

Complete Set
of
Farm Cost Accounts
for a
New York Farm
1931

NEW YORK STATE COLLEGE OF AGRICULTURE
Department of Agricultural Economics and Farm Management

FARM COST ACCOUNTING PROJECT

This pamphlet has been prepared in response to the many requests for a sample set of farm cost accounts. These requests come largely from farmers who are interested in a practical system of cost accounts for the farm business, and from teachers and students in Agricultural Colleges, State Schools of Agriculture, and High Schools with Departments of Agriculture.

Through the courtesy of one of the cooperators in the Farm Cost Accounting Project, copies of the original records kept by him, and of the completed accounts for his farm for 1931, are here included. It seemed desirable to make changes in the original set of accounts as follows:

- (1) Real estate (land and buildings) values were scaled down to 67 per cent of the 1929-30 values.
- (2) Names of persons and places that would help identify the farm have been omitted.
- (3) In the copy of the ledger, summaries of the more detailed records of sales of eggs, potatoes and feeds, and of wages paid to hired labor have been made to save space.

The farm comprises about 254 acres of gently rolling but very fertile land, with an excellent layout. Adequate buildings are maintained in good shape. The operator, who was reared on this farm, is a graduate of the College of Agriculture at Cornell University. These facts would indicate that the business represented by this set of accounts is typical only of the best of the general farms in Western New York.

A careful inspection of the original records from this farm indicates a degree of accuracy and a regularity of posting seldom found in farm accounts. Any errors or faulty accounting practices that are revealed are due entirely to the methods used in auditing and closing the accounts.

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Ithaca, N. Y.
Sept. 22, 1932

CONTENTS

	Page
Inventories	
Livestock	1
Machinery and tools	2
Outline farm map	6
Field record for 1931	7
Work records	
Summary	8
Livestock	9
Crops	12
Miscellaneous	22
Feed records	31
Egg record	37
Gasoline record	38
Ledger accounts	
Net worth	40
Livestock	42
Crops	50
Fall plowing	60
Manure	60
Garden, lawn, personal	60
Feed business	62
Feeds, crops, supplies	64
Mortgages, notes, accounts payable	66
Investments and accounts receivable	66
Interest	66
Buildings	68
Land	70
General Expense	72
Labor	74
Work horses	78
Auto	80
Tractor	80
Truck	82
Machinery and tools	82
Loss and gain	84
Cash receipts and expenses	84
Order of closing accounts	86
Net worth statement	87
Labor income summary	88
Enterprise factors	91

Work horses

Name	Weight	Born	Bought	Cost	Value 1931	Value 1932
Ted	1500	1913	raised	-	\$ 50	died
Major	1350	1914	raised	-	50	\$ 25
Ned	1450	1918	1927	\$175	50	25
Bill	1450	1919	1927	175	50	25
Daisy	1425	1924	1929	220	220	220
Molly	1425	1921	1929	220	175	150

Riding horses and colts

Countess	-	-	1926	\$ 50	\$ 50	\$ 50
Gay (1/2 interest)	-	1928	raised	-	200	200
Tungsten	-	1929	raised	-	150	150
Mare	-	1930	raised	-	100	100
Prince	-	1926	raised	-	150	died
Bessie	-	1928	raised	-	150	150
Colt	-	1931	raised	-	-	50

Dairy cows (pure bred Holsteins)

Name	Born	First freshened	Value 1931	Value 1932
Queen Neko Walker	1917	-	\$ 75	\$ 50
Lady Millspring Barrington	1918	-	100	sold
Johanna Walker Pontiac	1916	-	75	50
Aurelia Neko Walker	1923	-	200	175
Ganundin Bertha Walker	-	-	200	175
Blanche Neko Walker	1924	-	200	175
Plus Korndyke Veeman	-	-	200	175
Ganundin Caroline Neko Walker	1925	8/17/27	175	150
Ganundin Charlotte Neko Walker	1925	9/23/27	200	died
Ganundin Charity Neko Glista	1925	7/24/27	200	died
Homeland Canary Korndyke	1925	-	100	sold
Ganundin Doria Neko Walker	1926	12/19/29	175	175
Ganundin Canary Korndyke	1926	1/8/30	200	175
Ganundin Daisy Neko Walker	1927	12/8/29	175	150
Ganundin Dina Butter Girl	1927	11/27/29	200	175
Dorothy Pontiac	1927	11/25/30	175	125
Deborah Barrington	1927	11/30/30	150	sold
Elsie Inca May	1928	10/1/30	175	150
Ester Inca May	1928	2/1/31	175	175
Edna Plus Korndyke	1928	1/29/31	200	200
Echo	1928	3/17/31	heifer	150
Angelica	1928	3/5/32	heifer	175
Edith	1928	6/29/31	heifer	50

Other dairy cattle

Name	Born	First freshened	Value 1931	Value 1932
Echo	1928	3/17/31	\$125	cow
Pauline	1928	3/11/31	125	cow
Edith	1928	6/29/31	125	cow
Angelica	1928	3/5/32	60	cow
Dina's calf	11/27/29	-	100	\$100
Plus Korndyke's calf	11/24/29	-	100	100
Cherry's calf	11/2/29	-	100	100
Doria's calf	12/19/29	-	100	100
Canary's calf	1/8/30	-	100	100
Neko Walker's calf	6/5/30	-	60	60
Deborah's calf	11/30/30	-	60	60
Bertha's calf	10/20/30	-	60	60
Shorty's calf	9/12/30	-	50	60
Canary's calf	11/11/30	-	40	60
Canary's calf	11/11/30	-	40	sold
Neko Walker's calf	5/19/31	-	-	50
Carolina's calf	4/20/31	-	-	50
Daisy's calf	3/31/31	-	-	50
Edith's calf	6/29/31	-	-	50
Shorty's calf	10/28/31	-	-	35
Herd bull	1926	-	250	sold
Herd bull	1927	-	150	125
Bull calf	-	-	40	75
Bull calf	-	-	40	75
Bull calf	-	-	-	25
Bull calf	-	-	-	10

Poultry

	1931		1932	
	Number	Value	Number	Value
Hens and pullets	475	\$475	600	\$450
Roosters	2	3	5	5

Farm machinery and tools

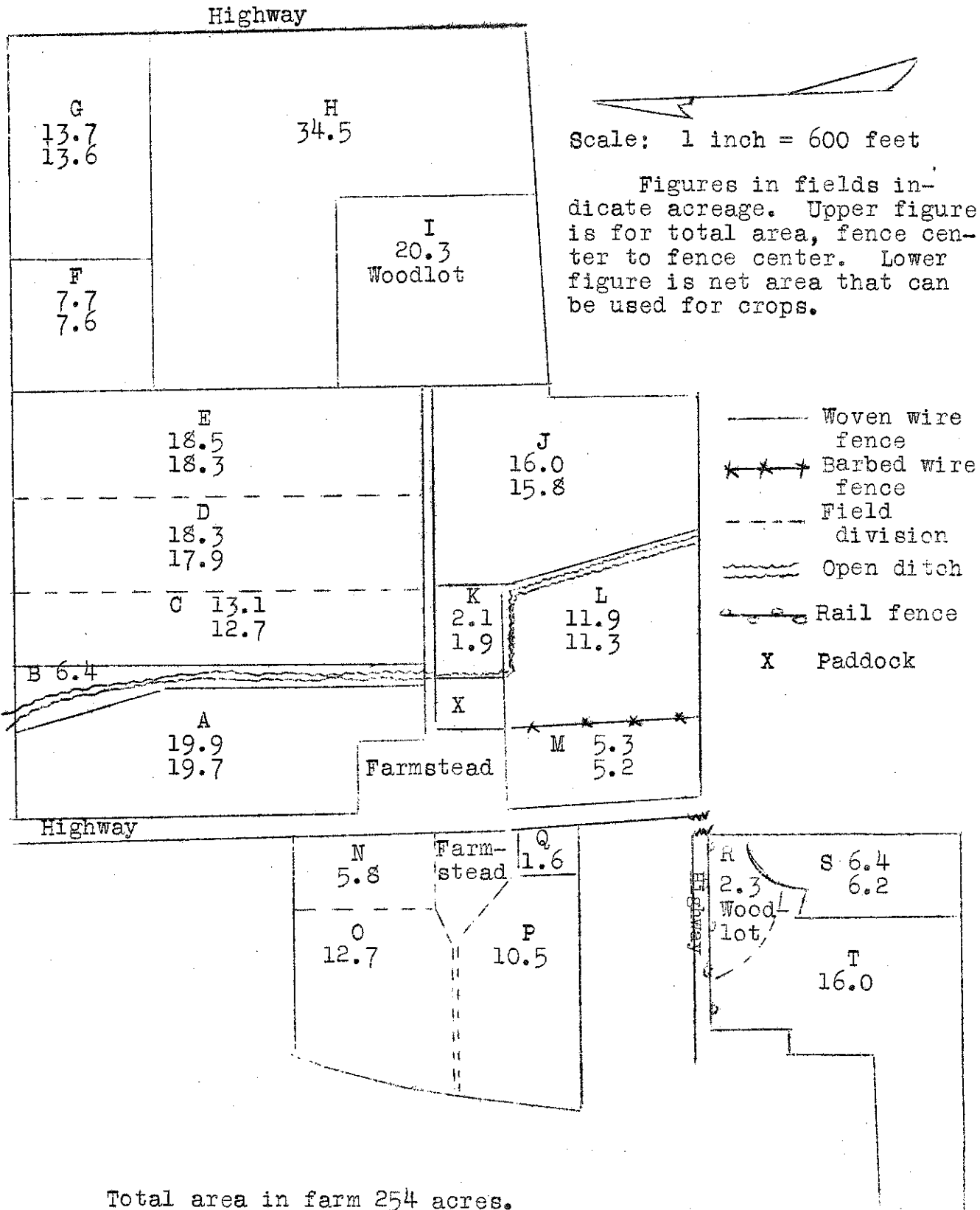
	Bought	Cost	Value	
			1931	1932
McCormick Deering tractor	1928	\$875	\$550	\$525
Farmall tractor	1931	890	-	750
Ford one-half ton truck	1927	420	150	50
Dodge six sedan	1930	985	600	400
Potato equipment:				
Potato cutter	1917	12	4	4
Potato planter	1927	150	110	90

	Bought	Cost	Value 1931	Value 1932
Potato digger	1923	\$100	\$ 30	traded
Potato conveyor	1926	40	25	25
Potato sorter			7	7
Potato crates			20	50
Potato rack			7	7
Potato dipping tank			5	5
Digger, McCOD power take off	1931	304		275
Sprayer	1916	115	10	20
Manure spreader	1919	185	55	40
Manure forks			2	2
Buzz saw	1929	30	25	25
Belts, 50 feet	1919	50	10	10
Set heavy harness			20	20
Set heavy harness			10	10
Set heavy harness	1927	20	20	20
Blankets and robes			10	10
4 one-horse cultivators			5	4
Riding IHC cultivator	1924	90	25	20
Riding IHC cultivator	1925	30	25	20
Weeder	1931	37		35
Weeder	1926	15	10	traded
Tractor cultivator		10	10	10
Cabbage setter	1929	121	105	95
Grain binder	1920	395	60	50
Grain drill	1927	175	130	120
Fanning mill			3	3
Grain bags			10	10
Corn planter, 1/2 interest	1918	88	15	15
Corn binder, 1/2 interest	1925	108	40	35
Ensilage cutter, 1/2 interest	1928	112	75	60
Grass seeder	1926	13	10	9
Hay rope and slings			20	15
Mower, Deering	1926	40	15	15
Rake, dump	1917	32	10	10
Rake, side delivery	1923	95	40	35
Hay loader	1923	95	45	40
Power mower, 7 feet	1931	120		100
Dairy equipment				
Aerator			10	8
Cans			15	15
Milking machine, Perfection 1921			70	60

	Bought	Cost	Value 1931	Value 1932
Motor	1926		\$ 75	\$ 60
Pails			2	2
Scales			2	2
Separator	1925	\$ 35	30	20
Tester			10	10
Poultry equipment				
Brooder houses			50	40
Brooder stoves			35	30
Chick feeders			6	10
Incubator			8	sold
Water fountains			10	9
Nests			40	40
Feed hoppers			5	5
3-horse walking plow		20	5	5
1-horse walking plow		10	1	1
2-way plow			25	20
Tractor plow and hitch	1927	210	130	92
Drag, spring tooth		50	25	25
Disc	1922	100	20	15
Cultipacker	1929	63	50	45
Roller			10	10
Yellow wagon			15	15
One-horse wagon			5	5
Wagon	1926	60	40	35
Bobsled (heavy)			5	5
Cart (breaking)			4	4
Used wagon	1928		40	35
Racks, 2			5	5
Axes			2	2
Blacksmith tools			20	20
Carpenter's tools			20	20
Ladders			10	10
Scoops and shovels			2	2
Horse clippers			2	2
Root cutter			4	4
Fence stretchers			3	3
Drill press			5	5
4 crowbars			3	3
3 log chains			3	3
Forks			2	2
Grindstone			1	1
Scales, platform			7	6
Galvanized water tank			5	4
2 feed trucks			4	4
Gas tanks and oil cans			9	4
Clippers	1928	25	18	sold
1500 feet of pipe	1929	75	60	50
Garden drill			4	4

For convenience in keeping and closing the accounts, the details of all inventories other than livestock and machinery and tools were shown in the ledger as follows:

<u>Inventory of</u>	<u>See ledger pages</u>
Cash	L 88-89
Real estate	L 1
Liabilities	L 54-55
Investments and receivables	L 56-57
Feeds, crops and supplies	L 50-51-52



Total area in farm 254 acres.

Field letter	Use of land	Acreage
A	Barley	18.0
	Cabbage	1.7
	Idle or waste	0.2
B	Pastured	6.4
C	Alfalfa	12.7
	Idle or waste	0.4
D	Wheat	17.9
	Idle or waste	0.4
E	Alfalfa	18.3
	Idle or waste	0.2
F	Pastured	7.7
G	Potatoes	13.6
	Idle or waste	0.1
H	Corn silage	14.0
	Peas	2.0
	Cabbage	3.0
	Wheat	10.0
	Idle or waste	5.5
I	Woodlot	20.3
J	Potatoes	14.8
	Cabbage	1.0
	Idle or waste	0.2
K	Alfalfa	1.9
	Idle or waste	0.2
L	Alfalfa	11.3
	Idle or waste	0.6
M	Alfalfa	5.2
	Idle or waste	0.1
N	Corn for grain	5.0
	Idle or waste	0.8
O	Barley	10.5
	Idle or waste	1.2
	Corn silage	1.0
P	Beans	10.0
	Idle or waste	0.5
Q	Pastured	1.6
R	Woodlot	2.3
S	Idle	6.2
	Pastured	16.0
T	Garden	1.4
	Paddocks	1.0
	Farmstead, lanes, etc.	10.4
	Total acres	254.0

For record of manure applied see work record under "Manure".

