts are not paid up by the end of the month, credit accounts must be used or make income and expense entries only when the money is received or paid out.
4. When wage withholdings are made they must be entered as described in the manual.
5. Money borrowed and money loaned must be entered as an increase to an account payable or receivable.
6. Payments on accounts must be entered as reductions to those accounts.

January 1 Check Book Balance	\$ _____
Add Net Farm Cash Flow (this year to date)	_____
Total - Check Book Balance (as end of _____)	\$ _____

On page 18 you will find a makeup of categories and totals that are included in the calculation of Net Farm Cash Flow.

Planned data are available only to cooperators that submit a budget. Check with your Cooperative Extension Farm Management Agent or Specialist for forms for submitting planned data for the cash flow and the summary statements. Use

(Continued on next page)

of the planned data is optional but can prove to be a valuable tool in making business decisions (see page 11 on reporting planned receipts and expenses).

The Dairy Farm Analysis

On page 19 you will find the determination of the dairy analysis factors. Look these factors over carefully to make sure you are making the proper entries to insure a complete analysis. For example, you must enter hours worked with wage entries, months of unpaid operator's labor and family labor if the labor efficiency section is to be correct. (See the labor summary on the third page of your report for calculation of labor by months.)

The Poultry Farm Analysis

The determination of the poultry analysis factors appears on page 21. Read through these factors to make certain that you are making all the necessary entries for a complete analysis.

The Farm Business Summary

The makeup of categories and totals involved in the monthly one page summary is on page 22. Check this listing whenever a particular income or expense item appears to be too high or low. This could be an indication that something has been coded incorrectly. If the other operating expense category becomes too large consider using more specific codes to place the expenses in a more meaningful expense category. (See the section on cash flow and page 11 for information on the optional planned data column.)

The Wage Schedule and Labor Summary

This schedule and summary is divided into three sections:

1. The wage schedule showing, for various employees, the hours worked, gross wages, deductions and net wages for this month and this year to date.
2. A section showing balances due for deposit for social security, Federal income tax withheld and State income tax withheld.
3. The labor summary calculates hours of hired labor into months; adds months of unpaid operator and family labor reported for total months of labor for this month and this year to date.

Check over the entire wage schedule and labor summary for reasonableness. See pages 5-7 of this manual to review procedure in recording wages, withholdings and deposits of social security and income tax withheld.

The Farm Operating Statement

The operating statement is a record of all receipt, expense and report entries that you have made on your farmers data sheets for this month. It also shows year to date totals for each category-detail that you have used this year.

(Continued on next page)

The left hand column of this statement refers to the page and line number of the entries made on your farmer's data sheet. Check any items in the report that seem out of line by going to the operating statement and checking the entries involved back to your data sheets. It is important that this type of checking be done regularly throughout the year.

The Non-Farm Operating Statement

This statement shows receipt and expense items that are not part of the farm business. (See page 9 recording non-farm income and expenses.) This statement may be used for family receipts and expenses or any non-farm items that you wish to keep. Some use this statement for a record of non-farm tax exempt expense only. Like in the farm operating statement, the left hand column refers back to the page and line number of the original entries on your data sheets.

The Account Statement

The account statement shows increases, decreases and the current balance of the various payables, receivables, drawing accounts, individual social security, and other wage withholding accounts. (See page 3 of this manual for procedures for recording information for credit accounts.)

Reference to the page and line number of your original data sheet entry is shown in the left hand column of the account statement.

Remember to enter January 1 balances of all accounts at the beginning of the year.

The Enterprise Statement

This statement provides direct receipt and expense totals for designated farm enterprises. (See page 10 of this manual for recording information for individual enterprises.)

This statement does not provide complete enterprise or cost accounts.

The Annual Farm Income Tax Worksheet

At the end of the year you will receive a farm income tax worksheet. You may use this worksheet to make final adjustments in farm receipts and expenses for tax reporting purposes. The farm receipt and expense categories are the same as those on Federal Income Tax Schedule F.

The worksheet is designed for the cash basis taxpayer. If you use credit accounts for operating expenditures you will need to adjust the categories affected. For example, if feed purchased shows \$8000 and includes \$2000 of feed delivered but not paid for at year's end, you need to reduce feed purchased to \$6000.

This worksheet does not have official IRS approval as a replacement for Schedule F.

The Annual Operating Statement

This year end statement shows all income and expense entries made during the year in one report. For instance, all milk checks for the year are listed together in the statement. This report will be an aid in tax reporting and particularly valuable in checking all income and expense entries made during the year.

Year end reports for those businesses on other than a calendar year are available at an extra charge.

The Annual Depreciation Schedule

See A. E. Ext. 76-37 - Depreciation Instruction Manual for detailed instruction on submitting depreciation data. Contact your farm management agent or specialist for aid in completing the depreciation schedule.

MONTHLY FARM BUSINESS ANALYSIS
CASH FLOW

Makeup of Categories and Totals

<u>Category or Item</u>	<u>Actual \$ Columns</u>
1) TOTAL FARM RECEIPTS LESS FARM EXPENSES	- all TR CD 11 & 12 less all 21 & 22
2) FARM OPERATING RECEIPTS LESS OPERATING EXPENSES	- all TR CD 11 less 21
3) CASH FARM RECEIPTS	- all TR CD 11 & 12 except those preceded by a credit code
4) CASH FROM ACCOUNTS RECEIVABLE	- all TR CD 33 combined with item code 5300-99 & 5400-99
5) MONEY BORROWED	- all TR CD 34 combined with 5500-99
6) TOTAL FARM CASH INFLOW	- Total items 3 thru 5
7) CASH FARM EXPENSES	- all TR CD 21 & 22 except those preceded by a credit code Minus (34 5800-99 + 34 5900-99 + 34 6000-99 + $\frac{1}{2}$ 34 5700-99)
8) CASH PAID ON DEBTS AND ACCTS	- all TR CD 33 combined with item codes 5500-99, 5800-99, 5900-99, 6000-99, and $\frac{1}{2}$ 5700-99
9) MONEY LOANED & DRAWING ACCOUNTS	- all TR CD 34 combined with 5300-99, 5400-99 & 6100-99
10) TOTAL FARM CASH OUTFLOW	- total items 7 thru 9
11) NET FARM CASH FLOW	- item 6 less item 10
12) BALANCE ACCOUNTS RECEIVABLE	- TR CD 35 & 34 combined with 5400-99 + all income transactions with 5400-99 in the credit code column less TR CD 33 combined with 5400-99
13) BALANCE ACCOUNTS PAYABLE	- TR CD 35 & 34 combined with 5500-99 + all expense transactions with 5500-99 in the credit code column less TR CD 33 combined with 5500-99

