

Section 36 INCOME AND EXPENSES from FARM-RELATED SOURCES IN 1974

Part A — INCOME FROM FARM-RELATED SOURCES

Report amount received before taxes and expenses.

1. Customwork and other agricultural services provided for farmers and others—plowing, planting, spraying, harvesting, preparation of products for market, etc. *(If custom-work is a separate business, see separate Instructions.)*
2. Recreational services — providing hunting, fishing, picnicking, camping, boarding and lodging, or other recreational facilities on this place
3. Payments you received for participation in Government farm programs *(Do not include redeemable loans.)*
4. Gross cash rent or share payments received from renting out farm land or payments received from lease or sale of allotments *(Include payments for livestock pastured on a per-head basis, per-month basis, per-pound basis, etc.)*.
5. Other business or source of income which is conducted on or CLOSELY RELATED to the AGRICULTURAL OPERATIONS on this place — *Specify kind* _____

		Farm-related income	
		Dollars	Cents
None		871	
	<input type="checkbox"/>	\$	
	<input type="checkbox"/>	872	
	<input type="checkbox"/>	\$	
	<input type="checkbox"/>	873	
	<input type="checkbox"/>	\$	
	<input type="checkbox"/>	874	
	<input type="checkbox"/>	\$	
	<input type="checkbox"/>	875	
	<input type="checkbox"/>	\$	

Part B — EXPENSES FOR FARM-RELATED INCOME SOURCES

6. For farm-related income sources reported in items 1 through 5 above, enter the total estimated expenses paid by you and others in 1974 *(Include all operating expenses, depreciation, taxes, interest, insurance, etc. Do not include expenses already reported in Section 34.)*

		Farm-related expenses	
		Dollars	Cents
None		876	
	<input type="checkbox"/>	\$	

Section 36 — Income and Expenses from Farm-Related Sources

Items 1, 2, and 5 refer only to those income producing activities for which you use part of the land, machinery, equipment, labor, or capital normally used on this place, and which you do not consider as entirely separate from your farming activities. **Report gross amount received before taxes and expenses.**

Do not report income or expenses for customwork or agricultural services provided for others if operated as an entirely separate business from your agricultural operations. The net amount should be reported in Section 37 — Family Income from Off-Farm Sources (Part C, item 1).

Table 24. Farm-Related Income: 1974

	Farms	Percent
Farm-related income.....	542,337	100.0
\$1 to \$499.....	190,211	35.1
\$500 to \$999.....	94,497	17.4
\$1,000 to \$1,999.....	91,583	16.9
\$2,000 to \$2,999.....	48,136	8.9
\$3,000 to \$4,999.....	46,849	8.6
\$5,000 and over.....	71,061	13.1

farm businesses, or from activities which would have qualified as separate establishments according to the standard industrial classification, were deleted. For example, any agricultural services report which was counted in the census of agricultural services was excluded from the farm-related category.

Summary of Findings

In 1974, over 542,000 farms or 23 percent of all farm operators reported some type of farm-related income, an average of \$2,883 per farm. The \$1.6 billion reported represented about 2 percent of the total value of all agricultural products sold.

For most farms, the farm-related income was only of a supplemental nature

to the agricultural operations. Only 71,000 of the 542,000 farms reported farm-related income of \$5,000 and over (table 24).

Income from customwork and other agricultural services accounted for \$628 million or 40 percent of all farm-related income. Cash and share rents accounted for another 30 percent. Receipts from government farm program payments were the most frequently reported with 216,000 farms reporting, but the receipts averaged only \$1,305 per farm (table 25).

In 1969, farm operators received more than \$2.5 billion from government farm program payments, whereas, in 1974, after the more extensive farm programs had ended, payments totaled \$282 million. Income from customwork and other agricultural services increased from \$500 million in 1969 to \$628 million in 1974.

This income represented only part of the total receipts of customwork and agricultural services in 1974. The census of agricultural services indicated that there was \$3,555 million in receipts from establishments having agricultural services as their principal activity. (See volume III.)

The proportion of farms reporting income from farm-related sources ranged from about 31 percent for farms with sales of \$100,000 and over to 18 percent for farms with sales of under \$2,500. Likewise, the average receipts per farm varied from over \$40,000 per farm for those with \$500,000 or more in sales to \$1,061 per farm for those with sales of less than \$2,500.

Farms with sales of \$100,000 and over accounted for more than 27 percent of the farm-related income. Farms with sales of under \$2,500 represented about 20