Summary

Account heading	Total hours				Auto miles
	Man	Horse	Tractor	Truck	
Dairy Cows	2814	16	4	180	50
Other Dairy Cattle	465	2			
Hens	1246	14		7	1981
Chix	462		3		50
Lambs	124	2			
Riding Horses and Colts	301	2			
1930 Crops for Sale	351	22		6	
Hay Seedings	81	127	6	1	
Barley, grow	139	58	57		
harvest	207	77	18	2	
Beans, grow	100	140	17		
harvest	351	104			
Cabbage, grow	388	396	9		
harvest	114	84			
Corn Silage, grow	143	260	26		
harvest	178	166	15		
Corn for Grain, grow	67	156	6		
harvest	165	84		1	
Hay, grow	18	36			
harvest	729	338	129		
Peas, grow	16	18	4	4	
harvest	79	36		4	
Potatoes, grow	979	946	107		
harvest	845	296	77	4	
Wheat, harvest	367	141	24	14	
Wheat (1932 crop)	157	299	47		
Fall Plowing, Field H	102	306			
Fall Plowing, Field A	8	24			
Feed Business	648	192		63	40
Garden, Lawn and Personal	149	28	9		
Lime, Fertilizer, Manure	358	640			
Houses	19		2		
Buildings	100			6	
Cropland	140	114	29		
Pasture and Fences	212	143	2		
Woods	373	58	23		
General Expense	132	30			
Work Horses	653	8			
Auto	2				
Tractor	116				
Truck	2				
Machinery and Tools	232	11		20	175
Total	14132	5374	614	312	2296

Dairy Cows

Date	Job	Total hours			Auto miles
		Man	Horse	Tractor	
Mar. 13-31	Chores	171			10
Apr. 10	Cleaned milker	2			
	Chores for month	270			15
May 2	Dragged & drilled for oats and peas	4	4	2	
	12 Cleaned milker	4			
	19 Cared for Neko Walker	2			
	Chores for month	279			15
June 19	Dragged for oats and peas	1		1	
	20 Dragged for oats and peas	1		1	
	20 Cleaned barn	3			
	Chores for the month	150			15
July 10	Cleaned barn	3			
	Chores for month	186			16
Aug. 1	Buried Charlotte with calves (poisoned from nightshade	7	6		
	20 Made milk survey	5			
	26 Made milk survey	10			50
	Chores for month	186			15
Sept.	Chores for month	180			15
Oct.	Chores for month	186			16
Nov. 4	Clipped cows	4			
	5 Clipped cows	4			
	Opened silo	4			
	7 Cleaned milker piping	4			
	9 Clipped cows	5			
	10 Clipped cows	3			
	11 Clipped cows	3			
	12 Clipped cows	3			
	Chores for month	225			15
Dec. 21	Cared for Charity	8			
	22 Cared for Charity	4			
	23 Cared for Charity	2			
	24 Cared for Charity	2			
	25 Cared for Charity	2			
	26 Cared for Charity	2			
	27 Cared for Charity	2			
	28 Cared for Charity	2			
	29 Cared for Charity	2			
	Chores for month	264			15
Jan.	Chores for month	264			16
Feb.	Chores for month	246			14
Mar. 8	Hauled milk thru snow	4	4		
	Hauled feed	2	2		
Mar. 1-12	Chores	103			3

Other Dairy Cattle

Date	Job	Total hours			Auto miles
		Man	Horse	Tractor	
Mar. 13-31	Chores	43			
Apr.	Chores for month	65			
May	Chores for month	57			
June 8	Took heifers to lake	4	2		
	Chores for month	40			
July	Chores for month	34			
Aug.	Chores for month	34			
Sept.	Chores for month	30			
Oct.	Chores for month	23			
Nov.	Chores for month	30			
Dec.	Chores for month	31			
Jan.	Chores for month	31			
Feb.	Chores for month	29			
Mar. 1-12	Chores	14			

Hens

Mar. 13	Cleaned hen house	4	1		
21	Delivered eggs	4			30
28	Delivered eggs	4			50
13-31	Chores	57			
Apr. 2	Delivered eggs	4			50
8	Mixed feed	3		1	
11	Delivered eggs	4			50
17	Delivered eggs	4			50
25	Delivered eggs	4			50
	Chores for month	75			
May 2	Delivered eggs	4			50
9	Delivered eggs	4			50
16	Delivered eggs	4			50
20	Cleaned hen house	8			
	Chores for month	62			50
June 12	Repaired yard fence and gates	4			
20	Delivered eggs	3			50
	Chores for month	46			
July 10	Cleaned hen house	10		1	
25	Delivered eggs	16			200
28	Cleaned nests	2			
29	Cleaned hen house	3			
31	Delivered eggs	4			50
	Chores for month	46			
Aug.	Delivered eggs	16			200
27	Cleaned hen house	6	3		
	Chores for month	46			
Sept. 11	Delivered eggs	8			100
19	Delivered eggs	4			50
	Chores for month	45			
Oct. 3	Disinfected hen house	6			
	Chores for month	93			
Nov. 6	Caught hens	4			
7	Hauled feed	3			

Date	Job	Total hours			Auto Truck miles
		Man	Horse	Tractor	
Nov. 21	Delivered eggs	16			200
	Chores for month	90			
Dec. 4	Delivered eggs	16			200
5	Cleaned hen house	10	4		
9	Mixed feed, etc.	5			1
11	Delivered eggs	4			50
21	Delivered eggs	8			100
	Mixed feed	2			
26	Cleaned hen house	4			
30	Delivered eggs	4			50
	Chores for month	124			
Jan. 6	Delivered	4			50
12	Cleaned hen house	10	2		
19	Delivered eggs	4			50
21	Cleaned eggs	4			
25	Packed eggs	4			
29	Delivered eggs	4			50
	Chores for month	124			
Feb. 2	Cleaned hen house	2			
4	Cleaned hen house	4			
5	Cleaned hen house	6	2		
21	Put straw in hen house	4			1
23	Packed eggs	2			
27	Delivered eggs	4			
29	Went after egg crates	3			4
	Chores for month	116			
Mar. 1	Cleaning hen house	4			
2	Clean hen house	6	2		
4	Delivered eggs	3			50
12	Delivered eggs	4			50
1-12	Chores	41			
		<u>Chix</u>			
Mar. 25	Cleaned house	8			
26	Set up stoves	6			
27	Went after chix	6			50
28	Cared for chix	6			
29	Cared for chix	4			
30	Cared for chix	6			
31	Cared for chix	6			
27-31	Chores	15			
Apr. 9	Screened windows	4			
24	Cleaned house	4			
25	Cleaned house	3			
	Chores for month	90			
May 18	Moved houses	8		3	
20	Caught and sold broilers	3			
21	Cleaned house	4			
	Chores for month	78			

Date	Job	Total hours			Auto Truck miles
		Man	Horse	Tractor	
June	Chores for month	60			
July	Chores for month	62			
Aug. 6	Cleaned house	6			
	Chores for month	46			
Sept.	Chores for month	30			
Oct. 8	Housed 191 pullets	3			
Jan. 22	Cleaned house	4			

Lambs

Nov. 23	Went after lambs and built pen	12	2		
24	Bedded lambs	3			
23-30	Chores	8			
Dec.	Chores for month	31			
Jan.	Chores for month	31			
Feb.	Chores for month	29			
Mar. 1-10	Chores	10			

Riding Horses and Colts

Mar. 20	Buried Prince	6	2		
13-31	Chores	32			
Apr.	Chores for month	38			
May	Chores for month	30			
June 24	Bred Countess	22			
	Chores for month	22			
July	Chores for month	23			
Aug. 11	Took colts to new pasture	1			
	Chores for month	23			
Sept. 3	Took colts to show	8			
4	At horse show	8			
	Chores for month	15			
Oct.	Chores for month	10			
Nov.	Chores for month	10			
Dec.	Chores for month	10			
Jan. 19	Showed colts to Mr. Babcock	2			
	Chores for month	18			
Feb.	Chores for month	14			
Mar. 1-12	Chores	8			

1930 Barley Carry Over

Mar. 18	Sacked barley	18			
19	Sacked barley	24			
20	Sacked barley	6			

1930 Potatoes Carry Over

Mar. 13	Changed sorter, etc.	4	2		
14	Sorted and sacked 117 bags	26			

Date	Job	Total hours			Auto miles
		Man	Horse	Tractor	
Mar. 16	Sorted and sacked	28			
17	Sorted and drew	26			
18	Drew	4			
21	Sorted	15			
23	Sorted	18			
24	Sorted	6			
25	Loaded truck	4			
26	Sorted	15			
27	Loaded truck	10	4		
28	Sorted	18			
30	Loaded truck	15	6		
31	Loaded and sorted	15	6		
Apr. 24	Treated and sorted	7			
28	Cleaned up, sorted, etc.	10	4		6
May 4	Sorted	15			
5	Loaded truck	2			
8	Sorted	30			
11	Sorted	10			
12	Sorted	10			
23	Sorted	4			
25	Sorted and mended crates	4			
June 1	Sorted	7			

1932 Alfalfa Seeding

Apr. 8	Sowed alfalfa	5			
9	Sowed alfalfa	3			
14	Sowed alfalfa	3			
	Weeded and rolled	5	10		
	Mixed seed	2			
15	Weeded and rolled	8	16		
	Sowed seed	4			1
16	Weeded and rolled	8	16		
17	Weeded and rolled	2	4		

1932 Sweet Clover Seeding

Apr. 13	Plowed	8	24		
14	Plowed	4	12		
15	Plowed	2	6		
16	Sowed	4			
17	Plowed	6	18		
18	Plowed	5	15		
20	Dragged	3		3	
May 2	Dragged	3		3	
6	Dragged and drilled	6	6		

Alfalfa - 1931 Crop

Apr. 10	Rolled seeding	9	18		
11	Rolled seeding	9	18		

Date	Job	Total hours			Auto Truck miles
		Man	Horse	Tractor	
June 19	Mowed	2		2	
22	Mowed	3		3	
	Raked	2	4		
24	Raked	3	6		
	Mowed	2		2	
25	Drew 5 loads	23	6	3	
26	Drew 2 loads	6	2	2	
	Raked	2	4		
27	Drew 2 loads	4		2	
	Mowed	4		4	
29	Drew 6 loads	30	5	6	
	Raked	2	4		
	Mowed	2		2	
30	Mowed	3		3	
	Raked	2	4		
	Drew 4 loads	20	10	3	
July 1	Drew 5 loads	24	10	3	
	Mowed	2		2	
	Raked	2	4		
2	Raked	2	4		
	Mowed	1		1	
	Drew 4 loads	16	10	3	
8	Drew 3 loads	20	10	3	
9	Drew 1 load	3		1	
10	Unloaded	3			
13	Drew 2 loads(barnyard)	10		3	
	Mowed	3		3	
15	Drew 6 loads	39	20	4	
	Mowed	2		2	
	Turned	8	2		
16	Drew 2 loads	5	4	2	
	Turned and unloaded	6	2		
17	Drew 6 loads and unloaded	40	20	4	
	Turned	3			
18	Unloaded	3	2		
23	Mowed	2		4	
24	Mowed	3		3	
	Drew 4 loads	18	10		
25	Drew 4 loads	42	20	3	
27	Drew 2 loads	12	6	1	
	Mowed	4		4	
28	Drew 8 loads	40	24	4	
Aug. 3	Mowed	4		4	
4	Mowed	4		4	
	Bunched	4			
	Drew 6 loads	20	20	4	
5	Drew 7 loads	27	24	5	
	Bunched	6			
	Unloaded	4			
6	Mowed	4		4	
7	Mowed	4		4	
	Raked and bunched	12	6		

Date	Job	Total hours			Auto Truck miles
		Man	Horse	Tractor	
Aug. 8	Raked & drew load	14	8		
12	Turned	12			
13	Turned & drew 3 loads	25	12	2	
14	Drew 2 loads	16	4	2	
17	Mowed	4		4	
18	Mowed	4		4	
	Raked and bunched	5	5		
19	Raked and bunched	15	6		
20	Drew 6 loads	20	16		
21	Drew 3 loads	10	8		
25	Raked	3	3		
26	Raked and bunched	7	6		
28	Bunched	7			
29	Bunched	7			
31	Turned and drew 3 loads	20	15		
Sept. 2	Mowed	6		6	
4	Raked and mowed	5	6		
7	Drew 3 loads	15	10		
<u>Barley - 1931 Crop</u>					
Apr. 18	Disced	4		4	
20	Disced	8		8	
May 1	Disced	9		9	
6	Dragged	4		4	
7	Dragged	7		7	
9	Treated seed	4			
11	Treated seed	4			
12	Treated seed	2			
13	Treated seed	2			
14	Dragged	4		4	
	Drilled	5	10		
15	Drilled	17	20		
	Dragged	9		9	
16	Dragged	8		8	
	Drilled	16	16		
18	Dragged	5		4	
19	Drilled	13	12		
June 9	Pulled weeds	13			
10	Pulled weeds	5			
Aug. 4	Cut	6		3	
5	Cut and setup	16		3	
6	Threshed from field (367 bushels)	47	24		1
	Threshed from field	14	8		
	Cut	14		5	
10	Stored barley in bin	6			
11	Cut and set up	23		5	
12	Cut and set up	12		2	
15	Drew	48	32		

Date	Job	Total hours			Auto Truck miles
		Man	Horse	Tractor	
Aug. 18	Drew from field	5	5		
19	Drew from field	14	8		
Nov. 14	Cleaned seed sample	1			
17	Sent sample	1			1
<u>Beans - 1931 Crop</u>					
June 17	Dragged	7			7
18	Dragged	8			8
19	Dragged	2			2
	Rolled	10	20		
	Planted	10	20		
20	Planted	4	8		
24	Weeded	5	10		
July 9	Cultivated	8	8		
13	Cultivated	10	10		
14	Cultivated	5	5		
15	Cultivated	3	3		
16	Cultivated	6	12		
17	Cultivated	3	6		
18	Cultivated	7	14		
25	Cultivated	8	16		
28	Cultivated	4	8		
Sept. 14	Pulled and forked	20	14		
16	Pulled and forked	24	10		
18	Forked	12			
19	Forked	20	6		
21	Pulled and forked	30	8		
22	Pulled and forked	32	8		
23	Pulled and forked	36	10		
24	Pulled and forked	36	10		
25	Pulled and forked	30			
26	Turned	6			
29	Drew 2 loads	6	6		
30	Drew 5 loads	24	16		
Oct. 1	Drew 6 loads	27	16		
Nov. 19	Threshed 199 bushels	48			
<u>Cabbage - 1931 Crop</u>					
May 2	Drilled fertilizer and raked bed	9	3		1
5	Drilled seed and raked bed	15			
	Plowed	10	30		
6	Plowed		15		
	Sowed seed				
7	Plowed	7	21		
9	Plowed	10	30		
12	Plowed	5	15		

Date	Job	Total hours			Auto Truck miles
		Man	Horse	Tractor	
May 14	Plowed	5	15		
18	Plowed	5	15		
22	Plowed	10	30		
	Cultivated seed bed	4			
26	Cultivated	3			
27	Cultivated	5			
	Plowed	5	15		
28	Plowed	10	30		
June 3	Cultivated	7			
13	Dragged	5		5	
20	Dragged	3		3	
22	Pulled plants	26			
23	Pulled, rolled, set	40	40		
24	Pulled, rolled, set	40	40		
26	Pulled, rolled, set	40	28		
27	Set	8	8		
July 3	Pulled plants	6			
4	Pulled and set	19	10		
9	Pulled and set	14	8		
11	Pulled and re-set	34	6		
14	Set	12	8		
16	Cultivated	8	8		
23	Cultivated	4	4		
24	Cultivated	5	5		
30	Cultivated	2	2		
Aug. 1	Cultivated	3	6		
8	Cultivated	2	4		
Oct. 23	Cut and drew	24	18		
26	Cut and drew	12	4		
27	Cut and drew	16	16		
28	Cut and drew	18	18		
29	Cut and drew	24	18		
Nov. 4	Unloaded cabbage for cows	4			
6	Drew cabbage for hens and cows	12	10		
Dec. 7	Trimmed	4			

Corn for the Silo - 1931 Crop

Apr. 8	Plowed	9	27	
9	Plowed	9	27	
May 1	Dragged	2		2
22	Dragged	9		9
27	Dragged	9		4
	Drilled	7	10	
28	Drilled	10	20	
	Dragged	4		4
30	Dragged	3	9	
June 3	Plowed	10	30	
4	Plowed	8	24	
5	Plowed	6	18	

Date	Job	Total hours			Auto Truck miles
		Man	Horse	Tractor	
June 6	Dragged	3		3	
	Rolled	2	4		
11	Dragged	4		4	
	Drilled	2	4		
16	Cultivated	4	8		
17	Cultivated	10	20		
24	Cultivated	6	12		
26	Cultivated	2	4		
29	Cultivated	8	11		
July 3	Cultivated	8	16		
13	Cultivated	8	16		
Sept. 4	Cut lanes in corn	4			
7	Cut corn	15	30		
	Set up cutter	8		1	
	Filled silo	120	130	9	
10	Drew corn	1	2		
12	Refilled silo	24		4	
14	Refilled silo	6	4	1	

Corn for Grain - 1931 Crop

May 29	Plowed	7	21		
30	Plowed	7	21		
June 1	Plowed	10	30		
2	Plowed	10	30		
6	Rolled	3	6		
10	Dragged	6		6	
11	Drilled	6	12		
18	Cultivated	10	20		
27	Cultivated	8	16		
Oct. 2	Cut & shocked corn	18	20		
	Set up cutter	6			
3	Shocked	17			
Nov. 24	Shredded & husked 180 bushels	24	16		
28	Shredded & husked 222 bushels	24	24		
Jan. 26	Drew 3 loads stalks	6	6		
29	Shelled	6	4		
Feb. 4	Husked	8			
8	Drew 1 load	2	2		
19	Husked	8			
22	Shelled	6	4		
23	Husked	2			
26	Drew 4 loads	8	8		
29	Husked	8			
Mar. 1	Husked	4			
2	Husked	4			
4	Husked	4			

Peas - 1931 Crop

Date	Job	Total hours			Auto miles
		Man	Horse	Tractor	
Apr. 21	Dragged	4		4	
	Drilled and went after seed	12	18		4
July 6	Cut	20	8		
	7 Cut	43	20		2
	8 Cut	16	8		2

Potatoes - 1931 Crop

Apr. 13	Plowed	2		2		
	22 Got seed ready to treat	20				
23	Treated	40	20			
25	Plowed	9	27			
28	Plowed	10	30			
29	Plowed	5	15			
May 30	Plowed	10	30			
	1 Plowed	10	30			
		Plowed	1		1	
	2 Plowed	10	21	3		
	4 Plowed	19	30	9		
	5 Plowed	10		10		
	6 Plowed	10		10		
	7 Plowed	10		10		
	9 Plowed	8		8		
	29	Dragged	2		2	
	June 2	Dragged	10		10	
		3 Dragged and disced	12		12	
		4 Dragged	3		3	
		Planted	10	20		
		Cut seed	20			
5		Cut seed	25			
		Planted	9	18		
		Dragged	1		1	
6		Dragged	2		2	
		Planted	10	20		
		Cut seed	30			
9		Cut seed	10			
10	Cut seed	10				
	Dragged	6		6		
	Planted	5	10			
	Mixed fertilizer	5				
11	Planted	2	4			
	Dragged	3		3		
12	Cut seed	10				
	Cut seed	25				
	Planted	10	20			
	Dragged	5		5		
	Mixed fertilizer	4				