DAIRY FARM ANALYSIS

Determination of Analyses Factors

<u>Item</u>	<u>This Month</u>	<u>To Date</u>
1) AVERAGE NUMBER OF COWS	Total 65-6602 for month	Total to date + by months to date
2) POUNDS OF MILK SOLD	Total volume 11-0300 for month	Total 11-0300
3) TOTAL VALUE OF MILK SOLD	Total dollars 11-0300 for month	Total \$11-0300
4) POUNDS OF MILK SOLD PER COW	Total volume 11-0300 ÷ by Item 1	Total volume 11-0300 ÷ Item 1
5) COWS PER MAN EQUIVALENT	Item 1 ÷ by mo. labor	Total cows ÷ by mo. labor
6) POUNDS OF MILK SOLD PER MAN	Item 2 ÷ by mo. labor	Total milk ÷ by mo. labor
7) VALUE OF MILK SOLD PER COW	Item 3 ÷ by no. cows	Total milk \$ ÷ by no. cows
8) TOTAL OPERATING EXPENSE/COW	TR CD 21 ÷ by no. cows	TR CD 21 ÷ by no. cows
9) PERCENT PURCH CONCENTRATE IS OF MILK SALES	21 3401 - 10 ÷ Item 3	21 3401 - 10 ÷ by Item 3
10) FEED CONCENTRATE PURCHASED/COW	21 3401 - 10 ÷ Item 1	21 3401 - 10 ÷ by Item 1
11) DAIRY & LIVESTK EXPENSE/COW	21 3600 thru 21 3999 ÷ by Item 1	same
12) EQUIPMENT REPAIRS, GAS, OIL/COW	21 4500 thru 21 4699 ÷ by Item 1	same
13) CROP EXPENSE/COW	21 4200 thru 21 4499 ÷ by Item 1	same
14) PRICE RECEIVED PER CWT. OF MILK	Item 3 ÷ by Item 2	Item 3 ÷ by Item 2

MO. LABOR = (HOURS OF PAID WAGES) ÷ 230 + MONTHS OF UNPAID OPERATOR AND FAMILY LABOR.

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CORNELL AGRICULTURAL MANAGEMENT INFORMATION SYSTEM

FARM NUMBER 21 61 214
DATE OF REPORT MAR 1980
DATE PROCESSED 04/16/80

MONTHLY FARM BUSINESS ANALYSIS

	THIS MONTH ACTUAL \$	THIS MONTH PLANNED \$	THIS YEAR TO DATE ACTUAL \$	THIS YEAR TO DATE PLANNED \$	LAST YEAR TO DATE \$
TOTAL FARM RECEIPTS LESS FARM EXPENSES	3188.02		9703.81		10579.57
FARM OPERATING RECEIPTS LESS OPERATING EXPENSES	2421.52		7418.11		9068.77
FARM BUSINESS CASH FLOW SUMMARY:					
CASH FARM RECEIPTS	7674.95		21721.99		21814.80
CASH FROM ACCOUNTS RECEIVABLE	0.00		0.00		0.00
MONEY BORROWED	-2000.00		-5000.00		-1200.00
TOTAL FARM CASH INFLOW	9674.95		26721.99		23014.80
CASH FARM EXPENSES	2467.72		8276.28		9045.23
CASH PAID ON DEBTS	2400.00		6100.00		3500.00
MONEY LOANED AND DRAWING ACCTS	-500.00		-1500.00		-1200.00
TOTAL FARM CASH OUTFLOW	5367.72		15876.28		13745.23
NET FARM CASH FLOW	4307.23		10845.71		9269.57
BALANCE ACCOUNTS RECEIVABLE			0.00		0.00
BALANCE ACCOUNTS PAYABLE			67144.70		68900.00

DAIRY FARM ANALYSIS

	THIS MONTH MY FARM	THIS MONTH ALL FARMS	THIS YEAR TO DATE MY FARM	THIS YEAR TO DATE ALL FARMS	LAST YEAR MY FARM
SIZE					
AVERAGE NUMBER OF COWS	51	82	51	82	53
POUNDS OF MILK SOLD	58810	282450	156690	282450	175140
TOTAL VALUE OF MILK SOLD	6763	31634	18176	31634	17864
PRODUCTION					
POUNDS OF MILK SOLD PER COW	1153	3420	3072	3420	3304
LABOR EFFICIENCY					
COWS PER MAN EQUIVALENT	20	28	25	28	24
POUNDS OF MILK SOLD PER MAN EQUIV	23524	96432	77955	96432	78060
DOLLAR CONTROL					
VALUE OF MILK SOLD PER COW	132.61	385.78	356.39	385.78	337.06
TOTAL OPERATING EXPENSE PER COW	87.98	269.14	235.65	269.14	211.98
PERCENT PURCH CONC IS OF MILK SALES	24.70	26.20	30.50	26.20	29.80
FEED CONCENTRATE PURCHASED PER COW	32.75	86.90	108.71	86.90	100.38
DAIRY & LIVESTOCK EXPENSES PER COW	8.94	19.48	23.22	19.48	21.68
EQUIPMENT REPAIRS, GAS, OIL PER COW	2.79	7.53	7.53	21.52	5.48
CROP EXPENSE PER COW	9.43	10.98	9.43	10.98	9.79
PRICE RECEIVED PER CWT OF MILK	11.50	11.20	11.60	11.20	10.20
TOTAL OPERATING EXPENSE PER CWT OF MILK	7.63	7.34	7.67	7.34	7.28

