GENERAL EXPLANATIONS Continued

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 customwork 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 closely related to the agricultural operations on this place—Specify kind

Part B — EXPENSES for FARM-RELATED 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).

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

<table>
<thead>
<tr>
<th>Farm-related Income</th>
<th>Farms</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,000 and under</td>
<td>942,327</td>
<td>100.0</td>
</tr>
<tr>
<td>$1,001 to $1,999</td>
<td>191,031</td>
<td>19.8</td>
</tr>
<tr>
<td>$2,000 to $2,999</td>
<td>94,857</td>
<td>10.0</td>
</tr>
<tr>
<td>$3,000 to $3,999</td>
<td>86,849</td>
<td>9.1</td>
</tr>
<tr>
<td>$4,000 and over</td>
<td>71,061</td>
<td>7.4</td>
</tr>
</tbody>
</table>

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