Date	Job	Total hours			Auto Truck miles
		Man	Horse	Tractor	
June 13	Planted	10	20		
	Dragged	5		5	
	Out seed	29			
15	Out seed	32			
	Planted	8	16		
	Dragged	3		3	
16	Planted	7	14		
	Dragged	2		2	
	Out seed	24			
17	Planted	2	4		
	Cultivated	4	8		
18	Cultivated	10	20		
20	Cultivated, weeded	8	16		
22	Weeded	10	20		
	Cultivated	4	8		
26	Cultivated	2	4		
27	Cultivated	8	16		
29	Cultivated	5	10		
	Weeded	4	8		
30	Weeded	4	8		
	Cultivated	8	16		
July 1	Cultivated	6	12		
2	Cultivated, weeded	8	16		
3	Weeded	8	16		
6	Cultivated	4	8		
7	Cultivated	5	10		
8	Cultivated	6	12		
9	Cultivated	8	16		
13	Cultivated	10	20		
14	Cultivated	5	10		
15	Cultivated	5	10		
16	Cultivated	10	20		
17	Cultivated	5	10		
18	Cultivated	10	20		
20	Cultivated	3	6		
22	Cultivated	4	8		
23	Cultivated	8	16		
	Sprayed	14	14		
24	Sprayed	6	6		
	Cultivated	10	20		
	Pulled weeds	12			
	Cultivated	2	4		
30	Pulled weeds	2			
Aug. 1	Sprayed Field U.	9	9		
	Pulled weeds	11			
	Cultivated	2	4		
3	Cultivated	10	20		
	Pulled weeds	23			
	Sprayed	4	4		
4	Cultivated	6	12		
6	Cultivated	4	8		
7	Cultivated	7	14		
8	Cultivated	2	4		
	Sprayed	18	18		

Date	Job	Total hours			Auto miles
		Man	Horse	Tractor	
Aug. 12	Sprayed	10	10		
13	Sprayed	8	8		
	Pulled weeds	7			
14	Pulled weeds	10			
18	Sprayed	12	12		
20	Pulled weeds	8			
24	Sprayed	16	16		
25	Sprayed	16	16		
26	Sprayed	16	16		
Sept. 10	Sprayed	10	10		
11	Sprayed	14	14		
16	Sprayed	10	10		
17	Sprayed	3	4		
Oct. 7	Dug 55 bu.	16	8	2	
8	Dug 117 bu.	32	16	4	
9	Dug 157 bu.	32	16	5	
10	Dug 269 bu.	50	16	6	
12	Dug 275 bu.	50	32	6	
13	Dug 291 bu.	50	32	6	
14	Dug 233 bu.	30	16	2	
15	Dug 351 bu.	90	32	6	
16	Dug 221 bu.	60	24	4	
17	Dug 73 bu.	14	8		
19	Dug 159 bu.	30	16	2	
20	Dug 388 bu.	56	16	7	
21	Dug 526 bu.	65	18	8	
22	Dug 529 bu.	65	18	8	
23	Dug 538 bu.	65	18	8	
24	Dug 206 bu.	24	10	3	
26	Sorted	9			
28	Sorted	8			
29	Delivered load	10			
30	Delivered	3			2
Nov. 25	Sorted 173 bu.	15			
27	Sorted 148 bu.	28			
28	Sorted 315 bu.	20			
30	Sorted 200 bu.	15			
Dec. 7	Loaded 111 bu.	4			
12	Sorted and delivered	4			2
	(To Grow	979	946	107	
	Totals for (To Harv.	729	296	77	
	Potatoes (To Sell	116			4
<u>Wheat - 1931 Crop</u>					
July 18	Out and set up	20		4	
20	Out and set up	23		4	1
21	Out and set up	5		1	1
22	Out and set up	25		5	1

Date	Job	Total hours			Auto miles
		Man	Horse	Tractor	
July 23	Cut and set up	11		2	1
25	Cut and set up	8		2	1
27	Cut and set up	28		6	1
	Drew 3 loads, field	18	12		
28	Unloaded	2			
29	Drew 5 loads	25	20		
	Re-set	3			
30	Drew 8 loads, field	39	24		
31	Threshed 605 bu	100	60		8
Aug. 1	Threshed 308 bu.	36	4		
10	Stored wheat	6	2		
11	Stored wheat	8	4		
20	Drew wheat	5	10		
27	Drew wheat	5	5		

Wheat - 1932 Crop

Aug. 10	Plowed	10	30		
11	Plowed	5	15		
12	Plowed	8	24		
13	Plowed	5	15		
17	Plowed	7	21		
18	Plowed	5	15		
19	Plowed	5	15		
20	Plowed	5	15		
21	Plowed	10	30		
24	Plowed	10	30		
25	Rolled	8	16		
26	Rolled	4	8		
22	Plowed	7		7	
Oct. 3	Plowed	8		8	
	Plowed with team	9	27		
4	Plowed	8		8	
16	Dragged	6		6	
18	Dragged	5		5	
	Drilled	9	18		
19	Drilled	10	20		
	Dragged	6		6	
22	Dragged	3		3	
23	Dragged	4		4	

Fall Plowing

Sept. 4	Plowed field H	10	30		
Nov. 2	Plowed field H	10	30		
7	Plowed field H	5	15		
9	Plowed field V	9	27		
10	Plowed field V	5	15		
12	Plowed field V	5	15		
13	Plowed field V	10	30		
14	Plowed field V	10	30		

Date	Job	Total hours			Auto miles
		Man	Horse	Tractor	
Nov. 17	Plowed field V	10	30		
18	Plowed field V	5	15		
20	Plowed field V	10	30		
21	Plowed field V	10	30		
23	Plowed field V	3	9		
	Plowed field A	3	9		
24	Plowed field A	5	15		
<u>Feed Business</u>					
Mar. 16	Unloaded grass seed	4			
18	Unloaded car of feed	16	6		
	Chores for the month	10			
Apr. 2	Unloaded car of feed	12	8		
7	Delivered seed	2			2
9	Put up seed	2			
20	Unloaded car	7	2		4
21	Unloaded car	7			4
24	Unloaded car	24			
25	Unloaded car	23	6		
27	Unloaded car	18	12		
	Chores for the month	15			
May 4	Unloaded car	4			1
5	Unloaded car	4			2
8	Delivered	3			2
11	Delivered	2			
14	Unloaded car	4			5
15	Unloaded car	12	6		5
16	Unloaded car	20	14		5
18	Unloaded car	10	6		5
23	Loaded truck	6			
25	Unloaded truck	4			
	Chores for the month	16			
June 1	Delivered	2			2
27	Unloaded car	3			2
29	Unloaded car	10			
30	Unloaded car	16			
	Chores for the month	15			
July 6	Sorted bags	4			
10	Sorted bags	4			
21	Unloaded car	18	8		
22	Unloaded car	18	8		
	Chores for the month	16			
Aug. 17	Unloaded car	14	8		4
18	Unloaded car	14	8		
27	Went after 20 bales of twine	3			
	Chores for the month	16			
Sept. 25	Unloaded car	20	10		
26	Unloaded car	15	6		
	Chores for the month	15			

Date	Job	Total hours				Auto Truck miles
		Man	Horse	Tractor	Truck	
Oct. 24	Unloaded truck	3		1		
	Chores for the month	16				
Nov. 7	Delivered	2				4
14	Unloaded car	8		6		2
16	Unloaded car	10		6		
17	Unloaded car	12		8		
	Chores for the month	15				
Dec. 21	Unloaded car	4				
22	Unloaded car	12		8		
23	Unloaded car	12		8		
	Chores for the month	16				
Jan. 29	Unloaded car	12		8		
30	Unloaded car	4		4		
	Chores for the month	16				
Feb. 2	Unloaded truck	6		2		
3	Unloaded truck	2		1		
13	Unloaded car	10		6		
15	Unloaded car	12		6		
	Chores for the month	14				
Mar. 11	Unloaded car	16		10		2
12	Unloaded car	12		10		12
1-12	Chores	6				

Garden, Lawn and Personal

Apr. 1	Sorted apples	10				
May 5	Raked yard, etc.	10				
6	Raked yard, etc.	10				
20	Mowed lawn	20				
21	Mowed lawn, etc.	4				
26	Mowed lawn, etc.	4				
29	Plowed gardens	10		20		
	Weeded gardens	5				
30	Weeded gardens	5				
June 1	Mowed lawn, etc.	3				
5	Plowed garden	3		9		
6	Planted garden	6		2		
8	Mowed lawn	4				
9	Cleaned cellar	10				
10	Mowed lawn, hoed garden, etc.	10				
17	Mowed lawn	4				
26	Mowed lawn, hoed garden, etc.	4				
July 3	Picked cherries	4				
29	Mowed lawn	4				
30	Mowed lawn	2				
Aug. 8	Cultivated	1		2		
Oct. 24	Picked apples	8				
Jan. 29	Drew wood, etc.	8		4		

Date	Job	Total hours			Auto miles
		Man	Horse	Tractor	
		<u>Manure</u>			
	Loads	Fields			
Apr. 7	4	N,O and P	4	6	
8	10	N,O and P	12	18	
9	14	N,O and P	12	18	
10	14	N,O and P	14	24	
11	14	N,O and P	14	24	
13	12	N,O and P	14	27	
14	13	N,O and P	15	27	
15	14	N,O and P	15	27	
16	15	N,O and P	15	27	
17	14	N,O and P	15	27	
18	13	N,O and P	15	27	
20	14	N,O and P	15	27	
21	7	N,O and P	8	14	
May 1	6	N,O and P	6	18	
2	5	N,O and P	5	12	
4	6	N,O and P	7	15	
18	10	N,O and P	15	30	
19	9	N,O and P	14	21	
20	10	N,O and P	15	30	
Aug. 22	15	N,O and P	15	20	
24	15	N,O and P	15	20	
Nov. 2	7	E	5	10	
7	14	E	9	18	
9	15	E	12	18	
10	12	E	12	16	
11	7	E	7	10	
Dec. 3	10	E	10	16	
11	12	E	10	24	
Jan. 8	12	E	10	24	
9	13	E	12	24	
Mar. 4	5	E			
	2	M	8	12	
12	2	E	3	9	

Houses

Apr. 2	Took paper off dining-room	4	
7	Went after paper-hanger and roofed porch	10	2
July 6	Washed porch	5	

Other Buildings

Mar. 23	Put in partition	4	2
May 21	Fixed panels in barn	5	
June 22	Put in new floor	4	
July 9	Whitewashed barn	3	
Aug. 28	Poured concrete for floor	20	4
29	Poured concrete for floor	15	

Date	Job	Total hours			Auto Truck miles
		Man	Horse	Tractor	
Nov. 4	Nailed roof on big barn	3			
9	Nailed roof on big barn	6			
10	Repaired roof on garage	6			
12	Fixed partitions for calf stalls	8			
Dec. 3	Painted windows	4			
26	Repaired stanchions	4			
Jan. 21	Repaired garage floor	8			
22	Repaired garage floor	6			
Feb. 6	Painted windows	4			

Cropland

May 1	Dug out stones	4	8	1	
6	Dug out stones	9	18		
7	Dug out stones	9	18		
9	Dug out stones	9	18		
22	Dug out stones	5	10		
28	Dug out stones	8		4	
30	Dug out stones	12		5	
June 2	Dug out stones	10		5	
3	Dug out stones	12		5	
6	Dug out stones	3	6		
15	Dug out stones	4	4		
16	Dug out stones	4	2		2
17	Dug out stones	10			5
18	Dug out stones	4			2
19	Mowed weeds around fences	6			
Nov. 4	Burned weeds and potato vines	21	14		
10	Burned weeds and potato vines	5	8		
11	Burned weeds and potato vines	5	8		

Pasture and Fences

May 11	Set posts	10	10		
12	Set posts	10	10		
13	Built fence	10	10		
14	Built fence	20	20		
21	Built fence	25	10		
25	Built fence	8			
26	Built fence	30	20		
27	Built fence	15	10		

Date	Job	Total hours			Auto Truck miles
		Man	Horse	Tractor	
June 1	Built fence	20	20		
8	Built fence	24	10		
9	Built fence	3			
Aug. 14	Clearing pasture of night-shade	3			
31	Built temporary fence,	10	3		
Sept. 2	Built temporary fence,	20	20		
3	Built temporary fence,	4		2	
<u>Woods</u>					
Apr. 1	Buzzed wood	16			4
6	Buzzed wood	21			6
Nov. 6	Buzzed wood	9			2
7	Drew wood	5			6
Dec. 15	Cut wood	6			
17	Cut wood	6			
18	Cut wood	6			
28	Cut and drew wood	10	4		
29	Cut wood	10			
30	Cut wood	12			
31	Cut wood	12			
Jan. 2	Cut wood	10			
4	Cut and drew wood	10	8		
5	Cut wood	12			
6	Cut and drew wood	8	10		
7	Cut wood	12			
11	Buzzed wood	6			3
13	Cut wood	10			
14	Cut wood	10			
15	Cut wood	10			
16	Cut wood	8			
18	Cut wood	10			
19	Cut wood	10			
25	Cut wood	10			
26	Cut wood	8			
Feb. 1	Cut wood	10			
2	Cut wood	8			
3	Cut wood	8			
4	Cut wood	6			
6	Cut wood	8			
8	Cut wood	2			
9	Cut wood	10			
10	Cut wood	10			
11	Cut wood	10			
12	Cut wood	10			
13	Cut wood	4			
15	Cut wood	6	6		

Date	Job	Total hours			Auto Truck miles
		Man	Horse	Tractor	
Feb. 16	Drew wood	6	6		
17	Drew wood	8	8		
18	Drew wood	6	6		
20	Drew wood	6	6		
22	Drew wood	4	4		
27	Buzzed wood	4		2	
<u>General Expense</u>					
Apr. 6	Cleaned up yard	6			
7	Cleaned up yard	8	6		
28	Cleaned up brush around orchard	14	20		
May 19	Took down stock fence	4			
23	Cleaned up around barns	8			
July 3	Cleaned cellars and storage	6			
14	Mowed weeds	6			
Aug. 8	Mowed weeds	5			
15	Mowed weeds	4			
19	Cleaned up	8			
27	Cleaned out shed for floor	5			
Nov. 16	Cleaned up shop	6			
17	Cleaned up shop, yard, etc.	12			
19	Cleaned up shop	6			
21	Cleaned up yard	4	4		
Dec. 12	Cleaned up garage	6			
Jan. 23	Cleaned cellar	10			
Mar. 7	Dug car out of snow	6			
8	Shovelled snow	8			
<u>Work Horses</u>					
Mar. - -	Chores for the month	38			
Apr. 2	Shod Daisy and Molly	3			
	Chores for the month	60			
May 23	Clipped horses	4			
	Chores for the month	62			
June 9	Shod horses	4			
21	Bessie foaled, colt died, cared for both	2			
22	Cared for Bessie	3			
	Chores for the month	60			
July	Chores for the month	62			
Aug. 6	Shod horses	3			
	Chores for the month	62			
Sept.	Chores for the month	60			
Oct.	Chores for the month	62			
Nov.	Chores for the month	45			
Dec.	Chores for the month	31			

Date	Job	Total hours			Auto Truck miles
		Man	Horse	Tractor	
Jan.	Chores for the month	31			
Feb.	Chores for the month	29			
Mar. 3	Chores for the month	8	8		
1-12	Chores for the month	24			
<u>Auto</u>					
June 8	Greased and changed oil			2	
<u>Tractor</u>					
Apr. 13	Oiled tractor			4	
18	Oiled and put on extra wheels			4	
May 25	Removed tractor rims			2	
29	Hauled tractor out of mud twice			10	
June 8	Greased tractor			2	
July 16	Changed lugs			3	
Aug. 14	Oiled tractor			3	
Dec. 14	Overhauled tractor			14	
15	Overhauled tractor			14	
16	Overhauled tractor			14	
17	Overhauled tractor			14	
18	Overhauled tractor			14	
19	Overhauled tractor			18	
<u>Truck</u>					
June 8	Changed oil			2	
<u>Machinery and Tools</u>					
Apr. 2	Painted wagon			8	
13	Hauled equipment out of storage ready for use			4	
18	Put new teeth on drag			4	
May 6	Got drill ready			2	
7	Went after plow parts			3	40
11	Cleaned shop tools			6	
19	Made trip after stone boat head			4	40
20	Made stone boat			8	
26	Had plow hitch repaired			3	70
June 19	Put shoes on drag and set up mower			4	
20	Repaired drag			2	
22	Hauled out cabbage setter and worked on rack			3	1
24	Repaired hay equipment			6	

Date	Job	Total hours				Auto Truck miles
		Man	Horse	Tractor	Truck	
June 26	Repaired sprayer	3				
July 3	Laid water pipe to potato and cabbage fields	12				4
6	Sharpened knives	4				
9	Repaired hay loader	2				
10	Repaired sprayer and binder	8				
17	Repaired binder	11				
20	Repaired sprayer	14	2			
23	Went after binder	4				4
25	Repairs to binder	2				6
28	Hay fork and loader repairs	3				1
30	Repaired spray tank	3	4			
Aug. 3	Put away equipment	10	2			
3	Binder repairs	8				5
11	Binder repairs	2				
16	Sharpened knives	4				
Nov. 20	Put equipment away	12	2			
27	Made racks	7				
Dec. 9	Repaired racks	10				
11	Made racks	10				
Jan. 30	Repaired manure carrier	4				
Feb. 1	Repaired milker	4				
Mar. 8	Cleaned harness	4				
10	Repaired harness	8				
11	Repaired harness	4				
13	Repaired harness	6				
14	Repaired harness	6				
15	Repaired harness	6				

FEED RECORD FOR DAIRY COWS

	Kind of feed				Other feed
	18% feed	20% feed	22% feed	24% feed	
March					Corn
April					
May					
June					
July					
Aug.					
Sept.					
Oct.					
Nov.					
Dec.					32% oats
Jan.					
Feb.					Corn

(A white cardboard sheet, 11 inches by 14 inches, ruled as shown above, was tacked over the feed chute to the cow stable. As feed was emptied, the number of bags of each kind was indicated as shown on this sheet.)

