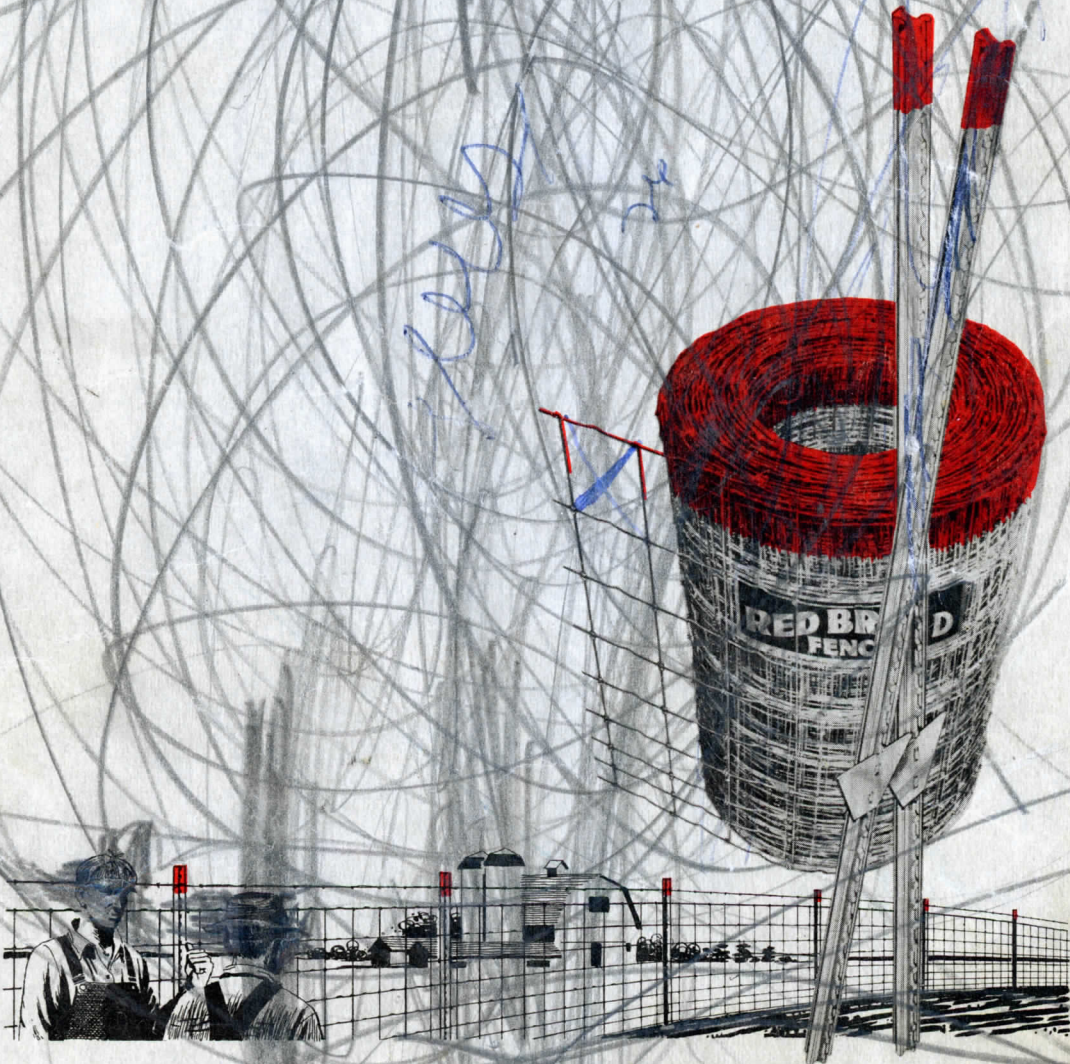


FARM ACCOUNTING RECORD





There are many reasons why you see **RED BRAND** fence so often

and they all add up to one thing — Red Brand fence means extra value. Look for these advantages

- **FULL STRENGTH** fence made from wire drawn in Keystone's own wire mills.
- **PERFECT COPPER CONTENT** to insure the highest degree of resistance to rust and corrosion with the maximum of strength for years of service.
- **GALVANNEALED** for additional protection against the ravages of all weather, all temperatures . . . the only fence on the market with this tough coating!
- **EXPERT WORKMANSHIP** by the finest manufacturing processes to offer more years of rugged, sturdy wear.

Gas tax refund

plowed 20 acres - Sowed in May
 plowed & dragged 30 - " " July
 Plowed, disced & dragged 40 acres - " Aug.
 disced & planted 40 acres corn - Sept
 Oct. Nov. 2
 Dec. 5

Farm Accounting Record

This Farm Accounting Record book was designed for the farmer who does not keep a complete set of books, but does want to record all financial transactions throughout the year for income tax purposes, loss and gain statements, financial statements, etc.

Enter each sale, or purchase, commencing on page 2, excepting sales of milk, butter, eggs, etc., which should be entered on pages 18 to 21. Totals from these latter pages are to be entered in the "Receipts and Expenditures" section weekly or monthly, preferably monthly, to save space.

Since there isn't room in the "Receipts and Expenditures" section for recording many such small cash purchases as gas and oil, grocery items, feed grinding, repairs, and the like, these expenditures may be recorded in a separate day book, or on separate sheets of paper, and totals entered at the end of the month.

When payments are made by check for such items as those mentioned above, they can be classified, added up and totals entered in the "Receipts and Expenditures" section at the end of each month, or at the end of the year, as you prefer.

A careful study of the various sections of the book, keeping the above in mind, will enable you to keep a set of records that will be very helpful, at the end of the year, in showing how you came out financially as well as assisting in the preparation of your income tax report.