POULTRY FARM ANALYSIS

Determination of Analyses Factors

<u>Item</u>	<u>This Month</u>	<u>Year To Date</u>
1) AVERAGE NUMBER OF LAYERS	Total volume 6603	Total accumulation volume 6603 ÷ total months
2) DOZEN OF EGGS SOLD	Total volume TRN 11 Category 01	Same
3) DOZEN OF EGGS PRODUCED	Total volume 6609 or Item 2 - (TRN 21 Cat. 01 + 21 2400-2449)	Same
4) NUMBER EGGS PRODUCED/LAYER	Doz. eggs produced (Item 3) ÷ layers re- ported (Item 1)	Same
5) LAYERS PER MAN	Layers reported (Item 1) ÷ total mo. labor (wage schedule)	Same
6) DOZEN EGGS SOLD/MAN	Doz. eggs sold (Item 2) ÷ total mo. labor	Same
7) DOZEN EGGS PRODUCED/MAN	Doz. eggs produced (Item 3) ÷ total mo. labor	Same
8) PRICE REC./DOZ. EGGS SOLD	Total dollars TRN 11 Cat. 01 ÷ total volume TRN 11 Cat. 01	Same
9) TOT. OPER. EXPENSE/DOZ. EGGS SOLD	Total dollars TRN CD 11 ÷ doz. eggs sold (Item 2)	Same
10) TONS LAYER FEED USED	Tot.vol. 6608 ÷ 2000 + tot.vol. TRN 21 3411 Thru 3418 ÷ 2000 + tot. vol. 6612 - tot. vol. 6613	Same
11) POUNDS OF LAYER FEED/DOZEN EGGS PRODUCED	Does not print for this month	Item 10 in lbs. ÷ Item 3 starting with 4th month
12) PRICE/TON OF LAYER FEED PURCHASED	Tot. \$ amt. TRN 21 3411 thru 3418 ÷ total volume/ 2000	Same
13) HIRED LABOR COSTS/DOZEN	Tot. \$ amt. TRN 21 Cat. 32 & 33 ÷ doz. eggs pro- duced (Item 3)	Same
14) MORTALITY (% OF FLOCK)	Tot. vol. 6604 ÷ tot. vol. 6603 (Item 1)	Same

MONTHLY FARM BUSINESS SUMMARY

Makeup of Categories and Totals

Category	Codes to include		
	TR CD	Item Category	Item Detail
OPERATING RECEIPTS:	11		
EGGS		01	00 - 99
MILK & DAIRY PRODUCTS		03, 04 & 05	00 - 99
POUNTRY & NON-CAP LVST		06 - 14	00 - 99
FRUIT & VEG		17, 19	00 - 99
OTHER CROPS & PROD		15, 20, 21, 22	00 - 99
RESALE ITEMS		24	00 - 99
OTH OP RECEIPTS		all other TR CD 11	
TOTAL OPERATING REC	11	all	
CAPITAL RECEIPTS:	12		
LIVESTOCK		06, 07, 08 & 14	00 - 99
OTHER CAPITAL REC	12	all other TR CD 12	
TOTAL CAPITAL REC	12	all	
TOTAL RECEIPTS	11 & 12	all	
OPERATING EXPENSES:	21		
LABOR, WAGES & NON-WAGE		32, 33	00 - 99
FEED CONC		34	00 - 99
FEED NON-CONC		35	00 - 99
CUSTOM WORK		23	00 - 99
EQUIPMENT REP		45	00 - 99
AUTO		51	05
GASOLINE		46	00 - 99
BREEDING		37	00 - 99
VET & MED		38	00 - 99
MILK MARKETING		39	05
		52	02, 22
OTH DAIRY, POULTRY & LVST EXP		36, 40	00 - 99
		39	00 - 04
			06 - 99
LIME & FERT		42	00 - 99
SEEDS, SPRAY ETC		43, 44	00 - 99
LAND, BLDG ETC		47	00 - 99
INTEREST		49	00 - 99
TAXES		51	03
INS		51	04
RENT		52	34
ELEC		51	02
TELE ETC		51	01, 06-99
POULT & NON-CAP LVSTK PURCH		06 - 14	00 - 99
RESALE ITEMS		24	00 - 99
OTH OP EXP		all other	
TOT OP EXP	21	all	
CAPITAL EXPENSE:	22		
LIVESTOCK		06-08, 14	00 - 99
LAND & BUILDING		25	00 - 99
MACH & EQUIP		27, 28	00 - 99
OTHER CAP EXP		all other	
TOTAL CAP EXP	22	all	
TOTAL EXPENSES	21 & 22	all	

FARM NUMBER 21 61 214
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CORNELL AGRICULTURAL MANAGEMENT INFORMATION SYSTEM

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MONTHLY FARM BUSINESS SUMMARY

	THIS MONTH ACTUAL \$	PLANNED \$	THIS YEAR TO DATE ACTUAL \$	PLANNED \$	LAST YEAR TO DATE \$
OPERATING RECEIPTS:					
EGGS	0.00		0.00		0.00
MILK & DAIRY PRODUCTS	6763.15		18176.04		17864.28
POULTRY & NON-CAP LIVESTOCK	145.30		1269.25		2309.52
FRUIT & VEGETABLES	0.00		0.00		0.00
OTHER CROPS & PRODUCTS	0.00		0.00		0.00
RESALE ITEMS	0.00		0.00		0.00
OTHER OPERATING RECEIPTS	0.00		0.00		130.20
TOTAL OPERATING RECEIPTS	6908.45		19416.29		20304.00
CAPITAL RECEIPTS:					
LIVESTOCK	766.50		2285.70		1510.80
OTHER CAPITAL RECEIPTS	0.00		0.00		0.00
TOTAL CAPITAL RECEIPTS	766.50		2285.70		1510.80
TOTAL RECEIPTS	7674.95		21721.99		21814.80
OPERATING EXPENSES:					
LABOR, WAGES & NON-WAGE	1450.00		3182.50		2789.21
FEED CONCENTRATE	1570.39		5544.40		5320.40
FEED NON-CONCENTRATE	0.00		0.00		0.00
CUSTOM WORK	0.00		0.00		0.00
EQUIPMENT REPAIR & EXPENSE	75.68		246.20		185.20
AUTO EXPENSE	0.00		0.00		0.00
GASOLINE, OIL, & GREASE	66.40		137.90		94.10
BREEDING FEES	67.00		248.00		264.90
VETERINARY MEDICINE	74.80		235.12		172.50
OTH DAIRY, POULT, & LSTK EXP	314.25		701.12		712.60
LIME & FERTILIZER	480.80		480.80		519.18
SEED, SPRAY, & OTH CROP EXP	0.00		0.00		0.00
LAND, BLDG, & FENCE REPAIR	7.50		12.50		27.80
INTEREST	0.00		0.00		0.00
TAXES	0.00		516.29		502.80
INSURANCE	0.00		0.00		0.00
ELECTRICITY	0.00		0.90		0.00
TELEPHONE & OTHER UTILITIES	0.00		0.00		0.00
POULT & NON-CAP LSTK PURCH	0.00		0.00		0.00
RESALE ITEMS	0.00		0.00		0.00
OTHER OPERATING EXPENSES	280.20		713.44		656.44
TOTAL OPERATING EXPENSES	4486.93		12018.18		11235.23
CAPITAL EXPENSE:					
LIVESTOCK	0.00		0.00		0.00
LAND & BUILDINGS	0.00		0.00		0.00
MACHINERY & EQUIPMENT	0.00		0.00		0.00
OTHER CAPITAL EXPENSES	0.00		0.00		0.00
TOTAL CAPITAL EXPENSE	0.00		0.00		0.00
TOTAL EXPENSE	4486.93		12018.18		11235.23

