

User's Manual

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Please remember that your school's computer technician/coordinator will be the best person to assist you in setting up this record book template on your school system!

Additional questions may be directed towards

Matt Kreifels

mkreifels@esu3.org

and

Megan Patent-Nygren

meganchristine@hotmail.com

NEW! **Features**

SAE Agreements

This edition of the Nebraska SAE Record Book automatically “builds” agreement worksheets as students label enterprises. This eliminates the need to copy and paste agreement worksheets.

Income and Expense Register

The new income and expense register places each entry on one line only. This should be easier for students to follow through a transaction and allows entries to be sorted!

Corrections

Throughout the book, dates have been re-formatted, alignment has been checked and labels have been coordinated. The depreciation page has also been re-calculated.

Home Edition

A new, condensed edition has been developed for students to take home to complete the bare necessities or record keeping. This PDF can be printed and copies made as needed.

Getting Started

Each school is provided with a Nebraska SAE Record Book CD. This contains:

- Record Book Excel File, both zipped and unzipped versions
- FFA Invoice Excel File
- Nebraska SAE Record Book Handbook
- Adobe Acrobat Reader, WinZip and MacZip Software

Software Hardware Requirements

Software: Microsoft Excel version 95 or higher for the PC or Mac System
Hardware: That required for Excel, however, the file is very large and a more powerful system will handle it much easier. The Nebraska SAE Record Book will run using the minimum standards recommended for the FFA Resource CD.

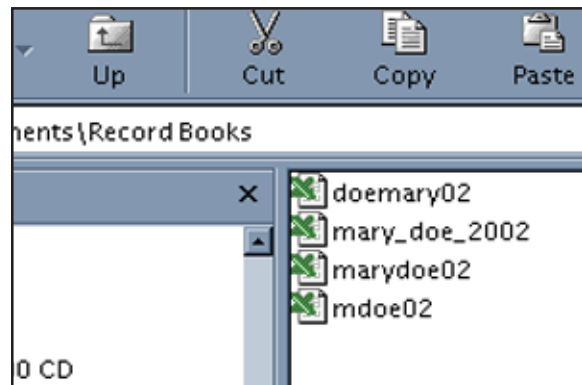
Saving Student Record Books

The master file on the CD is read-only. To save a student file, open the master file and “save as” using the student’s name and record book year in some format. It is recommended that you start and stay with a system to easily distinguish between students and record book years. For example:

Mary Doe’s 2002 record book might be saved as

- mary_doe_2002.xls
- mdoe02.xls
- marydoe02.xls
- doemary02.xls

It is also recommended that you find a central location to save all record books. This will provide you with easy access to grade record books, a place to store inactive books and will make backing up the files easier. This location could be a folder on your computer, the school server or a laptop that students can use. Each school will have to determine its preferred system. It is easier, however, to make this determination prior to implementing the record book.



Unfortunately, the record book file does not fit on a standard floppy diskette in its regular form. By using WinZip, it is possible to easily condense the file so it can easily be transported on a diskette for students to work on their record books outside of the central location. For more information on using WinZip, see the *WinZip Help* section at the end of this book.

To conserve space, all entry pages had to be limited in some way.

If a student needs room for additional entries on one of the following pages, please e-mail a zipped copy of the file to Matt Kreifels (mkreifels@esu3.org) or Megan Patent-Nygren (meganchristine@hotmail.com) with a description of what you need added. One of them will add space to the page(s) and send it back to you as soon as possible. This affects:

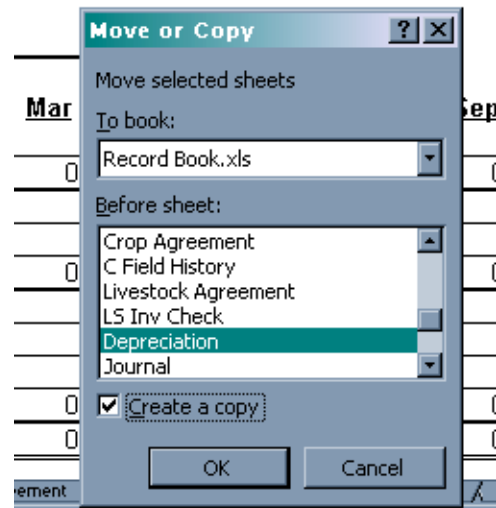
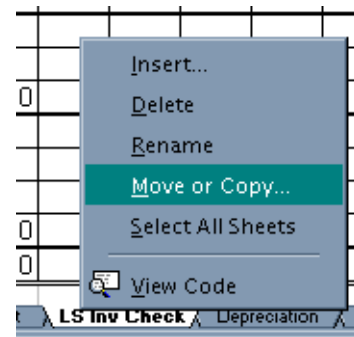
- Income and Expense Summary
- Record of Work
- Inventories & Liabilities
- Literature Log
- Livestock Breeding Record
- Account Record
- Journal
- Skills & Abilities
- Leadership Points

For all other entry pages (see list below), you may make a copy of the tab (giving you two tabs) without disrupting any formulas. To make a copy:

1. Right click on the desired tab.
 2. Select "Move or Copy".
 3. Opt to make a copy by selecting the tab following the one you are copying and clicking on the "Make a Copy" box.
- Note: The copy must have a different name than the original tab.

Pages that you may copy:

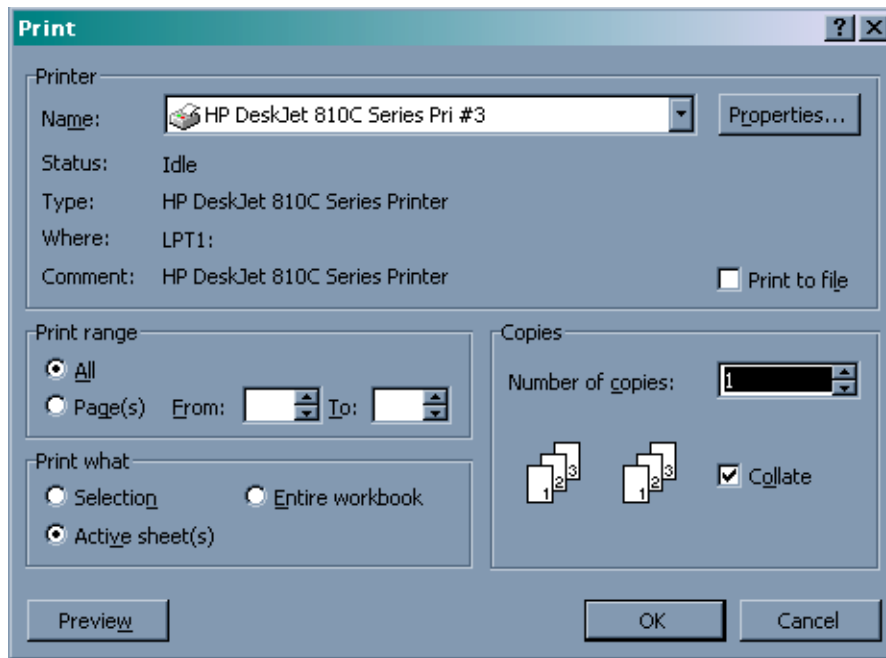
- Scientific Procedures
- Literature Log
- Crop Field History
- Livestock Inventory Check
- Livestock Weight Record
- Depreciation
- Home & Community Improvements
- School & Community Activities
- Photos



Printing Recommendations

You have two options for printing the SAE Record Book:

1. Using the *Print* command found in the *File* menu, you can opt to print the “entire workbook”. This will print all of the pages. Once printed, it is easy to remove and discard unused pages. This will cause continuous page numbers from the title page to the photos pages with one set of page numbers. Removing pages will cause gaps in the page numbers.



2. Using the *Print* command found in the *File* menu, you can opt to print the “Active Sheet”. This will print only the page you are viewing. Again, you will have to remove and discard unused pages. The page numbers start over with each tab printed. Printing each tab separately will take longer, but it will eliminate gaps in page numbers.

Note: Normally, one can avoid printing unwanted pages by opting to print only the selected areas. The workbook is setup to protect you from changing any automated features, and it is not possible for you to select cells in which you will not enter information. Therefore, printing a selection will result in pages lacking headings, summaries and totals.