KEYSTONE STEEL & WIRE COMPANY
 PEORIA, ILLINOIS



210
 4/840

RECEIPTS AND EXPENDITURES

The real value of a set of financial records, either for accounting purposes, or Income Tax reports, depends upon an accurate entry of each transaction. Commencing on page 2, enter all cash received, or paid out, as the transaction is made. Here are a few examples:

Date	Item	Quantity	Price	Receipts	Expend.
Jan. 2	Veterinarian—Vaccinating Pigs.....	60	\$.25		\$15.00
Jan. 15	Lumber for Hog House.....				22.50
Jan. 22	Pittsfield Prod. Co.—Livestock				
	10 Fall Pigs.....	2000#	12.50	\$250.00	
	2 Bull Calves.....		2.50	5.00	
Feb. 1	Dairy Sales for Jan.—(See Page 18).....			85.00	
Feb. 1	Poultry & Egg Sales, Jan.—(Page 20)....			32.00	

In order to save space in the "Receipts and Expenditures" section, it may be well to list the small sundry cash expenditures on a separate sheet of paper, then classify and enter in totals at the end of the week, or month, as you prefer.

At the end of the year, all receipts and expenditures should be classified and totalled. Then enter totals on pages 16 and 17 for Income Tax purposes.

1955 [See pg 18 & 22]

DATE	ITEM	QUANTITY	PRICE	RECEIPTS	EXPENDITURES
Jan 1	Groceries		9.87		9 39
X 2	Stone Parts				12 41
X 2	Lumber yard - beer				22 30
X 3	Corn Shelled				2 65
7	Check			70 19	
14	Franklin Sec. - Interest 5.85			70 19	35 00
14	Jewelry - 14.95 bal				10 00
14	Groceries				12 98
14	Ins. - Clif. Janet. Norma				39 35
14	Expense on selling 26 acres				23 30
X 14	Horse tank				15 00
14	Boys clothes				10 00
14	Tipping bicycle				10 00
15	Fuel oil 8 gals				1 68
14	Paid off Mutual Home - Interest 9.60 -			4 93	4 91
14	Cash from 26 acres			29 24	70 19
14	Ins. tank Apples				2 98
14	Check			72 81	
17	clothes				17 15
X 17	Corn sheller				48 85
17	tires Balma - 56.00				11 00
17	Ins				1 05
TOTAL RECEIPTS AND EXPENDITURES FORWARDED					

RECEIPTS AND EXPENDITURES

DATE	ITEM	QUANTITY	PRICE	RECEIPTS	EXPENDITURES
FOOTINGS BROUGHT FORWARD					
Jan 17	Grinding cow feed				13 35
17	Clothes line were				2 30
19	Paid Satman	1,000	1.75		1750 00
19	Gas + oil				44 50
20	Check			76 91	
X 20	Dr. Hyde - flood test on cows				14 35
20	Log Check			352 14	
20	Groceries				10 00
X 20	Hay 17.5 bales (764)				133 00
20	Light Bill				13 15
21	sock - 4 shirts -				3 94
X 21	Income tax made out -				5 00
23	Woods				25 00
25	bought stone from Warks				7 00
27	Pay on Car.				50 00
27	Check			76 91	10 46
27	Groceries				10 46
27	coat from cleaners				1 50
27	Ashtis - nail polish				68
31	Eggs				2 00
Feb 1					
1	Meat Butchered				
1	Oil - Stone	191 gals			30 56
X 4	4 tires pumps				13 10
X 7	2 hog houses				100 00
8	Walter Ins.				13 53
8	House Ins.				39 00
10	Valentines				1 00
10	Dr. - Norma				3 00
10	Blue jeans & material				5 50
10	Groceries				10 00
TOTAL RECEIPTS AND EXPENDITURES FORWARDED					

RECEIPTS AND EXPENDITURES

DATE	ITEM	QUANTITY	PRICE	RECEIPTS	EXPENDITURES
	FOOTINGS BROUGHT FORWARD				
X 10	Wiring for hog house				2 23
X 10	black tape				55
X 10	Motor Reprimed				5 00
10	buy hair cut				2 00
10	Mother & Red candy				4 50
10	freezer paper				2 50
10	stone oil 109 gals				
10	bread				1 37
15	Milk Check			4 61	
X 16	Fertilizer - 15 ton - 3-12-12 @ 49.95				749 25
16	Jewelry store				10 00
X 16	Plugs in for hog house				1 00
16	Shooter - Norma				3 00
16	Wolstenberg sewing				35
X 16	Lights for hog house				16 25
17	Car & truck license				21 75
17	Draper - -				2 35
17	Gro				2 15
18	Stone oil 118				18 88
18	Gro.				13 00
18	Gloves - rags				4 21
X 18	Hog lights - salt				10 95
4	Check			70 95	70 95
11	Check			72 81	72 81
X 12	Mineral for hogs				3 55
19	Core salt				2 30
X 19	Wire for hog house				16 00
20	Stone pipe				5 00
X 19	corn & hog chow				49 50
23	Groceries				14 00
23	Cups				1 00
24	Sold hogs			633 46	
25	Light bill				14 50
	Wards				85 00
TOTAL RECEIPTS AND EXPENDITURES FORWARDED					

[illegible]

