GENERAL INFORMATION

In today's business environment, the successful farm manager needs records for: 1) day-to-day decision-making, 2) forward planning, and 3) tax management. Some of the most common uses of good records are the measurement of operating and financial performance, supporting loan applications, arranging insurance coverage, estate planning and valuations, analyzing farm investments, measuring individual enterprise profitability, monitoring production inventories, and developing sound marketing plans.

An effective accounting system will aid the farm manager in evaluating the farm's liquidity, solvency, production and economic efficiency, and profitability. The perceptive use of internal information combined with information about markets, policies, and other production and economic factors improves the farmer's decision-making abilities.

Being a good producer is no longer good enough. To be successful in today's business environment, a farmer must also be a good financial manager. Accurate and efficient production, marketing, and financial management decisions require timely and extensive information. Decision-making will be easier if a complete record keeping system is adopted, discipline is used to maintain the system, and the manager learns to effectively interpret the use of the records produced.

HOW TO KEEP THIS RECORD BOOK

- 1. Decide who is to post the information in this book.
- 2. Decide where to keep the record book.
- 3. Determine the responsibilities of others besides the recordkeeper.
- 4. Designate where invoices and receipts are to be placed before they are posted.

Note: The recordkeeper should have the responsibility of filing invoices, receipts, and bank statements. If you deposit all money and pay all bills with checks and write memos on all your checks and deposit slips, you will have the foundation for a good record system.

This book was designed primarily for accounting and reporting income taxes on the "cash basis." Pages A-4a through A-5b provides examples of how to enter receipts and expenses. This book includes pages for financial and production analysis as well as accumulating data necessary for preparing your income tax returns. For a cash basis user, completion of the receipts/expenses section and the Section B analysis is necessary to accurately measure and analyze the farm or ranch financial production progress.

BENEFITS FROM KEEPING A FARM RECORD

The farm manager is able to:

- 1. Determine the farm earnings.
- 2. Detect the weaknesses in the farm business and, by strengthening them, increase farm earnings.
- 3. Provide accurate information for income and Social Security tax purposes.
- 4. Assist in establishing and maintaining good credit relations with banks and other lending agencies.
- 5. Furnish a record of important events and transactions for later use.
- 6. Apply good business methods to the farm operation.

START OF THE YEAR SUGGESTIONS

New Users of This Record Book System

- 1. Fill in the "Special Information" on page C-15.
- 2. Complete the "Asset and Liability Listings" on pages A-11a through A-14d. (And if you want to maintain itemized lists, complete pages C-2 through C-5.)
- 3. If you plan to compute your depreciation deduction, complete the depreciation pages C-6 through C-8.

Prior Year Users

- 1. Transfer all "C" prefixed pages from your prior year record book to this year's book (note that page numbers may have changed from the previous version).
- 2. Update the "Special Information" on page C-15.
- 3. Transfer last year's ending amounts of items held for resale to the beginning balances for the "Cost of Goods Sold" worksheet on page B-13.
- 4. Transfer last year's ending balance sheet amounts to the appropriate lines in the supplemental schedules to the income statement on page B-10a and balance sheet on page B-6.

Suggestions for All Users

- 1. Copy additional pages as needed.
- 2. Study the sample entries of receipts and expenses on pages A-4a through A-5b.
- 3. Total the receipts for each month (or bank statement period) and transfer the totals for the Cash Inflow (Receipts Summary) on pages B-4a and B-4b. Total the expenses for each month (or bank statement period) and transfer the totals to the Cash Outflow (Expenses Summary) on pages B-5a and B-5b.

- 4. All business expenses, itemized deduction expenses, and expenses of potential review (such as life insurance, gifts, and federal income tax payments) should be listed separately in the Expenses pages (A-8a through A-8b). Category detail for personal expenses can be maintained on pages A-10a through A-10b.
 - Posting the total monthly (bank statement) receipts and expenses on pages A-8a through A-8b and A-10a through A-10b provides a method of checking the amounts posted in the record book with your bank statement. If the checking account is a combined personal and business account, personal expenses, due to their volume and nondeductibility, should be summarized in one entry on the Expense pages. See the sample entry on line 16 of pages A-5a and A-5b.
- 5. Payments to employees and contractors are entered in the Expense pages. The details of these transactions may be posted to either page A-16 or page A-18 as appropriate.
- 6. As production data is made certain during the year, this information should be filled in on the appropriate production summaries, pages A-19 or A-20.
- 7. Posting the expenses for livestock purchases and the receipts from livestock sales may require extra attention. The cost of livestock purchased for resale is posted on page A-8a while the cost for livestock acquired for draft, breeding, or dairy purposes should be posted on page A-8b.
 - Proceeds from the sale of livestock purchased for resale are posted in column 1 of page A-6a while receipts from the sale of raised livestock are posted in columns 2 through 5 of page A-6a. The receipts from the sale of livestock held for draft, breeding, or dairy are posted in column 19 of page A-6b.
- 8. Occasionally, taxable non-cash transactions occur which need to be entered into your records. Examples are patronage distributions from farm cooperatives and non-cash wages to employees. For patronage dividends the retained earnings (non-cash) as well as the cash distribution are considered taxable income. See the examples listed in the sample receipts and expenses on pages A-6a through A-8b.

GOALS AND STRATEGIES

	THIS YEAR	FIVE YEAR	STRATEGIES TO BE USED
FAMILY GOALS			
BUSINESS GOALS			
Marketing:			
marketing.			
Production:			
Production.			
Financial			
Financial:			

A goal is a statement of what an individual or family wants to achieve. You are more likely to achieve things you want over time if you identify what you are trying to accomplish. A strategy is the means for accomplishing the identified goals.

OSU WF-244, Goal Setting for Farm/Ranch Families http://agweb.okstate.edu/pearl/agecon/tax/wf-244.pdf, is designed to stimulate your thinking about your business and family goals.