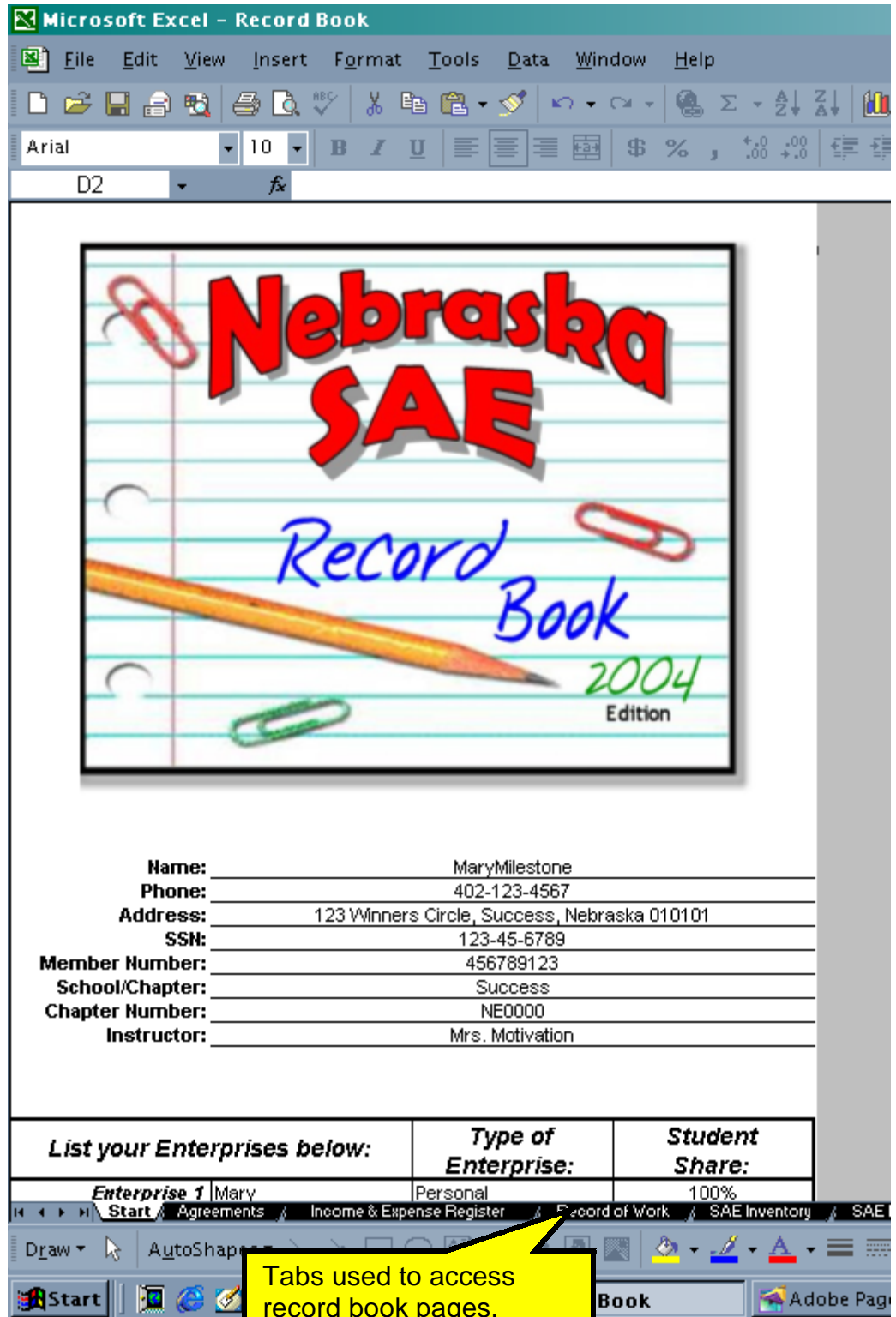
Note: It is recommended that the pages be printed and inserted in the student’s record book folder or binder in the same order in which they appear in this manual.

Record Book Pages

Each tab in the Excel file has corresponding pages in the manual. They are set up in an easy-to-read, user-friendly format for quick reference for students and instructors.

The pages are in the same order that the tabs appear on the Excel file.

To move between cells on each page, use the "Tab" key.



Tab/Page: **Start**

Instructions:

1. Enter Student Information
Year and *Name* are required lines.
2. Enter Enterprises
A personal enterprise is recommended for all students. It is required for students to record personal income and expenses on the balance sheet. (A drop down list is available to select *Type of Enterprise*.)
4. Check the student's share. Default is 100%. This allows students to enter complete information for the enterprise. The software will adjust according to student's share.

Synopsis:

“Start” serves as the title page for the record book. Information entered on this page transfers to many pages throughout the book. **It is imperative that students complete the table at the bottom of this page fully before working on other pages!** Students may add additional enterprises once other pages have been used, however they cannot change existing enterprises.

To assist students in classifying enterprises, we have provided a brief description of each type:

Personal:	This includes all non-SAE income and expenses. <i>A personal enterprise is required for students to claim personal income and/or expenses on the Balance Sheet!</i>
Agriscience:	SAE's involving research and exploration in search of new science-based information in agriculture. Agriscience enterprises include those that could be fall in another classification but meet the exploration and research qualification.
Entrepreneurship:	SAE's owned and operated by the student that are not focused on the production of crops or livestock.
Crop:	SAE's directed at producing crops including agronomic and horticultural for oneself or sale.
Livestock:	SAE's directed at producing animals for oneself or sale.
Placement:	SAE's involving work under the supervision of another.

Info Needed to Complete Page: Name, Address, FFA Roster, Social Security Number, Enterprise Names and Types

Data Transfers to Pages: Nearly all pages

Microsoft Excel - Record Book

File Edit View Insert Format Tools Data Window Help

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D2 fx

Year: 2004
Book Number:

Personal Information

Name: MaryMilestone
 Phone: 402-123-4567
 Address: 123 Winners Circle, Success, Nebraska 010101
 SSN: 123-45-6789
 Member Number: 456789123
 School/Chapter: Success
 Chapter Number: NE0000
 Instructor: Mrs. Motivation

Correct student's percent ownership if not 100%.

List your Enterprises below:		Type of Enterprise:	Student Share:
Enterprise 1	Mary	Personal	100%
Enterprise 2	Success Gardens	Placement	100%

Start Agreement Income & Expense Regist Record of Work SA

Draw AutoSh

Use enterprise titles students will recognize.

Select from personal, entrepreneurship, agriscience, crops, livestock or placement.

Tab/Page: *Agreement Templates*

Instructions:

1. Enter pertinent information at the top of the page.
2. Answer each of the questions as necessary.
3. Obtain signatures once the agreement has been printed.

Synopsis:

Each agreement template is used to help students establish a plan for the upcoming year or at the beginning of their SAE. Once completed, it should be printed, signed and kept in a safe place until the remainder of the record book is printed.

Info Needed to Complete Page: Goals and plan for SAE

Data Transfers to Pages: None

Questions asked on agriscience agreement page:

- *Describe the time when the student is expected to complete research.*
- *List the type of research that the student is expected to perform.*
- *What are the wages? How and when will they be paid? Are there any additional benefits?*
- *How will supplies and equipment for the experiment be acquired? Who will pay for them?*
- *What provisions are made for being unavailable due to school or other special activities?*
- *How will the student's work be evaluated and shared with the student and the school supervisor?*
- *Student's short and long term goals for this experience.*

Questions asked on entrepreneurship agreement page:

- *Describe the time when the student is expected to work.*
- *List the type of work that the student is expected to do.*
- *What are the wages? How and when will they be paid?*
- *Describe any benefits such as insurance or paid leave.*
- *What provisions are made for missing work due to school or other special activities?*
- *How will the student's work be evaluated and shared with the student and the school supervisor?*
- *Student's short and long term goals for this employment.*

ENTERPRISE 2 AGREEMENT

Student Name MaryMilestone
Enterprise Name Success Gardens
Enterprise Type Placement
Employer Name _____
Employer Address _____
Supervisor Name _____
Date of Agreement _____
Date Agreement Ends _____

TERMS OF AGREEMENT

Describe the time when the student is expected to work.	
List the type of work that the student is expected to do.	
What are the wages? How and when will they be paid?	
Describe any benefits such as insurance or paid leave.	
What provisions are made for missing work due to school or other special activities?	
How will the student's work be evaluated and shared?	

