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willing buyer and willing seller agree upon.

Thus for business purposes the values of cows and land tend to be held constant over a period of time and adjusted periodically, say, every five years or some other time span that seems reasonable and meets your needs.

The inventory must also include the credit accounts. What kind are they, how many are there, etc. Are they long term liabilities, short term or intermediate? The makeup of the debt obligations of the farm operation has a bearing on the net farm income.

You may wonder why the inventory has been given so much attention, after all it is only a matter of counting and measuring and listing everything on the farm and then placing a value on each item listed. However it has already been pointed out that doing this is often a difficult task.

The inventory is crucial to measuring financial progress, it is the basis of the balance sheet or

net worth statement if you prefer.

The balance sheet in turn is an essential financial statement that is nearly always required by lending institutions when and if you want to borrow money. The balance sheet, when properly prepared, will also tell you how much equity you have in your business.

However, without an accurate and complete inventory it is not possible to prepare an accurate balance sheet. Therefore the first step in establishing a good farm accounting and record system is a complete inventory of the farm business.

Now you have completed your inventory, selected an accounting method, picked up your record book and you are all through with your recordkeeping system except entering your income and expense transactions — right?

Well, not quite, you see good farm records require keeping information about a lot of things that aren't necessarily financial, but may have a bearing on the financial outcome of the business.

## 6th Annual Ag Day Draws Record Crowd

BY CRAIG BINGMAN

**Snyder County Correspondent**  
Care to sample a James Garner kabob? Eat a Sybilburger? How about a lamb sandwich? These Pennsylvania foods and plenty more were but a small part of the many delicacies for the public to savor at the 6th Annual Pennsylvania Agricultural Promotion Day at Keister's Middleburg Auction in Snyder County.

"We have more of a variety of

food this year," said Walt Keister, co-owner of Keister's Middleburg Auction and one of the founders of the event. "We are offering beef, pork, lamb, veal and chicken." Preparations were made to serve 1200 beef sandwiches and to roast about 1400 pounds of pork.

So successful was the sixth annual event that parking was at full capacity before noon. Compared to last year's 22,000 attendance, the crowd at this year's one day event well exceeded that mark.

Attending the agricultural promotion day was Boyd Wolff, Pennsylvania Secretary of Agriculture. Secretary Wolff was on hand to kick off the livestock auction at noon where over 500 animals were consigned.

Wolff said that a growing farm economy is the basis for overall economic development in the state. "I think we can learn a lot from events like this," he said.

The promotion treated visitors to a feast of farm products and useful information. Among the stands in the 240-foot tent there were samples of veal, Sybilburgers (after actress Sybil Shepherd), barbecued beef, roast pork, lamb, barbecued chicken, strawberries, cherries, grapes, honey, apples, and milk, as well mouth watering recipes.

To add extra flavor to these Pennsylvania grown foods, respective royalty represented

their products at booths among the 45 present on display in the big tent. Those present were: Melissa Fisher, Honey Queen; Lucinda Harnish, Veal Queen; Lisa Shaffer, Veal Ambassador; Crystal Shaffer, Cattlemen's Queen; Kathy Meckley, Cattlemen's Princess; Karen Rabenold, Cattlemen's Princess; Carrie Lechtner, Grape Queen; Noel King, Poultry Queen; Gwen Gray, Lamb and Wool Queen; Susan Waite, S.U.N. Area Dairy Princess; Glenda Hockenberry, Dairy Goat Association Youth Representative; and Susan Kerr, Strawberry Queen.

Adding variety to the annual event was the inclusion of 70 outdoor flea market and craft stands in addition to the weekly produce and commercial stands. Another addition to the auction grounds this month was the recent construction of a cattle housing building. The new building, completed a few days before the festivities, measures 150-by-50 feet.

So far, the Ag Days Celebration has continued to grow in attendance, number of participants, and enthusiasm for agricultural products since its inception in 1982. It is probably the best way for urban and rural residents alike to experience the variety and wholesomeness of Pennsylvania-grown agricultural products.

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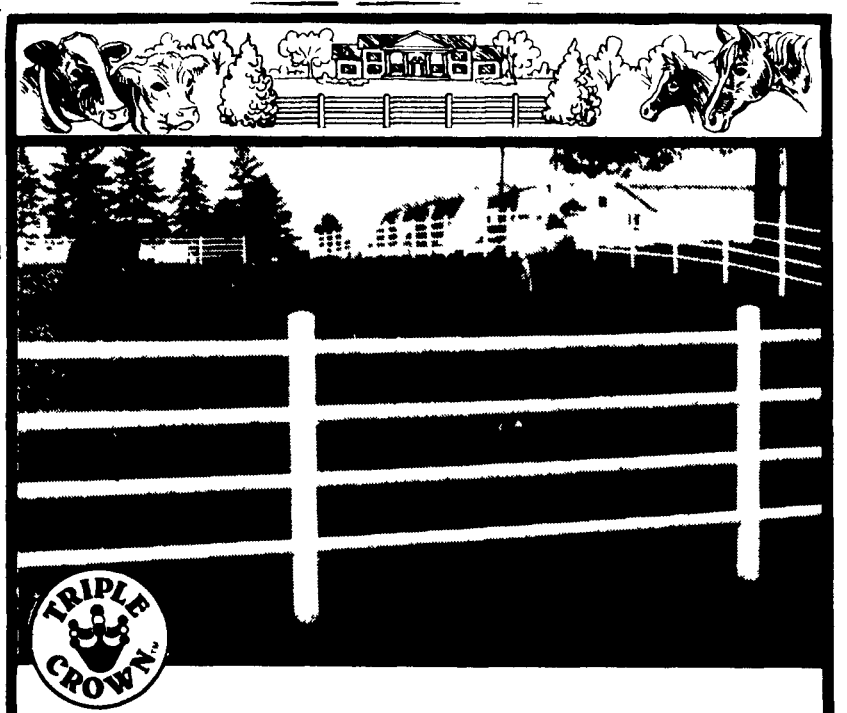
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