MASSACHUSETTS FARM ACCOUNT BOOK

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Post Office Middlefield

County Hampshire

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Prepared by

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and Farm Management

University of Massachusetts Amherst, Massachusetts

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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.

			Annual Deprec'n	Beg	inning of	fear	End of Year		
Kind of Machine	Year Bought	Original Cost		No.	Valu	10	No.	Value	
Tractor	1956	1500	150.00		\$			\$	
Truck	1945	1275.00					LixeH	vytlenii.	
Automobile (farm share)						-			
Gas Engine					7 1050	Mary Si	leftoff(potrocall	
Electric Motor					- make	-	10000	eutoet.	
Heavy Wagons								ng production.	
Light Wagons								andd	
Hay Racks								95 87963	
Dump Cart							Saute	Sugar Ly	
Sleds						-	ebsite	Tobacca .	
Manure Spreader	1948	168.00							
Harness		XXX	XX		dings	p8 or		(I-CUPS - A.)	
Walking Plow		1000							
Sulky Plow						100	0/4	- Digitalia	
Tractor Plow	1951	50.0€	>				1 2 91	L 196 1 34 1	
Tractor Disc								1,602604	
Disc Harrow	1947	16800							
Spring-tooth Harrow		XXX	1 . 7.2		d prosvoj	g ni bi		34 698	
Spike-tooth Harrow	and the state of	TYXX	X		FIDA D				
Cultipacker			Ny			(all b	G# 2001	Jul Dasa	
Cultivators		XXX	LXX				863 0	- Sundydd	
Roller		773	1 20			BRUES	10/		
Weeder		XXX	C XX					Stuten'i	
Mower	1951	50.00	XX			1 9/8	si jeU		
Dump Rake		XXX	(XX			ton	190	history.	
Side Delivery Rake	1952	10.00			e b	11 124			
Hay Loader		XX	1 7.3		(but	(00 90	O PORT	Roads	
Hay Tedder		XX	x 120				18	A -038	
Hay Fork and Rope		777	(XX		7,0	Dwill	e pret	ig), buls?-	
Grass Seeder		XX	70		A spile of the	na pline	my till in	value Has	
Carry forward to page 5	XXX	XXX	XXX						

INVENTORY OF MACHINERY AND EQUIPMENT

		0		Be	ginning	of Year	End of Year			
Kind of Machine	Year Bought	Original Cost	Annual Deprec'n	No.	V	alue	No.	Val	ue	
Brought forward	X	X	X	X	\$	Netter p	X	\$	-	
Corn Planter	29 1 1	Cont	bester	A L					1	
Corn Binder		All residence								
Ensilage Cutter										
Lime Sower	1954	160.00								
Sprayer										
Duster										
Grader									-	
Plant Setter		4-1								
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									1	
Brooder House (Portable)									-	
Feed Hoppers										
Watering Equipment						1				
Egg Cases, Cartons										
Boxes, Baskets, Barrels	Land Named							E I	-	
Ladders									-	
Evaporator										
Sugaring Equipment	1948	250.00	0					2	-	
Buzz Saw	1953	160.00)							
Sash										
Carpenter Tools										
Blacksmith Tools										
Other small tools										
Hay faler	1955	- 700.00)							
ray racer						and the second				

MONTHLY TOTALS FARM RECEIPTS

JAT1762		N	lilk		Live	stock		Eggs		
Month	Total Receipts	Amt.	Value		No.	Value		Doz.	Value	
lan	129.21		129	21	2010-46	1 000	and a	- H OROW		
fled:	93.27		93	27	li de					
Mor.	289 45		189	45	logs	100	00			
Afril	306.75		206	75	111	100	00			
may	234.32		2,34	32						
June	281.23		281	23						
luly	338.17		338	17						
lug	429.00		429	00						
2 /	50756		322	30	2	185	26			
Pat	291.45		261	45	2	40	00			
Sipt. Oct. nov.	222.68		222	68			1			
She	163.34		163	34						
Totals for the Year	3296 53		2871	. 27		425	26			

MONTHLY TOTALS FARM EXPENSES

	1	Labo	2 r Hired		3 Feed Purc	hased	4 for	5	
Month	Total	Days		Da	airy Cows		Other	Othe	ry
	Expense	Weeks			Cost	Ctook		Exper	nse
12-1					259	79	6 4	6	64
Heefan Flet					256	60		6	14
march					243	02			
april					198	41.			
may					144	03			
lune						65			
Pluly						45			
king					469	-			
					83	87		1	4.0
act					101	41		100	
nov					75				
dle					85				
Totals for the Year	311069				2081	18		14	1

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

MONTHLY TOTALS

FARM RECEIPTS

Poultry Lbs. Value		189	r lo	newy lo	9686			四年 第	ALAKA KA	Miscellaneous		
		Amt.	Value	Amt.	Value	Amt.	Value	Amt.	Value	Amt.	Value	
	191				All a			The state of the s	amore pul	ink re	- inchit.	
			751					The state of	10		Street	
				717	18		92324 [12			No.	578	
					April 1							
					10							
					THE F						1985	
											in the last	
											188	
					Het			mast no	ख्का जा	1911050		
			3 1	The same					amole av	I mass	Total	
					11 08	edit b	a regist	iDistrict I	ide lo ls	THE		
		T X	罗里斯						700			
			1	1727						Tal. III	Burne .	

MONTHLY TOTALS FARM EXPENSES

6	7 Crop Expense		8 Truc		9		10		11		12 Taxe	8	13	14 INV	CAPITA	15 L ENTS	16 Principal
Poultry Expense			Tract Exper	tor	Aut		Electric Teleph Wate	one	Repai and Upkee		Interes Insura Cash F	ance	Miscel- laneous	Live	k I	Improve- ments Buildings Machinery	Payments on Notes Mortgage
		19	10	29	5	00	10	00			11.	15		B1007	LOI be	ABAT AL	5000
		- 1		86			10	00	- 56		16	08					
		- 1	13	43		-	10	00	1	45	11	00	1 8 -				
		- 6		60			10	00			10	9.3					
	33	48	7	69	A.		10	00	de		10	8.5					
	21	67	26				10	00			10	78					
	32			76		1	10	00	45	70	11						
	0.1	-		21		1	10	00	#	50		55					
		91	10		207713	N SIA	10	00	38	35	10	48	-				
				39	1272 10	LA S	10	00	18	28	10	40					
		10.25	The second second second	14	CYLAN	148	10	00			379	94					
				25	10000		10	00	GIE I		10	29	5				Total Control
	87	56	195	- 10	_	00	120	.00	108	28	498	115	5	9			1

Farm Share % %

^{*}Subtract interest payments on mortgages from total of Column 12 before transferring to Summary — page 70 because in computing labor income interest on the entire investment is deducted. (However, for income tax purposes—cash basis—the total amount of interest actually paid is a deductable expense.)

[†]Principal payments on notes and mortgages are not deductible as an expense for income tax or labor income purposes.