Start | AutoShapes | Draw | [Drawing Tools] | [Color Tools] | [Text Tools] | [Image Tools] | [Layers] | [View] | [Help]

Start | Income & Expense Register | Record of Work | SAE Inventory | SAE Liabilities | Per

Start | Record Book | Adobe PageMaker 7.0 ...

Questions asked on a placement agreement page:

- *Describe the time when the student is expected to work.*
- *List the type of work that the student is expected to do.*
- *What are the wages? How and when will they be paid?*
- *Describe any benefits such as insurance or paid leave.*
- *What provisions are made for missing work due to school or other special activities?*
- *How will the student's work be evaluated and shared with the student and the school supervisor?*
- *Student's short and long term goals for this employment.*

Questions asked on a crop agreement page:

- *What are land costs and how will student pay them?*
- *List the terms for machinery use and cost.*
- *How will management decisions be made?*
- *How are the costs for seed, chemicals and fertilizer paid?*
- *What is the student's responsibility for labor for the enterprise?*
- *What provisions are made for missing work due to school or other special activities?*
- *How will crop be marketed or stored?*
- *Student's short and long term goals for this enterprise.*

Questions asked on a livestock agreement page:

- *What are land costs/utilities and how will student pay them?*
- *How will animals be acquired and paid for?*
- *List the terms for machinery/truck use and cost.*
- *How will management decisions be made?*
- *How are the costs for feed paid?*
- *What is the student's responsibility for labor for the enterprise?*
- *What provisions are made for missing work due to school or other special activities?*
- *How will animals be marketed?*
- *Student's short and long term goals for this enterprise.*

Tab/Page: *Income & Expense Register*

Instructions:

1. Enter date in *Date* column.
2. Enter “x” in *NC* (Non-Cash) column, if applicable.
3. Select an Enterprise from the drop-down list.
4. Select an income or expense category from the drop-down list.
5. Enter a transaction ID. This could include a check number, bank reference, etc. It could be left blank in a cash transaction.
6. Enter a vendor name.
7. Enter a description of what was purchased/paid/earned.
8. Enter an amount.

Synopsis:

All transactions should be entered on this page and then classified according to enterprise and income or expense category. The income and expense categories were taken from entries needed in the FFA proficiency and degree applications.

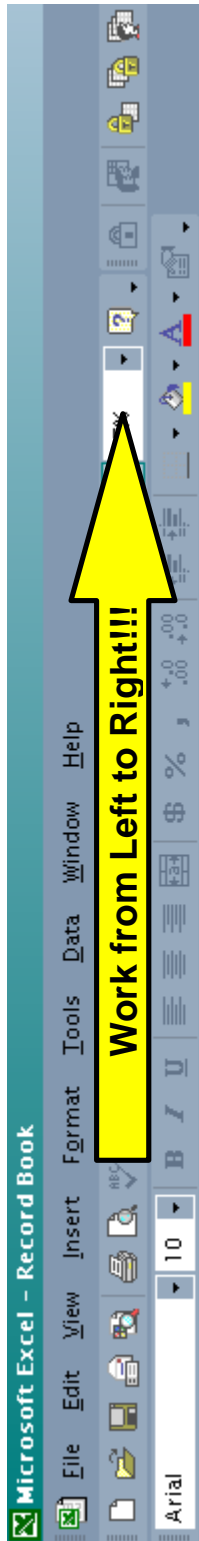
The following income and expense categories are available:

Personal Income:	ag income – not SAE, non-ag income, income other than earnings
Personal Expenses:	food, recreation/transportation, education, clothes, capital investment, other
Agriscience Income:	wages, capital sales, other income
Agriscience Expenses:	supplies/other, publishing costs, capital sales, other expenses
Entrepreneurship Income:	general sales/service, capital sales, other income
Entrepreneurship Expenses:	wages paid, supplies/rent/utilities, taxes/insurance, inventory purchased for resale, capital investments, other expenses
Crop Income:	general sales, capital sales, other income
Crop Expenses:	chemical/fertilizer, seed/labor, machinery costs*, inventory bought for resale, capital investments, other expenses
Livestock Income:	general sales, capital sales, other income
Livestock Expenses:	feed, inventory bought for resale, capital investments, other expenses
Placement Income:	gross earnings, bonuses, other income
Placement Expenses:	supplies/other, withholdings

* *machinery costs* is for non-current expenses such as fuel and repairs

Info Needed to Complete Page: Transaction information including, but not limited to, receipts, bank statements, check registers, etc.

Data Transfers to Pages: Enterprise Summaries, SAE Income and Expense Summary, and Balance Sheet



E17 & Recreation/Transportation

INCOME & EXPENSE REGISTER

#	Date	NC	Enterprise	Income/Expense Category	ID or #	Vendor (To/From)	Description	Rec X	Amount
	<i>Tip: To sort entries by date, highlight the entire row (from Date to Amount) of all your entries, then click the AZ button on the toolbar above.</i>								
1	5/26/03		Success Gardens	Gross Earnings		Success Gardens	10 Hours @ \$6/Hr.		\$ 60.00
2	5/26/03		Success Gardens	Withholdings		Success Gardens			\$ 12.00
3	5/26/03		Mary	Recreation/Transportation		Casey's General Store	Gasoline		\$ 10.00
4				Ag Income Not SAE					
5				Non-Ag Income					
6				Income other than Earnings					
7								
8				Food					
9				Recreation/Transportation					
10				Educational					
11				Clothes					
12									
13									
14									

Enter both credits and debits as positive numbers.

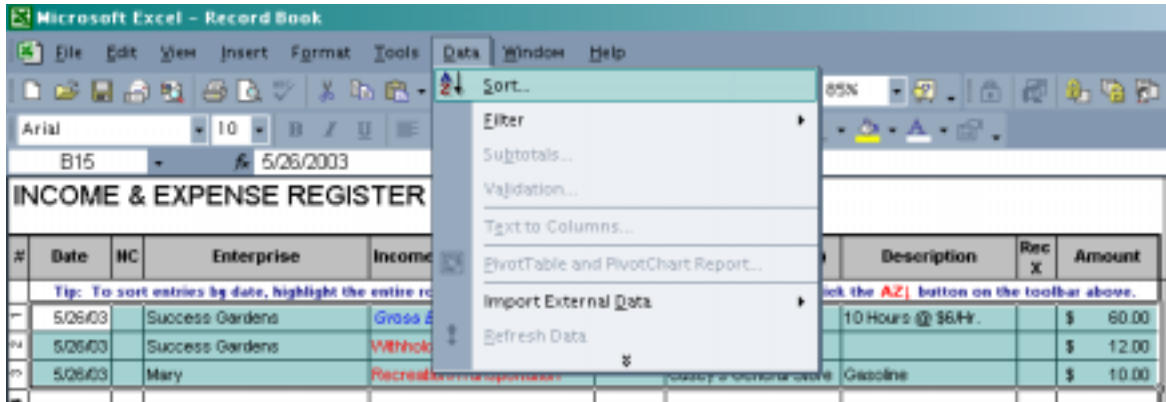
This page prints landscape.

Sample Drop Down List: all income items are above the divider and all expenses are below.