RECEIPTS Month <u>Jan</u> Year <u>200</u>X Page A-4a

		/1011111	UV U	Teal <u>200X</u>		ÎLOLI											JE A-2	
L	D			Details Of	Transaction	Sale of Livestock	Raised Ma	rket Live	stock & Lives	tock Produ	cts (calves,	dairy products,	etc.)		Crop			L
n '	a t	Amoun	t			& Other Items										Other:		n
е	е	Receive		From Whom Received	Item, Units, Weight, Price, etc.	Bought For Resa		as						Wheat	t	Soybea	ıns	е
1	2	10,500	00	Farmer's Supply	Wheat 3000 bu. @ 3.50		143							10,500	00	<u>Je</u> yee.		1
2	5	8,530		Co. Grain & Feed	Soybeans 1410 bu @ 6.05											8,530	50	2
3	9	33,670		ABC Packers, Inc.	42 steers 1075# @ 75.25	33,670 2	5 (reporte	ed net	of selling	expense	es)							3
4	10	1,012		Deep Rock Energy	Gas Royalty													4
5	15	620	05	XYZ Lvst. Auction	1 cull cow (raised)													5
6	17	2,970	50	CCC	Mílo Def. Pymt.													6
7	20	150	00	Andy Handy	75 Posts @ 2.00													7
8	22	24,000	00	F&M Nat'l Bank	Feeder Cattle Loan @ 11½													8
9	25	400	00	Farmer's Coop	Patronage Dív. 100 Cash 300 Deferred													9
10	28	9,900	00	Uncle Rích														10
11	30	9,975	95	XYZ Lvst. Auction			9,9	75 95										11
12	31	1,125	00	John Farmer										1,125	00			12
13																		13
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31				Non-Cash Receipts Included	d Above	1		2	3	3	4	5	5	6		8		
32		102,854	35	Total Receipts to Balance Wit	ch Check Register (line A – line 31)													
Ь	1	*		1														

		Crop Sales	s (continue	ed)			CCC Loa		Disaster			Other		Non-Ta	xable F	arm Receip	ts	Sale o	of		Non-F	arm Taxab	le Rec		
L N E	Other:	_ C	Other:	Other:	Ag Progra Paymer	m nts	Under Electio or Forfeite	n	& Crop Insurance Proceeds	Custo Hire		Farm Income Refund etc.	е	All Farr Loans Received	n	All Otho Non-Taxa Receip	able	Breedii Livesto Equipme Buildino Land	ck, ent, gs,	Rent & Royalt		Interes & Dividen		Other Taxable Non-Farm Receipts	L N E
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													B =	Total colu	mns 1		22 (A		ıal B)			В		102,85	4 3!

Month Jan Year 200X EXPENSES Page A-5a

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L i n e	D a t e	Check Number	Amount Paid		Details of Transaction Items, Units, Weight, Price, Etc.	From Whom Purchased	Cost o Livestoo & Other It Bough For Resa	ck ems t	Car & Truck Expense	s	Chemicals: Herbicide & Insecticide	Conservation	Custo Hire		Employe Benefits		Fee	ed	Fertili & Lim		Freight & Trucking	Ga: Fue & Oi	el	L i n e
1	2	1615		20		Dec. Bill																		1
2	3	1617		00	Farm Credit	Annual Pymt on S ½ :	Sec. 10																	2
3	9	1623		40	F&M Nat'l Bank	Payoff Cattle Note																		3
4	10	1624	,	00		Labor - Fed. Empl. Ta																		4
5	11	1627			'''	Fert, Feed, Fuel, Seed,										(677	00	481	01		564	88	5
6	11	1628				Farm 2060.10, House																		6
7	15	1632		00	Sam Smíth	80 A. Grass Rent SSN 3		44																7
8	18	1637			Ag News & Mkt	Quarterly Subscriptio	n																	8
9	18	1638	1,500	00	OSU Bull Sale	14 Mo. Old Bull																		9
10	21	1641		50	Sam Smíth	Combining Milo							1,054	50										10
11	22	1644	28,477	52		1 Steers 525# @ 88.92	28,477	52																11
12	31	1655	1,205			Gross = 1,500; FICA = 1	114.75; FN	NT =	151; SW	T =	29.24													12
13	31	~~	650	00	M.Y. Son (non cash wage)	200 bu. Wheat @ 3.25																		13
14	~	Various	1,816	20	Jan. Family Living Ex	benses																		14
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31			650 (00	Non-Cash Receipts Include	ed Above	1		2		3	4	5		6		7		8		9	10		3
32			74,416	24	Total Receipts to Balance Wi	ith Check Register (line A –																		

L i n e	Insurance: Farm	Intei Fa Mort	rm	Intere Far (Oth	m	Labo Hire		Pensid & Profit sharir	-	Ren or Leas		Repa & Mai		Seeds & Plants	W	orage & Vare- ousing	Sup		: Farm perty	Utilit	ties	Vet, Breeding & Med	Other Expense: Fees, Dues & Misc. Expense	Capit Purcha Breed Livestk,I Bldgs,L	ses: ing Equip	Loan Princip Paymer	al	Non-Fa Exper	
1																				110	20								
2		7,875	00																							2,911	00		
3				2,504	40																					20,000	00		
4						1,280	00																						
5												238	68	449 00)														
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18								"Emplo	vees Fa	arnings l	Record	l''. "Forn	n 1099	Information	". "Cos	t of G	oods So	old", or "Famil	v Living	and Pers	sonal								
19								Expens	es". The	e check	mark	is simply	a post	ing technique	e that ir	ndicate	es comp	letion of a pos	ing proc	ess.									
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						Vehicles	s, Mad											Farm	Share	27	55				1 thro	ough 27;			
									_	800	00							Non	Farm	82	65			nust equ		В	7	4,416	24

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			Details	of Transaction	Sale of	Raised Market Liv	vestock & Livest	ock Products (calves, dairy products, etc	:.)	Crop Sales		
L i n e	D a t e	Amount Received	From Whom Received	Item, Units, Weight, Price, etc.	Livestock & Other Items Bought For Resale					Wheat	Other:	Other:	L i n e
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Α			End of Month: Tota	al Each Column and Transfer to Page B-4a									
31			Non-Cash Receip	ots Included Above	1	2	3	4	5	6	7	8	
32			Total Receipts to E	Balance With Check Register (line A – line 31)									

															raye	,,,,
	Cr	Crop Sales (continued) her: Other: Other			\dashv	CCC Loans	Disaster		Other	Non-Taxable	Farm Receipts	Sale of	Nor	ı-Farm Taxable Re		
-	Other:	Other:	_ _	Other:	Ag Program Payments	Under Election or Forfeited	& Crop Insurance Proceeds	Custom Hire	Farm Income Refunds, etc.	All Farm Loans Received	All Other Non-Taxable Receipts	Breeding Livestock, Equipment, Buildings, Land	Rent & Royalty	Interest & Dividends	Other Taxable Non-Farm Receipts	
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	9	10		11	12	13	14	15	16	17	18	19	20	21	22	

