Recordkeeping Instructions and Templates for Small-Scale Fruit and Vegetable Growers

INCLUDED IN THIS PACKET:	Instruction Sheet	Recordkeeping Template
Introduction	✓	
Seed and Plant Source	✓	✓
Greenhouse Plan	✓	✓
Production Record: Planting and Harvesting	✓	✓
Production Record: Planting	✓	✓
Production Record: Harvesting	✓	✓
Weekly Market Load List & Sales Record	✓	✓
Operational Expenses for Farm	✓	✓
Seasonal List		✓
Mileage Traveled for Farm Business		✓
Acreage Conversion Formula Sheet		✓
Calendar Template		✓

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Introduction

For most farmers, farming is a way of life. But farming is also a business. It does not matter if you own or lease land for farming—if you cultivate, operate, or manage a farm for income, you are in the business of farming.[1]

Like all businesses, your farm operation needs to have good and accurate recordkeeping for long-term success. Even though recordkeeping is not directly related to the nitty-gritty work of your farm such as plowing, planting, and harvesting, recordkeeping is essential to the overall operation of your farm. Recordkeeping can help you keep track of how much money you are spending and making on your farm, and whether you have been paid or still have payments to make. It can also help you prepare your income tax returns when it's time to file. Not only that, recordkeeping is necessary when you apply for loans or for programs such as Non-insured Crop Assistance Payment (NAP) with the Farm Service Agency (FSA) of the U.S. Department of Agriculture (USDA).

While there are many ways to keep records, it is important to use a system that you are comfortable with and is suited for your farming business. A good recordkeeping system is one that can help you track accurate information to help you reach your farm business goals. Due to the varied farm business goals of individual farmers, recordkeeping systems are likely to differ from farmer to farmer. For example, a farmer who is tracking sales to determine the best markets for her vegetables will have different records than a farmer who is tracking sales to determine which vegetables are more popular among her consumers.

Knowing that farmers have different recordkeeping needs, the templates in this binder were designed as individual records templates that will be most appropriate for keeping track of your farm operation and farm business goals. For farmers who are new to recordkeeping, we have identified recordkeeping templates that are typical of, and important to, any vegetable farm operation. These templates are: 1) Production Record: Planting and Harvesting, or Production Record: Planting and Production Record: Harvesting; 2) Weekly Market Load List & Sales Record; and 3) Monthly Operating Expenses.

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[1] 26 C.F.R. § 1.175-3 Definition of "the business of farming." "A taxpayer is engaged in the business of farming if he cultivates, operates, or manages a farm for gain or profit, either as owner or tenant…. For the purpose of this section, the term 'farm' is used in its ordinary, accepted sense and includes stock, dairy, poultry, fish, fruit, and truck farms, and also plantations, ranches, ranges, and orchards."

Another objective in the design of this recordkeeping system is to allow farmers to take these templates out to the farm and markets, so you can write down the information within a short time after the farm activities or sales transactions have taken place. Therefore, it is recommended that farmers ***pencil in their records*** on the templates that they take out to the field so they can make updates, corrections, or necessary changes later.

Lastly, the recordkeeping templates in this system were created with the ***cash method*** of accounting because most farmers find it easier to use this method to record their incomes and expenses. Under this accounting method, farmers report income when they receive payment.[2]

[2] See Department of the Treasury Internal Revenue Service Publication 225, Farmer's Tax Guide, at http://www.irs.gov/pub/irs-pdf/p225.pdf for more information on the cash method of accounting. If you have questions about which accounting methods to use for your farm operation, you should consult an Accountant who is familiar with your farm operation and is knowledgeable in this area.

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Instruction Sheet for Recordkeeping Template:
Seed and Plant Source

The goal of this recording table (on reverse side) is to provide a centralized location for organizing important information about seeds and plants that you may have bought and plan to grow for the season. The information collected in this table can help you keep track of when you bought seeds or plants, how much the seeds or plants cost you, and who you bought them from. This information may also be used in the initial process of applying for NAP.

Farm ID: Name or location of farm and/or the FSA farm number assigned to the farm.

Crop: Name of the crop. * If you choose to assign numbers to the different crops that you plan to grow and harvest so that you can easily identify them throughout your records, you can use this table to first assign a number to a particular crop. * In this column, you could record the crop name and assign a number to each crop variety. The assigned number should be used to identify the crop throughout the recordkeeping system in tracking the crop from beginning (seed/plant) to end (income received for selling the crop).