RECEIPTS AND EXPENDITURES

DATE	ITEM	QUANTITY	PRICE	RECEIPTS	EXPENDITURES
April 1	FOOTINGS BROUGHT FORWARD			37 66	
	Milk Check				
	Stone oil ⁵⁰ 200 gals				3 89
	Boys shirts				10 87
	Boys jackets				2 42
	sn + belts				5 78
	Janets dress + slip				7 25
X 4	1/2 bu. timothy seed				10 00
	Grn				8 00
	5 stone oil				10 00
	9 Grn				35 00
X 10	Alfalfa seed				1 00
	11 Hayrack				
	11 Lunch box				
	11 Tool box				
	11 Dress mat.				2 95
	11 Sew. loan				10 00
	11 Ties				1 20
X 11	Chim. litres				50
	18 Chick + feed				4 25
23	Groceries				15 00
	Milk Check			51 18	
X 25	Water Hase				28 00
X 25	Grinding				9 58
X 25	Shelled corn (19.24)				9 62
X	50# Calf startena				3 25
X	Chick pans				3 0
	Wall paper - bay room				6 85
X	corn (11.40) 1/2				5 70
	5 bags sow + pig chow				7 63
	10 bags pig startena				14 25
TOTAL RECEIPTS AND EXPENDITURES FORWARDED					

RECEIPTS AND EXPENDITURES

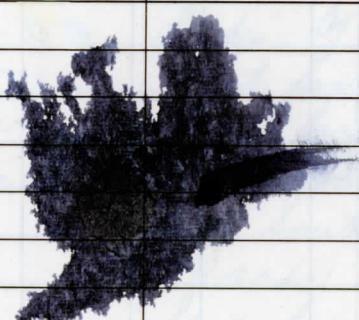
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DATE	ITEM	QUANTITY	PRICE	RECEIPTS	EXPENDITURES
May	FOOTINGS BROUGHT FORWARD			53 42	5
1	Milk Check			53 42	
X 3	Plow shares sharpened				2 50
X	Gas cap for tractor				79
X	Knife				4 11
X 6	Parts for corn planter				1 36
	Furniture				20 00
X 8	Plow shares				6 00
X 9	barrell for milk				6 00
	Material & Mothers Day Gifts				10 54
	Gr.				11 00
X	belts for tool box				50
X	tool box for tractor				4 95
X	beans cleaned				165 05
X	shoes repaired				25
	T shirt & cap				1 13
X	Cash feed				3 25
	taxes				1 65 05
X 14	Parts for corn planter				11 00
14	Milk Check			46 36	
X	Toy Lumber				67 00
	Rollaway bed				39 95
	T V. antenna				16 95
	Shelled corn (46 80)				39 95
	cleaning beans				33 40
X 11	8 bu - sat corn (9 00)				4 50
X 16	shelled corn (50 60)				42 00
X 17	pasta				25 30
X 16	Umbrella for tractor				12 00
X 14	rollers for corn planter				11 00
X 14	Basket for belt				2 26
X 23	shelled corn (45 50)				22 75
	Wards				25
	ties				11
	furniture				20
TOTAL RECEIPTS AND EXPENDITURES FORWARDED					

RECEIPTS AND EXPENDITURES

DATE	ITEM	QUANTITY	PRICE	RECEIPTS	EXPENDITURES
May	FOOTINGS BROUGHT FORWARD				
	Car				50 00
X 26	fly sprayer - corns				2 60
X 28	parts for cultivators				12 50
28	Exton Hardware				5 55
X 31	Shelled corn 42 48				2 1 24
X 31	hog chow 11.20				5 60
	Light bill				14 53
June					
	Hay Contract	247.			247 00
	Insurance	87			4 71
	Insurance	160			13 99
	Money from Soy beans			245 46	
X	Mower				281 00
X 7	Paid Note at Farm Bureau				124 31
	Muffler for truck				3 31
8	Groceries				13 00
X 8	Post-hole digger				4 40
X 8	fanat for barn				98
X	Corn Shelled				1 00
X 10	Dr Hyde for Corns				19 88
X 11	feeding for barn				116 85
X	Shelling				1 00
X	barb wire				9 00
X	hog feeder (K2-4700)				33 50
X	Parts				4 45
X 20	twiner for faler				27 85
TOTAL RECEIPTS AND EXPENDITURES FORWARDED					

RECEIPTS AND EXPENDITURES

DATE	ITEM	QUANTITY	PRICE	RECEIPTS	EXPENDITURES
	FOOTINGS BROUGHT FORWARD				\$1400 00
X June 20	1 hay baler				11 00
X	Grinding				97
X	Shelling corn				
X	Suzine for baler				18 50
	Wards				25 00
	tires				12 00
	Serv. Loan				15 00
	Car				50 00
27	Light bill				12 97
X 25	Shelling corn				90
	20 Hog Chow				5 40
	Paint for barn				41 55
					
July 2	Shelling				1 10
X	salt				1 50
X	shelled corn	1/2	37.44		18 72
X	salt		1 50		75
X	Farm furnace				18 60
	Lumber yard for plaster				27 00
	Hair cut				3 00
	Wards for paint				4 00
	Gro.				14 00
X	Parts in combine				4 50
X	Welding combine				2 75
X	Part for rake				25
+	shelled corn				4 92
	Clothes				10 00
TOTAL RECEIPTS AND EXPENDITURES FORWARDED					

RECEIPTS AND EXPENDITURES

DATE	ITEM	QUANTITY	PRICE	RECEIPTS	EXPENDITURES
FOOTINGS BROUGHT FORWARD					
July					
X 15	Parts for combine				580
16	Antenna for dad				12 95
X	down payment on baker				300 00
X	Umbrella for tractor				16.95
X 18	shelling				8 84
X 18	shelled corn - dad	33.75			16 88
X	" " "	42.74			21 37
	Window fan				57 00
	Tent				12 27
X	tires for wagon				52 00
	Woods				25 -
	Tires				12 -
	Service Loan				35 -
	car				50 -
	pillow for car				150
	Insurance				39 49
	P.P. Suite				20 00
TOTAL RECEIPTS AND EXPENDITURES FORWARDED					