 Month______ Year___
 EXPENSES
 Page A-8a

				Details of Transaction		Cost of			-		1	1			l ago / C	
L i n e	D a t e	Check Number	Amount Paid	Items, Units, Weight, Price, Etc.	From Whom Purchased	Livestock & Other Items Bought For Resale	Car & Truck Expenses	Chemicals: Herbicide & Insecticide	Conservation	Custom Hire	Employee Benefits	Feed	Fertilizer & Lime	Freight & Trucking	Gas, Fuel & Oil	L i n
1	C	Nullibei	Falu	Weight, Frice, Ltc.	i dichased	1 of Resaic	LAPERISES	msecticide	Conservation	11116	Deficits	i eeu	Line	Trucking	Oii	1
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30																30
					tal Fach Calvers											30
Α				End of Month: To and Transfer to P	iai Each Column age B-5a											
31 32				Non-Cash Expenses I Total Expenses to Bal	Included Above lance With Check Regis	1 ster (line A – line 31)	2	3	4	5	6	7	8	9	10	<u></u>

L i n e	Insurand Farm	Interest: Farm Mortgage	Interest: Farm (Other)	Labor Hired	Pension & Profit- sharing	Rent or Lease	Repairs & Maint.	Seeds & Plants	Ware-	е	:s	Taxes: Farm Propert	lities	Vet, Breeding & Med	Other Expense: Fees, Dues & Misc. Expense	Capital Purchases: Breeding Livestk,Equip, Bldgs,Land	Loan Principal Payments	Non-Farm Expense	L n e
1																			1
2																			2
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Instructions For Family Living And Personal Expenses

Budgeting farm family living expenses is more complex than budgeting a non-farm family's expenses. However, taking time to plan now can help you get to where your family wants to be in the future.

Do you know how much you spend on family living expenses? Most families don't, but finding out is the first step in taking charge of your finances. To facilitate keeping better track of expenses, write checks for as many personal expenses as possible. Note the type of expense on each check.

Family living and personal expenses may be posted check-by-check or summarized on a monthly basis. If you want a detailed record, post each expense on pages A-10a and A-10b. If you only wish to summarize your monthly expenses, enter the monthly totals on pages A-10a and A-10b. Regardless of the entry method chosen, to balance your record with your business checking account, all family living and personal expenses that clear the business checking account must be accounted for on the "Expenses" pages A-8a and A-8b.

NOTES

L i n e	Total Amount	Month, Accounting Period, Or Special Entries	Groceries	Meals Outside The Home	Clothing	Education		Recreation	Family Auto Repair		Family Auto Operation	Gifts	Household Supplies	Furr	ousehold hishing an	nd	L i n e
1																	1
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^{*} Sum of amounts in column A should equal sum of totals in columns 1 through 22.

FAMILY LIVING AND PERSONAL EXPENSES Year_ Page A-10b Month Personal Schedule A – Itemized Deductions Principal Savings Gifts Other Medical Home Personal & Interest And n Insurance Mortgage To Miscellaneous n Care Utilities Other: е (Non-Med) Payments Investment Telephone е Dental Taxes Interest Charity Deductions

FARM ASSETS¹

Beginning Balance as of _	,		Ending Balance as of _		_,
_	Date	Year	-	Date	Year

| Cash and Checking Description Quantity Unit Market Value Per Unit Tax Basis, Total | Beginning | Ending |
|---|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|
| | Balance | Balance |
| Accounts Receivable Description Quantity Unit Market Value Per Unit Tax Basis, Total | Beginning | Ending |
| | Balance | Balance |
| Prepaid Expenses Description Quantity Unit Market Value Per Unit Tax Basis, Total | Beginning | Ending |
| | Balance | Balance |
| Cash Investment, Growing Crops Description Quantity Unit Market Value Per Unit Tax Basis, Total | Beginning | Ending |
| | Balance | Balance |

Beginning Balance as of _			Ending Balance as of	ī	r
	Date	Year		Date	Year

Marketable Livestock	Beginning Balance	Ending Balance								
Description										
Quantity Jnit										
Market Value Per Unit	-		-						-	
Fax Basis, Total										
Raised Crops & Feed	Beginning Balance	Ending Balance								
Description										
Quantity										-
Unit Market Value Per Unit										
Tax Basis, Total										
Purchased Feed	Beginning Balance	Ending Balance								
Description Quantity										
Jnit										
Market Value Per Unit										-
Tax Basis, Total										
Supplies	Beginning Balance	Ending Balance								
Description	Balarios	Balarioo		Balarioo		Balarios		Balarioo		Balarioo
Quantity										
Jnit	-					-				
Market Value Per Unit Fax Basis, Total										

Beginning Balance as of _			Ending Balance as of _		
	Date	Year	_	Date	Year

Other Current Assets Description Quantity Unit Market Value Per Unit Tax Basis, Total	Beginning Balance	Ending Balance								
Purchased Breeding Livestock Description Number of Head Market Value Per Head Cost Per Head Tax Basis, Total ² Purchase Date (M/D/Y) Useful Life ³ Salvage Value ⁴ Sales This Period, Head ⁵ Price Received Per Total	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance
Raised Breeding Livestock Description Number of Head Market Value Per Head Standard Cost Per Head Number Transferred In ⁷ Standard Cost, Prior Stage Number Transferred Out Sales This Period, Head ⁸ Price Received Per Total	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance

Beginning Balance as of _		,	Ending Balance as of		
_	Date	Year		Date	Year

Machinery and Equipment	Beginning Balance	Ending Balance								
Description Number of Units										
Market Value Per Unit										
Cost Per Unit										
fax Basis, Total ⁹ Purchase Date (M/D/Y)										
Jseful Life ²										
Salvage Value ³ Sales This Period, Unit										
Sale Price Per Unit										
Machinery and Equipment	Beginning Balance	Ending Balance								
escription lumber of Units										
larket Value Per Unit										
ost Per Unit ax Basis, Total		-								-
urchase Date (M/D/Y)	<u> </u>									
seful Life ² alvage Value ³										
ales This Period, Unit										