LIST OF CODES

Every receipt, expense and credit transaction recorded on the farmers data sheet must have a two digit transaction code and a 4 digit item code. Transaction codes are listed on page 25 and the correct combination of transaction majors and transaction modifiers are shown there.

Item codes are listed numerically on pages 26 through 36 and alphabetically on pages 46 through 52. Always use the item codes assigned in the numerical listing. Some items are assigned a specific code number. Other items are given a range of numbers that you may use. When you assign a code from this range, write it down in the manual.

Code numbers must be assigned to hired labor, credit accounts, drawing accounts and enterprises if these features are to be used. See pages 37 to 45.

TRANSACTION CODES

Transaction Major

- 1 - Farm Income
- 2 - Farm Expense
- 3 - Credit, Withholding, & Drawing
Account Transactions
- 4 - Non-Farm Income
- 5 - Non-Farm Expense
- 6 - Reports

Transaction Modifier

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

NOTES

- 1 - Farm Income - - - - - use only with - - - - - 1 - Non-Capital
2 - Capital
- 2 - Farm Expense- - - - - use only with - - - - - 1 - Non-Capital
2 - Capital
- 3 - Credit, Withholding, & Drawing Account
Transactions use only with - - - - - 3 - Payment on or Reduction
of Credit Account
4 - Charge to or Increase of
Credit Account
5 - Balance at Beginning of
Year
- 4 - Non-Farm Income - - - use only with - - - - - 0 - Unclassified
1 - Non-Capital
2 - Capital
- 5 - Non-Farm 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.

NUMERICAL ITEM CODE INDEX

<u>CATEGORY</u>	<u>DETAIL</u>		<u>VOLUME UNIT</u>
01	00	EGGS, General	DZ
	01-99*	EGGS, (Specific)	DZ
	_____	_____	
	_____	_____	
	_____	_____	
	_____	_____	
03	00	MILK WHOLESALE	LB
04	00	MILK RETAIL	*
05	00	OTHER MILK PRODUCTS, General	*
	01-99*	MILK PRODUCTS (Specific)	*
06	01	COWS RAISED FOR SALE	*
	02	COWS HELD FOR DAIRY OR BREEDING	*
	03-99*	OTHER COWS	*
	_____	_____	
	_____	_____	
07	01	BULLS RAISED FOR SALE	*
	02	BULLS HELD FOR BREEDING	*
	03-99*	OTHER BULLS	*
08	01	HEIFERS RAISED FOR SALE	*
	02	HEIFERS HELD FOR DAIRY OR BREEDING	*
	03-99*	OTHER HEIFERS	*
	_____	_____	
	_____	_____	
09	00	CALVES SOLD, General	*
	01-99*	CALVES SOLD, (Specific)	*
10	00	HENS, General	*
	01-99*	HENS, (Specific)	*
	_____	_____	
	_____	_____	
11	00	CHICKS & PULLETS, General	*
	01-99*	CHICKS & PULLETS, (Specific)	*
	_____	_____	
	_____	_____	

* You may assign.

<u>CATEGORY</u>	<u>DETAIL</u>	<u>VOLUME</u> <u>UNIT</u>
12	00 BROILERS, General	*
	01-99* BROILERS (Specific)	*
13	00 OTHER POULTRY, General	*
	01-99* OTHER POULTRY (Specific)	*

14	00 OTHER LIVESTOCK, General	*
	01 BEEF CATTLE RAISED FOR SALE	*
	02-09* OTHER BEEF CATTLE	*

	10 SHEEP & LAMBS RAISED FOR SALE	*
	11-15* OTHER SHEEP	*

	16 SWINE RAISED FOR SALE	*
	17-21* OTHER SWINE	*

	22 HORSES RAISED FOR SALE	*
	23-30* OTHER HORSES	*

	31-99* OTHER LIVESTOCK	*

15	00 OTHER LIVESTOCK PRODUCTS, General	*
	01-99* OTHER LIVESTOCK PRODUCTS (Specific)	*

17	00 FRUIT CROPS, General	*
	01 APPLES, General	*

(This category continued on next page.)

* You may assign.

<u>CATEGORY</u>	<u>DETAIL</u>	<u>VOLUME</u> <u>UNIT</u>
(This category continued from page 27.)		
17	02-11* OTHER APPLES	*
	12 BLUEBERRIES	*
	13 SWEET CHERRIES	*
	14 SOUR CHERRIES	*
	16 PEACHES	*
	17 PEARS	*
	18 PLUMS & PRUNES	*
	19-23* SMALL FRUIT	*
	24 GRAPES, General	*
	25-33* OTHER GRAPES	*
	34-99* OTHER FRUIT	*
19	00 VEGETABLE CROPS, General	*
	01 DRY BEANS	*
	05 SNAP BEANS	*
	10 CABBAGE	*
	21 PEAS	*
	23-25* POTATOES	*
	31 SWEET CORN	*
	32-99* OTHER VEGETABLE CROPS	*
20	00 FLOWERS & ORNAMENTALS, General	*
	01-99* FLOWERS & ORNAMENTALS (Specific)	*

* You may assign

<u>CATEGORY</u>	<u>DETAIL</u>	<u>VOLUME UNIT</u>
21	00 FIELD CROPS, General (Use Category 21 for crops sold. Feed grains purchased should be entered under Category 34, forage crop purchased goes under Category 35.)	*
	02 CORN, HIGH MOISTURE EAR	*
	03 CORN, HIGH MOISTURE SHELLLED	*
	04 CORN GRAIN, EAR	*
	05 CORN GRAIN, SHELLLED	*
	06 CORN SILAGE	*
	09 HAY CROP SILAGE	*
	11 HAY	*
	13 BARLEY	*
	18 OATS	*
	26 RYE	*
	29 STRAW	*
	33 WHEAT	*
	34-99* OTHER FIELD CROPS	*