RECEIPTS AND EXPENDITURES

DATE	ITEM	QUANTITY	PRICE	RECEIPTS	EXPENDITURES
	FOOTINGS BROUGHT FORWARD				
Aug	Expenses				11 00
X 4	Shelled corn (34 ^{1/2} 00)				11 00
	Ins.				17 03
	Clothes				13 53
	Shoes				26 03
X 16	Calf starter - 1 log chow				15 00
X	Pet Jones				5 80
X	Shelled corn (36 ^{1/2} 50)				100 00
	Tires				18 25
	Car 1000 mile check up				5 00
	tires				1 50
X 15	Part for Rake				12 00
X 20	Spelling				33
	Radio & V. Antenna				95
X	Part for Milk cooler				12 95
X	Part for mower				1 00
X 18	Baler twine				1 00
	L. P. Suit				8 00
	Wards				20 00
	Serv. loan				25 00
	Light bill				50 00
	Walter shoes				12 64
	Material for jaw dressing table & T shirt				7 90
	Pro.				2 17
15	Milk Check			135 81	14 92
X 24	Dr. Hyde				39 50
X	Shelled corn (32 40)				16 20
X	Block salt				1 50
	salt - spray - D. - corn				3 48
29	Sh. Corn (28.90)				14 45
	Exp.				14 35
	TOTAL RECEIPTS AND EXPENDITURES FORWARDED				

RECEIPTS AND EXPENDITURES

DATE	ITEM	QUANTITY	PRICE	RECEIPTS	EXPENDITURES
Sept.	FOOTINGS BROUGHT FORWARD				
1	Milk Check			98 62	
2	School supplies				6 00
2	Gro.				13 00
7	Car tires balanced				3 00
2	Car shields				6 95
V	Od. Milton				15 00
2	Maternal - bed spread				4 25
2	spark plug - mower				79
6	buss school book rent & lunches				12 50
X	6 faucet for gas barrel tires				2 45 10 00
	Furniture				20 00
	Bench				37
X	Lumber				26 00
	Hardware				4 79
X	Toal fax - tractor				4 25
7	Jones				47 73
	Tan - Schraders				30 00
X	Parts for combine				3 40
X	" " "				2 70
X	" " " canvas				19 52
X	Parts for combine				54
X	grinding				31 53
	tires balanced				3 00
X	Lumber yard				25 00
	part for car chrome				6 95
	Woods				25 00
	Serv loan				35 00
	TOTAL RECEIPTS AND EXPENDITURES FORWARDED				

RECEIPTS AND EXPENDITURES

DATE	ITEM	QUANTITY	PRICE	RECEIPTS	EXPENDITURES
	FOOTINGS BROUGHT FORWARD				
Oct.	Combine sickle sharpened				1 50
	shoes				23 90
	Blue jeans + shirts				2 49
	Gro				12 00
	Mat.				1 38
	Mirror for car				2 29
	Sold 3 cows			325 00	
2089 ^{gals}	Stone oil				33 28
	Sold soy beans			794 62	
	Laid tarp coats away				5 00
	Sold 3 cows + bull + milking machine				
	10 1. Cow sold			125 00	125 00
X	11 Bought 13 Angus heifers				1150 00
X	balta				2 00
X	Pay on elevator + Unloader		(717 00) + (35 00)		276 50
X	belt + chain for corn picker				2 12
X	3 top pig startena				7 95
X	pig startena				9 60
X	100 lb salt				90
	15 Hinges for deep freezer				6 50
	Wards				25 00
	Fries				10 8
	Serv. loan				35 00
	Seat covers				24 95
X	startena				53 0
X	19 lumber for wagon				3 00
	down payment on bathroom fixtures				16 00
	paid off fam - Schrader				22 00
	Proceitess				13 00
	car greased + backes/chuckes				2 50
X	iron for Wagon				1 00
	bicycle				37 50
	doll				9 00
	blanket				15 00
	TOTAL RECEIPTS AND EXPENDITURES FORWARDED				

RECEIPTS AND EXPENDITURES

[illegible]

RECEIPTS AND EXPENDITURES

$$\begin{array}{r} 36 \\ 80 \\ \hline 116 \end{array}$$

SALE OF LIVESTOCK AND OTHER ITEMS PURCHASED**Total (Enter on Line 4)**

1. Sale of Livestock Raised			7. Expenses (From Page 17)		
2. Sale of Produce Raised			8. Depreciation (From Page 17)		
3. Other Farm Income					
4. Sale of Livestock and Other Items Purch.					
5. Gross Profits			9. Total Deductions		
6. ----- Net Farm Profit (Line 5 Minus Line 9) -----					

SUMMARY OF EXPENSES FOR YEAR 19__

ITEMS	AMOUNT		ITEMS	AMOUNT	
Labor Hired			Footings Column 1 Brought Forward		
Feed Purchased			Freight, Express, and Trucking		
Seed, Plants, and Trees Purchased			Dairy Supplies		
Machine Hire			Hail Insurance		
Supplies Purchased					
Cost of Repairs and Maintenance					
Breeding Fees					
Fertilizers and Lime					
Veterinary and Medicine					
Fuel and Oil for Farm Work			Total Expenses (Enter on Line 7)		
Storage			NON-DEDUCTIBLE EXPENDITURES		
Taxes (Except Income, Estate, and Improvement Assessments)			Food		
Insurance on Property (Except Your Dwelling)			Clothing		
Interest on Farm Notes and Mortgages			Educational		
Water Rent, Electricity, and Telephone			Medical		
Rent on Farm or Part of Farm			Insurance (Life and Dwelling)		
			Taxes, (Income, Estate, etc.)		
			Miscellaneous		
Footings Forwarded to Column 2			Total Non-Deductible Expenses		

DEPRECIATION ON BUILDINGS, FENCES, MACHINERY, ETC.