Beginning Balance as of _			Ending Balance as of		,
	Date	Year	-	Date	Year

Farm Vehicles	Beginning Balance	Ending Balance	Beginning Balance I	Ending Balance	Beginning Balance I	Ending Balance	Beginning Balance I	Ending Balance	Beginning Balance I	Ending Balance
Description Number of Units										
Market Value Per Unit										
Cost Per Unit								·		
Tax Basis, Total Purchase Date (M/D/Y)										
Useful Life ²										
Salvage Value ³										
Sales This Period, Unit Sale Price Per Unit										
							I			
Capital Leases	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance
Description										
Number of Units Market Value Per Unit										
Cost Per Unit										-
Tax Basis, Total										
Purchase Date (M/D/Y)										
Jseful Life ² Salvage Value ³										
Sales This Period, Unit										
Sale Price Per Unit							l ———			

Beginning Balance as of _		7	Ending Balance as of _		,
	Date	Year	_	Date	Year

Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance
-									
Beginning	Ending	Beginning	Ending	Beginning	Ending	Beginning	Ending	Beginning	Ending Balance
Dalatice	Dalance	Balance	Dalance	Balance	Dalance	Balarice	Dalance	Dalance	Dalance
				-					
				1		1		ĺ	
	Balance	Balance Balance Balance Balance Balance	Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance	Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance	Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance	Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance	Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Balance Bala	Balance Balanc	Balance Balanc

Beginning Balance as of _			Ending Balance as of _	,	·
	Date	Year	_	Date	Year

Real Estate (Land)	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance I	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance
Description Number of Acres Market Value Per Acre Cost Per Acre Tax Basis, Total Year Purchased Sales This Period, Acres Price Received Per Acre										
Buildings and Improvements Description Number of Units Market Value Per Unit Cost Per Unit Tax Basis, Total ¹⁰ Purchase Date (M/D/Y) Useful Life ² Salvage Value ³ Sales This Period, Unit Sale Price Per Unit	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending

Beginning Balance as of _			Ending Balance as of		,
	Date	Year		Date	Year

Other Non-Current Assets	Beginning Balance	Ending Balance								
Description										
Number of Units										
Market Value Per Unit										
Cost Per Unit										
Purchase Date (M/D/Y)										
Гах Basis, Total										
Jseful Life ²										
Salvage Value ³										
Sales This Period, Unit										
Sale Price Per Unit										

¹ Check Receipts page A-4b for records of asset sales and Expense page A-5b for records of asset purchases. Cross-reference numbers with itemized listings in C-1 through C-5 and depreciation records in C-6a through C-8b.

EXAMPLE: Replacement beef cows are transferred in 3 stages (other breeding stock may be transferred in more or less stages). Heifer calves are classified as marketable livestock (current assets) until weaning.

Stage 1: Heifers identified as replacements are entered in the Replacement Heifers category at the cost to raise to weaning. Prior stage cost is zero.

State 2: When bred, these heifers are transferred to the Bred Heifer category at the total cost from birth to This stage. Prior stage cost is that for replacement heifers (birth to weaning).

Stage 3: Bred Heifers are transferred to the Mature Cow category at the time of first calf. Prior stage cost is that for bred heifers (birth to breeding).

² Should match total on Livestock Depreciation Record on page C-7.

³ Estimated years of useful life from date of purchase.

⁴ Estimated market value at end of useful life.

⁵ Number sold plus number dead or lost.

⁶ Estimated cost to raise animal from birth to this stage of maturity.

⁷ Estimated cost to raise animal from birth to the previous stage of maturity. See example above.

⁸ Include death loss.

⁹ Should match total on Machinery & Equipment Depreciation Record on page C-6.

¹⁰ Should match total on Building & Improvement Depreciation Record on page C-8.

FARM LIABILITIES

Beginning Balance as of		Ending Balance as	of ,	
<u> </u>	Date	Year J	Date	Year
Accounts & Notes Payable:				
Description				
Payment Frequency ¹				
Month(s) Payment Due:				
This Year				
Next Year				
Interest Rate				
Payment Amount				
Interest Accrued				
Interest Due This Year				
Principal Due This Year				
·	·	' 	·	·
Line of Credit Operating Notes:				
Description				
Payment Frequency ¹				
Month Payment(s)				
Due:				
This Year				
Next Year				
Interest Rate				
Payment Amount				
Interest Accrued				
Principal Balance				
Principal Balance Interest Due This Year				
Principal Due This Year				

FARM LIABILITIES (continued)

Beginning	Balance as of		Ending Balance as o	of ,	
-5 5			Year	Date	Year
Short Term Operating N	Notes:				
Description					
Payment Frequency ¹					
Month Payment(s) Due:					
This Year					
Next Year Interest Rate					
_ ,					
Interest Accrued					
D: : ID :					
Principal Balance Interest Due This Year					
Principal Due This Year					
Taxes Payable:					
Description		1	ı		1
Payment Frequency ¹					
Month(s) Payment Due:					
This Year					
Next Year					
Payment Amount					
0/1 4 15					
Other Accrued Expense	es:	ı	ı		I
Description Payment Frequency ¹					
Month(s) Payment Due:					
This Year					
Next Year		_			
Payment Amount			-		
- -	<u> </u>	<u> </u>			·

FARM LIABILITIES (continued)

Beginnin	ig Balance as of	,	Ending Balance as	of ,	
J .		Date	Year	Date	Year
Other Current Liabiliti	ies:				
Description			<u> </u>		
Payment Frequency ¹					
Month(s) Payment Due:					
This Year					
Next Year					
Payment Amount					
Non-Real Estate Note	s:				
Description					
Payment Frequency ¹					
Month Payment(s) Due:					
This Year					
Next Year					
Interest Rate					
Payment Amount					
Interest Accrued					
Principal Balance					
Principal Balance Interest Due This Year					
Principal Due This Year					
•	·	·	·	·	

FARM LIABILITIES (continued)

Beginning Balance as of	,,	Ending Balance as		
	Date	Year	Date	Year
Real Estate Notes:				
Description				
Payment Frequency ¹		_		
Month Payment(s) Due:		_		
This Year				
Next Year		_		
Interest Rate		_		
Payment Amount				
Interest Accrued				
Principal Balance Interest Due This Year				
Principal Due This Year				
	· —	· ————	·	·
Other Non-Current Liabilities:				
Description		_		
Payment Frequency ¹		_		
Month Payment(s) Due:				
This Year		_		
Next Year		_		
Interest Rate				
Payment Amount				
Interest Accrued				
Principal Balance Interest Due This Year	-	·		
Interest Due This Year				
Principal Due This Year				