(A white cardboard sheet, 11 inches by 14 inches, ruled as shown below, was tacked over the feed box for other cattle. As feed was emptied, the number of bags of each kind was indicated as shown on this sheet.)

FEEED RECORD FOR OTHER CATTLE

	Fitting ration	Kind of feed		
		Bran	Dry milk	Other feed
		Number of bags		
March				32% - 11
April				24% - 1
May				20% - 1
June				Oats - 11
July				Barley
Aug.				Corn
Sept.				
Oct.				
Nov.				
Dec.				
Jan.				
Feb.				

(A white cardboard sheet, 11 inches by 14 inches, was tacked over the feed boxes in the henhouses. As feed was emptied, the number of bags of each kind was indicated as shown on this sheet.)

FEED RECORD FOR HENS

	Super	Market	Super		
	Laying Mash	Laying Mash A	Laying Mash	Cracked Corn	Coarse Scratch Shells
	Number of bags				
March	III			III	III
Apr.	III			III	III
May	III			III	III
June	II			III	
July	III			III	III
Aug.	III			III	III
Sept.	III			III	III
Oct.	III			III	III
Nov.	III			III	III
Dec.	III			III	III
Jan.	III			III	III
Feb.	III			III	III

Home-grown corn (125 # per bag) III III III III

FEED RECORD FOR CHICKS

	Starting and Growing Mash	Growing Mash Number of bags	Intermediate Scratch
April	III III III III		III
May	III III III III	II	
June	III III III III	II	III II
July	III I	II	
Aug.	III III III III	II	
Sept.	II	III	

July through September, scratch grain used was from feed charged to hens, 2 12-quart pails a day.

* * * * *

FEED RECORD FOR LAMBS

Bags of bran III I

Bags of corn III III II

About 300 pounds of hay a day.

FEED RECORD FOR RIDING HORSES AND COLTS

	Fitting Ration	Horse Feed	Corn and Oats	Bran
March	101	1	100	
Apr.		1		
May	1	1		1
June				
July		1		
Aug.		11		
Sept.		11		
Oct.		1		
Nov.				
Dec.	11			
Jan.	11			
Feb.	11			

FEED RECORD FOR WORK HORSES

	Corn and Oats	Ground Oats	Bran	Whole Corn
	Number of bags			
March			1	11
Apr.	111 111 11		1	
May	111 111 11		11	
June	111	111	11	
July	111	111 11	1	
Aug.	1111	111 111 11		
Sept.	111	111 11		
Oct.		111 111 1		
Nov.		111 1111		
Dec.				111
Jan.				111
Feb.				111

EGG RECORD

Beginning March 1931.

	Mar.	Apr.	May	June	July	Aug.	Sept	Oct.	Nov.	Dec.	Jan.	Feb.
1	260	250	193	184	150	100	135	121	131	253	340	305
2	299	263	225	190	154	102	150	120	125	269	360	321
3	276	275	224	200	158	109	130	107	121	269	340	322
4	262	258	193	217	164	104	140	111	128	265	325	330
5	263	230	218	195	159	100	140	107	122	284	330	340
6	265	260	226	202	165	102	135	101	124	244	332	330
7	306	255	218	200	140	125	130	108	110	251	340	312
8	256	247	224	212	160	87	133	125	117	255	338	320
9	276	241	204	195	155	108	140	101	123	260	363	325
10	284	244	217	190	148	103	138	115	123	270	342	340
11	268	249	223	186	146	107	140	112	137	265	360	330
12	259	231	221	185	140	97	147	107	125	247	350	340
13	271	267	218	190	125	99	155	102	130	281	349	357
14	262	269	207	189	118	108	160	104	142	262	350	379
15	280	230	207	170	120	107	155	105	147	290	360	330
16	259	259	220	165	110	108	170	110	155	248	370	350
17	264	229	197	160	100	123	165	102	160	266	355	345
18	272	265	185	170	100	109	175	101	163	275	364	337
19	248	258	205	160	102	111	165	104	181	292	350	352
20	277	240	197	162	98	115	160	108	182	285	394	340
21	264	245	195	165	100	112	170	100	193	299	369	330
22	279	241	208	158	96	114	175	101	212	280	364	308
23	255	235	198	159	90	110	140	110	203	331	367	315
24	278	240	201	161	98	131	135	140	232	310	383	330
25	282	240	197	158	90	136	125	135	252	322	394	335
26	270	225	186	159	92	111	130	102	236	317	367	340
27	285	238	204	160	89	125	135	120	232	332	391	320
28	267	215	205	155	90	128	120	110	252	364	385	330
29	279	240	210	150	95	130	125	115	241	326	362	274
30	263	216	202	147	119	128	130	120	251	340	375	
31	257		214		96	133		121		360	397	

FORM USED FOR GASOLINE RECORD

Gallons used by Auto	Gallons used by Ford	Gallons used by Tractors
March	March	April
8	5	14
10	5	12
9	April	10
7	5	14
3	7	6
April	5	May
9	5	etc.
7	7	
9	5	
6	May	
8	etc.	
7		
May		
etc.		
Total for the year - 594 gallons	Total for the year - 346 gallons	Total for the year - 926 gallons

Real estate inventory

	Mar. 13 1931	Mar. 12 1932
Operator's House	\$ 2250	\$ 2225
Tenant House # 1	1050	1025
" " # 2	650	635
Cow Barn	1675	1675
Silo	135	135
Garage	425	475
Henhouse # 1	425	400
" # 2	75	70
Hay Barns	800	775
Small Garage	40	35
210 acres Cropland	13650	13650
8 acres Pasture	400	400
23 acres Woods	700	700
Fences	1000	1000
13 acres farmstead, roads and waste		
<u>254 acres</u>	<u>\$23275</u>	<u>\$23200</u>

The symbols L 1, L 2, L 3 . . . in the upper left or right corner of the following sheets refer to page numbers of the general ledger.

The letter "c" in the folio column on any of the following sheets indicates a cash purchase or sale. A summary of cash receipts and expenses is shown on L 88 and L 89.

All transfers from one account to another are by the double entry system, and are indicated by page numbers in the folio column. For example - alfalfa hay, from the 1931 crop, fed to work horses, is charged to the work horses account (L 76) and credited to the alfalfa account (L 21).

2

Net worth account1931
Mar.13Liabilities

Mortgages, notes and bills payable 55 \$15846.40

1932
Mar.12Assets

Cash on hand	c	407.04
Houses	61	3885.
Buildings	63	3565.
Cropland	65	13650.
Pasture and fences	67	1400.
Woods	69	700.

Dairy cows	5	2650.
Other cattle	9	1345.

Hens	11	450.
------	----	------

Riding horses and colts	17	700.
Work horses	77	445.

Machinery and tools	85	2098.
Auto	79	400.
Tractor	81	1275.
Truck	83	50.

Feed business	49	484.89
Accounts receivable	55	2154.28
Lime	3	103.82

Hay seedings	23	205.29
Sweet clover seeding	23	32.30
1932 Wheat seeding	41	281.22
Fall plowing	43	93.85
1932 Feeds and supplies	51	2067.

		<u>54289.09</u>
Loss for the year		4102.79
		<u>\$ 58391.88</u>

H 41 9/30/32

Net worth account

Page 41
Credits L 3

1931
Mar. 13

Assets

Cash on hand and in bank	•	\$ 1009.61
Houses	60	3950.
Buildings	62	3575.
Cropland	64	13650.
Pasture	66	1400.
Woods	68	700.
Dairy cows	4	3350.
Other cattle	8	1725.
Hens	10	480.
Riding horses and colts	16	800.
Work horses	76	595.
Machinery and tools	84	1955.
Auto	78	600.
Tractor	80	550.
Truck	82	150.
Seedings - alfalfa	20	66.75
Wheat - 1931	38	341.91
Summer fallow - loss	86	116.32
Fall plowing	42	104.57
1931 Feeds and supplies	50	3068.54
Feed business	48	622.86
Lime - lime and genure	44	103.82
" - net worth	2	103.82
Accounts receivable	56	2109.91

1932
Mar. 12

Liabilities

Accounts payable	54	17263.77
------------------	----	----------

\$ 58391.88

Dairy cows

1931				
Mar.12	Inventory value	- 20 cows	3	3350.
Mar.16	Registration papers		c	3.50
21	Milk testing		c	4.
Apr. 1	Registration papers		c	2.
20	Peas and oats for green feed		c	8.45
May 2	Milk testing		c	4.
29	" "		c	4.
June30	" "		c	4.
July28	" "		c	4.
Aug. 8	Registration papers		c	3.
26	Milk testing		c	4.
Sept21	" "		c	4.
Oct.22	" "		c	4.
25	Veterinary inspection		c	3.
Nov.28	Milk testing		c	4.
Dec.19	" "		c	4.
Jan.21	" "		c	4.
23	Registration papers		c	4.
Feb.27	Milk testing		c	4.

An itemized record of feed transfers from G. L. F. account to Dairy cows is shown on feed sheet No. 1.

14200 #	18 %	feed	49	152.43
13700 #	20 %	"	49	213.52
37200 #	22 %	"	49	515.93
4400 #	24 %	"	49	65.05
100 #	32 %	"	49	1.29
200 #		ground oats	49	2.46
1250 #		corn from crop	33	12.50
		Grinding corn	c	1.88
22 tons		hay from crop	21	110.
14 "		" " " F & S	51	168.
40 tons		silage from F & S	51	202.60
59 "		" " " crop	31	257.24
150 bu.		cull potatoes	37	7.50
4 tons		wheat straw	39	16.
		Pasture on alfalfa	21	25.
		Mineral feeds from F & S	51	5.05
10 gal.		Fly spray from G. L. F.	49	7.50
		Share of electricity	71	30.
		Veterinary bill acct. pay.	55	30.
		Purchases from plant	x	20.65
<u>Fresh heifers</u>				
Mar.17		Echo	9	125.
June29		Edith	9	125.
Mar. 5		Angelica	9	75.
Mar.11		Pauline	9	75.
		Forwarded		5666.55

1932				
Mar.13	Inventory value of 18 cows		2	\$2650.
	<u>Cows sold</u>			
Apr. 8	No. 19 for beef		c	40.
Sept. 3	Deborah		c	125.
Nov.18	Pauline for beef		c	40.
Jan. 4	Charity died			—
Mar.10	Canary for beef		c	35.
	<u>Calves sold</u>			
Mar.14	Heifer calf		c	45.
Sept 30	Bull "		c	5.
Nov.18	" "		c	5.
18	Heifer "		c	5.
Jan. 9	Twin heifers		c	30.
	2 heifer calves		c	65.
	Heifer calf		c	40.
Mar. 2	Bull "		c	2.
11	Heifer "		c	2.
	<u>Calves raised</u>			
Jan.	Bull calf		s	10.
Mar.13	" "		s	10.
May 19	Heifer calf		s	25.
Apr.20	" "		s	25.
Mar.31	" "		s	25.
June29	" "		s	25.
Oct.28	" "		s	25.

Milk sold

	lbs.	Test	Price	Cert.	Pool Exp.	Purch-ases	Amt. Check		
Mar.	17631	3.25	1.82	17.63	10.58	--	292.67		
Apr.	18564	3.20	1.64	18.56	11.14	.90	273.85		
May	20269	3.30	1.52	20.29	12.16	5.55	270.11		
June	20687	3.30	1.32	20.69	12.41	--	239.97		
July	19124	3.20	1.14	19.12	11.74	1.35	186.07		
Aug.	13946	3.25	1.34	13.95	8.37	8.	156.56		
Sept	9579	3.25	1.49	9.58	5.75	1.75	125.65		
Oct.	6741	3.40	1.63	6.74	4.04	.35	95.75		
Nov.	8860	3.35	1.595	7.09	4.87	1.40	127.96		
Dec.	11205	3.20	1.505	8.96	6.16	.35	153.17		
Jan.	13197	3.3	1.255	10.56	7.26	1.	146.80		
Feb.	13537	3.3	1.265	10.83	7.45	--	152.96		
				Thirteenth check 168939 # @.005				c	7.46
Oct;24				Milk sold				c	.81
				" " 2 quarts per day 732 qts.				c	73.20
				Cash received for milk				c	2221.52
				Purchases deducted				x	20.65
				Certificate of Indebtedness				56	163.98
May 13	104#			Cream				c	4.53
	1098			quarts of milk	Hired man # 1			74	65.88
	732			" " "	" " # 2			74	43.92
	2196			" " "	Operator			74	131.76
	12950			# milk	Other cattle			8	193.
	160			tons manure				44	240.
				Forwarded					6400.71

<u>Dairy cows - continued</u>		H 44 10/4/32
Brought forward		Charges
		5666.55
Interest @ 6% on average investment	59	180.
Bull service	9	250.
2814 hrs. man labor	73	1007.41
16 " horse "	77	2.13
4 " tractor use	81	2.57
50 mi. auto "	79	1.95
180 hrs. truck "	83	165.06
Use of dairy equipment	85	105.82
" " buildings	63	52.32
" " pasture and fences	67	125.66
Pasture on cropland	65	88.27
		<u>7647.74</u>

L 8 1931

Mar. 12

<u>Other dairy cattle</u>		Charges
Inventory value	-15 heifers 1245 2 herd bulls 400 2 bull calves 80	3 1725.
Feed grinding	o	1.20
Bull tamer	o	12.
5 heifer calves to raise	5	125.
2 bull " " "	5	20.
An itemized record of feed transfers from G. L. F. account to Other cattle is shown on Feed Sheet No. 2.		
3300 # fitting ration	49	50.73
300 # bran	49	3.87
200 # 32 % feed	49	2.56
100 # 24 % "	49	1.23
100 # 20 % "	49	1.21
200 # ground oats	49	2.46
600 # dry milk	49	22.50
300 # barley from 1930 crops	19	1.50
800 # corn meal from crop	33	8.
12950 # whole milk from cows	5	193.
Mineral feed from F & S	51	3.
12-1/2 tons hay from crop	21	62.50
10 " " " F & S	51	120.
4 " corn silage from crop	31	17.44
2 " " " " F & S	51	10.13
1/2 ton bean roughage " "	51	3.
3 " wheat straw from crop	39	12.
Share of electricity	71	2.50
Interest @ 6% on average investment	59	92.10
465 hrs. man labor	73	166.47
2 " horse "	77	.27
Use of equipment	85	5.77
" " buildings	63	45.27
" " pasture from cropland	65	43.48
" " " and fences	67	75.39
		<u>2829.58</u>

H 45 9/30/32

Page 45
Credits L 7
\$6400.71

Dairy cows - continued
Brought forward

	No. cows	Out	In	No. cows	Out	In
Mar.	20		1	Oct.	19	
Apr.	21	1		Nov.	19	1
May	20			Dec.	18	
June	20		1	Jan.	18	1
July	21	1		Feb.	17	
Aug.	20			Mar.	17	1 2
Sept.	20	1			13,250	19.2

Av. No Cows

Total milk production 197265 #

Loss

86

6400.71
1247.03
7647.74

1932

Other dairy cattle

Credits L 9

Mar.13	Inventory value of	15 heifers	1035
		1 bull	125
		4 bull calves	185
			2

1345.

July 23	Six Lola Inka May sold	c	70.
---------	------------------------	---	-----

4 heifers freshened - see detail under cows	4	400.
---	---	------

20 cows bred	6	250.
--------------	---	------

80 tons manure	44	120.
----------------	----	------

Loss

86

2185.
644.58
2829.58

L10

1931

Mar. 12

Hens
Av. no. hens 449
Inventory value 475 hens 475
5 roosters 5

H 40 10/4/36
Charges

Feb. 27	250 egg cases	3	480.
Mar. 20	Carbola	c	3.
July 31	40 doz. eggs @ 25¢	c	1.25
Aug. 15	30 " " @ 25¢	c	10.
Sept 11	55 " " @ 35¢	c	7.50
25	60 " " @ 35¢	c	19.25
Oct. 10	52 " " @ 40¢	c	21.
	25 egg cases	c	20.80
May 9	Eggs	c	4.25
Nov. 8	"	c	2.25
		c	.70
Oct. 1	450 pullets from chix	13	382.50
	Feed from G. L. F. account		
	11200 # super laying mash	49	195.54
	5200 # laying mash A	49	102.02
	300 # market laying mash	49	4.84
	5900 # cracked corn	49	77.01
	200 # super coarse scratch	49	2.75
	1800 # shells	49	16.65
	2625 # whole corn from crop	33	23.50
	174 bu. wheat from crop	39	78.30
	3 tons cabbage	29	15.
	5 " barley straw	25	15.
	2 " straw from F & S	51	10.
	Share of electricity	71	20.
	Interest @ 6 % on average investment	59	27.90
	Egg packing space in house	61	5.
	1246 hrs. man labor	73	446.07
	14 " horse "	77	1.86
	7 " truck use	83	6.42
	1981 mi. auto use	79	77.26
	Use of equipment	85	14.43
	" " buildings	63	94.58

Gain

87

2186.63
36.24
2222.87

H 47 9/30/32
1932

Page 47
Credits 450.

