

A STUDY OF RECORD BOOKS USED  
BY VOCATIONAL AGRICULTURE STUDENTS  
IN PUBLIC SECONDARY SCHOOLS

by

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## INTRODUCTION

The Smith-Hughes Act, passed February 17, 1917, established Vocational Education in the public secondary schools. Vocational Agriculture was one of the major fields included. Kansas was not long to grasp the value of Vocational Education because March 12, 1917, the Kansas House accepted the provisions of the Federal Act for this state.<sup>1</sup> The late Dr. Harry L. Kent was the first state director in Kansas dividing his time between director and teacher trainer. William R. Curry was the first Supervisor of Vocational Agriculture in Kansas and was succeeded in 1922 by the late Lester B. Pollom.

From the first, a project of six months duration was listed as a minimum requirement for students enrolled in Vocational Agriculture.<sup>2</sup> The true philosophy is the carrying on of a productive farm enterprise to its logical conclusion through its natural cycle, on a scale sufficient to command the interest and respect of the boy. The boy assumes the financial and managerial responsibility of one or more farm enterprises.<sup>3</sup> The value of keeping records on the project can readily be appreciated.

The first records were kept on two folded pages of note paper consisting of notes on happenings and a journal for receipts and expenses. By 1925 a five by seven inch single project record

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<sup>1</sup>Bulletin No. 7, Plans for Vocational Education in Kansas, 1927-1932, p. 3.

<sup>2</sup>Ibid., p. 9.

<sup>3</sup>Problems Involved in Establishing Departments of Vocational Agriculture in Kansas, State Department of Vocational Education, May 1940, p. 6.

book of 55 pages was in use. This book included a title page, plans for the project, inventory, receipts, expenses and an analysis page. A student having more than one project would of necessity keep more than one record book.

The 1925 book was replaced in 1928 by two books, one for a single crops project and one for a single livestock project. Each of these books measured  $8\frac{1}{2}$  x  $10\frac{1}{2}$  inches. In 1932 a double project book for two livestock projects and another for two crops projects were introduced.

By 1937 the Farming Program idea had wide acceptance in Kansas and the "Kansas Farm Account Book for Vocational Agriculture Students" was published. This account book provided for a boy to keep records on several different enterprises. The account year was changed to a calendar basis January 1, 1938. The closing inventory of 1937 became the opening inventory of 1938. This book was edited by Lawrence F. Hall, in-service teacher trainer at Kansas State College, assisted by Professors Wilfred Pine and Dr. J. A. Hodges of the Department of Economics and Sociology at Kansas State College.

The next revision of the Kansas Farm Account Book was in 1949 when the working plans of the previous book were deleted and revisions made in the inventory, receipts, expenses, long time farm plan and many other features. This edition was exhausted in 1955 so that it became necessary to either reprint the same book or revise it before printing. C. C. Eustace, Supervisor of Vocational Agriculture in Kansas, decided upon the latter.

In February 1955, Supervisor C. C. Eustace called together



twelve experienced Vocational Agriculture teachers to study the account book and offer suggestions for revision. It was decided to include in the revision other features in addition to accounts. Additional features include an F.F.A. page, records of supervised practices, using the F.F.A. colors and placing a Kansas map on the back cover. The revised edition was titled the "Kansas Vocational Agriculture Record Book." The author was asked to compile the suggestions for revision, and, with the aid of a subcommittee, to prepare the book for the printers. In seeking ideas for the revision the committee studied the record books of Vocational Agriculture students in a number of other states in addition to our Kansas book.

#### PROCEDURE

Supervisor C. C. Eustace mailed two record books from other states to each of a committee of twelve experienced Vocational Agriculture teachers, asking that they review the books and come to Topeka February 11, 1955, with recommendations to revise the "Kansas Vocational Agriculture Account Book for Vocational Agriculture Students."

The author asked permission of Mr. Eustace and Professor A. P. Davidson to use a study of the record books used by Vocational Agriculture students as a Master's Report with special emphasis on revising the Kansas book. With this permission granted, he kept notes of the committee action at the February 11 meeting and used their recommendations in the planned revision.

The author desired to obtain teacher opinion relative to a

number of pages of the Kansas Vocational Agriculture Record Book. Accordingly, a questionnaire was mailed on April 1, 1955, to the 211 Vocational Agriculture teachers in Kansas, together with a cover letter and a self-addressed stamped envelope. A copy of these may be found in the appendix. By April 11, the date the request was due, 152 answers had been received. The following summary of the questionnaire served as a guide in revising most of the pages of the book.

#### SUMMARY OF RECORD BOOK QUESTIONNAIRE

No. Mailed	211	Answers Returned	152	Per Cent	72	
						<u>Didn't Answer</u>
1.	Would you suggest 1, 2, or 3 pages for the Diary?	<u>1</u>	<u>2</u>	<u>3</u>		3
		33	78	38		
2.	Is one page adequate for the agreement?	<u>Yes</u>		<u>No</u>		1
		120		31		
3.	Would you welcome (a) an FFA Leadership Page?	<u>Yes</u>		<u>No</u>		6
		122		24		
	(b) a Supervised Farm Practice Page?	<u>Yes</u>		<u>No</u>		7
		123		22		
4.	Would you favor having the FFA Leadership Page and the Supervised Farming Program Page cover 1 year, 2 years, 3 years, 4 years?	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	7
		48	6	23	68	
5.	Should the page carrying FFA Leadership and supervised farming practice information be perforated for easy removal?	<u>Yes</u>		<u>No</u>		13
		66		73		
6.	Would you welcome a page for pictures?	<u>Yes</u>		<u>No</u>		5
		105		42		
7.	Would you keep the columns for classification of receipts and expenses much as they are in the present book?	<u>Yes</u>		<u>No</u>		3
		118		31		

					<u>Didn't Answer</u>
8. Would you like to have receipts and expenses for a given month on the same page?	<u>Yes</u>	<u>No</u>			
	110	38			4
9. How many lines would you suggest for receipts for a given month?	<u>5</u>	<u>8</u>	<u>10</u>	<u>15</u>	
	14	25	66	44	3
10. How many lines for expenses for a given month?	<u>8</u>	<u>10</u>	<u>15</u>	<u>18</u>	
	5	42	73	28	4
11. Would you favor reducing the space for inventory so that it can be placed on two facing pages?	<u>Yes</u>	<u>No</u>			
	127	22			3
12. Would you change the information called for on the Business Summary and Net Worth Pages?	<u>Yes</u>	<u>No</u>			
	24	120			8
13. Do you favor retaining the Gestation Table in the book?	<u>Yes</u>	<u>No</u>			
	129	19			3
14. Would you favor having four livestock feed and labor records in place of three?	<u>Yes</u>	<u>No</u>			
	69	83			0
15. Do you need a complete page for Crop Farming Operation and labor record?	<u>Yes</u>	<u>No</u>			
	53	99			0
16. Would you like to have four "Crop Farming Operations and Labor Records"?	<u>Yes</u>	<u>No</u>			
	58	91			3
17. Is a monthly summary for egg production and for milk production sufficient?	<u>Yes</u>	<u>No</u>			
	148	4			0
18. Would you change Page 57 in the present book?	<u>Yes</u>	<u>No</u>			
	34	99			19
19. Would you like to see the overall size of the book changed to 8½ x 11 inches?	<u>Yes</u>	<u>No</u>			
	116	27			9
20. Would you keep the cut-out index as provided in the present book?	<u>Yes</u>	<u>No</u>			
	143	9			0
21. Would you favor having the cover in FFA colors?	<u>Yes</u>	<u>No</u>			
	127	17			8

			<u>Didn't Answer</u>
22. To reduce the total number of pages in the book to less than 53 will necessitate allowing only one-half the present space per month for receipts and expenses. Do you favor reducing the number of pages below 53 pages?	<u>Yes</u> 59	<u>No</u> 86	7
23. Would you like to have six individual dairy cow records, or are three sufficient?	<u>6</u> 16	<u>4</u> 1	<u>3</u> 126
24. Would you prefer light cross lines on the map instead of the dots?	<u>Lines</u> 44	<u>Dots</u> 91	17
25. Would you like to have more examples, such as the classification of receipts and expenses as in the present book?	<u>Yes</u> 91	<u>No</u> 59	2

#### A STUDY OF THE RECORD BOOKS USED IN STATES OTHER THAN KANSAS

For this study, 34 record books were secured from other states and examined for features suitable for the revision of the Kansas record book. The number of pages in the books examined ranged from eight to 104 pages. Only four of the books studied had any provision for keeping a complete farming program record. A complete inventory statement including net worth was found in two books. Many states are using a single enterprise record account book. A few of the books carried an attractive F.F.A. cover, but did not include provisions for keeping F.F.A. records. Two books had very complete lists of supervised practice jobs. Six books included excellent planning and counseling features. The journal system of accounts found in most of the books was on an enterprise

basis. None of the books examined provided for keeping a complete record of total receipts and expenditures of the student.