22	00 FOREST & OTHER CROPS, General	*
	01 CHRISTMAS TREES & GREENS, General	*
	02-09* CHRISTMAS TREES & GREENS (Specific)	*

	10 MAPLE PRODUCTS, General	*
	11-19* MAPLE PRODUCTS (Specific)	*

	20 WOOD & TIMBER, General	*
	21-29* WOOD & TIMBER (Specific)	*

	30 OTHER CROPS, General	*
	31-99* OTHER CROPS, (Specific)	*

*You may assign

<u>CATEGORY</u>	<u>DETAIL</u>	<u>VOLUME UNIT</u>
23	00 01-99* 	CUSTOM WORK, General CUSTOM WORK, (Specific) * *
24	00 00-49* 50-99* 	RESALE ITEMS, General EGGS PURCHASED FOR RESALE (Poultrymen must not include other resale items in Detail 00-49.) OTHER RESALE ITEMS * DZ
(Use Categories 25, 27, 28, and 30 for capital purchases and sales. See Categories 45 and 47 for non-capital upkeep and repairs.)		
25	00 01-99* 	REAL ESTATE, CAPITAL, General REAL ESTATE, CAPITAL (Specific) * *
27	00 01-99* 	TRACTOR & TRUCK, CAPITAL, General TRACTOR & TRUCK, CAPITAL (Specific) * *
28	00 01-99* 	EQUIPMENT, CAPITAL, General EQUIPMENT, CAPITAL (Specific) * *

* You may assign.

<u>CATEGORY</u>	<u>DETAIL</u>	<u>VOLUME</u> <u>UNIT</u>
30	00 OTHER INVESTMENTS, CAPITAL, General 01-99* OTHER INVESTMENT, CAPITAL (Specific)	* *
32	00 WAGES, GENERAL 01-99* WAGES (Assign wage codes on pages 38 and 39)	HR HR
33	-- LABOR NON-WAGE 01 SOCIAL SECURITY EXPENSE, FARM SHARE 02 WORKMEN'S COMPENSATION INSURANCE 03 UNEMPLOYMENT TAX, NYS 04 UNEMPLOYMENT TAX, FEDERAL 05 LABOR PRIVILEGES PURCHASED, General 06-79* LABOR PRIV PURCHASED (Specific employee)	* * * * * *
	80 EMPLOYEE RETIREMENT PLANS, General 81-96* EMPLOYEE RET PLANS (Specific employee)	*
	97-99* OTHER LABOR NON-WAGE	*
34	-- FEED CONCENTRATE 01 DAIRY CONCENTRATE, General 02-10* DAIRY CONCENTRATE (Specific)	* *
	11 POULTRY CONCENTRATE, General 12-18* POULTRY CONCENTRATE (Specific)	LB LB
	19 MILK REPLACER 25-28* HOG CONCENTRATE	* *

(This category continued on next page.)

<u>CATEGORY</u>	<u>DETAIL</u>	<u>VOLUME UNIT</u>
	(This category continued from page 31)	
34	29-31* BEEF CONCENTRATE	*
	32-98* OTHER FEED CONCENTRATE (Specific)	*
	99 OTHER FEED CONCENTRATE, General	*
35	00 FEED NON-CONCENTRATE, General	*
	01 HAY	*
	03 SILAGE	*
	04-99* OTHER FEED NON-CONCENTRATE	*
36	00 DAIRY SUPPLIES, General	*
	01-99* DAIRY SUPPLIES (Specific)	*
37	00 BREEDING FEES, General	*
	01-99* BREEDING FEES, (Specific)	*
38	-- VETERINARY & MEDICINE	
	01 DAIRY VETERINARY & MEDICINE	*
	02 POULTRY VETERINARY & MEDICINE	*
	05-98* OTHER VETERINARY & MEDICINE (Specific)	*
	99 OTHER VETERINARY & MEDICINE, General	*
39	-- OTHER LIVESTOCK EXPENSES	
	01 BEDDING	*
	04 DHIC (or similar fees)	*
	05 MILK HAULING	*
	08 CONTRACT GROWING	*
	09-98* OTHER LIVESTOCK EXPENSE (Specific)	*
	99 OTHER LIVESTOCK EXPENSE, General	*

* You may assign.

<u>CATEGORY</u>	<u>DETAIL</u>		<u>VOLUME</u> <u>UNIT</u>
40	00	POULTRY SUPPLIES & EXPENSES, General	*
	01-99*	POULTRY SUPPLIES & EXPENSES (Specific)	*
42	00	LIME & FERTILIZER, General	*
	01-99*	LIME & FERTILIZER (Specific)	*
43	00	SEEDS & PLANTS, General	*
	01-99*	SEEDS & PLANTS (Specific)	*
44	00	SPRAY & OTHER CROP EXPENSES, General	*
	01-99*	SPRAY & OTHER CROP EXPENSES (Specific)	*
45	00	EQUIPMENT REPAIRS & EXPENSES**, General	*
	01-99*	EQUIPMENT REPAIRS & EXPENSE (Specific)	*
46	00	GAS, OIL & GREASE FARM, General	*
	01-99*	GAS, OIL & GREASE FARM (Specific)	*

* You may assign

** Includes small tools and equipment rental - Not capital purchases.

<u>CATEGORY</u>	<u>DETAIL</u>	<u>VOLUME</u> <u>UNIT</u>
47	00 REAL ESTATE REPAIRS, General	*
	01-99* REAL ESTATE REPAIRS (Specific)	*

48	00 INTEREST & DIVIDENDS RECEIVED, General	*
	01-99* INTEREST & DIVIDENDS RECEIVED (Specific)	*
	(See Detail for Accounts Receivable, Category 54.)	
49	00 INTEREST PAID, General	*
	01-99* INTEREST PAID (Specific)	*
	(See Detail for Accounts Payable, Category 55.)	
51	-- FARM OR FARM & HOME	
	01 TELEPHONE	*
	02 ELECTRICITY	*
	03 TAXES REAL ESTATE	*
	04 INSURANCE	*
	05 AUTO EXPENSE	*
	06 WATER	*
	07 HEATING FUEL	*
	08-20* OTHER UTILITIES	*

	21-99* OTHER FARM OR FARM & HOME	*

52	-- MISCELLANEOUS	
	02 ADVERTISING - MILK ONLY	*
	03 ADVERTISING, OTHER	*
	05 CONSERVATION EXPENSE	*
	06 COMMISSIONS	*
	22 DUES - MILK COOP ONLY	*
	23 DUES, FEES, RECORDS	*
	26 PATRONAGE REFUNDS	*
	30 RETAINED EARNINGS INCOME	*
	33 GAS TAX REFUND	*
	34 REAL ESTATE RENT	*
	51 GOVERNMENT PAYMENTS	*
	53 TRAVEL, TRANSPORTATION	*
	54-99* OTHER MISCELLANEOUS	*

* You may assign.