111

	<u>Hens</u>		
Mar. 13	Inventory value 600 hens	2	
	Hens sold:		
Mar. 30	88# hens @ 18¢	c	15.30
May	264# " @ 16¢	c	42.24
June	65# " @ 16¢	c	10.40
July	18# " @ 16¢	c	2.72
	6-1/2# " @ 18¢	c	1.17
	6# " @ 18¢	c	1.08
	20 hens used by operator	74	10.
	Sales of eggs were summarized by months as follows:		
Mar.	694 doz. eggs	c	151.85
Apr.	539 " "	c	124.59
May	544 " "	c	118.13
June	494 " "	c	112.18
July	351 " "	c	86.43
Aug.	300-1/2 " "	c	87.03
Sept.	354-1/4 " "	c	121.12
Oct.	288 " "	c	112.72
Nov.	309 " "	c	120.56
Dec.	618 " "	c	205.95
Jan.	744 " "	c	168.67
Feb.	783 " "	c	157.61
	200 doz. eggs used by operator	74	40.
	4062 eggs to personal	46	40.62
	2200 # scratch transferred to rearing pullets	12	22.50
	10 tons manure	44	20.

Egg record

March	8391	September	4348
April	7360	October	3445
May	6442	November	5050
June	5294	December	8912
July	3767	January	11166
August	3482	February	9587
			<u>77244</u>

Total eggs sold	72225
" " used	2400
" " unaccounted for	4062
" breakage estimated	1545
	<u>80232</u>
Less eggs bought	2988
Total production	<u>77244</u>

2222.87

Rearing pullets

H 48 10/4/32
Charges

May 1	Feeders - 4 large, 1 small	c	5.99
Mar.27	624 chicks	c	60.
31	425 "	c	61.63
	Feed from G. L. F. account		
	6400 # starting and growing mash	49	134.71
	1300 # growing mash	49	17.78
	1200 # intermediate scratch	49	19.10
	2200 # scratch from hens	11	22.50
	462 hrs. man labor	73	165.40
	50 mi. auto use	79	1.95
	Use of equipment	85	27.90
	" " buildings	63	16.17
	3 hrs. tractor use	81	1.93
			<u>535.06</u>

L14

Lambs

Charges

Nov.23	Bought 50 lambs	c	143.58
25	Oats and bran	c	4.61
	Feed from G. L. F. 600 # bran	49	5.88
	32 bu. corn from crop	33	16.
	16 tons hay " "	21	80.
	7 " bean roughage from crop	27	14.
	2 " wheat straw	39	8.
	124 hrs. man labor	73	44.39
	2 " horse "	77	.27
	Use of buildings	63	13.08
			<u>334.81</u>

L16 1931

Riding horses and colts

Charges

Mar.12	Inventory 4 horses 500		
	2 colts 300	3	800.
Aug. 3	Fair entry fees	c	7.
July 1	Trucking mare to Avon	c	6.
	Feed from G. L. F. account		
	1100 # fitting ration	49	14.83
	900 # horse feed	49	14.22
	500 # corn and oats	49	7.65
	100 # bran	49	1.24
	2 tons wheat straw	39	8.
	7-1/2 " hay from crop	21	37.50
	6 " " " F & S	51	72.
	Share of electricity	71	1.25
	Interest @ 6 % on average investment	59	45.
	301 hrs. man labor	73	107.76
	2 " horse "	77	.27
	Use of buildings	63	13.08
	" " pasture and fences	67	50.26
			<u>1186.06</u>

H 49 9/9/32

Rearing pullets

Page 49
Credits L13

June 1	548 broilers @ 25¢	c	137.
Oct. 1	450 pullets to hens	10	382.50

Loss

86

<u>519.50</u>
15.56
<u>535.06</u>

Lambs

Credits L15

Jan. 27	1 lamb 30 #	c	3.60
Mar. 5	39 " 3280 #	c	196.80
10	10 " 780 #	c	46.80
	20 tons manure	44	40.

Loss

86

<u>287.20</u>
47.61
<u>334.81</u>

1932 Riding horses and colts

Credits L17

Mar. 13	Inventory	5 horses 550	
		1 colt 150	
		(1 colt died)	2 700.
	Prizes		c 30.
	20 tons manure		44 30.

Loss

86

<u>760.</u>
426.06
<u>1186.06</u>

L18

		<u>1930 crops for sale</u>		H 50	10/4/32
					Charges
	548 bu. barley from F & S			51	500.
Apr.15	Cleaning barley			c	10.
	2500 bu. potatoes from F & S			51	1375.
Mar.12	250 sacks			c	27.50
28	Brokerage			c	15.
	351 hrs. man labor			73	125.66
	22 " horse "			77	2.93
	6 " truck use			83	5.50
	Interest			59	19.25
					<u>2080.84</u>
	Gain			87	140.80
					<u>2221.64</u>

L20

		<u>1931 alfalfa</u>		Charges	
C-12.7,	D-18.33, K-1.9, L-11.3, M-5.2, = 49.4 acres.				Out 2x
	Seeding charge from net worth			3	66.75
Growing -	18 hrs. man labor			73	6.44
	36 " horse "			77	4.79
Harvest.	729 hrs. man labor			73	260.98
	338 " horse "			77	44.95
	129 " tractor use			81	82.82
	Use of equipment			85	80.81
	" " buildings			63	84.17
	" " land			65	260.33
	60 tons manure			45	154.20
	Interest - growing			59	11.60
	" storing			59	15.
					<u>1072.84</u>

L22

		<u>Seedings</u>		Charges	
	Seed from G. L. F. account				
	360 # N. W. alfalfa			49	93.60
	90 # alsike			49	22.50
	150 # Grimm alfalfa			49	53.25
	5 cans inoculation			49	4.
	1/2 bu. sweet clover			49	3.
	81 hrs. man labor			73	29.
	127 " horse "			77	16.89
	6 " tractor use			81	3.85
	1 " truck "			83	.92
	Use of equipment			85	10.58
					<u>237.59</u>

H 51 9/30/32

Page 51

1930 crops for sale:

Credits L19

Mar. 30	Seed barley @ \$1.25	c	519.69
	Seed barley for crop - 60 bushels	24	75.
	300 # screenings fed to other cattle	8	1.50
	Potato sales were summarized as follows:		
Mar.	1245 bu.	c	948.90
Apr.	390 "	c	341.35
June 1	1 "	c	1.
	125 " seconds for seed	36	62.50
	283 " firsts " "	36	254.70
	12 " to hired man # 1	74	6.
	12 " " " # 2	74	6.
	10 " " operator	74	5.

2221.64

1931 alfalfa
Crop - 100 tons

Credits L21

	34 tons inventoried - F & S	52	170.
	Hay fed		
	8 tons to work horses	76	40.
	7-1/2 " " riding horses & colts	16	37.50
	22 " " cows	4	110.
net	12-1/2. " " other cattle	8	62.50
	16 " " lambs	14	80.
	Pasture for cows	4	25.

Loss

86

525.
547.84
1072.84

Seedings

Credits L23

	Hay seedings to net worth	2	205.29
	Sweet clover " " "	2	32.30

237.59

1931 barley

Charges

A-18.0, O-10.5, = 28.5 acres

60 bu. seed from 1930 crops	19	75.
4900 # ammonium superphosphate G.L.F.	49	49.
48 # twine from G. L. F. account	49	5.76
Threshing	c	46.
32 meals to threshers	47	11.20
Growing -139 hrs. man labor	73	49.76
58 " horse "	77	7.71
57 " tractor use	81	36.59
Use of equipment	85	25.97
Harvest.-207 hrs. man labor	73	74.11
77 " horse "	77	10.24
18 " tractor use	81	11.56
2 " truck "	83	1.83
Use of equipment	85	21.16
" " buildings	63	13.08
" " " for straw	63	7.51
" " land	65	150.20
80 tons manure	45	205.60
Interest-grow. 9.; storing 16.50	59	25.50
		<u>827.78</u>

L26

1931 beans

Charges

P- 10 acres

July 2 632 # seed beans @ 7¢	c	44.04
Threshing	c	20.80
Meals to threshers	47	2.80
1200 # 4-12-4 from G. L. F. account	49	14.40
Growing -100 hrs. man labor	73	35.80
140 " horse "	77	18.62
17 " tractor use	81	10.91
Use of equipment	85	10.58
Harvest.-351 hrs. man labor	73	125.66
104 " horse "	77	13.83
Use of equipment	85	2.89
" " buildings	63	13.08
" " land	65	52.70
40 tons manure	45	102.80
Interest-grow. 4.75; storing 4.50	59	9.25
		<u>478.16</u>

L28

1931 cabbage

Charges

A-1.7, H-3.0, J-1.0, = 5.7 acres

Apr.20 1 # seed	c	9.
July 2 1-1/2 # "	c	6.75
May 2 100 # 6-9-6 from G. L. F. account	49	1.25
100 # nitrate " " "	49	2.50
500 # 10-16-10 " "	49	10.
Growing- 388 hrs. man labor	73	138.90
396 " horse "	77	52.67
9 " tractor use	81	5.78
Use of equipment	85	32.71
Harvest.-114 hrs. man labor	73	40.81
84 " horse "	77	11.17
Use of equipment	85	1.92
" " land	65	30.04
15 tons manure	45	38.55
Interest-grow. 5.95; storing 1.90	59	7.85
		<u>389.90</u>

1931 barley
Crop { 787 bu. barley to be sold for seed
(10 tons straw

787 bu. barley to F & S	52	472.20
5 tons barley straw to hens	10	15.
5 " " " " F & S	52	15.

Loss	86	<u>502.20</u>
		<u>325.58</u>
		<u>827.78</u>

1931 beans
Crop { 199 bu. beans
(7 tons roughage

199 bu. beans to F & S	52	179.10
7 tons roughage to lambs	14	14.

Loss	86	<u>193.10</u>
		<u>285.06</u>
		<u>478.16</u>

1931 cabbage
Crop - 55 tons

Oct. 15	Deposit on cabbage	c	200.
Nov. 3	51 tons - 750 # cabbage	c	159.62
	500 # cabbage	c	1.75
	3 tons small heads to hens	10	15.

Loss	86	<u>376.37</u>
		<u>13.53</u>
		<u>389.90</u>

L30

1931 corn silage

Charges

H-14.0, 0-1.0 - 15.0 acres			
Fall plowing;			
97 hrs. man labor	38.04		
291 " horse "	40.19		
Use of equipment	26.34	43	104.57
6 bu. seed from G. L. F. account		49	18.
1100 # 4-12-4 " "		49	16.50
50 # twine from " "		49	6.
Meals to silo fillers		47	7.
Growing- 143 hrs. man labor		73	51.19
260 " horse "		77	34.58
26 " tractor use		81	16.69
Use of equipment		85	22.13
Harvest.-178 hrs. man labor		73	63.72
166 " horse "		77	22.08
15 " tractor use		81	9.63
Use of equipment		85	27.90
" " building		63	20.92
" " land		65	79.05
28 tons manure		45	71.96
Interest - growing		59	10.25
" harvesting		59	2.60

584.77

L32

1931 corn for grain

Charges

* N-5.0 acres			
Nov.28 Shredding		0	18.75
1-1/2 bu. seed from corn silage		31	4.50
500 # 4-12-4		49	7.50
Growing- 67 hrs. man labor		73	23.99
156 " horse "		77	20.75
6 " tractor use		81	3.85
Use of equipment		85	14.43
Harvest.-165 hrs. man labor		73	59.07
84 " horse "		77	11.17
1 " truck use		83	.92
Use of equipment		85	5.77
" " building		63	7.51
" " land		65	26.35
15 tons manure		45	38.55
Interest - growing	2.25		
storing	2.75	59	5.

248.11

* This account represents surplus of corn for silo, and was not intended as a separate enterprise when planted.

H 55 9/30/32

Page 55
Credits L31

			<u>1931 corn silage</u>	
Crop - 133 tons				
			Rate - \$4.36	
70	tons to F & S		52	305.20
59	" " cows		4	257.24
4	" " other cattle		8	17.44
1-1/2 bu. seed to corn for grain			32	4.50

			<u>584.38</u>
Loss	86		.39
			<u>584.77</u>

			<u>1931 corn for grain</u>	
Crop (400 bu. + 100 bu. ears husked out 125 " yet to be husked About 205 bu. shelled equivalent)				
125	bu. to husk to F & S		52	25.
75	" ear corn " "		52	18.75
24	bu. ears to work horses		76	6.
32	" " " lambs		14	16.
1250	# corn to cows		4	12.50
800	# " " other cattle		8	8.
2625	# " " hens		10	23.50

Cornstalks - no value				
			<u>109.75</u>	
Loss	86		134.36	
			<u>244.11</u>	

1931 peas

H 56 10/7/32
Charges

Apr.22	H - 2.0 acres		
	10 bu. peas	c	42.50
	488 # 16 % acid phosphate from G. L.F49		3.17
Growing	16 hrs. man labor	73	5.73
	18 " horse "	77	2.39
	4 " tractor use	81	2.57
	4 " truck "	83	3.67
	Use of equipment	85	6.73
Harvest.	79 hrs. man labor	73	28.28
	36 " horse "	77	4.79
	4 " truck use	83	3.67
	Use of equipment	85	15.39
	" " land	65	10.54
	5 tons manure	45	12.85
	Interest - growing 1.60		
	selling .50	59	2.10
			<u>144.38</u>

L36

1931 potatoes

Charges

	G-13.2, J-14.8 = 28.0 acres		
	25 bu. seed	c	31.25
	10 " "	c	17.
	125 " seconds from 1930 crop	19	62.50
	283 " firsts " " "	19	254.70
	From G. L. F. account		
	4000 # 10-30-10	49	120.
	400 # potash	49	10.
	3200 # 5-10-5	49	48.
	800 # sulphate of ammonia	49	18.
	3200 # 16 % super phosphate	49	24.80
	1000 # CuSo4	49	45.
	48 # calcium arsenate from F & S	51	5.76
Apr.29	Treating seed - 733 bu. @ 8¢	c	58.64
Junel7	Potato inspection	c	10.
18	Corrosive sublimate	c	1.79
	Picking up- 190 hrs.	c	38.04
	Certification fees	c	7.24
	Storage in house	61	10.
	" " tenant house	61	35.
Growing	979 hrs. man labor	73	350.48
	946 " horse "	77	125.82
	107 " tractor use	81	68.69
	Use of equipment	85	126.02
Harvest.	729 hrs. man labor	73	260.98
	296 " horse "	77	39.37
	77 " tractor use	81	49.43
	Use of equipment	85	49.06
Selling	116 hrs. man labor	73	41.53
	4 " truck use	83	3.67
	Use of equipment	85	10.58
	" " land	65	149.67
	55 tons manure	45	141.35
	Interest - growing 30.20		
	selling 13.15	59	43.35
			<u>2257.72</u>

H 57 10/1/32

Page 57
Credits L35

Crop - 4226 #

1931 peas

4226 # @ 2-1/4¢

c

95.08

Loss

86

95.08
43.30
<u>144.38</u>

1931 potatoes

Credits L37

Crop { 2197 bu.
 (2090 ") 4287 bu.

Potato sales were summarized by months

Oct.	360 bu.	c	144.20
Dec.	1024 "	c	308.70
Jan.	2 "	c	1.
	2000 bu. to F & S	52	400.
	211 " " "	52	94.95
	150 " culls to cows	4	7.50
	13 " to hired man # 1	74	2.60
	13 " " " " # 2	74	2.60
	10 " " operator	74	2.

