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**Working Paper**

## Notes Made from Visits to 34 Cooperators in Cornell Program

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NOTES MADE FROM VISITS TO 34 COOPERATORS  
IN CORNELL PROGRAM

By

Clifton W. Loomis

May 1970

No. 17

# Notes Made From Visits to 34 Cooperators in Cornell Program\*

By Clifton W. Loomis

(Extension agents were asked to select one-third who were enthusiastic, one-third moderately pleased, and one-third who did not re-enroll.)

## What they liked most:

Keep up-to-date ..	4
Comparison with others..	6
Convenience for tax ..	8
Credit aspects..	3
Organized data on business..	7
Comparison with last year ..	4
Other ..	3

## What they liked least:

Doing report, takes time..	1
Not enough codes for several tractors ..	1
Social security record..	2
Individual cows sold not seperated at end of year ..	1
Headings somewhat different from income tax ..	1
Is dairy oriented ..	1
Why don't you do coding ..	1
No complaints ..	4

## Comments on content:

Top page (business analysis) only page he looks at until end of year.  
Likes comparisons with last year, don't remove  
Business analysis page good  
Analysis page not so useful, when cash crops involved  
Doesn't look at record every month

## General comments:

Good data for banker  
Advised neighbors to get on program  
Wants alpha left in  
A check record (Farm Bureau) sounds good  
Coding no problem  
Accountant likes it  
Likes monthly reports very much  
Wouldn't be without service  
Maybe take off price of milk, is misunderstood  
Would like depreciation schedule  
Wife not too excited, but husband wouldn't be without it  
Other neighbors like to join but can't afford it  
Why can't Agway, Farm Bureau and Extension have one joint program

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\* A talk given to New England, New York, Pennsylvania Conference on Computer Programs on May 27, 1970

Who keeps records?

Farmer - - - - -	17
Wife - - - - -	10
Farmer and wife- - - - -	2
Son- - - - -	0
Other- - - - -	2
No data- - - - -	3

Who makes out income tax?

Farmer - - - - -	7
Wife - - - - -	2
Farmer and wife- - - - -	3
Son- - - - -	1
Accountant, Tax Specialist, Lawyer - - - - -	17
Other- - - - -	1
No data- - - - -	3

Amount paid for tax service?

<u>Amount Paid</u>	<u>Number</u>
\$50 or less	11
\$51 thru \$100	4
Over \$100	2

Range: \$10 to \$150

Use enterprise section?

Yes- - - - -	7
No - - - - -	14
No data- - - - -	3

Comments by those who did not re-enroll.

1. Liked comparison with other years, didn't like coding and now keeping loose leaf, hired man quit and saw no reason for records.
2. Is trying Profile this year - has no coding - wife disliked coding - liked business analysis sheet.
3. Record was confusing - daughter (not now at home) kept record for two year period, wife kept Hoard's Dairyman book from which she made income tax record, was lost at income tax time.
4. Too much cost for what they got back, they can do adding rather than us, expected more cost account information.
5. Liked incentive to keep current - good to compare with last year, cut-off date on 5th is perhaps too early, sometimes things went wrong in Ithaca, money was important to them.

6. Now on Profile - likes detail on Cornell program - can't get family expenses on Profile - too many items in miscellaneous - liked Cornell program very much - went to Profile because perhaps financing associated.
7. Too complicated, wife said helpful at income tax time, too many pages, too many totals and subtotals, not interested in comparisons - why so long to get record back.
8. Thinks program good - kept records up-to-date - cost too high for small business, didn't have money at sign-up time.

#### Loomis Recommendations

1. Proceed with development and production of depreciation schedule.
2. Proceed with development of special labor page record.
3. Do not change the format of the monthly operating statement.

#### My Reasons:

- a. Thirty-four farmers were interviewed. Their responses to the question: Would you believe the report would be improved and become more readable if the last year to date column were removed?

#### Number of Responses

(1) Good idea	3
(2) Don't care	7
(3) Not a good idea	14
(4) Question not asked*	10

- b. The detail makes it possible to check on other parts of the report that the farmer may feel is not correct.

\* For various reasons, usually those who had not renewed and quite often were unfamiliar with the report.