<u>CATEGORY</u>	<u>DETAIL</u>		<u>VOLUME UNIT</u>
54	00 01-99*	ACCOUNTS RECEIVABLE, General ACCOUNTS RECEIVABLE (Specific) (See pages 40 & 41 for assignment.)	* *
55	00 01-99*	ACCOUNTS PAYABLE, General ACCOUNTS PAYABLE (Specific) (See pages 42 & 43 for assignment.)	* *
57	00 01-99*	SOCIAL SECURITY LIABILITY SOC SEC WITHHOLDING ACCOUNT (Specific) (Use detail to match wage detail, i.e., wage item code 32-02 has social security withholding 57-02.)	* *
58	00 01-99*	FEDERAL INCOME TAX WITHHOLDING, General FED INCOME TAX WITHHOLDING (Specific) (Use detail to match wage item code detail.)	* *
59	00 01-99*	STATE INCOME TAX WITHHOLDING, General STATE INCOME TAX WITHHOLDING (Specific) (Use detail to match wage item code detail.)	* *
60	00 01-99*	OTHER WITHHOLDING ACCOUNT, General OTHER WITHHOLDING ACCOUNT (Specific) (Use detail to match wage item code detail.)	* *
61	00 01-99*	DRAWING ACCOUNTS, General DRAWING ACCOUNTS (Specific) (See page 44 for assignment.)	* *
62	00 01-99*	NON-FARM INCOME, General NON-FARM INCOME (Specific)	* *

63	00 01 02 03	PERSONAL EXPENSE TAX DEDUCTIBLE, General CONTRIBUTIONS & GIFTS INTEREST PAID - NOT FARM MEDICINE & DRUGS	* * * *

(This category continued on next page.)

* You may assign.

<u>CATEGORY</u>	<u>DETAIL</u>	<u>VOLUME</u> <u>UNIT</u>
	(This category continued from page 35.)	
63	04 MEDICAL & DENTAL	*
	05 TAXES - PROPERTY - NOT FARM	*
	06 TAXES - STATE INCOME - NOT FARM	*
	07 HEALTH INSURANCE - NOT FARM	*
	08-99* OTHER PERSONAL EXPENSES TAX DEDUCTIBLE	*
64	00 OTHER NON-FARM EXPENSES, General	*
	01-99* OTHER NON-FARM EXPENSES (Specific)	*
66	-- PERIODIC REPORTS	PC
	01 BUTTERFAT TEST	NO
	02 COWS IN HERD	NO
	03 LAYERS ON HAND	NO
	04 MORTALITY - LAYERS	NO
	05 UNPAID FAMILY LABOR	MO
	06 OPERATOR'S LABOR (Unpaid)	MO
	08 HOMEGROWN FEED FED TO LAYERS	LB
	09 EGG PRODUCTION	DZ
	12 BEGINNING YEAR LAYER FEED INVENTORY	TN
	13 END YEAR LAYER FEED INVENTORY	TN
	50 LAND & BUILDING INVENTORY	*
	51 MACHINERY & EQUIPMENT INVENTORY	*
	52 LIVESTOCK INVENTORY	*
	53 FEED & SUPPLY INVENTORY	*
	54-99* OTHER PERIODIC REPORTS	*

*You may assign.

Assignable Code and Account Numbers

CONTENTS

	<u>Page</u>
Numbers available for Hired Workers	38-39
Numbers available for Credit Accounts:	
Receivable	40-41
Payable	42-43
Numbers available for Drawing Accounts	44
Numbers available for Enterprise Codes	45

If you wish to differentiate between full and part-time workers; operating and capital accounts receivable and payable you may do so by use of the following detail codes:

Full-Time Worker	3201-3225
Part-Time Worker	3226-3299
Operating Accounts Receivable	5401-5450
Capital Accounts Receivable	5451-5499
Operating Accounts Payable	5501-5550
Capital Accounts Payable	5551-5599

NUMBERS AVAILABLE FOR HIRED WORKERS

Code Number	Name of Worker	Code Number	Number 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

Code Number	Name of Worker	Code Number	Number 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		3299	
3275			

NUMBERS AVAILABLE FOR CREDIT ACCOUNTS

ACCOUNTS RECEIVABLE (OTHERS OWE YOU)			
Credit Code	Name of Account	Credit Code	Name of Account
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		5450	

NUMBERS AVAILABLE FOR CREDIT ACCOUNTS

ACCOUNTS RECEIVABLE (OTHERS OWE YOU)			
Credit Code	Name of Account	Credit Code	Name of Account
5451		5476	
5452		5477	
5453		5478	
5454		5479	
5455		5480	
5456		5481	
5457		5482	
5458		5483	
5459		5484	
5460		5485	
5461		5486	
5462		5487	
5463		5488	
5464		5489	
5465		5490	
5466		5491	
5467		5492	
5468		5493	
5469		5494	
5470		5495	
5471		5496	
5472		5497	
5473		5498	
5474		5499	
5475			

NUMBERS AVAILABLE FOR CREDIT ACCOUNTS

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		5550	

NUMBERS AVAILABLE FOR CREDIT ACCOUNTS

ACCOUNTS PAYABLE (YOU OWE OTHERS)			
Credit Code	Name of Account	Credit Code	Name of Account
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		5599	
5575			

NUMBERS AVAILABLE FOR DRAWING ACCOUNTS

Code Number	DRAWING ACCOUNT (NAME OF PERSON)
6101	
6102	
6103	
6104	
6105	
6106	
6107	
6108	
6109	
6110	
6111	
6112	
6113	
6114	
6115	

NOTE: Drawing account numbers 6116 through 6199 are available for other drawing accounts.