Loss

86

963.55
1294.17
<u>2257.72</u>

1931 wheat

D - 17.9, H - 10.0 = 27.9 acres

Aug. 29	Threshing		c	38.95
	Steam coal		c	9.76
	Cost of last fall's seeding:			
	65 bu seed	84.50		
	Carbonate dust	2.45		
	1700 # fertilizer	25.20		
	197 hrs. man labor	77.26		
	191 " horse "	26.38		
	92 " tractor use	78.37		
	Use of equipment	47.75	3	341.91
	14 balls twine from G. L. F.		49	13.44
	Meals to threshers		47	12.60
Harvest.	367 hrs. man labor		73	131.39
	141 " horse "		77	18.75
	24 " tractor use		81	15.41
	14 " truck use		83	12.84
	Use of equipment		85	22.13
	" " buildings		63	13.08
	" " land		65	147.03
	40 tons manure		45	102.80
	Interest - growing	22.25		
	selling	9.45	59	31.70
				<u>911.79</u>

L40

1932 wheat

Charges

	63 bu. own seed		39	28.35
	Fertilizer transferred from G. L. F.			
	400 # 5-10-5		49	6.
	100 # 10-16-10		49	2.
	1600 # 4-12-4		49	19.20
	1200 # 4-16-4		49	18.
	400 # 4-12-4		49	4.80
	800 # 2-12-4		49	8.80
	200 # 6-9-6		49	2.50
Growing	157 hrs. man labor		73	56.21
	299 " horse "		77	39.77
	47 " tractor use		81	30.17
	Use of equipment		85	65.42
				<u>281.22</u>

1931 wheat

	Crop	{ 912 bu. wheat		
		{ 20 tons straw		
Aug. 31	1104 #	sold for seed	c	11.04
	225 #	" " "	c	2.25
	250 #	" " "	c	2.50
	212 bu.	17 # @ 45¢	c	95.53
	125 #		c	1.25
Oct. 1	203 bu.	- 35 #	c	101.79
2	107 #		c	1.07
	180 #		c	1.95
19	100 #		c	1.
	174 bu.	wheat to hens	10	78.30
	63 "	" " for seed	40	28.35
	225 "	" " to F & S	52	101.25
	7 tons	wheat straw to F & S	52	28.
	4 "	" " " cows	4	16.
	3 "	" " " other cattle	8	12.
	2 "	" " " work horses	76	8.
	2 "	" " " r. horses & colts	16	8.
	2 "	" " " lambs	14	8.
				<u>506.28</u>
		Loss	86	<u>405.51</u>
				<u>911.79</u>

1932 wheat

To net worth account	2	281.22
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281.22

Fall plowing

H 60 10/17/32
Charges

Mar.13	Inventory:			
	97 hrs. man labor		38.04	
	291 " horse "		40.19	
	Use of equipment		26.34	
Field H	102 hrs. man labor			3 104.57
	306 " horse "			73 36.52
	Use of equipment			77 40.70
Field A	8 hrs. man labor			85 9.62
	24 " horse "			73 2.86
	Use of equipment			77 3.19
				85 .96
				<u>198.42</u>

L44

Lime and manure

Charges

	Share of costs of lime applied 1928			3 103.82
	1/2 ton 16 % phosphate			49 6.50
	50 tons manure from horses			77 75.
	20 " " " riding horses			17 30.
	160 " " " dairy cows			5 240.
	80 " " " other cattle			9 120.
	10 " " " hens			11 20.
	20 " " " lambs			15 40.
	358 hrs. man labor			73 128.16
	640 " horse "			77 85.12
	Use of equipment			85 24.05
				<u>872.65</u>
	Gain			87 1.15
				<u>873.80</u>

L46

Garden, Lawn, and personal

Charges

June 6	Garden seeds			c 1.70
Mar.	Pea coal			c 25.16
Apr.15	500 envelopes			c 10.
	Electricity from general expense			71 71.36
	4062 eggs			11 40.62
	149 hrs. man labor			73 53.34
	28 " horse "			77 3.72
	9 " tractor use			81 5.78
	8294 mi. auto use			79 323.47
	Use of equipment			85 1.92
	" " land			65 3.69
	2 tons manure			45 5.14
	Cash unaccounted for			89 904.88
				<u>1450.78</u>

Fall plowing

1930 fall plowing to corn silage	39	104.57
1931 fall plowing to net worth account	2	93.85

198.42

Lime and manure

Credits L45

Distribution:

Rate - \$2.57

60 tons to alfalfa	20	154.20
80 " " barley	24	205.60
40 " " beans	26	102.80
15 " " cabbage	28	38.55
15 " " corn for grain	32	38.55
28 " " corn silage	30	71.96
2 " " garden	46	5.14
5 " " peas	34	12.85
55 " " potatoes	36	141.35
40 " " wheat	38	102.80
<u>340</u>		

873.80

Garden, lawn and personal

Credits L47

June 14	17 quarts strawberries	c	2.89
	17 " "	c	2.89
	16 " "	c	2.72
	9 " "	c	1.12
	Garden produce to operator	74	25.
	36 meals to wheat threshers	38	12.60
	32 " " barley "	24	11.20
	8 " " bean "	26	2.80
	20 meals to silo fillers	30	7.
	80 " " labor	72	28.
			<u>96.22</u>
	Loss	86	1354.56
			<u>1450.78</u>

Feed business - G. L. F.

Charges

	Inventory of feed on hand - net worth	3	622.86
	Expenses summarized by months as follows:		
Mar.	Feed bought	c	2044.98
Apr.	" "	c	3670.96
May	" "	c	2205.30
June	" "	c	1551.89
July	" "	c	1157.75
Aug.	" "	c	667.24
Sept.	" "	c	489.55
Oct.	" "	c	159.11
Nov.	" "	c	444.44
Dec.	" "	c	466.71
Jan.	" "	c	348.40
Feb.	" "	c	608.71
	648 hrs. man labor	73	231.98
	192 " horse "	77	25.54
	63 " truck use	83	57.77
	40 mi. auto use	79	1.56
	Use of equipment	85	5.77
	" " buildings	63	42.20

			<u>14802.72</u>
Gain	87		<u>321.87</u>
			<u><u>15124.59</u></u>

Feed business

Slips for Mar.15 - May 10	c	5528.51
" " May 11 - June 24	c	2117.95
" " June 25 - Aug. 25	c	1900.76
" " Aug. 26 - Dec. 23	c	1458.96
" " Dec. 24 - Mar. 14	c	965.
Other sales and bags returned	c	98.95
Slips on account to accts. rec.	56	123.49
Inoculation to seeding account	22	4.
1/2 bu. sweet clover to seeding acct.	22	3.
10 gal. Fly Spray to dairy cows	4	7.50
Cow feed " " "	4	950.68
Horse feed to horses	76	131.65
" " " r. horses and colts	16	37.94
Heifer feed to other cattle	8	84.56
Poultry feed to hens	10	398.81
Chick feed to rearing pullets	12	171.59
Lamb feed	14	5.88
1/2 ton 16% Super phosphate - L & M	44	6.50
488 # " " " to peas	34	3.17
Fertilizer to 1932 wheat	40	61.30
" " potatoes	36	220.80
500 # 4-12-4 to corn for grain	32	7.50
1100 # " " corn silage	30	16.50
1200 # " " beans	26	14.40
4900 # Ammonium phosphate to barley	24	49.
Fertilizer to cabbage	28	13.75
Grass seed to seeding	22	169.35
14 bales twine to wheat	38	13.44
50 # twine to corn silage	30	6.
6 balls twine to barley	24	5.76
6 bu. corn to corn silage	30	18.
CUSo4 to potatoes	36	45.

.932

Mar. 12

Inventory

2

484.89
15124.59

1931 feeds and supplies
 Inventory from net worth

H 64 10/18/32
 Charges
 3 3068.54

L52

		<u>3068.54</u>
	<u>1932 feeds and supplies</u>	Charges
100 bu. old wheat from F & S	51	45.
225 " " " " crop	39	101.25
80 gal. gas from auto	79	8.80
34 tons hay	21	170.
5 " old hay from F & S	51	25.
787 bu. barley	25	472.20
5 tons barley straw	25	15.
199 bu. beans	27	179.10
125 bu. corn	33	25.
75 " " husked	33	18.75
2211 bu. potatoes	37	494.95
7 tons wheat straw	39	28.
500' lumber from F & S	51	10.
Other "	51	115.
1 bbl. molasses	51	7.25
130 fence posts	51	32.50
2 wagon poles	51	2.
Roof paint	51	12.
70 tons corn silage	31	305.20

2067.

H 65 10/3/32

Page 65
Credits L51

<u>1931 Feeds and supplies</u>		
548 bu. barley- 1930 crops for sale	18	500.
2700 # beans	c	89.75*
2500 bu. potatoes to 1930 crops	18	1375.
100 gal. gas to auto	78	13.
48 # calcium arsenate to potatoes	36	5.76
500' lumber to 1932 F & S	52	10.
Other lumber " " "	52	115.
Used " " buildings	62	10.
1 bbl. molasses to 1932 F & S	52	7.25*
130 fence posts " " "	52	32.50
120 " " " fences	66	30.
2 wagon poles to 1932 F & S	52	2.
1 " " " machinery & tools	84	1.
Roof paint to buildings	62	3.
" " " 1932 F & S	52	12.
2 tons straw to hens	10	10.
250 # minerals to dairy cows	4	5.05
-- " " other cattle	8	3.
1/2 ton bean roughage to other cattle	8	3.
Stone boat plank to machinery & tools	84	3.
100 bu. wheat to 1932 F & S	52	45. *
5 tons hay to " " "	52	25.
14 " " " dairy cows	4	168. *
10 " " " other cattle	8	120.
7 " " " horses	76	84.
6 " " " r. horses & colts	16	72.
40 tons corn silage to dairy cows	4	202.60
2 " " " other cattle	8	10.13
		<u>2957.04</u>
	Loss	86
* = loss on the item		<u>111.50</u>
		<u>3068.54</u>

<u>1932 Feeds and supplies</u>		
To net worth	2	Credits L53 2067.

2067.

		<u>Mortgages, notes and bills payable</u>		
Mar.12	Inventory:			
	Mortgage F. L. B.	9209.77		
	"	3000.		
	Bank notes	4000.		
	Wages due labor	150.		
	Veterinary fees due	30.		
	Farmall.	500.		
	Digger	254.		
	Mower	120.		17263.77
	Paid on principal of F.L.B. mortgage		c	136.63
				<u>17400.40</u>

		<u>Investments and accounts receivable</u>		
Mar.13	Inventory:			
	Land bank stock	500.		
	Telephone poles	20.		
	D. L. Certificates	1589.91	3	2109.91
	D. L. Certificates for year from cows		5	163.98
	Due from feed customers -G. L. F.		49	123.49
				<u>2397.38</u>

		<u>Interest paid</u>		
L58				Charges
Apr. 1	Paid interest on \$3000 mortgage		c	180.
June 1	Federal land bank		c	257.61
Apr.15	Interest on note		c	5.05
June 15	" " "		c	10.05
Oct.21	" " "		c	2.05
Nov.30	Federal land bank		c	255.76
	Interest on bank notes		c	240.

			<u>950.52</u>
Gain	87		<u>1065.07</u>
			<u>2015.59</u>

H 67 10/3/32

Page 67
Credits L55

1931 Mortgage, notes and bills payable

Mar.13	Inventory			
	Mortgage - Fed. Land Bank	9346.40		
	"	3000.		
	Bank notes	3500.	2	15846.40
	Increase in bank notes		c	500.
	Balance due for labor		72	150.
	" " Veterinary on cows		4	30.
	Due on Farmall		80	500.
	" " potato digger		84	254.
	" " mower		84	120.
				<u>17400.40</u>

1932 Investments and accounts receivable

Credits L57

Mar.12	Inventory			
	Land Bank Stock	500.		
	Telephone poles	20.		
	D. L. Certificates	1510.79		
	Feed bills	123.49	2	2154.28
	D. L. Certificates sold		c	243.10
				<u>2397.38</u>

Interest received

Credits L59

	On D. L. Cert. of Indebtedness		c	81.72
	Dairy cows		6	180.
	Other cattle		8	92.10
	Hens		10	27.90
	Riding horses and colts		16	45.
	Houses		60	195.88
	Buildings		62	178.50
	Cropland		64	682.50
	Pasture and fences		66	70.
	Woods		68	35.
	Work horses		76	31.20
	Auto		78	30.
	Tractor		80	54.75
	Truck		82	6.
	Machinery and tools		84	121.59
	1930 crops for sale		18	19.25
	Alfalfa		20	26.60
	Barley		24	25.50
	Beans		26	9.25
	Cabbage		28	7.85
	Corn silage		30	12.85
	Corn for grain		32	5.
	Peas		34	2.10
	Potatoes		36	43.35
	Wheat		38	31.70
				<u>2015.59</u>

		<u>Houses</u>		Charges
Mar. 13	Inventory		3	3950.
Mar. 20	Repairs to operator's house		c	1.85
21	Paper hanging in tenant house		c	12.30
	Wall paper for " "		c	5.31
Apr. 8	Papering operator's house		c	8.
May 2	Wiring living room and porch		c	37.13
Nov. 4	Repairs to cistern		c	3.68
	Insurance		71	29.32
	Share of taxes		71	85.90
	Interest @ 5% on average inventory		59	195.88
	13 hrs. man labor		73	6.80
	2 " tractor use		81	1.28
	Share of general expense		71	20.21
	Gain		87	4357.66
				17.34
				<u>4375.</u>

		<u>Buildings</u>		Charges
L62 1931	Inventory		3	3575.
Mar. 13	Building brooder in garage		c	31.50
May 2	Lumber and celotex		c	48.54
June 15	Cement, etc.		c	57.15
	Lumber from F & S		51	10.
	Roof paint		51	3.
	Insurance		71	44.60
	Share of taxes		71	80.85
	Interest @ 5 %		59	178.50
	100 hrs. man labor		73	35.80
	6 " truck use		83	5.50
	Use of equipment		85	5.77
	Share of general expense		71	40.41

Gain	87	4116.62
		1.43
		<u>4118.05</u>

H 69 10/3/32
1932

Houses

Page 69

Credits L61
3885.

Mar.12	Inventory		2	
	Use of houses			
	Operators:			
	Rent to operator		74	180.
	Garage for auto		78	15.
	Work shop for tools		84	5.
	Egg packing space to hens		10	5.
	Storage for 1000 bu. potatoes		36	10.
	Tenant:			
	Rent to hired man # 1		74	120.
	Storage fo 1500 bu. potatoes		36	15.
	Rent to hired man # 2		74	120.
	Storage for 2000 bu. potatoes		36	20.

4375.

Credits L63
3565.

1932
Mar.12

Buildings

Mar.12	Inventory		2	
	Use of buildings:			
	(6%-work horses		76	15.
	(5%-riding horses&colts		16	13.08
	(20%-dairy cows		6	52.32
	(13%-other cattle		8	34.01
	(5%-lambs		14	13.08
	Main barn (10%-machinery and tools		84	25.
	(25%-alfalfa		20	65.40
	(5%-barley		24	13.08
	(5%-wheat		38	13.08
	(5%-beans		26	13.08
	(1%-tractor		80	2.50
	(10%-machinery and tools		84	6.75
	(5%-auto		78	3.50
	Garage (10%-Ford truck		82	6.75
	(60%-feed business		48	42.20
	(15%-rearing pullets		12	10.55
	Silo 100%-corn silage		30	20.92
	Henhouse#1 100%-hens		10	63.94
	(50%-rearing pullets		12	5.62
	Henhouse#2 (50%-hens		10	5.62
	(7%-hired labor		74	8.25
	(5%-work horses		76	6.
	(7%-tractor		80	8.25
	(25%-machinery and tools		84	29.50
	Hay barns (9%-other cattle		8	11.26
	(20%-hens		10	25.02
	(15%-alfalfa		20	18.77
	(6%-barley straw		24	7.51
	(6%-corn for grain		32	7.51
	Small garage -hired man's car		74	5.50

4118.05

Page 70
 L64 1931
 Mar.12

Cropland

Inventory - 210 acres
 Interest @ 5 %
 Share of taxes

 140 hrs. man labor
 114 " horse "
 29 " tractor use
 Use of equipment
 Share of general expense

H 70 10/18/32
 Charges
 3 13650.
 59 682.50
 71 293.08

 73 50.12
 77 15.16
 81 18.62
 85 8.66
 71 40.41

L66 1931
 Mar.12

Pasture and fences

Inventory - 8 acres pasture 400
 Fences 1000
 120 fence posts from F & S
 20 rods fence
 Share of taxes
 Interest @ 5 %

 212 hrs. man labor
 143 " horse "
 2 " tractor use
 Use of equipment

14758.55
 Charges

3 1400.
 51 30.
 c 9.40
 71 30.32
 59 70.

 73 75.90
 77 19.02
 81 1.28
 85 15.39

1651.31

L68 1931
 Mar.13

Woods

Inventory - 23 acres
 Share of taxes
 Interest @ 5 %

 373 hrs. man labor
 58 " horse "
 23 " tractor use
 Use of equipment

Charges
 3 700.
 71 15.16
 59 35.

 73 133.53
 77 7.71
 81 14.77
 85 10.58

916.75

H 71 10/3/32
1932

Cropland

Page 71
Credits L65
13650.

Mar.12	Inventory 210 acres	2	
	Use of land for 1931		
	49.4 acres alfalfa	20	260.33
	28.5 " barley	24	150.20
	10.0 " beans	26	52.70
	5.7 " cabbage	28	30.04
	15.0 " corn silage	30	79.05
	5.0 " corn for grain	32	26.35
	2.0 " peas	34	10.54
	28.4 " potatoes	36	149.67
	27.9 " wheat	38	147.03
	.7 " garden, lawn, personal	46	3.69
	.7 " hired men's garden	74	5.50
	25.0 " pastured (2/3 cows	6	88.27
	(1/3 other cattle	8	43.48
	11.7 " idle		--
	<u>210.0 acres</u>		

14696.85

Loss 86

61.70

14758.55

1932

Pasture and fences

Credits L67

Mar.12	Inventory 8 acres pasture 400		
	Fences 1000	2	1400.
	50% to cows	6	125.66
	30% " other cattle	8	75.39
	20% " riding horses and colts	16	50.26

1651.31

1932

Woods

Credits L69

Mar.12	Inventory- 23 acres	2	700.
	6 cords wood to operator	74	15.
	20 " " " hired man # 1	74	50.
	20 " " " " " # 2	74	50.

Loss 86

815.