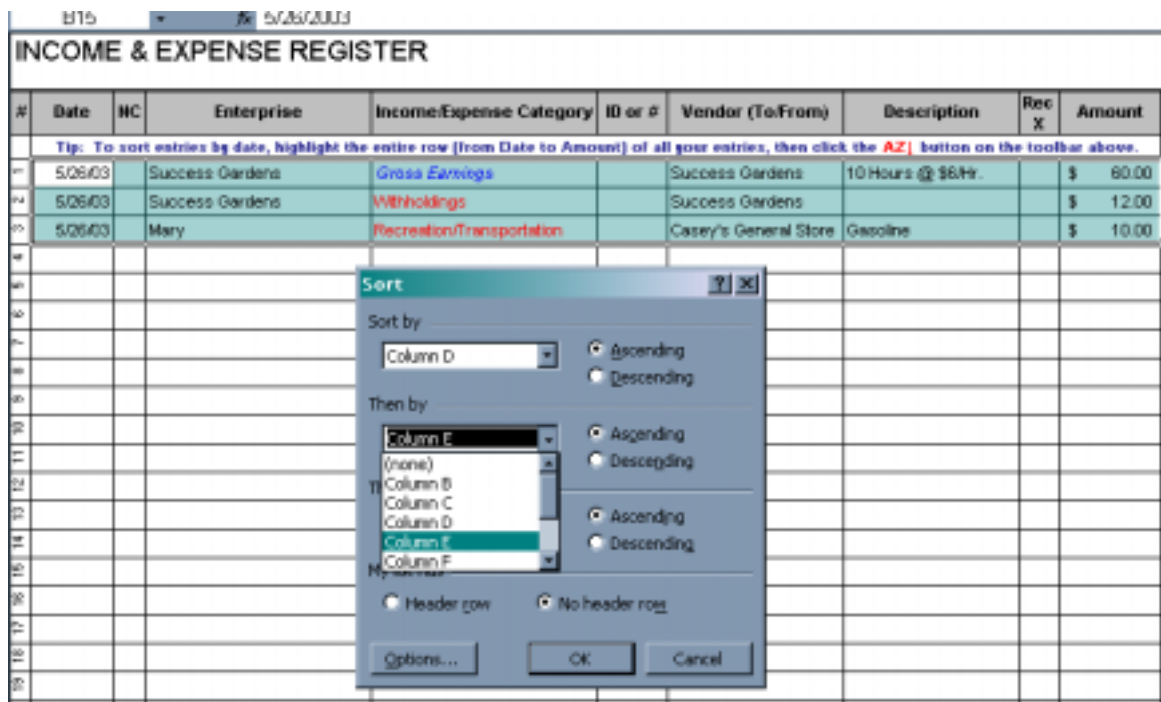
Sorting Entries in the *Income & Expense Register*

Instructions:

1. Select (highlight) entries to be sorted.
2. Select *Sort* from the *Data* menu.



3. Enter sort criteria in the dialog box.



Notes:

- The column headings are in order from left to right. I.e. Column B is Date, Column D is Enterprise.
- The entry/transaction number does not sort with the transactions.

Tab/Page: *Enterprise Summaries*

Instructions:

1. Check the information transferred from the *Income and Expense Register* to check for validity.
2. Enter efficiency factors as they are attained for each enterprise.

Synopsis:

This page is compiled from the transactions entered in the *Income and Expense Register*. It is dependent on what is entered for accuracy. Students are expected to enter efficiency factors as they are attained for each enterprise. Pages 42-44 of the *National FFA Proficiency Award Application Handbook* (found on the Resource CD sent to each chapter) has information to assist students with calculating a variety of efficiency factors.

Info Needed to Complete Page: Efficiency Factors

Data Transfers to Pages: SAE Income and Expense Summary and Balance Sheet

Microsoft Excel - Record Book

File Edit View Insert Format Tools Data Window Help

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ENTERPRISE SUMMARY - Enterprise 2

Success Gardens

Placement (Student Share Only): 100%

CASH INCOME		NON-CASH INCOME	
Gross Earnings	\$ 60.00	Products used at Home	\$ -
Bonuses	\$ -	Products Xfered or Bartered	\$ -
Other Income	\$ -	Labor Xfered for NC Expense	\$ -
Total Cash Income	\$ 60.00	Total Non-Cash Income	\$ -

CASH EXPENSES		NON-CASH EXPENSES	
Supplies/Other	\$ -	NC Supplies/Other	\$ -
Withholdings	\$ 12.00	NC Withholdings	\$ -
	\$ -		\$ -
	\$ -		\$ -
	\$ -		\$ -
	\$ -		\$ -
Total Cash Expenses	\$ 12.00	Total Non-Cash Expenses	\$ -

FINANCIAL SUMMARY		ENTERPRISE HOURS	
Total Cash & NC Net Profit	\$ 48.00	Paid Hours	0
times % Student Share	100%	Unpaid Hours	0
plus Closing Inventory	\$ -	Total Hours	0
minus Beginning Inventory	\$ -		
Enterprise Profit or Loss =	\$ 48.00		

Record of Work / SAE Inventory / SAE Liabilities / Personal Inventory / Personal Liabilities

Draw AutoShapes

Start Record Book Adobe PageMa...

Tab/Page: *Record of Work*

Instructions:

1. Enter work information.
Dates will auto-format.
Enterprise should be selected from the drop down list.
Summary should be as complete and detailed as possible.
2. Totals will calculate automatically and are carried forward.

Synopsis:

“Record of Work” provides students a place to record what is done and when it is done. It is effective for students to enter data on a daily, weekly, bi-weekly or monthly format. Students are encouraged to combine like-work throughout the month to limited entries.

Each month has a new form.

Info Needed to Complete Page: Hours worked and a description of what was done.

Data Transfers to Pages: Enterprise Summaries

Tab/Page: *SAE Inventory*

Instructions:

1. Divide assets according to categories provided.
2. Enter information about each asset including enterprise association, a description, the quantities, values and depreciation. (Depreciation may be calculated using the *Depreciation* tab.)
3. The page summary will total as information is added.

Synopsis:

“SAE Inventory” provides students a place to organize assets into the categories used on many FFA applications. Some things to remember:

- Non-SAE assets should be listed on the “Personal Assets” tab.
- Enterprises should be selected from the drop-down list.
- Assets associated with more than one enterprise should be split and the appropriate share should be claimed for each enterprise.

Info Needed to Complete Page: List and description of assets including amount and value.

Data Transfers to Pages: *Balance Sheet*

Note: For inventory and liability purposes, students are encouraged to only enter their share of the item(s). This has been changed as some student’s ownership may differ from entry to entry. In the description, the student may want to comment on his or her ownership of the item. I.e., 4020 John Deere (50% ownership with brother).

Totals are calculated. Data is transferred to enterprise summaries and the balance sheet.

SAE INVENTORY					
<i>Page Summary</i>					
		<u>Year</u>	<u>2002</u>		
Closing Current Assets Total			27.00		
Beginning Current Assets Total			33.00		
Current Inventory Change			-6.00		
Ending Non-Current Inventory			260.00		
Beginning Non-Current Inventory			120.00		
Non-Current Inventory Change			140.00		
A. Investment in harvested and growing crops			Jan 1		Dec 31
<i>enterprise</i>	<i>description & unit</i>	<i>beginning quantity</i>	<i>beginning value</i>	<i>ending quantity</i>	<i>ending value</i>
		TOTAL	0.00		0.00
B. Investment in feed, seed, fertilizer, chemicals, supplies, prepaid exp., & other current assets					
<i>enterprise</i>	<i>description & unit</i>	<i>beginning quantity</i>	<i>beginning value</i>	<i>ending quantity</i>	<i>ending value</i>
Vegetable Producti	Seeds		25.00		22.00
Gerbils	Feed	6 lbs	8.00	3 lbs	5.00
		TOTAL	33.00		27.00

Enter inventory information on January first and December thirty-first of each year.

Tab/Page: ***SAE Liabilities***

Instructions:

1. Divide liabilities according to categories provided.
2. Enter information about each liability including enterprise association, a description, the quantities, values and depreciation.
3. The page summary will total as information is added.

Synopsis:

“SAE Liabilities” provides students a place to organize liabilities into the categories used on many FFA applications. Some things to remember:

- Non-SAE liabilities should be listed on the “Personal Liabilities” tab.
- Enterprises should be selected from the drop-down list.
- Liabilities associated with more than one enterprise should be split and the appropriate share should be claimed for each enterprise.

Info Needed to Complete Page: List and description of liabilities including amount and value.

Data Transfers to Pages: *Balance Sheet*

Tab/Page: *Personal Liabilities*

Instructions:

1. Divide liabilities according to categories provided.
2. Enter information about each liability including enterprise association, a description, the quantities, values and depreciation.
3. The page summary will total as information is added.

Synopsis:

“Personal Liabilities” provides students a place to organize liabilities into the categories used on many FFA applications.

Info Needed to Complete Page: List and description of liabilities including value.