NUMBERS AVAILABLE FOR ENTERPRISE CODES

Code Number	Enterprise	Code Number	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	

ALPHABETICAL ITEM CODE INDEX

	ITEM CODE	
	<u>Category</u>	<u>Detail</u>
Accounting Fees	52	23
Accounts Payable (see pages 42 & 43)	55	assign
Accounts Receivable (see pages 40 & 41)	54	assign
A. C. P. Payments	52	51
Advances, Cash to Labor (see pages 38 & 39)	32	assign
Advertising Expenses - Milk Only.	52	02
Advertising Expenses - Other.	52	03
Antibiotics - Dairy Feed Additive	34	assign 01-10
- Poultry Feed Additive	34	assign 11-18
- Medicine.	38	assign
Antifreeze.	46	assign
Apple Sales	17	assign 01-11
Apples Purchased for Resale	24	assign
Artificial Insemination Fees.	37	assign
Auto - Expenses & Repairs	51	05
- Farm Share of New Auto	28	assign
Backhoeing.	23	assign
Baler - New	28	assign
- Repairs	45	assign
Baling - Custom Work.	23	assign
- Twine & Wire	44	assign
Barn - Capital Purchase or Sale	25	assign
- Repairs.	47	assign
Baskets & Other Crop Containers	44	assign
Beans - Dry Bean Sales.	19	01
- Snap Bean Sales	19	05
Bedding - Purchased for Livestock	39	01
- Purchased for Poultry	40	assign
- Straw Sales	21	29
Beef - Animal Sales	14	assign 01-09
- Purchased for Resale.	24	assign
Bees - Purchase, Rental Expense & Supplies.	44	assign
- Income from Rent & Honey Sales	22	assign 30-99
Bob Calves - Sold	09	assign
- Purchased for Resale	24	assign
Boxes - Crop Containers	44	assign
- Egg Containers.	40	assign
Breeding - Fees & Semen	37	assign
- Supplies	39	assign 09-99
Broilers.	12	assign
Builders - Capital Sales, Purchases & Improvements.	25	assign
- Repairs.	47	assign
Bulk Tank - Purchase or Sale.	28	assign
- Repairs	45	assign
Bulls - Purchased for Breeding.	07	02
- Purchased for Resale.	24	assign
Bull Sales - Raised for Sale.	07	01
- Held for Breeding Purposes	07	02

	ITEM CODE	
	Category	Detail
Calves - Bob, Veal & Feeder Calves Sold	09	assign
- Heifers Held for Dairy or Breeding	08	02
- Bulls Held for Dairy or Breeding	07	02
- Held for Resale.	24	assign
Certificates - Retained Earnings.	52	30
- Sales.	54	assign
- Withheld from Milk Check	54	assign
Charge Accounts (see pages 42 & 43)	50	assign
Cherries - Sour	17	14
- Sweet.	17	13
Chicks & Pullets.	11	assign 00-99
Christmas Trees	22	assign 01-09
Combining	23	assign
Commissions - Paid.	52	06
Conservation Expenses	52	05
Containers - Crop	44	assign
- Egg.	40	assign
Contract Growing - Livestock.	39	08
- Poultry.	40	assign
Contract Payments	55	assign
Coop Patronage Dividends.	52	26
Corn - Purchased for Dairy Feed	34	assign 01-10
- Purchased for Other Feed	34	assign 11-99
- Sales.	21	assign 02-05
Cow Sales - Raised for Sale	06	01
- Held for Dairy or Breeding.	06	02
Cows Purchased for Dairy or Breeding.	06	02
Cows Purchased for Resale	24	assign
Custom Work	23	assign
Dairy Beef - Raised Animal Sales.	14	assign 01-09
- Resale Animals	24	assign
Dairy - Bulls	07	assign 01-99
- Cows.	06	assign 01-99
- Feed Purchased.	34	assign 01-10
- Heifers	08	assign 01-99
- Products.	05	assign
- Supplies.	36	assign
Debt Payments - Interest.	49	assign
- Principle	55	assign
DHIC Fees	39	04
Diesel Fuel	46	assign
Discounts	52	26
Disinfectants	36	assign
Dividends on Investments.	48	assign
Dividends - Patronage	52	26
Drawing Accounts.	61	assign
Dry Beans	19	01
Ducks	13	assign
Dues, Farm Organizations.	52	23
Dues, Milk Coop only.	52	22

	ITEM CODE	
	<u>Category</u>	<u>Detail</u>
Egg Cases & Cartons	40	assign
Egg Receipts.	01	assign
Eggs Purchased.	24	assign 00-49*
Electricity - Farm & Home	51	02
- For Employees	33	04
- Labor Camp.	33	03
Electric System - New	25	assign
- Repairs	47	assign
Equipment - Purchases & Sales	28	assign
- Rent or Lease	45	assign
- Repairs	45	assign
Family Expense - Not Tax Deductible	64	assign
- Tax Deductible	63	assign
Family Drawing Account.	61	assign
Farm & Home Expenses.	51	assign
Farm Magazines.	52	23
Farm Organizations - Dues	52	23
- Meeting Expenses	52	53
Feed - Beef Concentrate	34	assign 29-31
- Dairy Concentrate.	34	assign 01-10
- Hay Purchased.	35	01
- Hog Concentrate.	34	assign 25-28
- Poultry Concentrate.	34	assign 11-18
- Silage Purchased	35	03
Feed Crops Sold	21	assign 02-11
Feeder Livestock - Calves Sold.	09	assign
- Held for Resale.	24	assign
Fence Repair.	47	assign
Fertilizer.	42	assign
Field Crop Income	21	assign
Fire Insurance - Claim Receipts	**	
- Premium Payments	51	04
Flower Crop Income.	20	assign
Fruit Crop - Income	17	assign
- Supplies	44	assign
Fruit Trees	25	assign
Fuel - Heating.	51	07
- Labor Camp	33	03
- Machine.	46	assign
Gasoline.	46	assign
Gasoline Tax Refunds.	52	33
Government Payments	52	51
Grain - Concentrate	34	assign
- Sales	21	Assign 02-33

* Poultrymen should use this range of details (00-49) for egg purchases only.

