

Record Requirements for FSA Programs



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Records for FSA are Different

- Eligibility of Programs and Loans
- Timing of Payments
- Signup Deadlines
- Circumstances Change



Farm Loan Records

- Applying for FSA Farm Loans (Operating and Ownership)
 - Cash Flow Statement
 - Credit History
 - Three years of past Tax Records
 - Schedule F, if available



Eligibility Records

- Adjusted Gross Income (AGI) certification
 - 3 years prior taxes skipping current and past year
 - For 2017 = Skip 2017 & 2016: Records for 2015, 2014, 2013
- Active Leases and Deeds
- Legal Entity Documentation
- Signature Authority
- Direct Deposit
- Assignments
- Preparation for Filing a Waiver



Acreage Reporting

- FSA Programs require an acreage report to be filed for participation
 - Report Includes:
 - Dates of Planting
 - Replanting
 - Contemporaneous records
 - Type and Use for each Crop



Livestock Records

- Livestock Programs Available through FSA
 - Livestock Disaster Assistance Program (LFP), Livestock Indemnity Program (LIP) and Emergency Assistance for Livestock, Honey Bees and Farmraised Fish Program (ELAP)
 - Purchase/sales receipts
 - Contract Grower Agreement
 - Grazing Leases
 - Birth and Death Records
 - Running Livestock Totals



Conservation Programs

- Conservation Assistance Through FSA
 - Conservation Reserve Program (CRP), Emergency Conservation Program (ECP)
 - Materials Purchase Receipts
 - Labor Time & Date Receipts
 - Equipment Time & Rental Receipts
 - Conservation Plan of Operation (CPO)
 - Haying & Grazing Records



Price Support Records

- Price Support Assistance programs include the Milk Protection Program (MPP), commodity loans, Marketing Assistance Loans (MALs) and Loan Deficiency Payments (LDPs)
- Required Documents
 - Warehouse Receipts
 - Crop Insurance Data
 - Weight Tickets
 - Sales Receipts



- Current Crop Disaster Assistance is available through the Noninsured Crop Disaster Assistance Program (NAP)
- Required Documentation
 - Weight Tickets
 - Yields / Production Evidence



References

- Snapshot of FSA Programs and Requirements <u>https://www.fsa.usda.gov/Assets/USDA-FSA-</u> <u>Public/usdafiles/FactSheets/2016/farm_service_a</u> <u>gency_programs.pdf</u>
- FSA Program Fact Sheets <u>https://www.fsa.usda.gov/news-room/fact-sheets/index</u>
- Average Adjusted Gross Income information <u>https://www.fsa.usda.gov/Assets/USDA-FSA-</u> <u>Public/usdafiles/FactSheets/2016/AGI_Fact_Shee</u> <u>t.pdf</u>
- Oklahoma Farm Service Agency Website <u>https://www.fsa.usda.gov/state-</u> <u>offices/Oklahoma/index</u>