For the Kansas revision the cover was compiled from features of three record books. The F.F.A. page is similar to the F.F.A. page found in six of the books. Three books contained similar pages to the supervised program page of the new Kansas revision. The individual dairy cow record adopted for the Kansas revision appears in three other books. "The Kansas Farm Account Book for Vocational Agriculture Students" had the most acceptable plan for keeping balanced accounts of a total farming program.

#### FEATURES INCLUDED IN THE REVISION OF THE KANSAS VOCATIONAL AGRICULTURE RECORD BOOK

The proposal to reduce the size of the record book to 8½ x 11 inches met with wide approval on the part of Kansas Vocational Agriculture teachers. This is the size used in most other states.

Cover: From a study of record books from other states it was found that those with F.F.A. colors, including some of the F.F.A. insignia, were the most attractive. The Vocational Agriculture teachers expressed the importance of durability of paper and binding. The choice of the corn gold colored Sorax tag board, printed with national blue ink and bound with three staples through cloth tape, satisfied the requirements for color and durability.

The title "Kansas Vocational Agriculture Record Book" easily differentiates the revised book from the account book used by adult farmers in Kansas. Provision for designating the year was



made. To add F.F.A. pride, a quote from the official F.F.A. manual, "I keep records of receipts and disbursements just as Washington kept his farm accounts, carefully and accurately,"<sup>1</sup> was included. Also the F.F.A. emblem was printed on the front cover page. The Kansas Sunflower was used to balance the emblem on this page, and a place was provided for the boy's name, address and high school (Appendix).

Inside the front cover was placed a letter to students of Vocational Agriculture in Kansas from C. C. Eustace, Supervisor of Vocational Agriculture. The inside back cover carries the "Plan for Long Time Farming Program" revised only to meet the 8½ x 11 inch size, and to make distinct headings for hogs and for poultry. On the outside of the back cover was placed the map of Kansas, divided into the seven districts for F.F.A. activities, with county names (Appendix, p. 38).

Records: Page 1 provides for F.F.A. leadership records, including the following: A - offices and committees in F.F.A. B - additional F.F.A. leadership, C - cooperation in F.F.A., and D - miscellaneous leadership (Appendix, p. 25).

The supervised program, page 2, was planned to include improvement practices, supplementary farm practices, farm mechanics jobs performed at school and farm mechanics jobs performed on the home farm, including a planning date and a completion date for each activity. Page 3 was provided for pasting pictures and clippings of the boy's supervised program. These pages include the

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<sup>1</sup>The Official F.F.A. Manual, 1952 Edition, p. 49.

records asked for of candidates for the degree of State Farmer and American Farmer. Too often these records have been difficult to compile accurately.

One diary page is provided in the revised edition; additional pages were printed for special order where teachers wish to use them. The caption on the page was changed to include suggestions for the Vocational Agriculture student (Appendix, p. 26).

The agreement page was left unchanged in the revision because of the desirability of the learning experience which a boy should get from writing a comprehensive statement of the agreement between him and his father, or other parties, directly interested in his farming program.

Accounts: A wide difference of opinion prevailed concerning the receipts and expenses pages. The questionnaire showed 77.6 per cent of teachers reporting preferred leaving the receipts and expenses pages much the same as in the 1949 account book. The committee recommended a revision of the receipts and expenses pages, providing for monthly receipts to be placed on the left page and monthly expenses on the right page facing each other. In counsel with Dr. J. A. Hodges, it was pointed out that the columns in the Farm Management Association Account Book and the Extension Account Book were changed with each printing. The most recent revisions place the most used columns on the left and the least used columns on the right side of the double page. Dr. Hodges pointed out the importance of placing a double line between the farm accounts columns and the column used for personal accounts, also a double line between the aforementioned columns



and the capital accounts columns.

The shortened form used in the revision lists all livestock receipts in column one, all crops receipts in column four, and all loans repaid and new accounts receivable in column eight. These must be reclassified into their respective columns on the summary pages. Likewise, all livestock purchased is entered in column one of the expense page, all crop expense in column three, all machinery, auto, truck and tractor expense in column four, and paid on charge accounts or borrowed in column eight. These columns must be reclassified into their respective columns on the expense summary at the end of each month (Appendix, p. 29-30).

The inventory was reduced to fit on two facing pages instead of the previous three and one-half pages. This involved cutting the space allowed for grain and feed, poultry, and dairy appreciably; and receivables and payables from ten lines each to five lines each (Appendix, p. 31-32).

The pages for business summary and the net worth statement were kept the same except to reduce the size of the page. This was in keeping with the wishes of 84.2 per cent of the teachers reporting (Appendix, p. 32-33).

The livestock analysis page remained unchanged. The crop analysis page was revised to conform with the crop operation pages.

The two pages formerly used to record livestock breeding, production, and mortality records were reduced to one page. It provides space for ten cows, a ewe flock, a poultry enterprise and six sows (Appendix, p. 34).

The two facing pages used for checking the accuracy of live-

stock production records were changed to include page reference numbers, and the subtotals were shaded for convenience in adding.

The crop production record was shortened but retained all vital information. This allowed space for the table of farm products used at home, copied without change from the 1949 account book (Appendix, p. 35).

The land record remained the same except that the soil table was deleted and incorporated with the crop operation pages. This deletion allowed a full half page for the map. To the supply and disposal of grain table were added page numbers for easier reference (Appendix, p. 36).

The new page for livestock feed and labor record allowed for two enterprises on each page. Columns for quantity and value for three concentrates, and three roughages were included. The months were placed on twelve lines in the left column.

Vocational Agriculture teachers reported in the questionnaire that one-half page was sufficient space for the crop operation record page. This represents a wide departure from the corresponding page in the 1949 account book. The summary table is much more inclusive with the land record included for each field (Appendix, p. 37).

The last page in the book carries a monthly production record of eggs and dairy herd production, in place of the daily record in the 1949 account book. A new feature copied from the Utah and Nevada books was the inclusion of four individual dairy cow records. The gestation table was placed on this page because

there was no room for it on the breeding page.

The size of the book was reduced from 57 pages to 39 pages and the cost was reduced from 40 cents per copy to 25 cents per copy.

## ACKNOWLEDGMENTS

The author gratefully acknowledges the counsel and critical review given by the major instructor of this study, Professor A. P. Davidson, Head Teacher Trainer, Department of Vocational Education, Kansas State College.

The author wishes to express his appreciation for the helpful suggestions contributed by Professor Lawrence F. Hall, Department of Education, and Dr. J. A. Hodges, Department of Economics, Kansas State College.

The author is grateful to the record book committee: C. C. Eustace, State Supervisor of Vocational Agriculture, State Board for Vocational Education, Topeka, Chairman. Loren Whipps, Assistant Supervisor of Vocational Agriculture, State Board for Vocational Education, Topeka. Teachers of Vocational Agriculture:

Carl Beyer, Belleville

Francis Carpenter, Highland Park, Topeka

Roy Eck, Effingham

Harold Garver, Shawnee Mission, Merriam

Emory Groves, Emporia

A. G. Jensen, Olathe

R. M. Karns, Newton

John Lowe, Winfield

\*Irwin Miller, Junction City

\*W. A. Rawson, Concordia

Charles Ross, Washburn, Topeka

\*J. W. Taylor, Manhattan

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\*Members of Subcommittee.

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**APPENDIX**

KANSAS STATE COLLEGE  
Department of Education  
Manhattan, Kansas

April 1, 1955



TO: Vocational agriculture teachers in Kansas

FROM: J. Willett Taylor, vocational agriculture teacher,  
Manhattan, Kansas.

PURPOSE: To gather opinions concerning desirable revisions of  
the Kansas Farm Account Book for Vocational Agriculture Students.

A committee of twelve Kansas vocational agriculture teachers is working with Supervisor C. C. Eustace in attempting to make the best book that it is possible for us to compile.

This committee made a detailed study of record books from many states and came to the conclusion that we had a fine book in Kansas. Therefore, it was decided to make a revision of the book presently in use.

The committee met February 11, 1955, and the ideas and suggestions expressed by committee members are being carefully considered in planning a new Kansas Farm Account Book.