101.75

916.75

L70

General expense

			Charges
Mar.	Electric lights	c	16.41
Apr.	" "	c	16.42
May	" "	c	15.49
June	" "	c	11.26
July	" "	c	13.12
Aug.	" "	c	12.65
Sept.	" "	c	12.85
Oct.	" "	c	14.15
Nov.	" "	c	13.60
Dec.	" "	c	15.35
Jan.	" "	c	14.03
Feb.	" "	c	15.73
Mar.	Telephone	c	5.37
Apr.	" "	c	2.72
May	" "	c	4.23
June	" "	c	6.02
July	" "	c	11.87
Aug.	" "	c	6.77
Sept.	" "	c	3.42
Oct.	" "	c	3.42
Nov.	" "	}	c 10.17
Dec.	" "		
Jan.	" "	c	3.37
Feb.	" "	c	3.52
Apr. 1	County taxes	c	259.26
	Grange insurance	c	18.80
July 3	Village tax	c	2.82
Oct. 20	School tax	c	2.85
Dec. 5	" "	c	240.38
	Grange insurance	c	15.36
Mar. 4	Insurance	c	39.76
	132 hrs. man labor	73	47.16
	30 " horse "	77	3.99
			<u>862.32</u>

H 73 10/3/32

General expense

Page 73
Credits L71

Received for use of telephone	c	11.
" " " " lights	c	44.70
Insurance:		
\$3000 - Operator's house	60	13.71
1500 - Tenant house # 1	60	6.69
2000 - " " # 2	60	8.92
10000 - Barns and contents	62	44.60
Share of electricity - dairy cows		
	4	30.
hens	10	20.
work horses	76	1.25
r. horses & colts	16	1.25
other cattle	8	2.50
personal	46	71.36
Distribution of taxes:		
houses	60	85.90
buildings	62	80.85
cropland	64	297.08
pasture	66	30.32
woods	68	15.16
Distribution of balance:		
20 % - houses	60	20.21
40 % - buildings	62	40.41
40 % - cropland	64	40.41

862.32

		Labor		
Mar. 14	Hired man # 1 -	\$75 a month and	c	40.
Apr. 1	" "	privileges	c	40.
15	" "		c	40.
May 1	" "		c	37.50
16	" "		c	37.50
30	" "		c	37.50
June 17	" "		c	37.50
July 2	" "		c	37.50
15	" "		c	37.50
Aug. 1	" "		c	37.50
15	" "		c	37.50
Sept. 1	" "		c	37.50
15	" "		c	37.50
Oct. 1	" "		c	37.50
17	" "		c	37.50
31	" "		c	37.50
Nov. 21	" "		c	37.50
Dec. 2	" "	(1 day off)	c	35.
19	" "		c	10.
23	" "		c	27.50
Jan. 2	" "		c	37.50
16	" "		c	30.
31	" "		c	30.
Feb. 15	" "		c	30.
Mar. 2	" "		c	30.
Mar. 14	Hired man # 2 -	\$60 a month and	c	37.50
28	" "	privileges	c	31.50
Apr. 15	" "		c	30.
May 2	" "		c	30.
16	" "		c	30.
28	" "		c	30.
June 17	" "		c	30.
July 2	" "		c	30.
16	" "		c	30.
Aug. 1	" "		c	30.
15	" "		c	30.
Sept. 2	" "		c	30.
16	" "		c	30.
Oct. 1	" "		c	30.
17	" "		c	30.
31	" "		c	30.
Nov. 20	" "		c	30.
Dec. 2	" "		c	30.
19	" "		c	30.
23	" "		c	20.
Jan. 2	" "		c	30.
16	" "		c	25.
30	" "		c	25.
Feb. 15	" "		c	25.
Mar. 1	" "	(3-1/2 days off)	c	20.
Total paid to:				
Fleming @ 30¢ per hour				c 442.03
Due Fleming - accounts payable				55 150.
Herrington @ 30¢ per hour				c 166.29
Other labor				c 304.58
80 meals to extra labor				47 28.
Forwarded				2669.90

Hours	Rate: 35.8¢	Labor	
2814	Cows	6	1007.41
465	Other cattle	8	166.47
1246	Hens	10	446.07
462	Rearing pullets(chix)	12	165.40
124	Lambs	14	44.39
301	Riding horses and colts	16	107.76
351	1930 Crops for sale	18	125.66
18	1931 Alfalfa - growing	20	6.44
729	" " - harvesting	20	260.98
179	1931 Barley - growing	24	49.76
207	" " - harvesting	24	74.11
100	1931 Beans - growing	26	35.80
351	" " - harvesting	26	125.66
388	1931 Cabbage - growing	28	138.90
114	" " - harvesting	28	40.81
143	1931 Corn silage - growing	30	51.19
178	" " " - harvesting	30	63.72
67	1931 Corn for grain - growing	32	23.99
165	" " " " - harv.	32	59.07
16	1931 Peas - growing	34	5.73
79	" " - harvesting	34	28.28
979	1931 Potatoes - growing	36	350.48
729	" " - harvesting	36	260.98
116	" " - selling	36	41.53
367	1931 Wheat - harvesting	38	131.39
157	1932 Wheat - growing	40	56.21
81	1932 Seeding	22	29.
102	Fall plowing - field V	42	36.52
8	" " " AB	42	2.86
648	Feed business	48	231.98
149	Garden, lawn and personal	46	53.34
358	Manure	44	128.16
19	Houses	60	6.80
100	Buildings	62	35.80
140	Cropland	64	50.12
212	Pasture and fences	66	75.90
373	Woods	68	133.53
132	General expense	70	47.16
653	Work horses	76	233.77
2	Auto	78	.72
116	Tractor	80	41.53
2	Truck	82	.72
232	Farm machinery and tools	84	83.06
14132			

Brought forward

Privileges to Hired man # 1:		
House rent	61	120.
20 cords wood	69	50.
3 quarts milk per day	5	65.88
12 bu. potatoes from 1930 crop	19	6.
13 " " " 1931 "	37	2.60
Land for garden	65	3.
Privileges to Hired man # 2:		
House rent	61	120.
20 cords wood	69	50.
12 bu. potatoes from 1930 crop	19	6.
13 " " " 1931 "	37	2.60
2 quarts milk per day	5	43.92
Henhouse and garage	62	13.75
Land for garden	65	2.50
Operator's wage allowance - L. & G.	87	1500.
Operator's privileges:		
Rent	61	180.
Wood	69	15.
2196 quarts milk	5	131.76
20 hens	11	10.
200 doz. eggs	11	40.
Garden produce	47	25.
Potatoes - 1930 crop	19	5.
" 1931 "	37	2.

5064.91

H 77 10/3/32

Page 77
5059.16 L75

Brought forward
Average numbers of workers:
Hired man # 1 12.0 months
" " # 2 12.0 "
Operator 12.0 "
Hour help 14.1 "
12) 50.1 4.2 av. no. of workers

Loss

86

5059.16
5.75
5064.91

	<u>Work horses</u>		
1931	5.2 A. U.		
Mar. 13	Inventroy - 6 horses	3	595.
Mar. 20	Veterinary bill	c	15.
Aug. 4	" "	c	10.
Nov. 5	Blacksmithing	c	34.70
Feed from G. L. F.			
	4100 # corn and oats	49	57.58
	5200 # ground oats	49	65.94
	700 # bran	49	8.13
	24 bu. corn	33	6.
	8 tons hay	21	40.
	7 " " from F & S	51	84.
	2 " wheat straw	39	8.
	Electricity	71	1.25
	Interest @ 6 % on average inventory	59	31.20
	653 hrs. man labor	73	233.77
	Use of equipment	85	25.
	" " buildings	63	21.

		<u>1236.57</u>
Gain	87	2.11
		<u><u>1238.68</u></u>

H 79 10/3/32
1932

Work horses

Page 79
Credits L77

Mar.12	Inventory - 5 horses	2	
Junel0	Sold Ted	0	
	50 tons manure	44	

445.
5.
75.

Hours Rate: 13.3¢

16	Cows -	6	2.13
2	Other cattle	6	.27
14	Hens	10	1.86
2	Lambs	14	.27
2	Riding horses and colts	16	.27
22	1930 Crops for sale	18	2.93
36	1931 Alfalfa - growing	20	4.79
338	" " - harvesting	20	44.95
58	1931 Barley - growing	24	7.71
77	" " - harvesting	24	10.24
140	1931 Beans - growing	26	18.62
104	" " - harvesting	26	13.83
396	1931 Cabbage - growing	28	52.67
84	" " - harvesting	28	11.17
260	1931 Corn silage - growing	30	34.58
166	" " " - harvesting	30	22.08
156	1931 Corn for grain - growing	32	20.75
84	" " " " - harvest.	32	11.17
18	1931 Peas - growing	34	2.39
36	" " - harvesting	34	4.79
946	1931 Potatoes - growing	36	125.82
296	" " - harvesting	36	39.37
141	1931 Wheat - harvesting	38	18.75
299	1932 Wheat - growing	40	39.77
127	1932 Seedings	22	16.89
306	Fall plowing - field V	42	40.70
24	" " - " AB	42	3.19
192	Feed business	48	25.54
28	Garden, lawn and personal	46	3.72
640	Manure	44	85.12
114	Cropland	64	15.16
143	Pasture and fences	66	19.02
58	Woods	68	7.71
30	General expense	70	3.99
11	Machinery and tools	84	1.46
5366			
8	Work horses		
5374			

1238.68

		<u>Auto</u>	Charges
Mar.13	Inventory	3	600.
Sept.1	1 tire	c	7.50
2	Carburetor repairs	c	4.69
29	Insurance - liability	c	32.44
	License	c	14.
Mar.	477 gal. gas	c	57.24
Apr.	10 " "	c	1.50
June	540 " "	c	64.80
Aug.	541 " "	c	54.10
Oct.	533 " "	c	58.63
Jan.15	Battery	c	11.95
	10 gal. oil	c	6.50
	100 gal. gas from F & S	51	13.
	Garage use	61	15.
	Interest @ 6 %	59	30.
	2 hrs. man labor	73	.72
	Use of buildings	63	3.50
			<u>975.57</u>
	Gain	87	<u>3.68</u>
			<u>979.25</u>

Tractor

			Charges
Mar.13	Inventory - McCormick-Deering	3	550.
Dec.19	10 gal. gas, 10 quarts oil	c	3.50
16	Gaskets	c	2.60
31	5 gal. oil	c	3.25
	Plugs	c	3.
	926 gal. gas from auto account	79	111.12
	Payments on tractor	c	388.96
	Due " " - accounts payable	55	500.
	Interest @ 6 %	59	54.75
	116 hrs. man labor	73	41.53
	Use of buildings	63	10.75

1669.46

H 81 10/3/32

1932

Mar. 12

Auto

Page 81

Credits L79

400.

Inventory
Gas transferred as follows:

926 gal. to tractor	80	111.12
346 " " truck	82	41.52
80 " " F & S	52	8.80
39 " sold	c	4.80

Mileage for the year 10590

Miles Rate: 3.9¢

50 Cows	6	1.95
1981 Hens	10	77.26
50 Rearing pullets	12	1.95
40 Feed business	48	1.56
175 Machinery and tools	84	6.82
8294 Personal	46	323.47
<u>10590</u>		

979.25

1932

Mar. 12

Tractor

Credits

L81

Inventory (1 McCormick Deering
(1 Farmall

2 1275.

Hours Rate: 64.2¢

4 Cows	6	2.57
3 Rearing pullets	12	1.93
129 1931 Alfalfa - harvesting	20	82.82
57 1931 Barley - growing	24	36.59
18 " " - harvesting	24	11.56
17 1931 Beans - growing	26	10.91
9 1931 Cabbage - growing	28	5.78
26 1931 Corn silage - growing	30	16.69
15 " " - harvesting	30	9.63
6 1931 Corn for grain - growing	32	3.85
4 1931 Peas - growing	34	2.57
107 1931 Potatoes - growing	36	68.69
77 " " - harvesting	36	49.43
24 1931 Wheat - harvesting	38	15.41
47 1932 Wheat - growing	40	30.17
6 1932 Seeding	22	3.85
9 Garden, lawn and personal	46	5.78
29 Cropland	64	18.62
2 Pasture and fences	66	1.28
2 Woods	68	14.77
2 Houses	60	1.28
<u>614</u>		

Loss

86

1669.18

.28

1669.46

	<u>Truck</u>		
Mar.13	Inventory	3	150.
Aug.29	2 tires	c	14.90
	1 tube	c	1.67
	1 "	c	1.08
Dec.28	License	c	12.
	Repairs, tires, etc.	c	74.05
	Liability insurance	c	27.46
	Interest	59	6.
	346 gal. gas from auto account	79	41.52
	2 hrs. man labor	73	.72
	Use of buildings	63	6.75

336.15

	<u>Machinery and tools</u>		<u>Charges</u>
L84 1931			1955.
Mar.13	Inventory	3	31.25
	Repairs for potato digger	c	3.25
18	Slip scraper	c	12.49
20	Nails, staples, etc.	c	33.
	100 crates	c	6.
26	Milker inflations	c	21.61
May 2	Flow points, nails, bolts	c	11.04
July28	Binder repairs	c	1.
Aug. 4	Binder "	c	3.35
	Milker inflations	c	50.46
	Flow repairs	c	3.30
	Dairy scalders	c	3.30
Sept14	" "	c	3.30
Nov. 4	Clipper plates	c	3.50
	Blacksmithing	c	23.
5	Scalders	c	3.30
Dec. 1	"	c	3.30
7	Weeder	c	37.
	Repairs to cultivator	c	33.15
26	Scalders	c	6.60
Jan.23	"	c	3.30
Feb. 4	Milker inflations	c	7.35
22	Scalders	c	3.30
	Harness repairs	c	2.95
	Potato digger - by trade	v	50.
	accounts payable	55	254.
	Power mower	55	120.
	1 wagon pole from F & S	51	1.
	Stone boat plank "	51	3.
	Use of shop in house	61	5.
	Interest	59	121.59
	232 hrs. man labor	73	83.06
	11 " horse "	77	1.46
	20 mi. truck use	83	18.34
	175 " auto "	79	6.82
	Use of buildings	63	61.25

2987.32

H 83 10/3/32

1932

Mar. 12 Inventory

Truck

Page 83

Credits

L83

Hours	Rate: 91.7¢		
180	Cows	6	165.06
7	Hens	10	6.42
1	1932 Seedings	22	.92
6	1930 Crops for sale	18	5.50
2	1931 Barley - harvesting	24	1.83
1	1931 Corn for grain - harvest.	32	.92
4	1931 Peas - growing	34	3.67
4	" " - harvesting	34	3.67
4	1931 Potatoes - selling	36	3.67
14	1931 Wheat - harvesting	38	12.84
63	Feed business	48	57.77
6	Buildings	62	5.50
20	Machinery and tools	84	18.34
<u>312</u>			

336.11

Loss 86

.04

336.15

1932

Mar. 12

Machinery and tools

Credits

L85

Inventory	2	2098.
Incubator and clippers sold	0	15.50
Trade allowance on old weeder	0	10.
" " " digger	0	50.
Use of eqpt., estimated to work horses	76	25.
Cows	6	105.82
Other cattle	8	5.77
Hens	10	14.43
Rearing pullets	12	27.90
1931 Alfalfa - harvesting	20	80.81
1931 Barley - growing	24	25.97
" " - harvesting	24	21.16
1931 Beans - growing	26	10.58
" " - harvesting	26	2.89
1931 Cabbage - growing	28	32.71
" " - harvesting	28	1.92
1931 Corn silage - growing	30	22.13
" " - harvesting	30	27.90
1931 Corn for grain - growing	32	14.43
" " " " - harvesting	32	5.77
1931 Peas - growing	34	6.73
" " - harvesting	34	15.39
1931 Potatoes - growing	36	126.02
" " - harvesting	36	49.06
" " - selling	36	10.58
1931 Wheat - harvesting	38	22.13
1932 Wheat - growing	40	65.42
1932 Seedings	22	10.58
Fall plowing - field V	42	9.62
" " " AB	42	.96
Garden, lawn and personal	46	1.92
Feed business	48	5.77
Lime and manure	44	24.05
Buildings	62	5.77
Cropland	64	8.66
Pasture and fences	66	15.39
Woods	68	10.58

2987.32

Loss

Summer fallow
Cows
Other cattle
Rearing pullets
Lambs
Riding horses and colts
Alfalfa
Barley
Beans
Cabbage
Corn silage
Corn for grain
Peas
Potatoes
Wheat
Garden, lawn and personal
1931 Feeds and supplies
Land
Woods
Labor
Tractor
Truck

H 84 10/18/32

	Charges
3	116.32
7	1247.03
9	644.58
13	15.56
15	47.61
17	426.06
21	547.84
25	325.58
27	285.06
29	13.53
31	39
33	138.36
35	49.30
37	1294.17
39	405.51
47	1354.56
51	111.50
65	61.70
67	101.75
75	5.75
81	.28
83	.04
	<u>7192.48</u>

L88

Summary of cash receipts

Cash on hand
Cows
Other cattle
Hens
Rearing pullets
Lambs
Riding horses and colts
1930 crops
1931 cabbage
1931 peas
1931 potatoes
1931 wheat
Garden, lawn and personal
Feed business
1931 feeds and supplies
Accounts payable
" receivable
Interest
General expense
Work horses
Auto
Machinery and tools

	Charges
3	1009.61
5	2746.52
9	70.
11	1639.75
13	137.
15	247.20
17	30.
19	1810.94
29	361.37
35	95.08
37	453.90
39	218.38
47	9.62
49	12070.13
51	89.75
55	500.
57	243.10
59	81.72
71	55.70
77	5.
79	4.80
85	25.50

21905.07

	<u>Gain</u>	
Operator's time	74	1500.
Hens	10	36.24
1930 Crops	18	140.80
Manure	44	1.15
Feed business	48	321.87
Interest	58	1065.07
Houses	60	17.34
Buildings	62	1.43
Work horses	76	2.11
Auto	78	3.68

Loss for the year

3089.69
4102.79
7192.48

Summary of cash expenses

		Credits	
Cash on hand	2	407.04	L89
Cows	4	73.83	
Other cattle	8	13.20	
Hens	10	90.	
Rearing pullets	12	127.62	
Lambs	14	153.19	
Riding horses and colts	16	13.	
1930 Crops for sale	18	52.50	
1931 Barley	24	46.	
1931 Beans	26	64.84	
1931 Cabbage	28	15.75	
1931 Corn for grain	32	18.75	
1931 Peas	34	42.50	
1931 Potatoes	36	163.96	
1931 Wheat	38	48.71	
Garden, lawn and personal	46	36.86	
Feed business	48	13815.04	
Accounts payable	54	136.63	
Interest paid	58	950.52	
Houses	60	68.27	
Buildings	62	137.19	
Pasture and fences	66	9.40	
General expense	70	811.17	
Labor	72	2491.90	
Horses	76	59.70	
Auto	78	313.35	
Tractor	80	401.31	
Truck	82	131.16	
Machinery and tools	84	306.80	
Cash unaccounted for to personal	46	904.88	
		<u>21905.07</u>	

ORDER IN WHICH ACCOUNTS WERE CLOSED

The operator of this farm was also the bookkeeper. He classified and posted daily to the labor book and ledger, the records of work done, and all cash receipts and expenses. He took inventories at the beginning and at the end of the year. The original records were summarized, and all accounts were closed as part of the Farm Cost Accounting Project of the Department of Agricultural Economics and Farm Management of the New York State College of Agriculture. This farmer spent an average of about fifteen to twenty minutes a day to keep the records. About sixty hours were required to check and summarize the original records and to close the accounts.