Data Transfers to Pages: *Balance Sheet*

PERSONAL LIABILITIES			
<u>Page Summary</u>			
	<u>Year</u>	<u>2004</u>	
Ending Current Liabilities Total	\$	-	
Beginning Current Liabilities Total	\$	-	
Current Change in Debt	\$	-	
Ending Non-Current Liabilities	\$	-	
Beginning Non-Current Liabilities	\$	-	
Non-Current Change in Debt	\$	-	
		<u>Jan 1</u>	<u>Dec 31</u>
A. Non-current/capital liabilities associated with non-productive personal assets			
<i>-description-</i>	<i>quantity</i>	<i>beginning value</i>	<i>ending value</i>
TOTAL		\$ -	\$ -
B. Current/operating liabilities associated with non-productive personal assets			
<i>-description-</i>	<i>quantity</i>	<i>beginning value</i>	<i>ending value</i>

Enter inventory information on January first and December thirty-first of each year.

Use the current payoff amount for the loan value on January first and December thirty-first of each year.

Tab/Page: *SAE Income and Expense Summary*

Instructions:

1. Check the information transferred from the *Income and Expense Summaries* to check for validity.

Synopsis:

This page provides information for *Page 8* of the FFA Proficiency Application. It also provides students the opportunity to evaluate income and expense sources on a per enterprise basis.

Info Needed to Complete Page: Page is transferred complete

Data Transfers to Pages: Balance Sheet

INCOME & EXPENSE SUMMARY OF ENTREPRENEURSHIP AND PRODUCTION SAE PROGRAMS									
Enterprise	1 Non Entr. of Prod. SAE	2 Non Entr. of Prod. SAE	3 Gerbils	4 Angus Herd	5 Vegetable Production	6 M&M Designs	7 Nutrient Study	8 Non Entr. of Prod. SAE	2002 TOTAL
1. Current/Operating Income									
a Closing Current/Operating Inventory	NA	NA	\$ 5.00	\$ -	\$ 22.00	\$ -	\$ -	NA	\$ 27.00
b Beginning Current/Operating Inventory	NA	NA	\$ 8.00	\$ -	\$ 25.00	\$ -	\$ -	NA	\$ 33.00
c Change in Current/Operating Inventory	NA	NA	\$ (3.00)	\$ -	\$ (3.00)	\$ -	\$ -	NA	\$ (6.00)
d Cash Sales	NA	NA	\$ -	\$ -	\$ -	\$ -	\$ -	NA	\$ -
e Value of Products Used at Home	NA	NA	\$ -	\$ -	\$ -	\$ -	\$ -	NA	\$ -
f Value of Products Transferred or Bartered	NA	NA	\$ 11.00	\$ -	\$ -	\$ -	\$ -	NA	\$ 11.00
g Value of Ag Labor Exchanged for Non-Cash Operating Expenses	NA	NA	\$ -	\$ -	\$ -	\$ -	\$ -	NA	\$ -
h Total Current/Operating	NA	NA	\$ 8.00	\$ -	\$ (3.00)	\$ -	\$ -	NA	\$ 5.00
2. Current/Operating Expenses									
a Current/Operating Inventory Purchased	NA	NA	\$ -	\$ -	\$ -	\$ -	\$ -	NA	\$ -
b Cash/Current Operating Expenses - Feed	NA	NA	\$ -	\$ 200.00	NA	NA	NA	NA	\$ 200.00
c Non-Cash/Current Operating Expenses - Feed	NA	NA	\$ -	\$ -	NA	NA	NA	NA	\$ -
d Cash/Current Operating Expenses - Other	NA	NA	\$ -	\$ -	\$ -	\$ -	\$ -	NA	\$ -
e Non-Cash/Current Operating Expenses - Other	NA	NA	\$ -	\$ -	\$ -	\$ -	\$ -	NA	\$ -
f Total Current/Operating Expenses	NA	NA	\$ -	\$ 200.00	\$ -	\$ -	\$ -	NA	\$ 200.00
3. Net Current/Operating Income	NA	NA	\$ 8.00	\$ (200.00)	\$ (3.00)	\$ -	\$ -	NA	\$ (195.00)
4. Non-Current/Capital Transactions									
a Closing Non-Current Capital Inventory	NA	NA	\$ 260.00	\$ -	\$ -	\$ -	\$ -	NA	\$ 260.00
b Non-Current/Capital Sales	NA	NA	\$ -	\$ -	\$ -	\$ -	\$ -	NA	\$ -
c Beginning Non-Current/Capital Inventory	NA	NA	\$ 470.00	\$ -	\$ -	\$ -	\$ -	NA	\$ 470.00
d Non-Current/Capital Purchases	NA	NA	\$ -	\$ -	\$ -	\$ -	\$ -	NA	\$ -
e Net Capital Transactions	NA	NA	\$ (210.00)	\$ -	\$ -	\$ -	\$ -	NA	\$ (210.00)
5. Return to Capital Labor	NA	NA	\$ (242.00)	\$ (200.00)	\$ (3.00)	\$ -	\$ -	NA	\$ (445.00)
6. Total Return to Capital Labor & Management	\$ (405.00)								

Tab/Page: *Balance Sheet*

Instructions:

1. Check information for validity.

Synopsis:

The Balance Sheet matches that found in many FFA Applications including that required for the Nebraska and American FFA Degrees. This page is entirely calculated from information previously entered.

Info Needed to Complete Page: None

Data Transfers to Pages: None

CANDIDATE'S FINANCIAL BALANCE SHEET STATEMENT		
(Candidate's Share Only)		
Year: 2002		
Assets	Beginning Value January 1 (A)	Ending Value December 31 (B)
1. CURRENT/OPERATING ASSETS		
a. Cash on-hand, checking and savings	\$ 500.00	\$ 587.00
b. Cash value - bonds, stocks, life insurance	\$ -	\$ -
c. Notes & accounts receivable	\$ -	\$ -
d. Current/Operating Inventory		
1. Candidates investment in harvesting and growing crops	\$ -	\$ -
2. Candidates investment in feed, seed, fertilizer, chemical, supplies, prepaid expenses and other current/operating assets	\$ 33.00	\$ 27.00
3. Candidate's investment in merch., crops, and livestock purchased for	\$ -	\$ -
4. Candidate's investment in raised market livestock & poultry	\$ -	\$ -
5. Total Current/Operating Inventory	\$ 33.00	\$ 27.00
e. Sub-total productively invested current/operating assets	\$ 533.00	\$ 614.00
f. Non-productively invested personal assets	\$ -	\$ -
g. Total current/operating assets	\$ 533.00	\$ 614.00
2. NON-CURRENT/CAPITAL ASSETS:		
a. Non-current/capital inventory		
1. Candidate's investment in non-depreciable draft, pleasure and breeding livestock & poultry	\$ 120.00	\$ 160.00
2. Candidate's investment in depreciable, draft, pleasure, and breeding	\$ -	\$ -
3. Candidate's investment in machinery, equipment and fixtures.	\$ 350.00	\$ 100.00
4. Candidate's investment in depreciable land improvements, building	\$ -	\$ -
5. Candidate's investment in land	\$ -	\$ -
6. Subtotal-productively invested non-current/capital assets	\$ 470.00	\$ 260.00
b. Non-productively invested personal non-current/capital assets.	\$ -	\$ -
c. Total non-current/capital assets	\$ 470.00	\$ 260.00
3. TOTAL PRODUCTIVELY INVESTED ASSETS	\$ 1,003.00	\$ 874.00
4. TOTAL NON-PRODUCTIVELY INVESTED ASSETS	\$ -	\$ -
5. TOTAL ASSETS	\$ 1,003.00	\$ 874.00