The committee realizes that the book now in use and the one contemplated are both an account book and a record book. The accounts constitute the core of the book. The title, Kansas Farm Account Book for Vocational Agriculture Students, is indicative of this major purpose of the book. In addition it provides a place for recording Diary, Agreements, FFA Leadership, Plans for Farming Program, and other information pertinent to a boy's farm business.

A revision involves inclusion of new ideas, possible expansion in some places, and condensation or consolidation in other places.

As spokesman for the committee I am asking for your help. Will you please fill in and return the attached questionnaire by April 11, 1955? Thank you for your cooperation.



12. Would you change the information called for on the Business Summary and Net Worth Pages?..... Yes No  
Comments:
13. Do you favor retaining the Gestation Table in the book?..... Yes No  
Comments:
14. Would you favor having four livestock feed and labor records in place of three?..... Yes No  
Comments:
15. Do you need a complete page for Crop Farming Operation and labor record?..... Yes No  
Comments:
16. Would you like to have four "Crop Farming Operations and Labor Records"?..... Yes No  
Comments:
17. Is a monthly summary for egg production and for milk production sufficient?..... Yes No  
Comments:
18. Would you change Page 57 in the present book?.. Yes No  
Comments:
19. Would you like to see the overall size of the book changed to 8½ x 11 inches?..... Yes No  
Comments:
20. Would you keep the cut-out index as provided in the present book?..... Yes No  
Comments:
21. Would you favor having the cover in FFA colors?..... Yes No  
Comments:
22. To reduce the total number of pages in the book to less than 53 will necessitate allowing only one-half the present space per month for receipts and expenses. Do you favor reducing the number of pages below 53 pages?..... Yes No  
Comments:
23. Would you like to have six individual dairy cow records, or are three sufficient?..... Yes No  
Comments:

24. Would you prefer light cross lines on the map instead of the dots?..... lines      dots  
Comments:
25. Would you like to have more examples, such as the classification of receipts and expenses as in the present book?..... Yes      No

March 7, 1955

Dear Record Book Committee Member:

Since we met at Topeka I have been busy trying to comply with the record book schedule as planned. Several of you have written, giving further ideas and Wilbur Rawson and Irwin Miller have been especially helpful. Thanks to each of you.

The dummy at present shows pages as follows:

<u>Page No.</u>		<u>Content</u>
<u>Left</u>	<u>Right</u>	
--	---	Front cover
	1	Cliff Eustace's letter FFA Leadership
2		Supervised Farming
	3	Pictures
4		Diary
	5	Diary
6		Diary
	7	Agreement
8	9	Receipts Classification
10	11	Expenses Classification
12	13	January Receipts and Expenses
14	15	February Receipts and Expenses
16	17	March Receipts and Expenses
18	19	April Receipts and Expenses
20	21	May Receipts and Expenses
22	23	June Receipts and Expenses
24	25	July Receipts and Expenses
26	27	August Receipts and Expenses
28	29	September Receipts and Expenses
30	31	October Receipts and Expenses
32	33	November Receipts and Expenses
34	35	December Receipts and Expenses
36	37	Summary of Receipts and Expenses
38	39	Inventory
40	41	Business Summary and Net Worth
42		Livestock and Crop Analysis
	43	Livestock Breeding and Loss

44	45	Livestock Production Record
46		Crop Production Record and Products Used at Home
	47	Land Record
48	49	Livestock Feed and Labor Record (4 Enterprises)
50	51	Crop Farming Operations and Labor Record (4)
52		Monthly Production and 6 Dairy Cow Records
	53	Back Cover - Plans for Long Time Program
		Outside Back - Kansas Map

Please check these over and write me your comments by Friday, March 12, so that the next time the small committee meets we may have the advantage of your thinking.

Sincerely yours,

J. W. Taylor  
 Vo-Ag Instructor  
 High School  
 Manhattan, Kansas

JWT:EB





# KANSAS

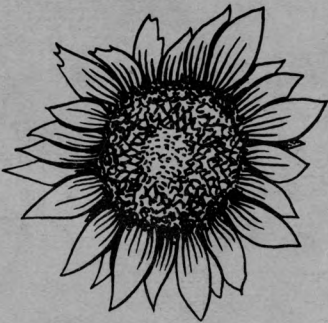
## VOCATIONAL AGRICULTURE

### RECORD BOOK

19 \_\_\_\_\_

"I Keep Records of Receipts and Disbursements just as Washington  
Kept His Farm Accounts—Carefully and Accurately."

F.F.A. Manual



Name \_\_\_\_\_

Address \_\_\_\_\_

High School \_\_\_\_\_



## To Students of Vocational Agriculture in Kansas:

Man has always depended on plant and animal products as food. Primitive man spent most of his time securing food by hunting, fishing, or gathering plant foods for himself and his family to eat. Later man tamed and herded livestock, and still later he selected and grew food and forage crops by primitive methods.

As he made these progressive steps leading up to today's modern agriculture, his standards of living became constantly higher. Record of his superiority over the other animals and of his agricultural achievements are related to us by modern day geologists and anthropologists. His records were left in the rocks and in the caves and burial grounds left by our ancestors.

Farming for a long time developed very slowly. There was little application of mechanized tillage or harvesting methods. Animals were the sole source of power outside of human muscles. Subsistence farming was a way of life. Little cash money was spent in farming and very few farmers saw the need for keeping a detailed business record.

Greater changes in agricultural production and marketing have taken place in the past fifty years than in all time prior to this period. Today in the United States constantly fewer of the people produce all the food consumed by our growing population as well as large surpluses for export and storage.

Farming today is big business. Haphazard methods of farm record-keeping must go out the window if you

are going to be one of the lucky people who are privileged to stay in the business of farming.

Since systematic farm accounting is a relatively new part of the farm business, we are constantly striving to improve and simplify its application.

A group of experienced vocational agriculture teachers was called together to evaluate and revise the Kansas farm account book used by vocational agriculture students. Before the meeting twenty-three account books presently used by other states were reviewed by these teachers seeking new ideas for improving our own book. All changes that have resulted from this meeting and the efforts of that group of teachers since that time have been aimed to making a better book for you to use. We know that other changes will be necessary in the future. It is quite possible that some of you who are now students of vocational agriculture will be able to offer suggestions that will further improve a future revision.

It is hoped you will find keeping records of your farming program in this book to be an enjoyable task. We know that the daily effort required in making the proper entries will pay off many fold and that you will look back in future years on this introduction to farm accounting as a valuable experience.

C. C. Eustace, Supervisor  
Vocational Agriculture

# F.F.A. LEADERSHIP RECORD

Year \_\_\_\_\_

1

F.F.A. Agreement

## A. OFFICES AND COMMITTEES IN F.F.A.

## B. ADDITIONAL LEADERSHIP

Comm. Ch., President, etc.	Unit—Local, State	Length of Service

Participation in Public Speaking, Convention, Band, Judging Team, etc.	Unit—District, State, Regional	Rank—Delegate, Toastmaster, Gold Emblem

## C. COOPERATION IN F.F.A.

## D. MISCELLANEOUS LEADERSHIP

Nature of Activity Buying and Selling, Gilt Ring, etc.	Scope—Number, Value, Head, Pounds Purchased or Sold	Responsibility of Service	Participation—Such as President of Freshman Class, Secretary of Sunday School, Captain of Athletic Team, Member of Organization	Length of Service

CUT ON DOTTED LINE



# SUPERVISED PROGRAM

A Long-Time Supervised Program Should Include Improvement Practices, Supplementary Practices and Farm Mechanics Jobs Decided Upon by the Boy, His Parents and Vocational Agriculture Teacher, Which Will Lead to Improving the Farm Home and Its Surroundings, and Learning Skills Essential to Proficiency in Farming.

IMPROVEMENT PRACTICES	Date		FARM MECHANICS JOBS AT SCHOOL	Date	
	Planned	Completed		Planned	Completed
1.			1.		
2.			2.		
3.			3.		
4.			4.		
5.			5.		
6.			6.		
7.			7.		
8.			8.		
9.			9.		
10.			10.		
SUPPLEMENTARY FARM PRACTICES					
1.			11.		
2.			12.		
3.			13.		
4.			14.		
5.			15.		
			FARM MECHANICS JOBS ON HOME FARM		
6.			1.		
7.			2.		
8.			3.		
9.			4.		
10.			5.		
11.			6.		
12.			7.		
13.			8.		
14.			9.		