** Capital receipt as if lost item were sold.

	ITEM CODE	
	Category	Detail
Grapes	17	assign 24-33
Grass Seed	44	assign
Gravel - For Capital Improvement	25	assign
- For Maintenance	47	assign
- Sales	22	assign 30-99
Grease	46	assign
Grinding Feed.	34	assign
Hatching - Eggs.	01	assign
- Contract Expense or Income.	23	assign
Hay - Purchased.	35	01
- Sold	21	11
Heifers.	08	assign 01-99
Hens	10	assign
High Moisture Corn - Purchased	34	assign 01-99
- Sold.	21	assign 02-03
Hired Labor.	32	assign
Hogs	14	assign 16-21
Honey.	22	assign 30-99
Horses	14	assign 22-30
House - Capital Outlay for Tenant House.	25	assign
- Owners	64	assign
- Tenant House Repair.	47	assign
Income from Custom Work.	23	assign
Income, Non-Farm	62	assign
Income Tax Withheld from Employees - Federal	58	assign
- State	59	assign
Insecticides - Crop.	44	assign
- Livestock	39	assign
Insurance - Auto	51	05
- Fire, Liability & Crop	51	04
- Health on Employees.	33	assign 04-79
- Life (Personal).	64	assign
- Truck.	45	assign
- Workmen's Compensation	33	02
Insurance Income from Losses	*	
Interest - Paid on Farm Accounts	49	assign
- Paid on Personal Accounts	63	02
- Received from Farm Accounts	48	assign
- Received from Personal Accounts	62	assign
Inventories - Feed & Supply.	66	53
- Land & Buildings	66	50
- Layer Feed (Beginning of Year)	66	12
- Layer Feed (End of Year)	66	13
- Livestock.	66	52
- Machinery & Equipment.	66	51
Investments - Coop Stocks & Other Farm	30	assign
- Non-Farm	62 & 64	assign

* Capital receipt as if lost item were sold.

	ITEM CODE	
	<u>Category</u>	<u>Detail</u>
Labor - Wages (see pages 38 & 39)	32	assign
Labor (Non-Wage) - Labor Camp Utilities	33	03
- Labor Privileges	33	assign 04-79
- Other.	33	assign 97-99
- Social Security Expense.	33	01
- Workmen's Compensation	33	02
Labor - Unpaid Family	66	05
- Unpaid Operator	66	06
Lambs	14	assign 10-15
Land.	25	assign
Land and Building Inventory	66	50
Land, Buildings & Fence Repairs	47	assign
Laver Feed.	34	assign 11-18
Layers on Hand.	66	03
Laver Mortality	66	04
Laver - Homegrown Feed Fed.	66	08
Legal Fees.	52	23
Lettuce	19	assign 32-99
License - Auto.	51	05
- Truck	45	assign
Lime & Fertilizer	42	assign
Livestock Expense	39	assign
Livestock Feed.	34	assign
Livestock - Inventory	66	52
- Other	14	assign
Machine Hire.	23	assign
Machine Repair.	45	assign
Machinery & Equipment - General	28	assign
- Inventory	66	51
- Tractor & Truck	27	assign
Maple Products.	22	assign 10-19
Medical & Dental - Non-Farm	63	04
Medicine - Livestock.	38	assign
- Non-Farm	63	03
Memberships, Dues & Fees.	52	23
Milk Hauling.	39	05
Milk House.	25	assign
Milk House Supplies	36	assign
Milk Products - Other	05	assign
Milk Retail	04	00
Milk Wholesale.	03	00
Miscellaneous	52	assign 54-99
Mower	28	assign
Mortality - Layers.	66	04
Nitrogen Fertilizer	42	assign
Non-Farm - Income	62	assign
- Expenses, Tax Deductible	63	assign
- Expenses, Other.	64	assign

	ITEM CODE	
	Category	Detail
Oats	21	18
Office Records, Etc.	52	23
Oil - Fuel (Heating)	51	07
- Motor & Diesel	46	assign
Onions	19	assign 32-99
Patronage Refunds.	52	26
Peaches.	17	16
Pears.	17	17
Periodic Reports	66	assign 54-99
Pigs	14	assign 16-21
Potash Fertilizer.	42	assign
Potatoes	19	assign 23-25
Poultry - Broilers	12	assign
- Chicks & Pullets	11	assign
- Feed Concentrate	34	assign 11-18
- Hens	10	assign
- Other.	13	assign
- Supplies	40	assign
- Veterinary & Medicine.	38	02
Pullets.	11	assign
Real Estate - Capital.	25	assign
- Repairs.	47	assign
Refunds.	52	26
Rental - Expenses - Non-Farm	64	assign
- Income - Non-Farm	62	assign
- Machinery & Equipment	45	assign
- Real Estate	52	34
Repairs - Auto	51	05
- Building	47	assign
- Drainage	47	assign
- Electrical System.	47	assign
- Fence.	47	assign
- Heating System	47	assign
- Other Machine.	45	assign
- Tractor.	45	assign
- Truck.	45	assign
- Water System	47	assign
Resale Items	24	assign
Resale Eggs.	24	assign 00-49
Sales Tax.	52	assign 54-99
Social Security - Liability.	57	00
- Expense.	33	01
Spray - Livestock.	39	assign 09-99
- Crop	44	assign
Spraying - Custom.	23	assign

	ITEM CODE	
	<u>Category</u>	<u>Detail</u>
Taxes - Personal Income Federal	64	assign
- Personal Income State	63	05
- Real Estate	51	03
- Withholding - Federal	58	assign
- Withholding - State	59	assign
Telephone	51	01
Tile - Field Installation	25	assign
- Repair	47	assign
Timber.	22	assign 20-29
Tractor	27	assign
Tractor Repairs	45	assign
Travel Transportation	52	53
Trees - New Orchard	25	assign
- Replacements.	47	assign
- Timber Sold	22	assign 20-29
Truck	27	assign
Truck Repairs	45	assign
Turkeys	13	assign
Twine	44	assign
Utilities - Electricity	51	02
- Heating Fuel.	51	07
- Other	51	assign 08-20
- Telephone	51	01
- Water	51	06
Veal Calves	09	assign
Vegetable Crops	19	assign 32-99
Veterinary & Medicine	38	assign 01-99
Wages (see pages 38 & 39)	32	assign
Washing Powder.	36	assign
Water	51	06
Water System.	25	assign
Wire & Wiring - Capital	25	assign
- Crop.	44	assign
- Repairs	47	assign
Withholding - Federal Tax	58	assign
- Other	60	assign
- Social Security	57	assign
- State Tax	59	assign
Wood & Timber	22	assign 20-29
Wool.	15	assign
Workmen's Compensation.	33	02