Kind of Property (If Buildings, State Material of Which Constructed)	Date Acquired	Cost or Other Basis (Do Not Include Land or Other Non-depreciable Property)	Assets Fully Depreciated in Use at End of Year	Depreciation Allowed (or Allowable) in Prior Years	Remaining Cost or Other Basis to be Recovered	Estimated Life Used in Accumulating Depreciation	Estimated Remaining Life from Beginning of Year	Depreciation Allowable This Year
Total (Enter on Line 8)								

NOTE: Your financial transactions, taken from the "Receipts and Expenditures" section, should be summarized at the end of the year and entered above—pages 16 and 17.

The various expense items listed above are permissible deductions from the year's income, in making up the Income Tax report. Amounts for the various items are secured by classifying

and summarizing the entries for the year from the section headed "Receipts and Expenditures."

Living expenses, of course, such as food, clothing, etc., are not deductible in making up the Income Tax report. The sum of all of these non-deductible expenditures, shown above, deducted from line 6, on page 16, should give your actual net profit for the year.

INCOME FROM MILK, CREAM, BUTTER FAT AND BUTTER

ENTER TOTALS MONTHLY IN RECEIPTS AND EXPENDITURES SECTION

DATE	DESCRIPTION	QUAN.	PRICE	AMT.	DATE	DESCRIPTION	QUAN.	PRICE	AMT.
Jan 1	Milk ^{5.5}	414	4.53	17 04		Gas for tractor			
15		5.1	4.93	4.01 17 74	30 gals	30 gals	25	grain	4.63
Feb 1		5.2	4.41	4.07 16 14	30 gals	50			
15		5.2	3.94	4.61 30 94	30 gals	70	60 gals oil	51.00	
Mar 1		5.0	.87	3.80 2 94	150 gals	65			
15		4.7	3.56	3.62 11 43	60 gals	90	grain	9.26	
Apr 1		4.6	1.196	3.56 37 66	30 gals	35			
15		4.0	1.836	3.20 51 18	30 gals	35			
May 1		3.6	2.191	2.86 53 42	85 gals	60			
15		3.7	2.711	2.87 66 36	85 gals	50			
June 1		3.5	3.104	2.70 62 03	85 gals	60			
15		3.3	3.527	2.53 70 70	70 gals	10			
July 1		3.1		92	100 gals	30			
15		3.6	4.539	2.76 104 95	70				
Aug 1		3.5	4.949	2.70 118 92	25				
15		3.7	5.492	2.92 136 81	75				
Sept 1		3.6	4.004	2.91 98 62	75				
15		3.6	4.161	3.01 108 11	25 gals	Labor			
Oct 1		3.8	3.652	3.18 101 08		Ronnie	10.00	5.20	500 15.00
15		4.0	2.971	3.30 85 80		Ronnie	650	4.00	400
Nov 1		4.4	4.405	3.54 43 25		Ronnie	275	12.00	4.50 12.25
15						Labor		4.00	43.00
Dec 1						Murphy - lat. 9 hrs			
15						Jack - planting oats			
	Interest					Murphy June - 18 - Pd.			11.00
	750.00 -	Jatman				June 11 - 8 hrs			10.00
	5.85	Franklin				June 19 - 10 hrs			10.00
	9.60	Mutual Home				Taxes			8.00
	103.06	Jatman				Spring			
	38.50	Soy beans				Fall			
	6.81	Farm Bureau							
	13.77	Bank							

MILK SOLD

CREAM SOLD

BUTTER SOLD

Pounds—Raw

Pounds—Raw

Pounds

Average Price

Average Price

Average Price

Value

Value

Value

Butter Fat—Lbs.

Butter Fat—Lbs.

INCOME FROM MILK, CREAM, BUTTER FAT AND BUTTER

ENTER TOTALS MONTHLY IN RECEIPTS AND EXPENDITURES SECTION

DATE	DESCRIPTION	QUAN.	PRICE	AMT.	DATE	DESCRIPTION	QUAN.	PRICE	AMT.
	<i>Gas Tax Refund</i>					<i>Light Bill</i>			
Jan.	12.80				Jan	\$13.15	-		
Mar 1	4.20				Feb.	14.59	-		
Aug 2	4.80				Mar.	23.68	-		
Aug 25	9.00				Apr.	12.85	-		
Oct	6.00				May	14.53	-		
Nov.	8.40				June	12.94	-		
Dec.	1.40				July	13.00	-		
					Aug.	12.67	-		
					Sept	16.21	-		
					Oct.	14.84	-		
					Nov.	11.74	-		
					Dec.	11.59	-		
	<i>Stone Oil</i>					<i>Sale of livestock</i>			
	711 gals		1679		6 hogs	Jan 20			353 14
	100		200		13 hogs	Feb 18			420 61
	200		1879		19 hogs	Feb 24			633 46
	191		50		6 hogs	Mar 23			700 64
	1202		1929		3 hogs	Mar 25			111 32
	109		1679 90		3 cattle	July 7	675 1/2		200.00
	1311		16	2019	8 hogs	July 7	1/2-		137.50
	118		9974		Cow & bull	Aug 8			198 68
	7429		1679		14 hogs	Aug 22	468.30		234 15
	100		\$2 6764		25 hogs	Aug 22			780 61
	1529		32		36 cows	20 March Hopkins			32500
	7629		299.64		8 cows	Oct. 17	(971.60)		465 80
	50		800		3 cows	Oct 28			304 18
	1679		30764		60 hogs	Dec. 8			204 97
			150						
			30904						