CALL ON BOLLEE TIME













**CLASSIFICATIONS OF RECEIPTS**

Line No.	Day	Accounts Receivable	Cash and Check Receipts	REMARKS		Units	All Livestock and Poultry	Eggs	Dairy Products	Crops	Labor	Miscellaneous and Gifts	Money Borrowed	Received on Accounts or Loans
				Item Sold	To Whom									
	Day of Month	Amount of any sale not received at time of sale	Amount of cash or check received from sales	List the class of livestock, kind of product or grain, or description of each receipt	Name of person or firm to whom items are sold, or from whom money was received	Lb. Ton Doz. etc.	All SALES of livestock and poultry	All eggs sold	All dairy products sold	All grain hay silage and truck crops sold	Money earned by labor including labor share of custom work	Other receipts not previously recorded and cash gifts	All money borrowed from others	Amounts received on old or new accounts receivable and loans made to others

**EXAMPLE ENTRIES OF RECEIPTS**

1	6		40	—	Sow	Sale Barn	1	40	—											
2	10	5	—		Work	Jones					5	—								
3	16		5	—	Col A Acc.	Jones												5		
4	24		200	—	Borrowed	P.C.A.								200	—					
5	28		18	40	Milk	C. Creamery			18	40										
13		5	—	263	40	Total ea. col.—Transfer to Pg. 00	XX	40	—		18	40		5	—		200	—	5	—

A

B

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**EXAMPLE ENTRIES OF INVENTORY**

Line No.	MACHINERY EQUIPMENT	Description Size or Make	Date Acquired		Original Cost To Me	Years of Life	Depreciation Claimed in Prior Years	Remaining Cost Beginning Inventory	Bought This Year	Annual Depreciation	Remaining Cost End of Year Inventory
			Month	Year							
1	Mower	7' Case	June	1954	40	—	5	16	—	24	—
2	Drill	12' 1. H.C.	Sept.	1954	90	—	9	20	—	70	—

Line No.	GRAINS AND FEEDS	BEGINNING OF YEAR			END OF YEAR			SEEDS and SUPPLIES	BEGINNING OF YEAR			END OF YEAR		
		Qnt.	Price Per Unit	Value	Qnt.	Price Per Unit	Value		Qnt.	Price Per Unit	Value	Qnt.	Price Per Unit	Value
1	Wheat							Cane Seed						
2								Kafir Seed Atlas	100#	6.00	6	—		
3								Milo Seed						
4	Corn No. 2 Yellow	150	1.40	210	—			Total Seeds and Supplies	XXX	XXX	6	—	XXX	XXX
5									13	14	15	16	17	18
6	Alfalfa	5	20.—	100	—			POULTRY	Number	Weight	Value	Number	Weight	Value
7	Grain Sorghums							Hens	Hi Line	25	140	25	—	
8								Pullets	Hi Line	120	500	240	—	
9	Oats													
10	Total Grains and Feeds	XXX	XXX	310	—	XXX	XXX	Total Poultry	145	640	265	—		

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22

23

24







**EXAMPLE OF YEARLY SUMMARY OF MONTHLY RECEIPTS**

Line No.	CROP SALES						Labor	Gifts	Miscellaneous	Money Borrowed	MONEY RECEIVED ON			Total for Month						
	Value		Value		Value						Loans Made to Others	New Accounts Receivable	Inventoried Receivables							
	Qty.	Value	Qty.	Value	Qty.	Value														
1							5	—		200	—		5	—	268	40				
2																				
3																				
13																				
		8		9		10		11		12		13		14		15	16	17		C

All Numbered Columns = C

**EXAMPLE OF YEARLY SUMMARY OF MONTHLY EXPENDITURES**

Line No.	Crop Expense	Repairs Mach. Equip. Buildings	Truck and Tractor	Auto Farm Share	Equipment Purchased	Labor Hired	Supplies and Misc.	Personal	Money Paid on				Total for Month								
									Borrowed Money	Loans to Others	New Charge Accounts	Inventoried Payables									
14							5	—	6	20				100	—	324	84				
15																					
16																					
26																					
		8		9		10		11		12		13		14		15	16	17	18	19	C

**EXAMPLE OF LIVESTOCK PRODUCTION RECORD**

Line No.	SHEEP						POULTRY											
	SUPPLY		No.	Weight	DISPOSAL		No.	Weight	SUPPLY		No.	Weight	DISPOSAL		No.	Weight		
1	Beginning Inventory				End of Year Inventory					Beginning Inventory				End of Year Inventory				
2	Ewes—Range		38	3800	Ewes—Range		36	3900	Hens				Hens		25	140		
3	Ewes—Native				Ewes—Native				Pullets		120	600	Pullets		100	500		

**EXAMPLE OF LIVESTOCK FEED AND LABOR RECORD FOR**

Dairy Cattle  
KIND

Breed Holstein  
BREED

Line No.	Month	Average No. Animals	Concentrates						Roughages						Raised by Student	Bought by Student	Total Value	Labor			
			Mix Grain						Alfalfa		Silage		Pasture Days					Boy	UnPaid	Hired	
			Qty.	Value	Qty.	Value	Qty.	Value	Qty.	Value	Qty.	Value	Qty.	Value							
1	Jan.	2	180	5 04					360	3 60	1000	4 00				4 00	8 64	12 64	5		
2	Feb.	3	300	8 40					400	4 00	1050	4 20				4 20	12 40	16 60	7	2	
3	Mar.	3	420	11 76					400	4 00	1200	4 80				4 80	15 76	20 56	7½		

**EXAMPLE OF CROP OPERATION RECORD**

For Atlas Sorgo

Summary

Line No.	Month	Day	Operation	Labor Hours			Fuel			Oil	Acres in field		Total Production	Yield Per Acre	
				Boy	Un-Paid	Hired	Kind	Qty.	Cost	Cost	7	Alfalfa	Topography Level	Soil Type	Loam
				Acidity Text		PH. 6.8		Organic Matter Test		2.5%		COST			
1	March	30	Disking	2			Gas	3	60						

Example Entries

CUT ON DOTTED LINE



RECEIPTS

Line No.	Day	Accounts Receivable	Cash and Check Receipts	REMARKS		Units	All Livestock and Poultry	Eggs	Dairy Products	Crops	Labor	Miscellaneous and Gifts	Money Borrowed	Received on Accounts or Loans
				Item Sold	To Whom									
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13	XX				Total ea. col.—Transfer to Pg. 22	XX								

A

B

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FEBRUARY

Line No.	Day	Accounts Receivable	Cash and Check Receipts	REMARKS		Units	All Livestock and Poultry	Eggs	Dairy Products	Crops	Labor	Miscellaneous and Gifts	Money Borrowed	Received on Accounts or Loans
				Item Sold	To Whom									
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13	XX				Total ea. col.—Transfer to Pg. 22	XX								

A

B

1

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# EXPENSES

NOVEMBER

21

Line No.	Day	Charge Accounts		Cash and Check Expenses	REMARKS		Units	All Livestock Bought	All Feed Bought	All Crops Expenses	Machinery, Auto, Truck, Tractor	Miscellaneous	Equipment Purchased	Personal Expenses	Paid on Charge Accounts on Money Borrowed or Loaned	
					Item	Paid to										
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13	XX				Total ea. col.—Transfer to Pg. 22		XX									
		A		B			1	2	3	4	5	6	7	8		

Nov.-Dec. Rec.-Exp.

## DECEMBER

Line No.	Day	Charge Accounts		Cash and Check Expenses	REMARKS		Units	All Livestock Bought	All Feed Bought	All Crops Expenses	Machinery, Auto, Truck, Tractor	Miscellaneous	Equipment Purchased	Personal Expenses	Paid on Charge Accounts on Money Borrowed or Loaned	
					Item	Paid to										
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13	XX				Total ea. col.—Transfer to Pg. 22		XX									
		A		B			1	2	3	4	5	6	7	8		

### YEARLY SUMMARY OF MONTHLY RECEIPTS

Line No.	Month	Accounts Receivable	Cash and Check Receipts	LIVESTOCK SALES												Eggs		Dairy Products	
				Cattle			Hogs			Sheep			Poultry		No.	Value	Doz.	Value	Value
				No.	Wt.	Value	No.	Wt.	Value	No.	Wt.	Value	No.	Value					
1	Jan.																		
2	Feb.																		
3	March																		
4	April																		
5	May																		
6	June																		
7	July																		
8	Aug.																		
9	Sept.																		
10	Oct.																		
11	Nov.																		
12	Dec.																		
13	Totals																		
		A	B	(A+B=C)	1	2	3	4	5	6	7								

### YEARLY SUMMARY OF MONTHLY EXPENDITURES

Line No.	Month	New Charge Accounts	Cash and Check Expenses	LIVESTOCK PURCHASED												All Feed Bought		Other Livestock Expense
				Cattle			Hogs			Sheep			Poultry		Qnt.	Value	Expense	
				No.	Wt.	Value	No.	Wt.	Value	No.	Wt.	Value	No.	Value				
14	Jan.																	
15	Feb.																	
16	March																	
17	April																	
18	May																	
19	June																	
20	July																	
21	Aug.																	
22	Sept.																	
23	Oct.																	
24	Nov.																	
25	Dec.																	
26	Total																	
		A	B	(A+B=C)	1	2	3	4	5	6	7							