Liabilities & Equity	Beginning Value January 1 (A)	Ending Value December 31 (B)
6. CURRENT/OPERATING LIABILITIES		
a. Accounts and notes payable	\$ -	\$ -
b. Current/operating portion of non-current/capital debt (the portion of non-current debt during this calendar year)	\$ -	\$ -
c. Subtotal - current/operating liabilities associated with productively	\$ -	\$ -
d. Current/operating liabilities associated with non-productive personal	\$ -	\$ -
7. TOTAL CURRENT/OPERATING LIABILITIES	\$ -	\$ -
8. NON-CURRENT/CAPITAL LIABILITIES:		
a. Notes & chattel mortgage (total notes & chattel mortgage minus current	\$ -	\$ -
b. Real estate mortgages, contracts (total real estate mortgages; contracts minus current portions)	\$ -	\$ -
c. Other non-current/capital liabilities (total other non-current/capital liabilities minus current/operating portions)	\$ -	\$ -
d. Subtotal - non-current/capital liabilities associated with productively	\$ -	\$ -
e. Non-current/capital liabilities associated with non-productive personal	\$ -	\$ -
f. Total non-current/capital liabilities	\$ -	\$ -
9. TOTAL LIABILITY ON PRODUCTIVE ASSETS	\$ -	\$ -
10. TOTAL LIABILITY ON NON-PRODUCTIVE/PERSONAL ASSET	\$ -	\$ -
11. TOTAL LIABILITIES	\$ -	\$ -
12. OWNER'S EQUITY/NET WORTH		
a. Productively invested	\$ 1,003.00	\$ 874.00
b. Non-productively personally invested	\$ -	\$ -
c. Total Owners Equity/Net Worth	\$ 1,003.00	\$ 874.00
13. Change in Productively Invested Owner's Equity		\$ (129.00)
14. Change in Non-Productively/Personal Invested Owner's Equity		\$ -
15. Gain or Loss in Owner's Equity		\$ (129.00)
16. Working Capital (total current/operating assets minus total current/operating liabilities)	\$ 533.00	\$ 614.00
17. Current Ratio (total current/operating assets divided by current/operating liabilities)	NA to \$1	NA to \$1
18. Debt-To-Equity Ratio (total liabilities divided by total owner's equity/net worth)	\$0.00 to \$1	\$0.00 to \$1

Summary of Productively Invested Capital		Ending Value
19. Supervised Agricultural Experience Program Equity		
a. Total of productively invested equity		\$ 874.00
b. Total educational expenses (ONLY tuition, fees & books are allowed here.)		\$ 35.00
c. Total productively invested equity		\$ 909.00
20. Total Non-Productive/Personally Invested Equity		\$ -
21. Total Equity		\$ 909.00
22. Non-Supervised Agricultural Experience Income		
a. Candidate's earnings and income from non-SAE agricultural activities		\$ -
b. Earnings from non-agricultural sources		\$ -
c. Income other than earnings		\$ -
d. Total non-supervised experience program income		\$ -
e. Total other personal expenses (including taxes and FICA)		\$ -
f. Net non-supervised experience program income (if <zero, enter 0)		\$ -
23. Total Qualifying Productively Invested Equity		\$ 909.00
24. Value of Unpaid Labor		\$ -
25. Adjusted Qualifying Productively Invested Equity		\$ 909.00
Summary of Source and Use of Funds		Ending Value
26. Earnings from Supervised Agricultural Experience Program		
a. Candidate's return to capital, labor and management		\$ (405.00)
b. Grand total net earnings from wage earnings		\$ 625.00
c. Total SAE earnings		\$ 220.00
d. Value of unpaid labor (No. of Unpaid Hours x \$3.33)		\$ -
e. Adjusted total SAE earnings		\$ 220.00
27. All Other Earnings and Income		
a. Candidate's earnings & income from non-SAE agriculture activities		\$ -
b. Total agricultural related earnings		\$ 220.00
c. Earnings from non-agricultural sources		\$ -
d. Income other than earnings		\$ -
e. Total non-agricultural related income		\$ -
f. Total source of funds		\$ 220.00
28. Use of Funds		
a. Total educational expenses		\$ 35.00
b. Total other personal expenses		\$ -
c. Total use of funds for personal expenditures		\$ 35.00
29. Maximum Possible Increase in Owner's Equity		\$ 185.00
30. Gain or Loss in Owner's Equity		\$ (129.00)

Tab/Page: *Scientific Procedures*

Instructions:

1. Enter information in each of the sections provided as the information becomes available.

Synopsis:

The categories provide a basic outline for a scientific lab report and are taken from the Agriscience Student of the Year application.

Abstract:

The abstract should include a brief statement of purpose, procedures used, data collected and conclusions drawn. It may also include possible research applications or future research.

Hypothesis:

This area should include the problem statement and your hypothesis.

Materials:

Equipment and supplies used to conduct research. List and describe how each was used.

Methods:

Describe procedures/skills utilized and to which aspect of the project they were applied.

Results:

What happened?
 What did you find?
 What can others gain from your study?

Info Needed to Complete

Page: Answers to questions about project

Data Transfers to

Pages: None

SCIENTIFIC PROCEDURES	
Abstract	
Select this text, then type your abstract. Only 15 lines of text will print.	
Hypothesis	
Select this text, then type your hypothesis. Only 6 lines of text will print.	
Materials	
<i>Piece of Equipment/Supply</i>	<i>Use</i>

Tab/Page: *Literature Log*

Instructions:

1. Enter bibliographic data for sources used in research project.

Synopsis:

As a scientist, it is important to document literature research conducted to establish the need and the premise for research projects. Below, you will find a few sample entries taken from the *MLA Handbook* to use as a guide.

Info Needed to Complete Page: Research consulted

Data Transfers to Pages: None

Sample Bibliographic Entries:

A Book:

Author's name. Title of Book. Publication City: Publisher, Date.

An Item in a Reference Book:

"Title." Reference Title. Edition.

An Article in a Periodical:

Author, "Title." Periodical Name. Volume # (Year): Page(s).

Information from the Internet:

Author. "Article/Page Title." Web Site Title. Volume Number (Date Given on Site): n. pag. Online. Internet. Date Accessed.

LITERATURE LOG	
Date Accessed	Bibliographic Entry
5/31/02	Kaku, Michio. <u>Hyperspace: A scientific Odyssey through Parallel Universes, Time Warps, and the Tenth Dimension</u> . New York: Oxford UP, 1994.
5/31/02	Jakobson, Roman, and Linda R. Waugh. <u>The Sound Shape of Language</u> . Bloomington: Indiana UP, 1979.
5/31/02	American Medical Association. <u>The American Medical Association Encyclopedia of Medicine</u> . New York: Random House, 1989.
5/31/02	"Mandarin." <u>The Encyclopedia Americana</u> . 1993 ed.
5/31/02	Scotto, Peter. "Censorship, Reading, and Interpretation: A Case Study from the Soviet Union." <u>PMLA</u> . 109 (1994): 61-70.
5/31/02	Lindsay, Robert K. "Electronic Journals of Proposed Research." <u>EJournal</u> . 1.1 (1991): n. pag. Online. Internet. 10 Apr. 1991.

The text wrap feature is automated for longer entries.

Tab/Page: *Crop Field History*

Instructions:

1. Provide field description.
2. Enter data for each field.

Synopsis:

The crop field history tab is a place for producers to keep a record of crop rotations, chemicals applied, and other important data affecting crop production. Enough room exists on one tab for three fields.

Info Needed to Complete Page: Cropping history. HINT: Once you have completed this table, copy and paste the information onto next year's page.

Data Transfers to Pages: None

CROP FIELD HISTORY				
Field Description:				
Number of Acres:				
Year:				
Crop Grown:				
Yield Per Acre:				
Fertilizer Applied:				
Insecticide:				
Herbicide:				
Soil Test:				
Rent Agreement:				
Insect Problems:				
Weed Problems:				
Irrigation:				
Other:				
Other:				

Lines for your own information!

Tab/Page: *Livestock Inventory Check*

Instructions:

1. Enter the initial inventory in the first box.
2. Account for additional animals brought into the herd and animals lost to the herd on a monthly basis. The inventory is automatically calculated.

Synopsis:

Keeping a general inventory of animals on hand is an important step in accounting for livestock. This record allows students to see when and where their animals come from and leave. This page can be helpful in accounting for loss and planning feed and pen space for upcoming years, if the livestock inventory is cyclical.

Info Needed to Complete Page: Number of livestock as of January 1 and any pertinent future data as it occurs.

Data Transfers to Pages: None

MONTHLY LIVESTOCK INVENTORY CHECK												
Enterprise: <u>Beef</u>												
	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
1. First of Month	6	6	6	6	0	0	0	0	0	8	8	8
2. Purchased or Transferred In									8			
3. Offspring Born												
4. Animals Added		6	6	6	0	0	0	0	8	8	8	8
5. Sold or Transferred Out				6								
6. Died												
7. Butchered												
8. Total Animal Reduction	0	0	6	0	0	0	0	0	0	0	0	0
9. END OF MONTH	6	6	0	0	0	0	0	0	8	8	8	8

Enterprise is selected from a

Initial Entry on January First

Account monthly for inventory changes. Excel does all the math!