¹Annual, semi-annual, quarterly, monthly

NON-FARM ASSETS

Beginning Balance as of _			Ending Balance as of _		,
	Date	Year	_	Date	Year

Cash and Checking Description Quantity	Beginning	Ending								
	Balance	Balance								
Jnit Market Value Per Unit Tax Basis, Total										
Savings Description Quantity Unit Market Value Per Unit Tax Basis, Total	Beginning	Ending								
	Balance	Balance								
Marketable Securities Description Quantity Unit Market Value Per Unit Tax Basis, Total	Beginning	Ending								
	Balance	Balance								
Accounts Receivable Description Quantity Unit Market Value Per Unit Tax Basis, Total	Beginning	Ending								
	Balance	Balance								

Beginning Balance as of _		,	Ending Balance as of _		,
	Date	Year	_	Date	Year

Other Current Assets Description Quantity Unit Market Value Per Unit Tax Basis, Total	Beginning	Ending	Beginning	Ending	Beginning	Ending	Beginning	Ending	Beginning	Ending
	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance
Vehicles Description Number of Units Market Value Per Unit Cost Per Unit Tax Basis, Total Purchase Date (M/D/Y) Useful Life ¹ Salvage Value ² Sales This Period, Unit ³ Sale Price Per Unit	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance
Cash Value, Life Insurance Description Quantity Unit Market Value Per Unit Tax Basis, Total Purchase Date (M/D/Y) Useful Life ¹ Salvage Value ²	Beginning	Ending	Beginning	Ending	Beginning	Ending	Beginning	Ending	Beginning	Ending
	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance

Beginning Balance as of _	,		Ending Balance as of	,	
	Date	Year		Date	Year

Investment in Other Entities	Beginning Balance	Ending Balance								
Description										
Number of Units										-
Market Value Per Unit Cost Per Unit										
ax Basis, Total										
Purchase Date (M/D/Y)										
Jseful Life ¹										
Salvage Value ²										
Sales This Period, Unit ³										
Sale Price Per Unit										
Residence	Beginning Balance	Ending Balance								
Description										
Number of Units										
Market Value Per Unit										
Cost Per Unit Tax Basis, Total										
Purchase Date (M/D/Y)										-
Jseful Life ¹										
Salvage Value ²										
Sales This Period, Unit ³										
Sale Price Per Unit			1		1				1	

Beginning Balance as of _	,		Ending Balance as of		·
	Date	Year		Date	Year

Real Estate (Land)	Beginning Balance	Ending Balance								
Description										
lumber of Acres										-
Market Value Per Acre										
Cost Per Acre										
ax Basis, Total ⁄ear Purchased				<u> </u>		<u> </u>			<u> </u>	
Sales This Period, Acres ³										
Price Received Per Acre										
										- "
Buildings and mprovements	Beginning Balance	Ending Balance								
escription										
lumber of Units										
Market Value Per Unit									<u> </u>	
Cost Per Unit Fax Basis, Total										
Purchase Date (M/D/Y)										
Jseful Life ¹										
Salvage Value ²										
Sales This Period, Unit ³										
Sale Price Per Unit										

Beginning Balance as of,				Ending Balance as of,,						
0 0		Date	e	Year			Date	,	Year	
Other Non-Current Assets Description Number of Units Market Value Per Unit Cost Per Unit Purchase Date (M/D/Y) Tax Basis, Total Useful Life ¹ Salvage Value ² Sales This Period, Unit ³ Sale Price Per Unit	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance

Estimated years of useful life from date of purchase
 Estimated market value at end of useful life
 Number sold plus units lost

NON-FARM LIABILITIES

Beginning Bala	ince as oi	,, Date	_ Ending Balance as (Year	, Date	Year
		Date	real	Date	i cai
Accounts & Notes Payable:	1				Ī.
Description					
Payment Frequency ¹					
Month(s) Payment Due:					
This Year					
Next Year					
Interest Rate					
Payment Amount					
Interest Accrued					
Principal Balance Interest Due This Year					
Principal Due This Year					
•	<u> </u>		'		'
Line of Credit Operating No	tes:				
Description					
Payment Frequency ¹					
Month Payment(s)					
Due:					
This Year					
Next Year					
Interest Rate					
Payment Amount					
Interest Accrued					
Principal Balance					
Interest Due This Year					
Principal Due This Year					
			·		l

NON-FARM LIABILITIES (continued)

Beginning Balance as of	,	Ending Balance as	of,	
<u> </u>	Date	Year S	Date	Year
Short Term Operating Notes:	1		ı	1
Description	_			
Payment Frequency ¹	_			
Month Payment(s) Due:				
This Year	_			
Next Year				
Interest Rate				
Payment Amount Interest Accrued				
				
Principal Balance Interest Due This Year				
Principal Due This Year				
Thropal Bae The Teal				·
Taxes Payable:				
Description				
Payment Frequency ¹				
Month(s) Payment Due:				
This Year	_			
Next Year	_			
Payment Amount				
Other Accrued Expenses:	ı	1	1	1
Description	_			
Payment Frequency ¹	_			
Month(s) Payment Due: This Year				
Next Year	_			
	_			
Payment Amount				<u> </u>

NON-FARM LIABILITIES (continued)

Beginning Bala	ance as of	1	Ending Balance as o	of ,	
		Date	Year	Date	Year
Other Current Liabilities:	1		1		
Description			_		
Payment Frequency ¹					
Month(s) Payment Due:					
This Year					
Next Year			_		
Payment Amount			<u></u>		
Non-Real Estate Notes:					
Description					<u> </u>
Payment Frequency ¹					
Month Payment(s) Due:					
This Year					
Next Year					
Interest Rate					
Payment Amount					
Interest Accrued					
Principal Balance					
Principal Balance Interest Due This Year					
Principal Due This Year					

NON-FARM LIABILITIES (continued)

Beginning Balance as of	,,	 Ending Balance a Year	as of	Date ,	Year
Real Estate Notes: Description Payment Frequency¹ Month Payment(s) Due This Year Month Payment(s) Due Next Year Interest Rate Payment Amount Interest Accrued Principal Balance Interest Due This Year Principal Due This Year		Tear		Date	rear

¹Annual, semi-annual, quarterly, monthly

EMPLOYEE INFORMATION AND EXAMPLE

Proper employee information reporting is a continuing problem for many farmers and ranchers. The IRS defines a common-law employee as an individual who performs services subject to the will and control of an employer, as to both what must be done and how it must be done. Two usual characteristics of an employer-employee relationship are that the employer has the right to discharge the employee and the employer supplies the employee with tools and a place to work. If you have an employer-employee relationship, it makes no difference how it is described. It does not matter if the employee is called an employee, or a partner, agent, or independent contractor. Further, it does not matter how the payments are measured, how they are made, or what they are called. An employer must generally withhold income taxes and social security taxes on wages paid to an employee.