## YEARLY SUMMARY OF MONTHLY RECEIPTS

Line No.	CROP SALES						Labor	Gifts	Miscellaneous	MONEY BORROWED	MONEY RECEIVED ON			Total for Month
	Qty.	Value	Qty.	Value	Qty.	Value					Loans Made to Others	New Accounts Receivable	Inventoried Receivables	
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														

8                      9                      10                      11                      12                      13                      14                      15                      16                      17                      C

All Numbered Columns = C

## YEARLY SUMMARY OF MONTHLY EXPENDITURES

Line No.	Crop Expense	Repairs, Mach., Equip., Buildings	Truck and Tractor Expenses	Auto Farm Share	Labor Hired	Supplies and Miscellaneous	Equipment Purchased	Personal Expenses	MONEY PAID ON				Total for Month	
									Borrowed Money	Loans to Others	New Charge Accounts	Inventoried Payables		
14														
15														
16														
17														
18														
19														
20														
21														
22														
23														
24														
25														
26														

8                      9                      10                      11                      12                      13                      14                      15                      16                      17                      18                      19                      C

All Numbered Columns = C

Sum.  
Rec.-Exp.

**Inventory and Depreciation Record of Machinery and Equipment—Permanent Improvements—Land Investment**

Line No.	MACHINERY EQUIPMENT	Description Size or Make	Date Acquired		Original Cost To Me	Years of Life	Depreciation Claimed in Prior Years	Remaining Cost Beginning Inventory		Bought This Year	Annual Depreciation		Remaining Cost End of Year Inventory
			Month	Year									
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11	Totals	XXXXX	XXX	XXX		XXX							
<b>PERMANENT IMPROVEMENTS</b> (Under Description Give Size or Capacity)													
12													
13													
14	Totals	XXXXX	XXX	XXX		XXX							
<b>LAND INVESTMENT</b>													
15	Value of Land (Omitting Improvements) Owned		Acres @ \$		per acre						XXXX	XX	

3 4 5 6

**Inventory of Grains and Feeds—Seeds and Supplies—Poultry**

Line No.	GRAINS AND FEEDS	BEGINNING OF YEAR			END OF YEAR			SEEDS and SUPPLIES	BEGINNING OF YEAR			END OF YEAR		
		Qnt.	Price Per Unit	Value	Qnt.	Price Per Unit	Value		Qnt.	Price Per Unit	Value	Qnt.	Price Per Unit	Value
16	Wheat							Milo Seed						
17														
18														
19	Corn							Total Seeds and Supplies	XXX	XXX		XXX	XXX	
20									13	14	15	16	17	18
21								<b>POULTRY</b>	No.	Weight	Value	No.	Weight	Value
22	Grain Sorghums							Hens						
23														
24	Oats							Pullets						
25	Barley													
26								Roosters						
27	Sorghum Silage							Broilers						
28	Total Grains and Feeds	XXX	XXX		XXX	XXX		Total Poultry						

7 8 9 10 11 12 19 20 21 22 23 24





## BUSINESS SUMMARY

Line No.	Summary of Inventory, Sales and Purchases					Line No.	Summary of Receipts and Expenses				
	DEBITS		CREDITS								
	ITEM Page 27, Col. 1, L. 2 to L. 9	Beginning Inventory	ITEM Page 22, Cols. 1 to 5	Total Purchases		CREDITS					
					1	Ending Inventory of Livestock, Crops, Feeds, Etc. (Col. 3).					
2	Grains and Feeds			XXX XX	2	Sales of Livestock, Crops, Feeds, Etc. (Col. 4),					
3	Seeds and Supplies			XXX XX	3	Total Credits, (L. 1 + L. 2)					
4	Poultry		Col. 4, L. 26		4	DEBITS					
5	Dairy Cattle		Col. 1, L. 26		5	Beginning Inventory of Livestock, Crops, Feeds, Etc. (Col. 1)					
6	Horses and Mules		Col. 5, L. 26		6	Purchases of Livestock, (Col. 2),					
7	Beef Cattle		Col. 1, L. 26		7	Total Debits, (L. 5 + L. 6)					
8	Hogs		Col. 2, L. 26		8	Gross Farm Income (L. 3 Credits Minus L. 7 Debits)					
9	Sheep		Col. 3, L. 26		9	DEDUCTIONS					
10					10	All Feed Bought	P. 22, L. 26, Col. 6				
11	Totals		Totals		11	Other Livestock Expenses	P. 22, L. 26, Col. 7				
		1		2	12	Crop Expense	P. 23, L. 26, Col. 8				
					13	Repairs-Machinery Eqpt. and Buildings	P. 23, L. 26, Col. 9				
					14	Truck and Tractor Expenses	P. 23, L. 26, Col. 10				
					15	Auto--Farm Share	P. 23, L. 26, Col. 11.				
16	Grains and Feeds		Col. 8, 9, 10, L. 13		16	Labor Hired	P. 23, L. 26, Col. 12				
17	Seeds and Supplies			XXX XX	17	Supplies, and Misc.	P. 23, L. 26, Col. 13				
18	Poultry		Col. 4, L. 13		18	Depreciation on Farm Machinery	P. 24, L. 11, Col. 5				
19	Dairy Cattle		Col. 1, L. 13		19	Depreciation Permanent Improvements	P. 24, L. 14, Col. 5				
20	Horses and Mules		Col. 5, L. 3		20	Total Deductions	Sum of lines 10 to 19, Col. 5				
21	Beef Cattle		Col. 1, L. 13		21	Net Farm Profit (for income tax)	L. 8 minus L. 20				
22	Hogs		Col. 2, L. 13		22	Value of Products Used in Home	P. 32, L. 27, Col. 25				
23	Sheep		Col. 3, L. 13		23	Net Farm Income	L. 21 + L. 22, Col. 6				
24	Dairy Products	XXX XX	Col. 7, L. 13		24	Interest on Net Worth	P. 27, L. 21, Col. 1, × 5%				
25	Eggs	XXX XX	Col. 6, L. 13		25	Unpaid Labor other than Student's Labor*					
26	Labor	XXX XX	Col. 11, L. 13		26	Total, Interest and Unpaid Labor	L. 24 + L. 25, Col. 5				
27	Use of Machinery	XXX XX	Col. 11, L. 13		27	Return for Student's Labor and Management	(L. 23 minus L. 26)				
28	Miscellaneous	XXX XX	Col. 13, L. 13		28	Value of Student Labor**					
29	Total		Total		29	Return for Management	(L. 27, minus L. 28)				
		3		4				5		6	
*Total of column 18, lines 13, 27 on pages 34, 35 plus Total of column 2 line 11 on pages 36, 37, equals Unpaid Labor											
**Total of column 17, line 13, 27 on pages 34, 35 plus Total of column 1 line 11 on pages 36, and 37, equals Students Labor											

**NET WORTH STATEMENT**

**PROGRESS REPORT**

Line No.	ASSETS AND LIABILITIES		Beginning of Year		End of Year		Value on Jan. 1, 19____ First Year		Value on Jan. 1, 19____ Second Year		Value on Jan. 1, 19____ Third Year		Value on Jan. 1, 19____ Fourth Year		Value on Jan. 1, 19____ Fifth Year	
1	Machinery	P. 24, L. 11, Col. 3 and Col. 6														
2	Grains and Feeds	P. 24, L. 28, Col. 9 and Col. 12														
3	Seeds and Supplies	P. 24, L. 19, Col. 15 and Col. 18														
4	Poultry	P. 24, L. 28, Col. 21 and Col. 24														
5	Dairy Cattle	P. 25, L. 9, Col. 21 and Col. 24														
6	Horses and Mules	P. 25, L. 13, Col. 27 and Col. 30														
7	Beef Cattle	P. 25, L. 11, Col. 3, and Col. 6														
8	Hogs	P. 25, L. 22, Col. 9 and Col. 12														
9	Sheep	P. 25, L. 35, Col. 15 and Col. 18														
10	Receivables	P. 25, L. 24, Col. 31 and Col. 34														
11																
12	Total Working Capital	(Lines 1 to 11)														
13	Payables	P. 25, L. 35, Col. 35 and Col. 38														
14	Net Working Capital	(L. 12 Less L. 13)														
15																
16	Farm Buildings (Perm't.)	P. 24, L. 14, Col. 3 and Col. 6														
17	Land Owned	P. 24, L. 15, Col. 3 and Col. 6														
18	Total Buildings and Land	(L. 16 + L. 17)														
19	Mortgage on Farm Owned and Operated															
20	Net Real Estate Equity	(L. 18 Less L. 19)														
21	Farm Business Net Worth	(L. 14 + L. 20)														
22			<b>1</b>	<b>2</b>												
23	Change in Net Worth	(Col. 2 Less Col. 1)														
24	Cash Value Gifts Each Year															
25	Gain in Net Worth Minus Gifts	(L. 23 Less L. 24)														
26	Return for Management Each Year	(P. 26, L. 29, Col. 6)														
27	Other than Farming Program Earnings Each Year															
28	Total Gain in Net Worth	(Sum of Line 23)														
29	Total Return for Management	(Sum of Line 26)														

