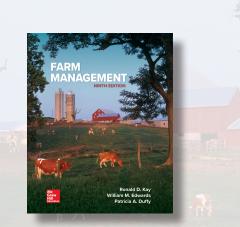


# New Features You'll See in Farm Management, 9e



Title: Farm Management, 9e

Authors: Ronald Kay, William Edwards, and Patricia Duffy

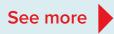
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### New to This Edition:

- 2 new tables
- 68 revised tables
- 6 new figures
- 10 revised figures
- 5 new boxes
- 11 revised boxes
- 10 new glossary terms

## New or expanded discussion of:

- Biosecurity and farm records
- Double-entry accounting
- Sources of Federal tax revenue





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#### Updated material about:

- Example farm (I. M. Farmer) throughout
- Farm Financial Standards Council guidelines
- Enterprise budget examples
- Partial budgeting examples
- Whole-farm budgeting example
- Cash flow budget example
- Crop insurance rules
- USDA commodity programs
- Land values and farm rental rates
- Agricultural labor laws
- Federal income tax brackets and rates

#### New or expanded discussion of:

- Federal income tax rules for depreciation, tax-free exchanges, exemptions, and credits
- Tax rules by form of business organization
- Trusts for passing on assets
- Service centers such as grain marketing
- True cost of credit
- Credit scoring to set interest rates
- Employee evaluation instrument
- Joint machinery ownership
- Present and future value factors in Appendix