Agricultural employees whose cash wages are subject to social security taxes are not required to have income tax withheld on their cash wages. You should ask each new employee to give you a Form W-4 on or before his or her first day of work. This certificate is effective for the first payment of wages and will last until the employee files another Form W-4. If an employee does not give you a Form W-4, you must withhold tax as if the employee were a single person who has claimed no withholding allowances.

You, as an employer, must collect and pay the employee's part of social security tax and you must pay a matching amount. For 2002, the wage base was \$84,900 for social security and is unlimited for Medicare; the social security tax rate was 6.2% each for employers and employees; and the Medicare rate was 1.45% each for employers and employees. These bases and rates change frequently; refer to IRS Publication 225 "Farmer's Tax Guide" or Publication 51 "Circular A, Agricultural Employer's Tax Guide" for the current base amounts and rates.

Social Security taxes and income tax withholding apply to all cash wages you paid during the year to an employee for farm and ranch work if either of the two tests below is met:

- 1. You pay \$2,500 or more during the year to all employees for agricultural labor.
- 2. You pay cash wages to an employee of \$150 or more in a year. The \$150 test applies separately to each employee you employ. If you employ a family of workers, each member is treated as a separate employee.

Some employers and employees have utilized non-cash wages as means of avoiding the social security and income tax withholding requirement.

If you are required to report wages, withheld income tax, or social security taxes, you must have an employer identification number (EIN) – a nine digit number separated as follows: 00-000000. If you do not have an employer identification number, apply for one on Form SS-4, Application for Employer Identification Number, available at any IRS district office or Social Security Administration office or by calling 1-800-829-3676, or on-line at www.irs.gov.

Number of Exemptions: (FED) (STATE)

Additional Withholding: (FED) (STATE)

Payr	oll	Total	Gross		Withho	ldings				-		Net	
Perio Endi		Hours	Wages		FICA		Federal Tax		State Tax		Other:	Pay	
	15	Non-cash Bonus	1,000	00	- O	~	- 0	-	- 0	~		1,000	00
J	31		1,500	00	114	75	151	00	29	24		1,205	01
L													
Mon	thly Tot	al	2,500	00	114	75	151	00	29	24		2,205	01
	31		1,500	00	114	75	151	00	29	24		1,205	01
A U													
G													
Mont	hly Tot	al	1,500	00	114	75	151	00	29	24		1,205	01
Wich	30		1,500	00	114	75	151	00	29	24		1,205	01
S			2,500	00		13	131					1,203	01
E P													
F													
	thly Tot		1,500	00	114	75	151	00	29	24		1,205	01
Quai	terly To	otal	5,500	00	344	25	453	00	87	72		4,615	03
	31		1,500	00	114	75	151	00	29	24		1,205	01
0													
Т													
Mont	l thly Tot	l al	1,500	00	114	75	151	00	29	24		1,205	01
	30	<u> </u>	2,000	00	153	00	195	00	37	32		1,614	68
N	30		2,000	00	133	00	133		31	32		2,021	00
0 V													
V													
Mon	thly Tot	al	2,000	00	153	00	195	00	37	32		1,614	68
_	31		2,000	00	153	00	195	00	37	32		1,614	68
D E													
С		1											
Mont	thly Tot	l al	2,000	00	153	00	195	00	37	32		1,614	68
	ter Tot		5,500	00	420	75	541	00	103	88		4,434	37
	to Date		11,000	00	765	00	994	00	191	60		9,049	40
<u> </u>												-,-,-	

EMPLOYEE EARNINGS RECORD

Year			

Employee's Name:			
Address:			
City:	State:	Zip:	
Social Security Number:		•	

Number of Exemptions:	(FED)	(STATE)
Additional Withholding:	(FED)	(STATE)

Payı	roll	Total	Gross		Withh	oldings	N		
Payr Perid Endi	od ing	Hours	Wages	FICA	Federal Tax	State Tax	Other:	Pay	
J A N									
Mon	thly To	tal							
F E B									
Mon	thly To	tal							
M A R									
Mon	thly To	tal							
Qua	rterly T	otal							
A P R									
Mon	thly To	tal							
M A Y									
Mon	thly To	tal							
J U N									
Mon	thly Tota	al							
Qua	rter Tota to Date	al Total							
real	וט טמונ	ıulai							

Payroll Total			Gross		Wi	thhol	dings			Net	
Perio Endi	od	Hours	Wages	FICA	Federa Tax		State Tax	Othe	er:	Pay	
J U L	thly Tot										
IVIOIT	lilly 10t	lai									
A U G											
Mon	thly Tot	al									
S E P											
Mon	thly Tot	al									
Quai	rterly To	otal									
O C T											
Mon	thly Tot	al									
N O V											
Mon	thly Tot	al									
D E C											
Mon	thly Tot	al									
Quar	rter Tot to Dat	al e Total									

EMPLOYEE EARNINGS RECORD

Year				

Employee's Name:			
Address:			<u> </u>
City:	State:	Zip:	
Social Security Number:		•	

Number of Exemptions:	(FED)	(STATE)
•		

Additional Withholding: (FED) (STATE)

Payroll	Total	Gross		Withho	ldings		Net
Payroll Period Ending	Hours	Wages	FICA	Federal Tax	State Tax	Other:	Pay
J A N							
Monthly To	otal						
FB							
Monthly To	otal						
M A R							
Monthly To	otal						
Quarterly	Γotal						
A P R							
Monthly To	otal						
M A Y							
Monthly To	otal						
J U							
Monthly To	tal						
Quarter To	tal						
Year to Dat	te Total						