Bus. Sum.  
Net. Worth



## LIVESTOCK ANALYSIS

		DAIRY	BEEF	HOGS	SHEEP	POULTRY
1	RECEIPTS:					
2	Value of Livestock and Livestock Products Sold (Page 22, L. 13, Cols. 1, 2, 3, 4, 5, 6, 7.)					
3	Value of Livestock and Livestock Products Used in Home (Page 32, L. 27, Cols. 17 to 22)					
4	Value of Livestock Products Used on Farm (For Example, Skimmilk, Pages 34, 35)					
5	Value of Landlord's Share					
6	Value of Inventory at End of Year (Page 25)					
7	Total Receipts					
8	EXPENSES:					
9	Labor: (Pages 34, 35.) 1. Student 2. Unpaid 3. Hired					
10	Feeds: Value of Feeds Raised (Pages 34, 35, L. 13, 26, Col. 14)					
11	Value of Feeds Bought (Pages 34, 35, L. 13-26, Col. 15)					
12	Other Livestock Expenses (Page 22, Col. 7)					
13	Livestock Purchased (Page 22, L. 26, Col. 1, 2, 3, 4, 5)					
14	Value of Inventory at Beginning of Year (Page 25)					
15	Total Expenses					
16	NET INCOME ABOVE LABOR AND FEED COST (L. 7 Less L. 15)					

## CROP ANALYSIS

		WHEAT				
17	RECEIPTS:					
18	Value of Crop as Grain, Stover, Fodder (Page 32, Col. 12)					
19	Value of Crop as Silage " "					
20	Value of Crop as Hay, Temporary Pasture " "					
21	Value of Crop as Garden Produce " "					
22	Total Receipts					
23	EXPENSES:					
24	Labor: (Pages 36-37, L. 16) Col. 1 Student Col. 2 Unpaid					
25	Hired Labor (Pages 36-37, L. 17)					
26	Machinery Cost (Pages 36-37, L. 18)					
27	Machine Work Hired (Pages 36-37, L. 19)					
28	Materials: Seed, Seed Treatment (Pages 36-37, L. 20)					
29	Fertilizer Spray and Other Cost (Pages 36-37, L. 21, 22, 23)					
30	Total Expenses					
31	NET INCOME EXCLUDING LAND CHARGE: (L. 22 Less L. 30)					
32	Land Charge: Cash or Value of Landlord's Share (Pages 32, Col. 16 or Pages 36-37, Col. 16)					
33	Interest and Taxes on Owned Land (Land Value $\times$ 5%), (Page 24, L. 31, L. 32)					
34	Total Land Charge (L. 32 + L. 33)					
35	NET INCOME (L. 31 Less L. 34)					





## LIVESTOCK PRODUCTION RECORD

Line No.	CATTLE						HOGS					
	SUPPLY	No.	Weight	DISPOSAL	No.	Weight	SUPPLY	No.	Weight	DISPOSAL	No.	Weight
1	Beginning Inventory P. 25			End of Year Inventory			Beginning Inventory P. 25			End of Year Inventory P.25		
2	Cows			Cows			Sows			Sows		
3							Boars			Boars		
4	Heifers			Heifers			Gilts — Spring			Gilts — Spring		
5							Boars — Spring			Boars — Spring		
6	Bulls			Bulls			Pigs — Fall			Pigs — Fall		
7	Heifer Calves			Heifer Calves								
8	Bull Calves			Bull Calves			Fattening Hogs			Fattening Hogs		
9	Fattening Cattle			Fattening Cattle								
10	Total			Total			Total			Total		
11	Bought P. 22			Sold P. 22			Bought P. 22			Sold P. 22		
12	Cows			Cows			Sows			Sows		
13												
14	Heifers			Heifers			Gilts			Gilts		
15												
16				Bulls						Boars		
17	Bulls											
18				Market Cattle			Boars					
19	Feeder Calves			Feeder Calves						Market Hogs		
20				Total			Feeder Hogs			Total		
21	Total			Home Use P. 32 Total			Total			Home Use P. 32 Total		
22	Born (Since Jan. 1) P. 29			Lost (Before Weaned) P. 29			Born P. 29			Lost (Before Weaned) P. 29		
23	Heifer Calves		XXX	Heifer Calves		XXX	Spring Pigs		XXX	Spring Pigs		XXX
24	Bull Calves		XXX	Bull Calves		XXX	Fall Pigs		XXX	Fall Pigs		XXX
25			XXX	Lost — Other Cattle		XXX				Lost — Other Hogs		XXX
26	Total		XXX	Total		XXX	Total		XXX	Total		XXX
27	Total (L. 10+L. 21+L. 26)			Total (L. 10+L. 20+L. 21+L. 26)			Total (L. 10+L. 21+L. 26)			Total (L. 10+L. 20+L. 21+L. 26)		
		1	2		3	4		1	2		3	4
28	Total Pounds Beef (Col. 4 minus Total Pounds Beef Col. 2)						Total Pounds Pork (Col. 4 minus Total Pounds Pork Col. 2)					
29	Net Beef Produced						Net Pork Produced					
30	Number Beef Cows in Herd						Number Sows Farrowed — Spring Fall Total					
31	Number Beef Calves — Born			Raised			Number Pigs Born — Spring Fall Total					
32	Percent Calf Crop — Born			Raised (L. 31 ÷ L. 30)			Number Pigs Weaned — Spring Fall Total					
33	Average Number Dairy Cows in Herd						Average Number Pigs Weaned — Spring Fall Total					
34	Number Dairy Calves — Born			Raised								

# LIVESTOCK PRODUCTION RECORD

Line No.	SHEEP						POULTRY					
	SUPPLY	No.	Weight	DISPOSAL	No.	Weight	SUPPLY	No.	Weight	DISPOSAL	No.	Weight
1	Beginning Inventory P. 25			Ending Inventory P. 25			Beginning Inventory P. 24			End of Year Inventory P. 24		
2	Ewes — Range			Ewes — Range			Hens			Hens		
3	Ewes — Native			Ewes — Native			Pullets			Pullets		
4	Ewes — Purebred			Ewes — Purebred			Males			Males		
5	Rams			Rams								
6	Ram Lambs — P.B.			Ram Lambs — P.B.								
7	Ewe Lambs — P.B.			Ewe Lambs — P.B.			Turkey — Hens			Turkey — Hens		
8	Market Lambs			Market Lambs			Turkey — Toms			Turkey — Toms		
9	Total			Total			Total			Total		
10	Bought P. 22			Sold P. 22			Bought P. 22			Sold P. 22		
11	Ewes — Purebred			Ewes — Purebred			Hens			Hens		
12	Rams — Purebred			Rams — Purebred			Pullets			Pullets		
13	Ewes — Range			Ewes — Grade			Chicks			Males		
14	Ewes — Native						Males			Broilers		
15	Feeder Lambs			Market Lambs								
16				Total								
17				Home Use P. 32			Turkey — Hens			Turkey — Hens		
18	Total			Lost (Before Weaned) P. 29			Turkey — Toms			Turkey — Toms		
19	Born (Since Jan. 1) P. 29			Lambs — Grade		XXX	Turkey — Poult			Total		
20	Lambs—From Native Ewes		XXX	Lambs — Purebred		XXX	Total			Home Use P. 32		
21	Lambs—From Range Ewes		XXX	Lost (Other Sheep)		XXX	Hatched			Chickens	Total	
22	Lambs — Purebred	XX	XXX	Ewes — Purebred		XXX	Chicks		XXX	Turkeys	Total	
23	P. B. Ram Lambs		XXX	Ewes — Grade		XXX				Lost P. 29		
24	P. B. Ewe Lambs		XXX	Rams		XXX	Poults		XXX	Chickens		XXX
25				Feeder Lambs		XXX				Turkeys		XXX
26	Total			Total			Total		XXX	Total		XXX
27	Total (L. 9+L. 18+L. 26)			Total (L. 9+L. 16+L. 17+L. 26)			Total (L. 9+L. 20+L. 26)			Total (L.9+L.19+L.21+L.22+L.26)		
	1	2		3	4		1	2		3	4	
28	Total Pounds Mutton (Col. 4 minus Total Pounds Mutton Col. 2)						Total Pounds Poultry (Col. 4 minus Total Pounds Poultry Col. 2)					
29	Net Mutton Produced						Net Poultry Produced					
30	Wool: Number Sheep Sheared	Pounds of Wool		Average Clip		Number Chicks Started		Number Raised to 8 Weeks				
31	Number of Ewes on Hand January 1st to Lamb			Ewes Bought and will Lamb			Average Number of Pullets in Flock					
33	Total Number of Ewes that will Lamb (L.31)			Lambs Weaned (P. 29, Col. 2)			Average Number of Hens in Flock					
35	Percent Lamb Crop Weaned (L.34 + L. 33)						Egg Production per Bird					