CHEESE SOLD

Pounds

Average Price

Value

Value Products Sold

Value Products Eaten

Total Value Produced

Est. Value of Feed

Net Profit for Year

SUMMARY

Value of Dairy Stock

First of Year

Value of Stock Raised
During Year

Total Value for Year

Consumed, Sold or Lost
During Year, ValueValue of Stock on Hand,
End of Year

EGGS

POULTRY

SUMMARY

Value Poultry Sold	_____
Value Eggs Sold	_____
Value Poultry Eaten	_____
Value Eggs Eaten	_____
Total Value for Year	_____
Est. Value of Feed	_____
Net Profit for Year	_____

INVENTORY OF LIVE STOCK

Date Jan 1 1955

DESCRIPTION	BEGINNING OF YEAR			END OF YEAR		
	Number	Price	Amount	Number	Price	Amount
HORSES:						
TOTALS						
BEEF CATTLE: (Breeding Herd)						
Cows	5		500 00			
Bulls (Over 1 Yr.)	1		150 00			
Heifers (1 Yr. and Over)	6		480 00			
Calves (Under 1 Yr.)	10		400 00			
FEEDER CATTLE:						
Steers (1-2 Yrs.)						
Steers (Over 2 Yrs.)	2		180 00			
Heifers (1 Yr. and Over)						
Cows						
Calves (Under 1 Yr.)	1		20 00			
DAIRY CATTLE:						
Cows	14		1400 00			
Bulls (Over 1 Yr.)	1		100			
Heifers (1 Yr. and Over)	2		100			
Calves (Under 1 Yr.)	1		20			
TOTALS	43		3410 00			

INVENTORY OF LIVE STOCK—(Continued)

DESCRIPTION	BEGINNING OF YEAR			END OF YEAR		
	Number	Price	Amount	Number	Price	Amount
HOGS:						
Brood Sows (Over 1 Yr.)	1		75 00			
Brood Sows (Under 1 Yr.)	9		540 00			
Boars (Over 1 Yr.)						
Boars (Under 1 Yr.)	1		80 00			
Spring Pigs (Jan.-May)						
Summer Pigs (June-July)						
Fall Pigs (Aug.-Dec.)	42		1092 00			
Packer Hogs (Over 6 Months)	4		240 00			
Packer Hogs (Under 6 Months)	2		70 00			
Stags						
TOTALS						
SHEEP:						
Ewes						
Lambs						
Rams						
Wool						
Feeders						
TOTALS						
POULTRY:						
Hens						
Pullets						
Roosters						
Ducks						
Geese						
Turkeys						
TOTALS	39		2097 00			

INVENTORY OF LIVESTOCK (Continued)
INVENTORY OF MACHINERY & EQUIPMENT

Date Jan 1 1955

	Date Acquired	Cost Price	Value First of Year	Value Close of Year	Depreciation This Year
Plows #1 - 14"			40		
#2 - 16"			100		
Cultivator #1 - H			100		
#2 - H			70		
Harrows					
Disc			100		
Roller					
Corn Planter			100		
Corn Picker			150		
Corn Sheller			75		
Grain Drill			300		
Seeder					
Lime Spreader					
Hay Mower			75		
Hay Rake			75		
Hay Loader					
Hay Stacker					
Binder					
Grain Grader					
Grain Elevator					
Milking Machines			50		
Separator					
Churn					
Scales					
Washing Equipment					
Cans and Bottles 5			10		
TOTALS			1255	00	

INVENTORY OF MACHINERY & EQUIPMENT—(Continued)

	Date Acquired	Cost Price	Value First of Year	Value Close of Year	Depreciation This Year
Totals Brought Forward					
Manure Spreader			150		
Wagons			195		
Hay Rack					
Buggy					
Bob Sleds					
Tractor #1 - M-41			500		
#2 - H-48			450		
Truck			450		
Automobile			1 000		
Wind Mill					
Gas Engine					
Jacks					
Oil, Gas, Grease					
Feed Grinder					
Silage Cutter					
Scales					
Hog Waterers 3			120		
Troughs 3			15		
Self Feeders 4			137		
Harness					
Blankets, Robes					
Forge					
Anvils					
Tools, Blacksmith					
Carpenter Tools			100		
Hand Tools			85		
Power mowers			75		
Incubators Cement mixer			50		
Band saw					
TOTALS			3 527 00		

INVENTORY OF REAL ESTATE AND IMPROVEMENTS

Date Jan 1 19 55

KIND OF PROPERTY	Date Built or Acquired	Cost or Purchase Price	Value First of Year	Value Close of Year	Depreciation This Year
Residence	Jan 21, 1958		4,000 00		
Tenant House					
Barns			3,000 00		
Land			11,000 00		
Corn Crib—Granary			200		
Hog House — big			1000		
Poultry House			900		
Machine Shed					
Garage					
Milk House					
Silo					
4 small hog houses			200		
Fencing (Erected) 900 rods			1800		
TOTALS			21,400 00		

SUMMARY OF LIVESTOCK RAISED DURING THE YEAR 19__

Date_____19____

[illegible]

DESCRIPTION	BEGINNING OF YEAR			END OF YEAR		
	Quantity	Price	Amount	Quantity	Price	Amount
GRAIN—Barley						
Corn	800 bu.	1 24	992 00			
Oats	800 bu.	70	560			
Rye						
Soybeans	110 bu.	2 55	280 50			
HAY—Alfalfa	150 bales	80	120 00			
Clover	300 bales	70	210 00			
Soybean						
Timothy						
Mixed						
SEED—Clover	2 bu	20	40 00			
Corn						
ROUGHAGE—Corn Fodder						
Silage						
Straw	50 bales	50	25 00			
TOTALS			3207 50			

Date_____19____

[illegible]

[illegible]

GENERAL

MISCELLANEOUS

[illegible]

FINANCIAL STATEMENT

Date _____ 19__

The following form, when properly filled out, will show your net financial worth. This net worth is the full value of your property, called your "Resources," less the amount you owe, called "Liabilities," as indicated in the form below.

