

# Farm Accounting Goes Electronic

George W. Campbell, Jr.

The speed, accuracy, and almost unlimited versatility of "Electronic Brains" are now available to Arizona farmers and ranchers, thanks to the University of Arizona Agricultural Extension Service.

More than four years ago, far-seeing County Agent Charles Robertson in Pinal County recognized the need for a better way of recording, processing, and analyzing what was going on "down on the farm." With him, recognizing a problem and initiating action to solve it are synonymous. He started work on a farm record system that would leave all the "writin" and "figgerin" up to machines.

## Available Statewide

After three years of trial and error evolution in Pinal County, Electronic Processing of Farm Records is now available to farmers, bookkeepers, and accountants throughout the state.

Dave Brueck, former Pinal County Agent (now an Extension Specialist) who has been working closely with Robertson in the development of Electronic Processing of Farm Records in Pinal County, has finished re-programming the project onto the high-speed 1401 IBM computer in the University of Arizona's Numerical Analysis Laboratory. The 1401 is even faster than the 407 accounting machine used formerly, and eliminates most of the hand labor required by the 407.

Now that programming is completed and the higher-speed system is available statewide, Arizona farmers can get more and better records for less time, money, and effort than ever before.

## Quickly and Economically

Using high speed computers to sort, group, total and summarize farm financial and production transactions makes detailed cost and returns breakdowns by production units (farm, field, crop, pen, etc.) available

Dr. Campbell is an Extension Economist.

## Gross Value of Crops and Livestock Produced in Arizona

Commodity	1963 <sup>a</sup>	1962	10-Year Average 1952-61
(millions of dollars)			
Cotton lint and cottonseed	160.2	172.3 <sup>b</sup>	162.6
Cattle and calves	174.8	184.5	126.4
Vegetable crops <sup>c</sup>	86.2	81.3 <sup>b</sup>	62.1
Dairy Products	26.4	25.7	21.2
Feed grains	25.8	21.4	18.1
Hay	32.6	28.9 <sup>b</sup>	18.4
Sheep, lambs and wool	5.8	5.7 <sup>b</sup>	5.2
Citrus fruit and grapes	18.6	12.9 <sup>b</sup>	8.0
Poultry and eggs	7.4	7.5	5.4
Seed crops	5.8	6.3	4.1
Miscellaneous crops	14.2	16.7	10.7
Miscellaneous livestock and livestock products	2.5	2.6	2.4
Federal government payments <sup>d</sup>	4.4	5.9	3.5
Total Gross Value of Agricultural Production	564.7	571.7	448.1
Forest products	17.2	16.2	
Total Value Agriculture and Forestry	581.9	588.3	

<sup>a</sup> Preliminary. The Arizona Crop and Livestock Reporting Service assisted in collecting this information.

<sup>b</sup> Revised from 1962.

<sup>c</sup> Year ended August 31.

<sup>d</sup> Includes Agricultural Conservation Payments \$1,544,000; Feed Grain Programs \$2,277,000; Wool Payments \$434,000; Farmer Grain Storage \$74,000; Conservation Reserve \$32,000.

to the farm manager at a very reasonable cost and at almost any desired time.

Before the advent of the electronic computers, most farmers simply could not afford the time and money to get the detailed analyses necessary to guide them in their farm management decisions. Analyses of farm operations are now limited only by the kinds and amounts of information the farmers, bookkeepers or accountants, are willing to record on the code sheet. The information is recorded only once. The "print out" produced by the machines and the original sources (invoices, receipts, cancelled checks, etc.) of the information constitute the permanent records of the farm for legal, tax, and management purposes.

## Chance for Comparison

Comparative analyses of all farms in the record project allow each individual farmer to compare his costs and returns, by farm, crop or livestock enterprise with the high, average, and low farms in the project.

All farms in the record project are identified only by code numbers. All information entered on the code sheets and all printed reports are therefore kept confidential as to source.

Major emphasis is being given to this program by the Extension Service.

## 5 From Pinal County At National 4-H Meet

Five Pinal County 4-H club members should really shine in civics class next fall. The five, accompanied by Keith Jones, Extension 4-H Agent in the county, represented Arizona in a "Citizenship Education Workshop" during two weeks in June.

The five participants are:

Patricia Terry, daughter of Mr. and Mrs. J. H. Terry of Valley Farms and a member of the Kenilworth 4-H club.

Rosie Casillas, daughter of Mr. and Mrs. Armida Casillas of Superior and a member of the Superior 4-H club.

Mike Brown, son of Mr. and Mrs. Lester Brown of Kearny and a member of the Kearny Koyotes 4-H club.

Billie Van Booven, son of Mr. and Mrs. W. H. Van Booven of Casa Grande and a member of the Casa Grande 4-H club.

Greg Combs, son of Mr. and Mrs. Willis Combs of Queen Creek and a member of the Thunderbird 4-H club.

With 4-H young people from nine other states, these Arizona youths visited their representatives and senators, viewed various governmental departments, and attended a workshop at the capitol.