Payroll Total Period Hours			Gross		Wit	hholo	lings			Net	
Perio Endi	od na	Hours	Wages	FICA	Federa Tax	I	State Tax	Othe	r:	Pay	
Lilui	l I				Tax		Idx				
J	-										
U	-				+						
L					+						
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Mon	thly To	tal									
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Α											
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G											
Mon	thly To	tal									
S											
S E P											
Р											
Mon	thly To	tal									
Qua	rterly T	otal									
0											
C T											
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Mon	thly To	tal									
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Mon	thly To	tal								_	
Ous	rter Tot	al									
		e Total									
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FORM 1099 INFORMATION AND EXAMPLES

An employer does not generally have to withhold or pay any taxes on payments to independent contractors. However, if you make total payments of \$600 or more during a calendar year to another person (other than a corporation) in the course of your farm business, you must file information returns (Form 1099) to report these payments. You report interest payments, including interest paid on installment sale contracts, of \$600 or more on form 1099-INT. Payments of \$600 or more made for rents, commissions, fees, prizes, awards, independent contractors, and other payments and compensation, including payments to subcontractors and payments for services provided to you by nonemployees are reported on Form 1099-MISC.

If you pay a contractor who is not a dealer in supplies for both supplies and services, you must report both the payment for the supplies and for services.

You must prepare separate copies of Form 1099-INT and form 1099-MISC for each person. Each person who received payments totaling \$600 or more for the calendar year for the items described above must be given a statement by January 31 of the following year.

If you classify an employee as an independent contractor and you had no reasonable basis for doing so, you will have to pay employment taxes for that worker. Further, if you do not withhold income and social security taxes from his or her wages, you may be held personally liable for a penalty of 100% of the tax if you are the person responsible for the collection and payment of withholding taxes.

You must use a separate transmittal, Form 1096, Annual Summary and Transmittal of U.S. Information Returns, for each different type of 1099 form, i.e. Form 1099-INT and Form 1099-MISC. You may be subject to a \$50 penalty for each incorrectly filed document.

Additional information relative to Form 1099 reporting can be found in IRS Publication 225 "Farmer's Tax Guide" or in an IRS booklet titled "2002 Instructions for Forms 1099, 1098, 5498, 1096, and W-2G".

Independent Contractor, Landlord, Lender, ETC.	Date	Rent, Interest, Machine Hire, ETC.	Amount	
Name: Sam Smith	1-15	Grass Rent	800	00
SSN or EIN: 333-22-4444	1-21	Combining Milo	1,054	50
Address: RR #1, Box 99				
Anytown, OK 77777				
		Total	1,854	50
Name: Andy Over	5-10	Spray Wheat	1,200	00
SSN or EIN: 123-45-6789	8-7	Spray Alfalfa	860	00
Address: Box 999				
Anytown, OK 77777				
		Total	2,060	00
Name: Smith Bros.	7-2	Combining Wheat	8,800	00
SSN or EIN: 22-7777777				
Address: Rt #1, Box 99				
Anytown, OK 77777				
		Total	8,800	00
Name:				
SSN or EIN:				
Address:				
		Total		

FORM 1099 INFORMATION

You must file informational returns (Form 1099) to report payments of \$600 or more to independent contractors for services performed for your farming businesses.

Independent Contractor, Landlord, Lender, etc.	Date	Rent, Interest, Machine Hire, etc.	Amount
Name:	Date	Wadime ime, etc.	7 tillourit
SSN or EIN			
Address:			
Address.			
		Total	
Name:		i otai	
SSN or EIN			
Address:			
		Total	
Name:			
SSN or EIN			
Address:			
		Total	
Name:			
SSN or EIN			
Address:			
		Total	
Name:			
SSN or EIN			
Address:			
		T ()	
		Total	

Independent Contractor, Landlord, Lender, etc.	Date	Rent, Interest, Machine Hire, etc.	Amount	
Name:				
SSN or EIN				
Address:				
		Total		
Name:				
SSN or EIN				
Address:				
		Total		
Name:				
SSN or EIN				
Address:				
		Total		
Name:				
SSN or EIN				
Address:				
		Total		
Name:				
SSN or EIN				
Address:				
		Total		

FORM 1099 INFORMATION

You must file informational returns (Form 1099) to report payments of \$600 or more to independent contractors for services performed for your farming businesses.

Independent Contractor, Landlord, Lender, etc.	Date	Rent, Interest, Machine Hire, etc.	Amount
Name:	Date	Wadime ime, etc.	7 tillourit
SSN or EIN			
Address:			
Address.			
		Total	
Name:		i otai	
SSN or EIN			
Address:			
		Total	
Name:			
SSN or EIN			
Address:			
		Total	
Name:			
SSN or EIN			
Address:			
		Total	
Name:			
SSN or EIN			
Address:			
		T ()	
		Total	

Independent Contractor, Landlord, Lender, etc.	Date	Rent, Interest, Machine Hire, etc.	Amount	
Name:				
SSN or EIN				
Address:				
		Total		
Name:				
SSN or EIN				
Address:				
		Total		
Name:				
SSN or EIN				
Address:				
		Total		
Name:				
SSN or EIN				
Address:				
		Total		
Name:				
SSN or EIN				
Address:				
		Total		

BEEF COW PRODUCTION ANALYSIS*

	BREEDING				CALVING				WEANING		205-DAY		YEARLING		365-DAY		COW: WEANING		
Cow's ID	Est. Date	Bull	Est. Calving	Preg. Check	Birth	Calf	Birth		Calving		Calf	Adj.	Wt.			Adj.	Wt.		Condition
	Bred	No.	Date	Results	Date	No.	Wt.	Sex	Ease	Date	Wt.	Wt.	Ratio	Date	Wt.	Wt.	Ratio	Wt	Score
Averages:																			

Sex Code: 1=Bull, 2=Heifer, 3=Steer

Calving Ease: 1=No Assistance, 2=Easy Pull, 3=Hard Pull, 4=Caesarean, 5=Abnormal Birth

Condition Score: Visual score 1 to 9, 1=very thin, 9=very fat

^{*} Cross-reference with other livestock pages: A-11c, A-19, and C-2.