The procedure for completing the accounts might be summed up as follows:

- 1.-Inventories were summarized and entered in ledger accounts.
- 2.-Labor records were summarized and copied in ledger accounts.
- 3.-All accounts were inspected for omissions or duplications of receipts and expenses.
- 4.-Necessary transfers between accounts were made where farm values were known.
- 5.-A summary of receipts and expenses by account headings was made, and the cash not accounted for was charged to the operator's personal account.
- 6.-Accounts for receivables and investments, liabilities, and summary of cash were balanced.
- 7.-Cost of labor and equipment, land and buildings, etc., was prorated.
- 8.-Enterprise accounts were closed.
- 9.-Loss and gain accounts and net worth account were balanced.

The only estimates necessary for closing the labor and equipment accounts were : charges for the use of buildings for the operator, hired men, work horses and all equipment; charges for use of land for hired men's garden; charges for the use of machinery and tools for horses.

The order in which the accounts were closed was as follows: labor, auto, tractor, truck, work horses, machinery and tools, general expense, houses, other buildings, cropland, other land accounts, manure, crop accounts, livestock accounts, miscellaneous accounts, loss and gain, and net worth.

CAPITAL AND NET WORTH STATEMENT

A statement of this farmer's capital and net worth (or a credit statement for his business) at the beginning and end of the fiscal year was drawn off from the net worth account (see pages 40 and 41). A summary of the assets and liabilities at the beginning and end of the year as shown in that account is as follows:

	<u>Inventory values</u>	
Assets:	<u>3/13/31</u>	<u>3/12/32</u>
Land and buildings	\$23,275	\$23,200
Machinery and tools	2,655	3,423
Auto	600	400
Livestock	6,950	5,590
Feeds, seeds and supplies	3,069	2,067
Feeds for sale	623	485
Fall plowing	105	94
Winter wheat	342	281
Cover crops and seedings	391	341
Investments and accounts receivable	2,110	2,154
Cash	<u>1,010</u>	<u>407</u>
Total assets	\$41,130	\$38,442
Liabilities:		
Mortgages, notes and bills payable	<u>\$15,846</u>	<u>\$17,264</u>
Net worth	\$25,284	\$21,178

LABOR INCOME SUMMARY

Labor income is what a farmer has left for his year's work and management, after all farm expenses and interest on investment have been deducted from the farm receipts. In addition, the farmer has the use of a house and farm products for home use.

In computing labor income from a set of cost accounts, work sheets as illustrated on this and the following two pages, have been useful. The usual procedure is to check through each account and list under the appropriate headings on these sheets the farm capital items, and all farm income and farm expenses that have a bearing on the operator's labor income. All expenses incurred, and all sales made during the year, whether paid or not, are included. Payments on old debts or receipts from old accounts are excluded in the labor income summary for the year's business.

Livestock inventories, purchases and sales								
Kind	Beginning		End of		Purchases		Sales	
	of year		year					
	No.	Value	No.	Value	No.	Value	No.	Value
Work horses		\$ 595		\$ 445		\$		\$ 5
R. Horses & colts		800		700				
Dairy cows		3350		2650				240
Other cattle		1735		1345				269
Hens		480		450				72
Chicks						122		127
Lambs						149		247
Totals		\$6950		\$5590		\$271		\$970

Machinery and tools inventories, repairs, purchases and sales						
Kind	Inventory values		Repairs	Pur-	Sales	
	Beginning	End of				chases
	of year	year				
Tractor	\$ 550	\$1275	\$ 6	\$	\$	
Truck	150	50	92			
Machinery and tools	1955	2098	241	494	76	
Totals	\$2655	\$3423	\$339	\$494	\$76	

Crop sales		
Crops sold	Value of 1930 crop	Value of 1931 crop
Barley	\$ 520	\$
Potatoes	1291	454
Cabbage		362
Peas		95
Wheat		218
Beans	90	
Totals	\$1901	\$1129

Labor income summary - continued

Livestock products sold		Miscellaneous receipts	
Kind	Value	Kind	Value
Milk	\$2493	Fair prizes	\$ 30
Eggs	1568	Margin on feed bus-	
		ness	687
		Interest received	82
Totals	\$4061		\$ 799

Current operating expenses

Item	Value
Cash paid for regular labor	\$2642
Cash paid for special labor	58
Cost of board furnished hired labor	62
Value of unpaid labor (other than operator	
Building repairs and improvements	206
Feeds 952+85+400+172+11+38+132	1790
Fertilizers 49+14+14+16+8+3+220+61+6	391
Spray materials 51+2	53
New equipment	494
Equipment repairs	359
Fuel and oil 10+7+111+42	170
Machine work hired 46+21+19+39	125
Share of auto	90
Seeds and plants 176+44+16+18+42+48	344
Taxes 259+6+240	505
Insurance 19+15+40+27+	101
Milk testing	48
Twine 6+6	12
Registration papers	13
Interest paid	951
Eggs purchased for resale	82
Fence material	9
Poultry supplies 8+6	14
Telephone	19
Truck license	12
Electricity	55
Veterinary fees 33+25	60
Horshoeing	35
Miscellaneous 8+8+21+12+13+52+69+7	190
Total	\$8878

Labor income summary - continuedSummary of receipts and expensesReceipts

Crops sold	\$ 3030
Livestock sold	970
Livestock products sold	4061
Miscellaneous receipts	799
Sale of machinery and equipment	76
Total	\$ 8936

Expenses

Livestock purchased	\$ 271
Current operating expenses	8878
Decrease of farm capital	1669
Decrease of fall plowing	11
Decrease of winter grains	61
Decrease in cover crops and seedings	50
Total	\$10940

* * * * *

Total receipts	\$ 8936
Total expenses	10940
Income from operator's capital and labor	- \$ 2004
Interest on operator's net worth (5% on average for year)	1137
Operator's labor income - 1931	- \$ 3141*

Operator's labor income for previous years:

1923	- \$ 966	1927	\$ 2938
1924	- 2195	1928	- 59
1925	3192	1929	336
1926	2404	1930	1395

* A minus labor income indicates the amount by which farm expenses and interest exceed total farm income. On 73 farms with cost accounts for 1931, the sum of the farm expenses and interest exceeded the total farm income by an average of \$1695 per farm. On 78 farms with cost accounts for 1929, the farm income exceeded the sum of farm expenses and interest by an average of \$1187 per farm.

Enterprise Factors from the Accounts of a New York Farm

	Years				
	Average 1923-27	1928	1929	1930	1931
Dairy cows					
Number of cows	20.7	22.1	20.9	19.6	19.2
Average per cow:					
lbs. milk	9294	9366	9428	9855	10274
" grain	2674	2733	3046	3204	3701
" hay	3532	4438	3941	3000	3800
" silage	8743	11051	10813	11400	10300
man hours	151	156	146	148	147
total cost	\$ 258	\$ 276	\$ 291	\$ 280	\$ 248
" returns	\$ 257	\$ 269	\$ 287	\$ 246	\$ 183
Average per cwt. of milk:					
cost	\$2.42	\$2.59	\$2.53	\$2.42	\$2.12
value	\$2.38	\$2.51	\$2.49	\$2.07	\$1.48
Net return for labor:					
total for cows	\$1531	\$1399	\$1337	\$ 486	-\$ 240
per cow	\$ 72	\$ 63	\$ 64	\$ 25	-\$ 12
" hour of labor	\$.48	\$.41	\$.44	\$.17	-\$.09
Beans					
Acres	15.2	12.2		6.2	10.0
Yield per acre - bu.	10	16		7	20
Cost per acre	\$ 50	\$ 67		\$ 46	\$ 48
Returns per acre	\$ 42	\$ 83		\$ 32	\$ 19
Cost per bushel	\$12.62	\$3.87		\$6.11	\$2.33
Value per bushel	\$3.89	\$4.80		\$4.20	\$.90
Labor returns-total	-\$ 66	\$ 397		-\$ 15	-\$ 124
per acre	-\$ 5	\$ 33		-\$ 2	-\$ 12
" hour	-\$.47	\$.84		-\$.08	-\$.27
Man hours per acre	27	40		29	45
Profit or loss	-\$ 256	\$ 185		-\$ 86	-\$ 285
Cabbage					
Acres	4.0	5.0	11.0	7.9	5.7
Yield per acre - tons	13.6	5.1	7.3	7.0	9.6
Cost per acre	\$ 112	\$ 99	\$ 79	\$ 93	\$ 68
Returns per acre	\$ 134	\$ 144	\$ 103	\$ 52	\$ 66
Cost per ton	\$ 8.49	\$19.24	\$10.81	\$12.33	\$ 7.09
Value per ton	\$ 9.76	\$28.03	\$14.17	\$ 6.33	\$ 6.84
Man hours per acre	82	80	86	98	88
Labor returns-total	\$ 270	\$ 407	\$ 608	-\$ 25	\$ 166
per acre	\$ 60	\$ 81	\$ 63	-\$ 3	\$ 29
" hour	\$.66	\$1.01	\$.74	-\$.03	\$.33
Profit or loss	\$ 109	\$ 226	\$ 261	-\$ 330	-\$ 14
Corn silage					
Acres	12.3	11.2	16.6	11.8	15.0
Yield per acre - tons	9.6	9.7	8.3	11.3	8.9
Man hours per acre	36	35	35	38	28
Cost of manure per acre	\$ 7	\$ 13	\$ 18	\$ 12	\$ 5
Total cost per acre	\$ 63	\$ 73	\$ 66	\$ 57	\$ 39
Cost per ton	\$6.46	\$7.48	\$7.93	\$5.07	\$4.36

Enterprise factors - continued

	Years				
	Average 1923-27	1928	1929	1930	1931
<u>Potatoes</u>					
Acres	13.9	11.9	20.0	26.3	28.0
Yield per acre - bu.	186	88	148	212	153
Bu. seed per acre	14	15	17	15	16
Cost per acre:					
fertilizer	\$ 5	\$ 9	\$ 6	\$ 8	\$ 8
spray materials	\$ 4	\$ 2	\$ 3	\$ 2	\$ 2
total cost	\$ 115	\$ 104	\$ 94	\$ 107	\$ 81
Total returns per acre	\$ 170	\$ 31	\$ 128	\$ 128	\$ 34
Cost per bushel:					
growing & harvest.	\$.58	\$ 1.14	\$.61	\$.48	\$.50
total cost	\$.63	\$ 1.18	\$.64	\$.50	\$.53
Value per bushel	\$.95	\$.35	\$.86	\$.60	\$.22
Labor returns-total	\$ 1221	-\$ 589	\$ 1194	\$ 1310	-\$ 641
per acre	\$ 84	-\$ 50	\$ 60	\$ 55	-\$ 23
" hour	\$ 1.40	-\$.95	\$ 1.06	\$.60	-\$.35
Man hours per acre	67	52	79	92	65
Profit or loss	\$ 800	-\$ 868	\$ 673	\$ 544	-\$ 1294
<u>Hay</u>					
Acres	34.2	36.0	36.8	48.5	49.4
Yield per acre - tons	2.0	2.4	2.3	1.7	2.0
Cost per acre	\$ 29	\$ 36	\$ 31	\$ 22	\$ 22
Returns per acre	\$ 25	\$ 27	\$ 32	\$ 20	\$ 11
Cost per ton	\$ 15	\$ 15	\$ 14	\$ 13	\$ 10
Value per ton	\$ 12	\$ 12	\$ 14	\$ 12	\$ 5
Labor returns-total	\$ 20	-\$ 100	\$ 292	\$ 149	-\$ 280
per acre	\$ 0	-\$ 3	\$ 8	\$ 3	-\$ 6
" hour	\$.01	-\$.23	\$.50	\$.24	-\$.38
Man hours per acre	11	12	16	13	15
Profit or loss	-\$ 161	-\$ 299	\$ 22	-\$ 96	-\$ 548
<u>Wheat</u>					
Acres	24.3	23.6	14.6	28.2	27.9
Yield per acre - bu.	24	16	18	31	33
Cost per acre	\$ 44	\$ 44	\$ 58	\$ 52	\$ 33
Returns per acre	\$ 33	\$ 23	\$ 26	\$ 32	\$ 18
Cost per bushel	\$ 2.16	\$ 2.66	\$ 2.95	\$ 1.57	\$.91
Value per bushel	\$ 1.28	\$ 1.32	\$ 1.20	\$.93	\$.47
Labor returns-total	-\$ 80	-\$ 321	-\$ 350	-\$ 312	-\$ 197
per acre	-\$ 4	-\$ 14	-\$ 24	-\$ 11	-\$ 7
" hour	-\$.27	-\$.80	-\$ 1.29	-\$.53	-\$.35
Man hours per acre	17	17	19	21	20
Profit or loss	-\$ 270	-\$ 501	-\$ 474	-\$ 553	-\$ 406
<u>Barley</u>					
Acres			26.2	17.9	28.5
Yield per acre - bu.			30	31	28
Cost per acre			\$ 36	\$ 29	\$ 29
Returns per acre			\$ 33	\$ 31	\$ 18
Cost per bushel			\$ 1.11	\$.83	\$ 1.01
Value per bushel			\$ 1.00	\$.91	\$.60
Man hours per acre			14	18	12
Labor returns-total			\$ 85	\$ 176	-\$ 202
per acre			\$ 3	\$ 10	-\$ 7
" hour			\$.23	\$.54	-\$.58
Profit or loss			-\$ 89	\$ 47	-\$ 326

Enterprise factors - continued

	Years				
	Average 1923-27	1928	1929	1930	1931
<u>Man labor</u>					
Average no. men	3.1	3.4	4.1	4.1	4.2
Cost per month for:					
regular hired men	\$ 118	\$ 109	\$ 123	\$ 98	\$ 86
operator	\$ 181	\$ 175	\$ 186	\$ 181	\$ 169
Total hours	9034	11360	13142	14480	14132
Hours per man	2932	3322	3221	3532	3365
Average cost per hour	\$.48	\$.45	\$.46	\$.39	\$.36
<u>Horse labor</u>					
Average no. horses	5.2	5.2	4.8	6.0	5.2
Average per horse:					
pounds grain	2409	2152	2374	2567	2052
" hay	5564	6095	6250	4600	5800
cost- feed&bedding	\$ 83	\$ 124	\$ 111	\$ 84	\$ 52
man hours	97	149	157	119	126
total cost	\$ 174	\$ 317	\$ 341	\$ 162	\$ 151
Total horse hours	4449	4802	5539	6202	5374
Hours per horse	863	915	1154	1034	1033
Cost per hour of horse labor	\$.18	\$.29	\$.28	\$.14	\$.13
<u>Tractor</u>					
Average value	\$ 308	\$ 812	\$ 675	\$ 575	\$ 678
Depreciation	\$ 85	\$ 125	\$ 150	\$ 50	\$ 82
Cash repairs	\$ 48	\$ 5	\$ 0	\$ 83	\$ 3
Gallons fuel per hr.	1.6	1.4	1.7	1.8	1.5
Hours of use	217	272	406	329	307
Cost per hour	\$1.27	\$.96	\$.82	\$.85	\$.64
<u>All equipment</u>					
Average value	\$2447	\$3186	\$2947	\$2784	\$3039
Depreciation	\$ 462	\$ 606	\$ 377	\$ 518	\$ 539
Cash repairs	\$ 281	\$ 251	\$ 229	\$ 191	\$ 338
Depreciation, repairs and interest:					
total cost	\$ 890	\$1048	\$ 783	\$ 876	\$1059
cost in % of value	36.4	32.9	26.6	31.5	34.8