Total Col. 1 Equals Total Col. 3

Total Col. 1 Equals Total Col. 3

Livestock  
Production

### CROP PRODUCTION RECORD

Line No.	LAND USE	OWNED LAND				RENTED LAND				Total Acres	Total Production	Unit Value			Total Value	Av'ge Yield per Acre	Value per Acre	LANDLORD'S SHARE		
		Field Letter	Acres	Yield per Acre	Production	Field Letter	Acres	Yield per Acre	Production			Per cent	Value							
1	Wheat																			
2																				
3																				
4	Oats																			
5	Barley																			
6	Corn																			
7																				
8	Sorghums																			
9																				
10																				
11	Alfalfa, 1st Cutting																			
12	Alfalfa, 2nd Cutting																			
13	Alfalfa, 3rd Cutting																			
14	Total										XXXX	XXX	XX		XXX	XXX	XX	XX		

1      2      3      4      5      6      7      8      9      10      11      12      13      14      15      16

### FARM PRODUCTS USED AT HOME

Line No.	DATE		DESCRIPTION	DAIRY PRODUCTS		CATTLE		EGGS		POULTRY		HOGS		SHEEP		CROPS or VEGETABLES				TOTAL VALUE	
	Mo.	DAY		Qty.	Value	Wt.	Value	Doz.	Value	No.	Value	Wt.	Value	Wt.	Value	Qty.	Value	Qty.	Value		
15																					
16																					
17																					
18																					
19																					
20																					
21																					
22																					
23																					
24																					
25																					
26																					
27			Totals																		

17      18      19      20      21      22      23      24      25



MAP OR LAND OPERATED  
 Locate farmstead and fences. Put in field boundaries, letter each tract and show acreage. Circle double crop

Section \_\_\_\_\_ Township \_\_\_\_\_ Range \_\_\_\_\_

PRACTICE	FIELD LETTER			
	A	B	C	D
Land Use — Crop				
Variety of Seed				
Seed Treatment — Kind				
Lime — Quantity per acre				
Fertilizer — Kind				
Fertilizer — Quantity per acre				
Terraced — Yes or No				
Contoured — Yes or No				
Land use last year				
Last time in legume — Year				
Date of 1st Seedbed preparation				
Date of seeding				
Soil moisture seeding time — in.				
Date of harvesting				
Quality of product				
Damage — Kind Loss of yield %				
Fallow — Acres and Year				
SUPPLY and DISPOSAL OF GRAINS				
SUPPLY	Bu.	Bu.	Bu.	Bu.
Inventory beginning of year P. 24				
Raised during year P. 36-37				
Bought during year P. 22				
Total Supply				
DISPOSAL (Account for each total in the table below)				
Sold during Year P. 23				
Rent to Landlord P. 32				
Used for Seed P. 36-37				
Inventory End of Year P. 24				
Fed to Livestock P. 34-35				
Total Disposal				

Crop and Land Rec.



**LIVESTOCK FEED AND LABOR RECORD FOR**

Kind

Breed

Line No.	Month	Average Number of Animals	CONCENTRATES				ROUGHAGE				Pasture Value	Raised By Student	Bought By Student	Total Value For Month	LABOR						
			Qnt.	Value	Qnt.	Value	Qnt.	Value	Qnt.	Value					Qnt.	Value	Qnt.	Value	Boy	Unpaid	Hired
1	Jan.																				
2	Feb.																				
3	March																				
4	April																				
5	May																				
6	June																				
7	July																				
8	Aug.																				
9	Sept.																				
10	Oct.																				
11	Nov.																				
12	Dec.																				
13	Total																				
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

Kind

Breed

Line No.	Month	Average Number of Animals	CONCENTRATES				ROUGHAGES				Pasture Value	Raised By Student	Bought By Student	Total Value For Month	LABOR							
			Qnt.	Value	Qnt.	Value	Qnt.	Value	Qnt.	Value					Qnt.	Value	Qnt.	Value	Boy	Unpaid	Hired	
14	Jan.																					
15	Feb.																					
16	March																					
17	April																					
18	May																					
19	June																					
20	July																					
21	August																					
22	Sept.																					
23	Oct.																					
24	Nov.																					
25	Dec.																					
26	Total																					
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	

# LIVESTOCK FEED AND LABOR RECORD FOR

Kind

Breed

Line No.	Month	Average Number of Animals	CONCENTRATES						ROUGHAGE						Pasture Value	Raised By Student	Bought By Student	Total Value For Month	LABOR		
			Qnt.		Value		Qnt.		Value		Qnt.		Value						Boy	Unpaid	Hired
			1	2	3	4	5	6	7	8	9	10	11	12					13	14	15
1	Jan.																				
2	Feb.																				
3	March																				
4	April																				
5	May																				
6	June																				
7	July																				
8	Aug.																				
9	Sept.																				
10	Oct.																				
11	Nov.																				
12	Dec.																				
13	Total																				

Kind

Breed

Line No.	Month	Average Number of Animals	CONCENTRATES						ROUGHAGES						Pasture Value	Raised By Student	Bought By Student	Total Value For Month	LABOR		
			Qnt.		Value		Qnt.		Value		Qnt.		Value						Boy	Unpaid	Hired
			1	2	3	4	5	6	7	8	9	10	11	12					13	14	15
14	Jan.																				
15	Feb.																				
16	March																				
17	April																				
18	May																				
19	June																				
20	July																				
21	August																				
22	Sept.																				
23	Oct.																				
24	Nov.																				
25	Dec.																				
26	Total																				

Livestock Feed

**CROP OPERATION RECORD FOR**

**CROP OPERATION RECORD FOR**

Line No.	Month	Day	OPERATION	LABOR HOURS			FUEL		OIL
				Boy	Un-paid	Hired	Kind	Qnt.	Cost
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11	Totals		XXXXXXXXXX				XXX		
				1	2	3	4	5	6

Line No.	Month	Day	OPERATION	LABOR HOURS			FUEL		OIL
				Boy	Un-paid	Hired	Kind	Qnt.	Cost
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11	Totals		XXXXXXXXXX				XXX		
				1	2	3	4	5	6

**SUMMARY**

**SUMMARY**

12	Acres in Field	Total Production	Yield Per Acre	
13	Crop Last Year	Topography	Soil Type	
14	Soil Texture	Extent of Erosion		
15	Acidity Test	Organic Matter Test	COST	
16	Labor Cost: Boy Hrs. X .50	Unpaid Hrs. X .50		
17	Hired Labor			
18	Machinery Cost (Fuel and Oil X 4)			
19	Machine Work Hired			
20	Seed Variety	Treatment	Qnt.	
21	Fertilizer Used	Kind	Qnt.	
22	Spray Materials	Kind	Qnt.	
23	Other Costs			
24	Total Expenses			
25	Cost per Bushel or Ton L. 24 ÷ Total Production			
26	Land Charge			

12	Acres in Field	Total Production	Yield Per Acre	
13	Crop Last Year	Topography	Soil Type	
14	Soil Texture	Extent of Erosion		
15	Acidity Test	Organic Matter Test	COST	
16	Labor Cost: Boy Hrs. X .50	Unpaid Hrs. X .50		
17	Hired Labor			
18	Machinery Cost (Fuel and Oil X 4)			
19	Machine Work Hired			
20	Seed Variety	Treatment	Qnt.	
21	Fertilizer Used	Kind	Qnt.	
22	Spray Materials	Kind	Qnt.	
23	Other Costs			
24	Total Expenses			
25	Cost per Bushel or Ton L. 24 ÷ Total Production			
26	Land Charge			