FORAGE AND CROP PRODUCTION RECORD¹

Field Grop Rate/A Variety Date Name Date Rate/A Cost/A LBS/A LBS/A TON/A Vield /Acre /Ac				Seed Used			N	Р	К	Lime	Total	Grain Yield	Beef Yield					
Farm Plan Completion Date						Name	Date	Rate/A	Cost/A	LBS/A	LBS/A	LBS/A	TON/A	Yield	/Acre	/Acre		
Farm Plan Completion Date																		
Farm Plan Completion Date																		
Also note: The chemicals(s) Nave crop or re-entry restrictions as follows: / Special Problems (weeds, insects, and diseases): Special Problems (weeds, insects, and diseases):	FSA Farm Nui	mber:		ı	1					Air	Ground;	By;No	ozzle #	PS	l ingals	s spray/A.		
Date and Results of Last Soil Test:	Farm Plan Co	mpletion Date:			1 1					Air	Ground;	By;No	ozzle #	<u>@</u> PS	l ingal:	s spray/A.		
Date and Results of Last Soil Test:	Soil Type:																	
Seed Used Chemical Applied N	· ·	ults of Last Soil	Test:		1 1	· · · · · · · · · · · · · · · · · · ·												
Seed Used Chemical Applied N	PH E	3.I. N	Р	K														
Field Crop Rate/A Variety Date Name Date Rate/A Cost/A LBS/A LBS/A LBS/A LBS/A TON/A Vield /Acre /Ac							Chemical A	pplied		N	Р	K	Lime	Total	Grain Yield	Beef Yield		
Farm Plan Completion Date: / / Also note; The chemicals(s) have crop or re-entry restrictions as follows: Pat	Field	Crop	Rate/A	Variety	Date					LBS/A	LBS/A	LBS/A	TON/A	Yield	/Acre	/Acre		
Farm Plan Completion Date: / / Also note; The chemicals(s) have crop or re-entry restrictions as follows: Pat																		
Farm Plan Completion Date: / / Also note; The chemicals(s) have crop or re-entry restrictions as follows: Pat																		
Also note: The chemicals(s) have crop or re-entry restrictions as follows: Date and Results of Last Soil Test:	FSA Farm Nui	mber:	•	•	•					Air_	Ground;	By;No	ozzle #	@PS	l in gals	s spray/A.		
Date and Results of Last Soil Test:	Farm Plan Co	mpletion Date:			/ /					Air_	Ground;	By;No	ozzle #					
Date and Results of Last Soil Test:	Soil Type:																	
Seed Used			Test:		1 1													
Seed Used																		
FSA Farm Number: FSA Farm Number: Fam Plan Completion Date: / / Soil Type: Date and Results of Last Soil Test: PH B.I. N P K Seed Used Chemical Applied Field Crop Rate/A Variety Date Name Date Rate/A Cost/A LBS/A LBS/A LBS/A LBS/A TON/A Yield //Acre //Acre FSA Farm Number: Air Ground; By ;Nozzle # @ PSI in gals spray/A. Farm Plan Completion Date: / / Air Ground; By ;Nozzle # @ PSI in gals spray/A.							N	Р	K	Lime	Total	Grain Yield	Beef Yield					
Farm Plan Completion Date:	Field	Crop	Rate/A	Variety	Date	Name	Date	Rate/A	Cost/A	LBS/A	LBS/A	LBS/A	TON/A	Yield	/Acre	/Acre		
Farm Plan Completion Date:																		
Farm Plan Completion Date:																		
Soil Type: Date and Results of Last Soil Test: PH	FSA Farm Nui	mber:							AirGround; By;Nozzle #@PSI ingals spray/A.									
Date and Results of Last Soil Test: / / Special Problems (weeds, insects, and diseases): PH B.I. N P K Lime Total Grain Yield Beef Yield Field Crop Rate/A Variety Date Name Date Rate/A Cost/A LBS/A LBS/A LBS/A LBS/A TON/A Yield /Acre /Acre FSA Farm Number: Farm Plan Completion Date: / / / Special Problems (weeds, insects, and diseases):	Farm Plan Co	mpletion Date:			1 1					Air	Ground;	By;No	ozzle #	_@PS	l ingals	s spray/A.		
PH B.I. N P K Lime Total Grain Yield Beef Yield Field Crop Rate/A Variety Date Name Date Rate/A Cost/A LBS/A LBS/A LBS/A TON/A Yield /Acre /Acre FSA Farm Number: FSA Farm Plan Completion Date: / </td <td>Soil Type:</td> <td></td> <td></td> <td></td> <td></td> <td colspan="12">Also note: The chemicals(s) have crop or re-entry restrictions as follows:</td>	Soil Type:					Also note: The chemicals(s) have crop or re-entry restrictions as follows:												
Field Crop Rate/A Variety Date Name Date Rate/A Cost/A LBS/A LBS/A LBS/A LBS/A TON/A Yield /Acre /Acre FSA Farm Number: Farm Plan Completion Date: Seed Used Chemical Applied N P K Lime Total Grain Yield Beef Yield /Acre / /Acre /Acre	Date and Res	ults of Last Soil	Test:		1 1													
Field Crop Rate/A Variety Date Name Date Rate/A Cost/A LBS/A LBS/A LBS/A TON/A Yield /Acre /Acre FSA Farm Number: Farm Plan Completion Date:	PHE	3.IN	P	K														
FSA Farm Number:				Seed Used			N	Р	К	Lime	Total	Grain Yield	Beef Yield					
Farm Plan Completion Date:	Field	Crop	Rate/A	Variety	Date	Name	Date	Rate/A	Cost/A	LBS/A	LBS/A	LBS/A	TON/A	Yield	/Acre	/Acre		
Farm Plan Completion Date:																		
Farm Plan Completion Date:																		
	FSA Farm Nui	mber:								Air_	Ground;	By;No	ozzle #	<u>@</u> PS	l in gal:	s spray/A.		
Soil Type: Also note: The chemicals(s) have grouper to entry restrictions as follows:	Farm Plan Co	mpletion Date:			1 1	AirGround; By;Nozzle #@PSI ingals spray/A.												
Also hote. The chemicals(s)have crop or re-entry restrictions as follows.	Soil Type:					Also note: The chemicals(s) have crop or re-entry restrictions as follows:												
Date and Results of Last Soil Test: / / Special Problems (weeds, insects, and diseases):		ults of Last Soil	Test:		1 1													
PHB.INPK	PH F	3.I. N	Р	K		,		·										

¹ Cross-reference with Forage and Crop Production Record, page C-9.