

**MASSACHUSETTS
FARM ACCOUNT BOOK**

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INVENTORY OF MACHINERY AND EQUIPMENT

The first inventory of farm machinery and equipment may be made on the basis of what it would bring at a well attended auction. Care, weather, amount of use, etc. cause considerable variation in the length of life of different machines on different farms. With ordinary wear and reasonable care, the general run of farm machinery will depreciate about 10% a year. If a machine has had unusually hard use or has met with an accident during the year, more than the usual amount should be charged off. The ending inventory should reflect any increase in value due to repairs made during the year and should include any machinery and equipment purchased during the year.

Kind of Machine	Year Bought	Original Cost	Annual Deprec'n	Beginning of Year		End of Year	
				No.	Value	No.	Value
Tractor	1956	1,500	150.00		\$		\$
Truck	1945	1275.00					
Automobile (farm share)							
Gas Engine							
Electric Motor							
Heavy Wagons							
Light Wagons							
Hay Racks							
Dump Cart							
Sleds							
Manure Spreader	1948	168.00					
Harness							
Walking Plow							
Sulky Plow							
Tractor Plow	1951	50.00					
Tractor Disc							
Disc Harrow	1947	168.00					
Spring-tooth Harrow							
Spike-tooth Harrow							
Cultipacker							
Cultivators							
Roller							
Weeder							
Mower	1951	50.00					
Dump Rake							
Side Delivery Rake	1952	110.00					
Hay Loader							
Hay Tedder							
Hay Fork and Rope							
Grass Seeder							
Carry forward to page 5	XXX	XXX	XXX				

INVENTORY OF MACHINERY AND EQUIPMENT

Kind of Machine	Year Bought	Original Cost	Annual Deprec'n	Beginning of Year		End of Year	
				No.	Value	No.	Value
Brought forward	X	X	X	X	\$	X	\$
Corn Planter							
Corn Binder							
Ensilage Cutter							
Lime Sower	1954	160.00					
Sprayer							
Duster							
Grader							
Plant Setter							
Potato Planter							
Potato Digger							
Milking Machine	1948	200.00					
Milk Cooler	1948	250.00					
Milk Cans, Pails, Strainers	1947	25.00					
Clippers							
Retail Milk Equipment							
Incubator							
Brooder Stoves							
Brooder House (Portable)							
Feed Hoppers							
Watering Equipment							
Egg Cases, Cartons							
Boxes, Baskets, Barrels							
Ladders							
Evaporator							
Sugaring Equipment	1948	250.00					
Buzz Saw	1953	160.00					
Sash							
Carpenter Tools							
Blacksmith Tools							
Other small tools							
Hay baler	1955	700.00					
Total —to page 70 line 2							

**MONTHLY TOTALS
FARM RECEIPTS**

Month	Total Receipts	Milk		Livestock		Eggs	
		Amt.	Value	No.	Value	Doz.	Value
Jan	129.21	129	21				
Feb.	93.27	93	27				
Mar.	289.45	189	45	legs	100 00		
April	306.75	206	75	"	100 00		
May	234.32	234	32				
June	281.23	281	23				
July	338.17	338	17				
Aug.	429.00	429	00				
Sept.	507.56	322	30	2	185 26		
Oct.	291.45	261	45	2	40 00		
Nov.	222.68	222	68				
Dec.	163.34	163	34				
Totals for the Year	3296.53	2871.27			425.26		

**MONTHLY TOTALS
FARM EXPENSES**

Month	1 Total Expense	2 Labor Hired		3 Feed Purchased for		4 Other Stock	5 Other Dairy Expense	
		Days Weeks Months	Cost	Dairy Cows				
				Cwt.	Cost			
Jan					259 79	6	6 64	
Feb					256 60		6 14	
March					243 02			
April					198 41			
May					144 03			
June					79 65			
July					83 45			
Aug.					469 64			
Sept.					83 87		1 46	
Oct.					101 41			
Nov.					75 91			
Dec.					85 40			
Totals for the Year	3110.69				2081.18		14 24	

Only the farm share of Auto Expense, Electricity and Telephone is transferred to summary page.