Tab/Page: *Livestock Weight Record*

Instructions:

1. Enter identification information and weights as they are available.
2. Account for changes in weight and quantity to calculate weight gained, days on feed and daily gain ratios.

Synopsis:

This page allows livestock producers to assess their skills in raising livestock to market maturity. Knowing the number of days to market is an important management tool.

Info Needed to Complete Page: Number of livestock and weights at key points in life cycle.

Data Transfers to Pages: None

LIVESTOCK WEIGHT RECORD															
Identificati on of animal (s)	Birth Weight			Weaning Weight			Weight Gained	Number of days fed	Average daily gain	Final Weighing			Weight Gained	Number of days fed	Average daily gain
	Qty	Date	Age	Weight	Date	Age				Weight	Date	Age			
							0	0					0	0	
							0	0					0	0	
							0	0					0	0	
							0	0					0	0	
							0	0					0	0	
							0	0					0	0	
							0	0					0	0	

Tab/Page: *Livestock Breeding Record*

Instructions:

1. Enter breeding information as soon as possible..
2. Record accuracy.

Synopsis:

Keeping a breeding record is a valuable management step for livestock producers. It allows them to plan for birth and keep a more accurate progeny record.

Info Needed to Complete Page: Breeding, pedigree and birth information.

Data Transfers to Pages: None

LIVESTOCK BREEDING RECORD											
Enterprise	Species	Dam Identification	Sire Identification	Date of Service	Gestation (in days)	Due Date	Actual Date Born	No. Males	No. Females	Males Weaned	Females Weaned

Tabs/Pages: *Account Record & Print Invoice*

Instructions:

1. Enter customer orders as they are filled.
2. Select invoice to be printed.
3. Print.

Synopsis:

Students may use these pages to track and bill clients for services and products delivered. Up to five lines may be transferred to the invoice page.

Info Needed to Complete Pages: Billing Information

Account Record								
Select Invoice Entries to Print (Maximum of five):					1			
#	Enterprise	Product or Service	Customer	Item/ Units	Amount Owed	Date Delivered	Date Paid	ID or #
1	MSM Designs	Wedding Flowers	Gretchen Miller		\$ 600.00	5/25/02		
2								
3								
4								
5								
6								

INVOICE

M&M Designs

An Enterprise Managed by

Marty Milestone

123 Winners Circle, Success, Nebraska 010101
402-123-4567

Customer: Gretchen Miller

Date	Items or Units	Product or Service	Amount Owed
5/25/02	0	Wedding Flowers	\$ 600.00
TOTAL:			\$ 600.00

Please remit within 10 days unless stated otherwise in the notes below.

Notes:

Thank you for your Business!

Tab/Page: *Depreciation*

Instructions:

1. Enter the asset's name and/or description.
2. Enter its life in years.
3. Enter the number of years you have owned it.
4. Enter its beginning value.
5. Enter its salvage value.
6. Regardless of depreciation schedule, the annual depreciation and current value will be calculated.

Synopsis:

Each page related to inventory has a space for depreciation to be entered. This page provides students a place to calculate depreciation in one of three different schedules.

Info Needed to Complete Page: Information about depreciable assets.

Data Transfers to Pages: None

FFA DEPRECIATION RECORD						
OPTION 1 - STRAIGHT LINE DEPRECIATION						
ASSET	LIFE IN YEARS	YEARS OWNED	BEGINNING VALUE	SALVAGE VALUE	ANNUAL DEPRECIATION	CURRENT VALUE
Pick-up	10	7	\$4,500	\$500	\$400	\$1,700
TOTAL THIS TABLE					\$400	

Tab/Page: *Journal*

Instructions:

1. Make entries as significant events occur related to an SAE.

Synopsis:

Each student will fill this page out differently, depending on his or her attention to detail, but this page provides all students a place to record items of interest. Some examples might include:

- Began research study.
- Finished planting corn.
- Learned a new skill or ability.
- Twins were born.
- Six lambs born today - pulled two.
- Promoted to assistant shift manager.
- Rain delayed mowing six lawns.
- At the farmer's market , I sold a record number of tomatoes.

Info Needed to Complete Page: Information about SAE activities.

Data Transfers to Pages: None

SAE JOURNAL		
Date	Enterprise	Notes & Observations
1/12/02	AgCo	Promoted to shift assistant manager
2/14/02	Beef	Treated two calves for pinkeye

Tab/Page: *Skills and Abilities*

Instructions:

1. Make entries as new skills and abilities are learned.

Synopsis:

Many FFA applications ask for skills and abilities. Here is a place students can enter these as they are learned. It is a good record of one's development in an SAE program.

Info Needed to Complete Page: Information about SAE skills and abilities acquired.

Data Transfers to Pages: None

SKILLS & ABILITIES

Date	Enterprise	Skill or Ability
4/15/02	Corn	Comparing seed promotional materials to select seed is a valuable skill to produce an efficient and successful crop.

Tab/Page: *Home and/or Community Improvements*

Instructions:

1. Enter project name and goals related to the project before much of the project has been completed.
2. Enter additional information as it is completed..

Synopsis:

In the duration of many SAE's, students complete some type of home and/or community improvement project. This is a place for students to document those activities.

Info Needed to Complete Page: Information about improvement projects.

Data Transfers to Pages: None

HOME and/or COMMUNITY IMPROVEMENTS	
Project:	Paint Livestock Buildings
Goals:	Paint all buildings by the time school starts this fall
Accomplishments:	Mission completed!
Date Completed:	July 23, 2002
Project Cost:	\$1,200
Hours Required:	65
Project:	
Goals:	
Accomplishments:	

Each page has room for six projects.

Tab/Page: Leadership Points

Instructions:

1. Enter FFA activities as each is attended/completed.
2. Document award or responsibility.
3. Select level from the drop down list.

Synopsis:

This provides a location for FFA members to document FFA leadership points. This page calculates value and totals chapter activities as well as those above the chapter level.

Info Needed to Complete Page: List of FFA activities.

Data Transfers to Pages: None

Totals to check state degree eligibility.

NEBRASKA FFA LEADERSHIP POINTS RECORD

Name: <u>Matt Doe</u>		Points Earned at the Chapter Level: 10	
Year: <u>2002</u>		Points Earned above the Chapter Level: 10	
		Total Points Earned: 20	
Points: Chapter = 10, District = 10, State = 20, National = 30, International = 30			

Name and year transfer for chapter use.

Date	Activity/Office/Assignment	Award/Responsibility	Level	Points
8-Jan	FFA Meeting		Chapter	10
23-Jan	District Leadership Skills Event	Parli Pro Team	District	10
12-Feb	FFA Meeting			
			Chapter	
			District	
			State	
			National	
			International	

Drop down list with possible levels.

Tab/Page: *School and Community Activities*

Instructions:

1. Enter school and community activities as each is attended/completed.
2. Document award or responsibility.

Synopsis:

This provides a location for FFA members to document non-FFA activities. This page can be useful when completing FFA degree applications or for non-FFA agriscience students completing record books for class.

Info Needed to Complete Page: List of non-FFA activities.

Data Transfers to Pages: None

SCHOOL AND COMMUNITY ACTIVITIES	
NAME <u> Matt Doe </u>	
Activity/Office/Assignment	Award/Responsibility
One-Act Play	Lighting Crew
Journalism	Photo Editor
Band	Trumpet - fourth chair
Nebraska Bow Hunter's Association	Member

Tab/Page: *SAE Photos*

Instructions:

1. Select enterprise.
2. Copy and paste photos.
3. Write a caption not exceeding fifty words.

Synopsis:

As SAE's develop, it is nice for students to have a photo record of their progress. These photos also come in handy when applying for FFA awards and degrees. This page has room for six photos.

Info Needed to Complete Page: Photos, caption information.

Data Transfers to Pages: None

Supporting Photographs

Water Conservation

Photos may be electronically placed or the page can be printed and they can be attached manually.



Conserving natural resources is extremely important throughout Nebraska if we want to preserve scenes like this.