The difference between your net worth at the end of the current year and your net worth at the beginning of the year, should be approximately your net profit for the current year—the same as shown on page 16, after living expenses (not deductible for Income Tax purposes) have been deducted.

	BEGINNING OF YEAR		END OF YEAR	
RESOURCES:				
Land (Including Buildings)	\$ 21,400	00	\$	
Livestock	5,507	00		
Machinery and equipment	4,782	00		
Feed, Grain, and Supplies	3,207	50		
Household Equipment	1,000	00		
Other Property	7900	00		
Cash				
Accounts Receivable				
Notes Receivable				
Mortgages Receivable				
Interest Accrued on Accounts, Notes, and Mortgages				
TOTAL RESOURCES	\$ 42,996	50	\$	
	34,896	50		
LIABILITIES:				
Notes Payable	\$		\$	
Accounts Payable	1400	00		
Mortgages Payable	4800			
Taxes Due				
Interest Accrued on Accounts, Notes, and Mortgages				
TOTAL LIABILITIES	\$		\$	
Resources First of Year	\$ 42,996	50	Resources End of Year	\$
Liabilities First of Year	\$ 21,949	38	Liabilities End of Year	\$
Net Worth First of Year	\$ 21,046	12	Net Worth End of Year	\$
	20,847.12			

RULES FOR ESTIMATING QUANTITIES OF GRAIN, HAY AND SILAGE

1. TO FIND TONS OF SETTLED SILAGE IN SILO: Refer to table at right, which shows approximate number of tons of settled silage (after one month or more) in silos measuring 10 to 20 feet in diameter, with silage stored 2 to 50 feet deep.

A—If corn was *unusually dry* when ensiled, deduct 10 to 15 per cent from capacity given. If corn was *unusually rich* in grain, add 5 to 10 per cent. If *very little grain* was present, deduct 10 per cent.

B—When part of silage has been removed, to find tons remaining: First find tons in silo when it was filled; second, find tons removed (which will equal amount contained in a silo filled to a height equal to depth of silage removed); then subtract this from the first result and the remainder will be the tons of silage remaining in the silo.

Example: A 14-foot silo was filled to a depth of 36 feet (settled height) and 20 feet has been removed—find remaining silage.

Total capacity before removal of silage..... 110 tons
Weight of the 20 feet of silage removed..... 58 tons
Amount remaining..... 52 tons

2. TO FIND BUSHELS OF GRAIN OR SHELLED CORN IN A BIN: Multiply length by width by depth (all in feet), and then multiply by .8 (eight-tenths).
3. TO FIND BUSHELS OF EAR CORN IN A CRIB: Multiply length by width by average depth (all in feet), and then multiply by .4 (four-tenths). If crib is round, multiply distance around crib by diameter by depth of corn (all in feet), and divide by 10.
4. TO FIND TONS OF HAY IN A MOW: Multiply length by width by height (all in feet), and divide by the number of cubic feet in a ton of hay.
5. TO FIND TONS OF HAY IN A STACK: Multiply the overthrow (distance from ground on one side over top of stack to ground on other side) by the length by the width (all in feet); multiply the result by .3 (three-tenths), and then divide by the number of cubic feet in a ton of hay.

ESTIMATED WEIGHT OF SETTLED CORN SILAGE ONE MONTH OR MORE AFTER FILLING

Depth of Silage in Feet	Inside Diameter of Silo in Feet					
	10'	12'	14'	16'	18'	20'
2	2	4	5	6	8	10
4	5	8	10	13	17	21
6	8	11	16	20	26	32
8	11	16	21	28	35	43
10	14	20	27	35	44	55
12	17	24	33	43	54	67
14	20	29	39	51	64	80
16	23	33	45	59	75	92
18	26	38	51	67	85	105
20	29	42	58	75	95	118
22	33	47	64	84	106	130
24	36	52	70	92	116	144
26	39	56	77	100	127	157
28	43	61	83	109	138	170
30	46	66	90	118	149	184
32	49	71	97	126	160	196
34	53	76	103	135	170	209
36	...	81	110	144	181	221
38	...	86	117	152	192	234
40	...	90	123	161	203	246
42	...	...	130	169	214	259
44	...	...	136	178	225	271
46	...	...	144	186	236	282
48	...	...	151	195	247	295
50	...	...	156	204	258	308

CUBIC FEET OF HAY PER TON

Settled	1 to 3 Months	Over 3 Months
Alfalfa Hay.....	485	470
Timothy.....	640	625
Wild Hay.....	600	450

For Clover Hay use about the same cubic feet as for Alfalfa, or slightly more (500 to 512 cu. ft.)