Line No.	Month	Day	OPERATION	LABOR HOURS				FUEL		OIL
				Boy	Un-paid	Hired	Kind	Qnt.	Cost	Cost
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Totals		XXXXXXXXXX				XXX			
				1	2	3	4	5	6	

Line No.	Month	Day	OPERATION	LABOR HOURS				FUEL		OIL
				Boy	Un-paid	Hired	Kind	Qnt.	Cost	Cost
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Totals		XXXXXXXXXX				XXX			
				1	2	3	4	5	6	

**SUMMARY**

**SUMMARY**

12	Acres in Field	Total Production	Yield Per Acre	
13	Crop Last Year	Topography	Soil Type	
14	Soil Texture	Extent of Erosion		
15	Acidity Test	Organic Matter Test	COST	
16	Labor Cost: Boy Hrs. X .50	Unpaid Hrs. X .50		
17	Hired Labor			
18	Machinery Cost (Fuel and Oil X 4)			
19	Machine Work Hired			
20	Seed Variety	Treatment	Qnt.	
21	Fertilizer Used	Kind	Qnt.	
22	Spray Materials	Kind	Qnt.	
23	Other Costs			
24	Total Expenses			
25	Cost per Bushel or Ton L. 24 ÷ Total Production			
26	Land Charge			

12	Acres in Field	Total Production	Yield Per Acre	
13	Crop Last Year	Topography	Soil Type	
14	Soil Texture	Extent of Erosion		
15	Acidity Test	Organic Matter Test	COST	
16	Labor Cost: Boy Hrs. X .50	Unpaid Hrs. X .50		
17	Hired Labor			
18	Machinery Cost (Fuel and Oil X 4)			
19	Machine Work Hired			
20	Seed Variety	Treatment	Qnt.	
21	Fertilizer Used	Kind	Qnt.	
22	Spray Materials	Kind	Qnt.	
23	Other Costs			
24	Total Expenses			
25	Cost per Bushel or Ton L. 24 ÷ Total Production			
26	Land Charge			

Crop Operation



# MONTHLY PRODUCTION RECORD

EGG PRODUCTION RECORD								DAIRY HERD PRODUCTION RECORD																		
	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.		Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	
Total Eggs														Totals												
No. of Hens														No. of Cows												
Eggs per Hen														Prod. per Cow												
Yearly Total per Hen _____								Yearly Production per Cow _____																		

## INDIVIDUAL DAIRY COW RECORD

(A) COW _____ BREED _____								(B) COW _____ BREED _____								(C) COW _____ BREED _____								
FRESHENING DATE _____				DATE DRY _____				FRESHENING DATE _____				DATE DRY _____				FRESHENING DATE _____				DATE DRY _____				
MONTH	LBS. OF MILK	B.F. TEST	LBS. OF B. F.	PRICE Per LB.	TOTAL VALUE B. F.	FEED COST	RETURNS ABOVE FEED COSTS	MONTH	LBS. OF MILK	B.F. TEST	LBS. OF B. F.	PRICE Per LB.	TOTAL VALUE B. F.	FEED COST	RETURNS ABOVE FEED COSTS	MONTH	LBS. OF MILK	B.F. TEST	LBS. OF B. F.	PRICE Per LB.	TOTAL VALUE B. F.	FEED COST	RETURNS ABOVE FEED COSTS	
TOTAL		AV.		AV.				TOTAL		AV.		AV.				TOTAL		AV.		AV.				

(D) COW _____ BREED _____								GESTATION TABLE															
FRESHENING DATE _____				DATE DRY _____				Date of Service				Date Animal is to Give Birth to Young				Date of Service				Date Animal is to Give Birth to Young			
MONTH	LBS. OF MILK	B.F. TEST	LBS. OF B. F.	PRICE Per LB.	TOTAL VALUE B. F.	FEED COST	RETURNS ABOVE FEED COSTS	Date Animal is to Give Birth to Young				Date Animal is to Give Birth to Young											
								Cow, 283 days	Sow, 113 days	Ewe, 148 days		Cow, 283 days	Sow, 113 days	Ewe, 148 days									
								Jan. 1	Oct. 10	Apr. 23	May 28	July 10	Apr. 18	Oct. 30	Dec. 4								
								Jan. 11	Oct. 20	May 3	June 7	July 20	Apr. 28	Nov. 9	Dec. 14								
								Jan. 21	Oct. 30	May 13	June 17	July 30	May 8	Nov. 19	Dec. 24								
								Jan. 31	Nov. 9	May 23	June 27	Aug. 9	May 18	Nov. 29	Jan. 3								
								Feb. 10	Nov. 19	June 2	July 7	Aug. 19	May 28	Dec. 9	Jan. 13								
								Feb. 20	Nov. 29	June 12	July 17	Aug. 29	June 7	Dec. 19	Jan. 23								
								Mar. 2	Dec. 9	June 22	July 27	Sept. 8	June 17	Dec. 29	Feb. 2								
								Mar. 12	Dec. 19	July 2	Aug. 6	Sept. 18	June 27	Jan. 8	Feb. 12								
								Mar. 22	Dec. 29	July 12	Aug. 16	Sept. 28	July 7	Jan. 18	Feb. 22								
								Apr. 1	Jan. 8	July 22	Aug. 26	Oct. 8	July 17	Jan. 28	Mar. 4								
								Apr. 11	Jan. 18	Aug. 1	Sept. 5	Oct. 18	July 27	Feb. 7	Mar. 14								
								Apr. 21	Jan. 28	Aug. 11	Sept. 15	Oct. 28	Aug. 6	Feb. 17	Mar. 24								
								May 1	Feb. 7	Aug. 21	Sept. 25	Nov. 7	Aug. 16	Feb. 27	Apr. 3								
								May 11	Feb. 17	Aug. 31	Oct. 5	Nov. 17	Aug. 26	Mar. 9	Apr. 13								
								May 21	Feb. 27	Sept. 10	Oct. 15	Nov. 27	Sept. 5	Mar. 19	Apr. 23								
								May 31	Mar. 9	Sept. 20	Oct. 25	Dec. 7	Sept. 15	Mar. 29	May 3								
								June 10	Mar. 19	Sept. 30	Nov. 4	Dec. 17	Sept. 25	Apr. 8	May 13								
								June 20	Mar. 29	Oct. 10	Nov. 14	Dec. 27	Oct. 6	Apr. 18	May 23								
TOTAL		AV.		AV.				June 30	Apr. 8	Oct. 20	Nov. 24												

# PLANS FOR LONG TIME FARMING PROGRAM

CATTLE	CURRENT YEAR 19_____		AS PLANNED FOR THE NEXT THREE YEARS			SHEEP	CURRENT YEAR 19_____		AS PLANNED FOR THE NEXT THREE YEARS			CROPS	CURRENT YEAR 19_____		AS PLANNED FOR THE NEXT THREE YEARS		
	Planned Program	Completed Program	19__	19__	19__		Planned Program	Completed Program	19__	19__	19__		Planned Program	Completed Program	19__	19__	19__
	Number	Number	Number	Number	Number		Number	Number	Number	Number	Number		Number	Number	Number	Number	Number
Beginning Inventory						Beginning Inventory						Feed Crop					
Cows						Ewes, Range											
Heifers						Ewes, Native											
Heifer Calves						Ewes, Purebred											
Bull Calves						Rams						Pasture Crop					
Bulls						Ram Lambs P. B.											
Fattening Cattle						Ewe Lambs P. B.											
Total						Market Lambs											
Bought Cows						Total											
Heifers						Bought Ewes, P. B.						Cash Crop					
Bulls						Rams, Purebred											
Feeder Cattle						Ewes, Rge., Nat.											
Total						Feeder Lambs											
Born Heifer Calves						Total						Soil Building Crops					
Bull Calves						Born Range Ewes						and Practices					
Total						From Native Ewes											
Total Supply						From P'bred Ewes											
HOGS						Total											
Beginning Inventory						Total Supply											
Sows						POULTRY						EQUIPMENT (Indicate Year to be Secured by X mark)					
Boars						Beginning Inventory						Kind					
Gilts (Spring)						Hens											
Boars (Spring)						Pullets											
Pigs (Fall)						Males											
Fattening Hogs						Total											
Total						Bought											
Bought Sows						Hens											
Gilts						Pullets											
Boars						Chicks											
Feeder Pigs						Males											
Total						Total											
Born Spring Pigs						Hatched											
Fall Pigs						Chicks											
Total						Total											
Total Supply						Total Supply											

Monthly  
Production  
Gestation  
Table

Long Time  
Farming  
Program

**Note:** Estimate 1 Calf per Cow, 1¼ Lambs per Ewe, 8 Pigs per Litter.