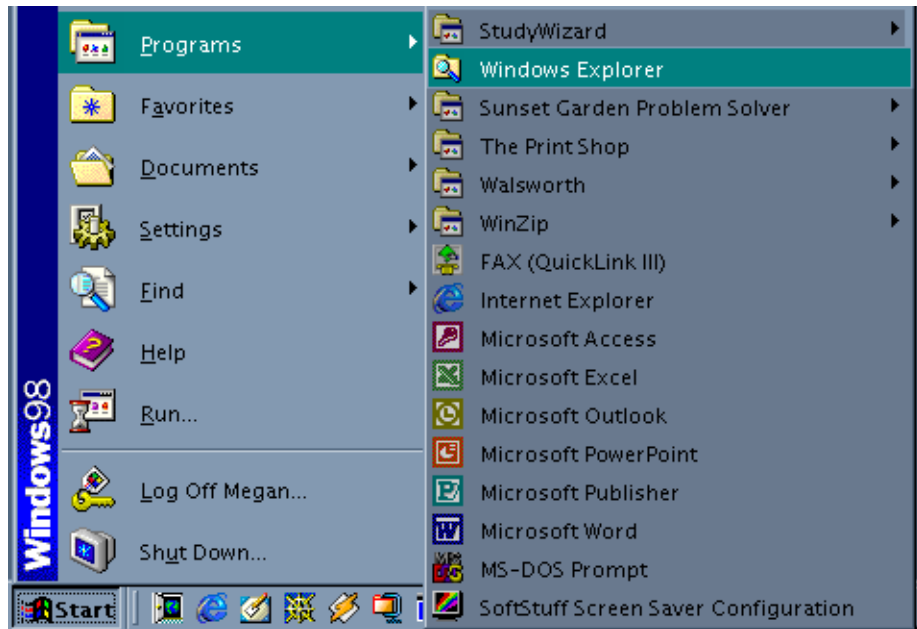
Tab/Page: WinZip Help

(Please note, for Mac Users, consult with your media specialist about appropriate software to use for zip functions.)

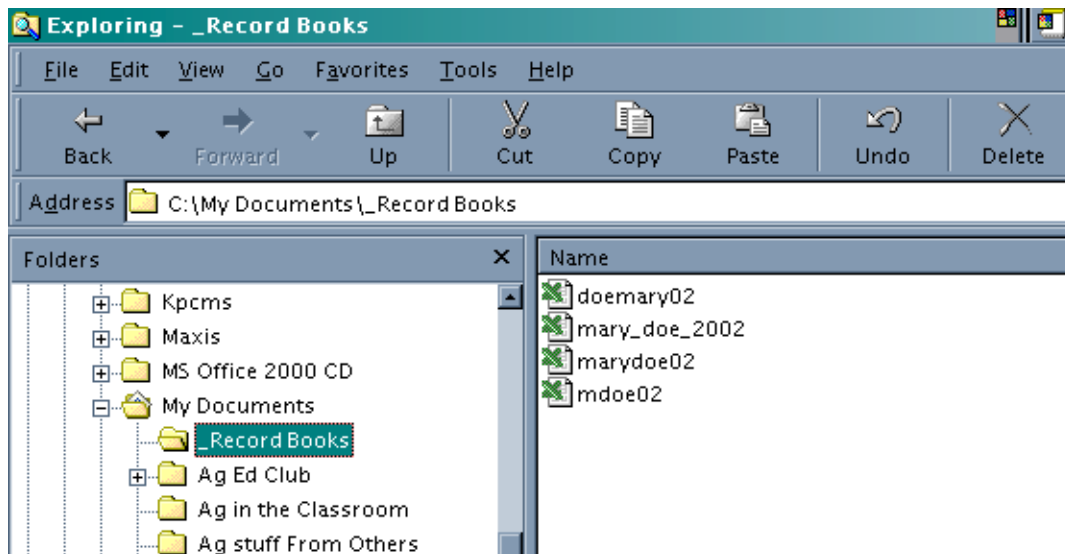
Using Windows Explorer:

The easiest way to use WinZip, is to access files through Windows Explorer. To open Windows Explorer from the Start button, select *Programs*, then *Windows Explorer*.

On the left is a list of all drives and folders on your computer, on the right is the selected drive or folder's contents. Click on the desired drive or folder to see its contents.



In Windows Explorer, you can drag and drop files to move them from one folder to another, change the names of files and many other file management activities.

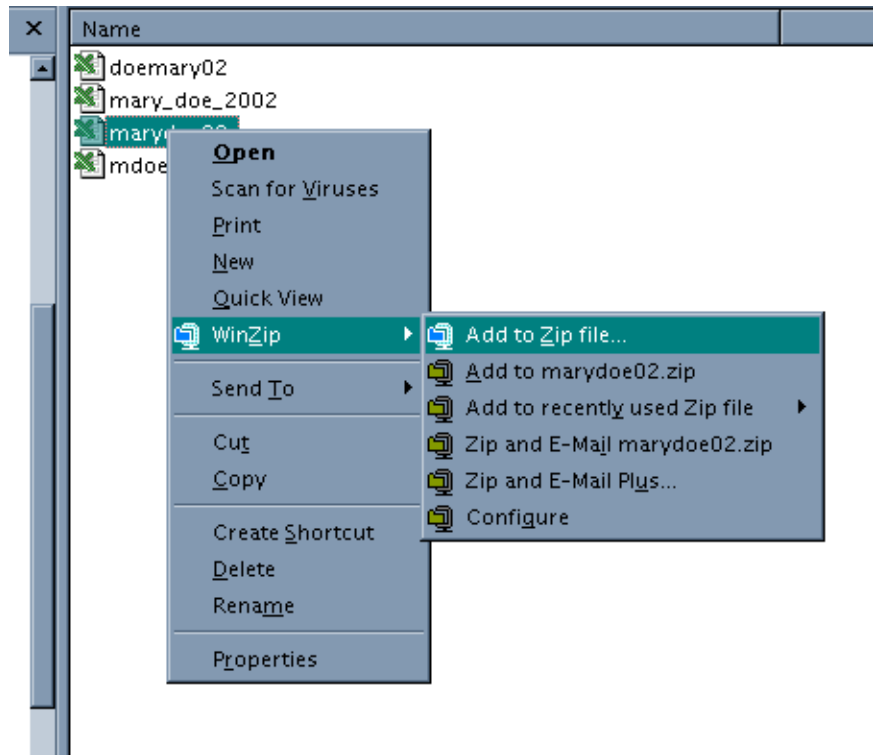


Installing WinZip:

The setup file for an evaluation copy of WinZip has been put on your CD for your convenience. To install, double click on the WinZip81 file and follow the instructions. (It is easiest to accept the recommendations of the software during the installation.)

Zipping Files:

1. Open the appropriate folder in Windows Explorer.
2. Right click on the file name.
3. Select “WinZip:Add to Zip File...”
4. Agree to any license dialog boxes.
5. Click on “Add”, if asked.
6. Close the WinZip Program.
7. The zipped file is in the folder with the original.



Un-zipping Files:

1. Open the appropriate folder in Windows Explorer.
2. Double click on the zipped file.
3. Wait for the program to extract the file.
4. Double click on the extracted file.
5. Save the opened file to the desired location. (Often, you will replace an older file with the same name.)

Credits

The Nebraska SAE Record Book has been developed with the following goals:

- Provide one system applicable to all students in Nebraska agricultural education programs;
- Allow students to directly transfer information from completed record books to FFA award, proficiency and degree applications; and
- Utilize computer resources available in Nebraska school systems.

The book began with a computerized version originally created by Phil Miller, retired agricultural education teacher at Mead High School and Mark Rasmussen, 1999 graduate of Mead High School. Through the work of the committee listed below, the current version of the record book has been developed. Committee members include:

- Kevin Behrens
Schuyler Central High School Agricultural Education Instructor
- Chad Kment
Plainview High School Agricultural Education Instructor
- Matt Kreifels
Blair High School Agricultural Education Instructor
- Phil Miller
Mead High School Agricultural Education Instructor, Retired
- Megan Patent-Nygren
Conestoga High School Agricultural Education Instructor
- Kristine Spath
Omaha Public Schools Agricultural Education Consultant
- Tom Wheeldon
Schuyler Central High School Agricultural Education Instructor

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