STANDARD WEIGHTS OF FARM PRODUCTS PER BUSHEL

	Lbs.		Lbs.		Lbs.
Alfalfa	60	Corn (dry ear)	70	Peas	60
Apples	48	Corn (shelled)	56	Potatoes	60
Barley (common)	48	Corn (sweet)	50	Rape	50
Barley (hull-less)	60	Cowpeas	60	Redtop	14
Beans	60	Flax	56	Rye	56
Bluegrass (Kentucky)	14	Millet	48	Soybeans	60
Bromegrass	14	Oats	32	Timothy	45
Clover	60	Onions	52	Wheat	60
Corn (Broom)	50	Orchard Grass	14	Milk, per gallon	8.6

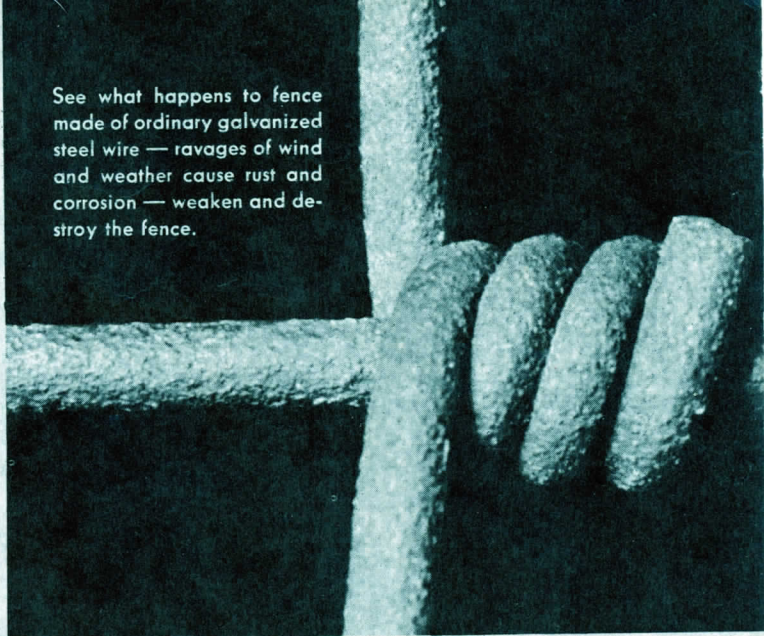
Blackie - Feb. 28

1st sow bred - Sat. Nov. 12

*Pigs sow contract
300 + 8 + 8 chow*

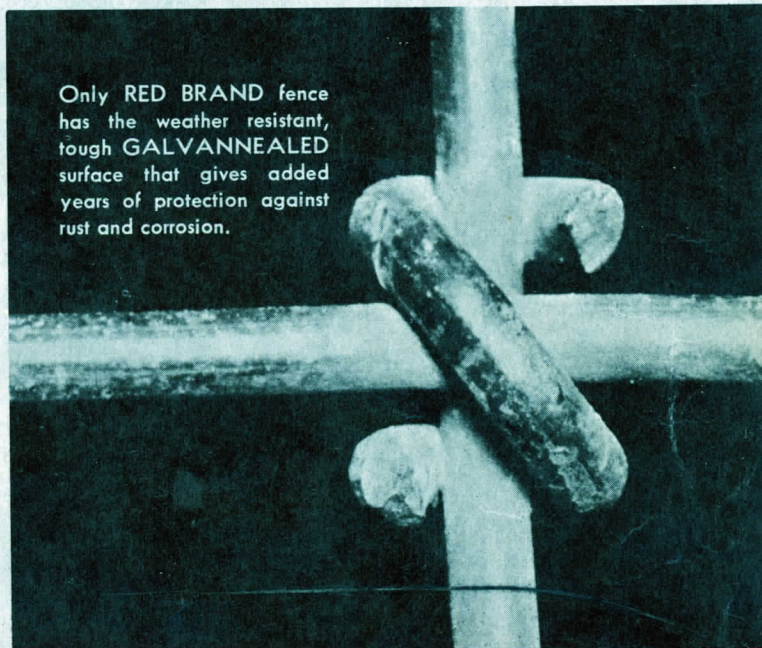
Here's the
INSIDE STORY
of why Keystone
RED BRAND
fence stays
STRONGER
LONGER than
ordinary fence

See what happens to fence made of ordinary galvanized steel wire — ravages of wind and weather cause rust and corrosion — weaken and destroy the fence.



ENLARGEMENT SHOWING BOTH WIRES AFTER 19 YEARS EXPOSURE

Only RED BRAND fence has the weather resistant, tough GALVANNEALED surface that gives added years of protection against rust and corrosion.



**The top-wire in RED says,
"The Best Fence You Can Buy!"**

It's no accident that Red Brand fence has attained the popularity it has among farmers. Millions of miles of that familiar red top-wire on America's farms show the confidence that RED BRAND so richly deserves. When you need fence, insist upon longer lasting RED BRAND.



Improved farms mean improved communities

It has been proved that when the majority of farmers in a community improve the productivity of their farms they improve their cash incomes and spread prosperity within their immediate trading area. The way these farmers and their communities are gaining this benefit is by following Practical Land Use.

By following Practical Land Use plans, thousands of farmers are getting bigger yields and improving their farms for themselves and for future generations. Because more farmers all over the nation are following these programs... many communities are gaining the advantages of Practical Land Use... they are becoming better areas in which to live.

Your Red Brand Fence Dealer will be glad to help you get the facts about Practical Land Use. Ask him to show you a copy of the new, colorfully illustrated book, "Willing Acres." It contains the essential facts about Practical Land Use. It also explains what would happen if a farmer said, "I'd like a Practical Land Use plan for my farm."

The Red Brand fence dealer is the man to see. He handles that long-lasting, Galvannealed Red Brand fence and those easy-to-set Red Top steel posts. See him about Practical Land Use.



KEYSTONE STEEL & WIRE COMPANY, Peoria 7, Illinois

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