Variety/Lot: Seed or plant brand/variety or lot number assigned to it. The underlying purpose of tracking crop variety is for disaster payment programs like NAP where coverage benefits are based on categorizing crops by variety. As for lot number, you may want to keep track of a crop's lot number because seeds are identified by lot number; and when you call a seed vendor to ask about seeds that you bought, it will help the vendor to easily identify which seeds you are calling about. A crop's lot number is found on its seed packets.

S or P: Mark this box "S" for seed or "P" for plant to indicate whether you bought the crop as a seed or as a plant.

Date: Date you purchased the seed or plant.

Price: Cost of seed or plant, and give description. For example, price can be described as $/packet, $/tray, or total—whichever works for you in terms of calculating expenses.

Vendor: Business or person you bought the seeds or plants from.

Contact: Name of the vendor contact person and contact information. You may also want to include your account name or number with the seed vendor.

Page Number: Located at the bottom of table, page numbers will help keep track of the order of pages.

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Seed and Plant Source

Farm ID:	Name:					
Crop	**Variety/Lot**	**S or P**	**Date**	**Price**	**Vendor**	**Contact Information**

Instruction Sheet for Recordkeeping Template:
Greenhouse Plan

This recording table (on reverse side) was created to be used by farmers who utilize greenhouse(s) or hoop house(s) to start their seeding for the season and/or to extend their farming season. The purpose of this recording table is to help the farmer keep track of his or her greenhouse/hoop house activity, whether the farmer is using the services of a greenhouse or is using his or her hoop house.

Greenhouse ID:	Name or location of the greenhouse or hoop house.
Crop:	Name of the crop with assigned number. See *Seed and Plant Source* record sheet for assigned number for crop.
Seeding Date:	Date the farmer planted the seeds, or date given by the greenhouse vendor.
# of Flats Planted:	Number of flats planted on seeding date.
Plant Count per Flat:	Number of plants expected per flat.
Expected Total Plants:	Number of Flats Planted x Number of Plants Expected per Flat. (# flats planted x # of plants expected per flat = expected total plants.) This number helps the farmer monitor costs and plan for planting.
Actual Total Plants:	Actual number of transplants received from greenhouse services, or actual number of seeds that actually grew into transplants.
Notes:	Any important activity that should be captured in the table but was not.
Page Number*:*	Located at the bottom of table, page numbers will help keep track of the order of pages.

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Greenhouse Plan

Greenhouse ID:			Name:			
Crop	**Seeding Date**	**# of Flats Planted**	**Plant Count per Flat**	**Expected Total Plants**	**Actual Total Plants**	**Notes**

Instruction Sheet for Recordkeeping Template:
Production Record: Planting and Harvesting

The goal of this recording table is to provide a centralized location for keeping track of the farmer's planting and harvesting of each crop. The information collected in this recording table will help the farmer identify where the crop is planted and how many acres. This information can be used by farmers who need to file an acreage report as part of the NAP program.

***Farm ID**:*	Name or location of farm and/or farm number assigned to the farm.
***Crop**:*	Name of the crop with assigned number. See *Seed and Plant Source* record sheet for assigned number per crop.
***Field**:*	Where the seed or plant is planted on your parcel.**
***Planting Date**:*	Date the crop seed was planted, or date the crop plant was transplanted to the land.
***Acres or # of Rows**:*	Number of acres or number of rows planted for each crop.
***Harvest Dates**:*	Dates the crop is harvested and amount of the harvest in pounds.
***Notes**:*	Any important activity that should be captured in the table but was not.
***Page Number**:*	Located at the bottom of table, page numbers will help keep track of the order of pages.

** It is helpful for farmers to draw a **FIELD MAP** identifying the different plots or rows with numbers or letters. The assigned number or letter then should be used to help the farmer identify where specific crops are planted. In the "Field" column, the farmer can write in the assigned letter or number assigned to each plot or row.

****FIELD MAP:** A field map can be drawn on a piece of paper and does not have to be scaled appropriately. However, if you have an aerial image of your field, you can choose to make copies of it and directly mark on it. This will save you time and may be more accurate. A field map can be an effective recording tool. It can help you plan your farm operation and help you more easily identify where you are growing certain crops. It can also be a place where you record your plot measurements. Some of the measurements that you may want to record on your field map could include:

- The width and length of your plot and a calculation based on these measurements to determine the total acres you are farming.
- How many square feet your rows are, thus, you may want to measure how wide and long each individual row is. If all your rows are similar, all you need to do is measure the width and length of one row to find the acres of individual rows.
- How many rows of specific crops (individually and total) you plan to grow.

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Production Record: Planting and Harvesting

Name:		Farm ID:		Harvest	Harvest	Harvest	Harvest	Harvest	Harvest	Harvest	
Crop	Field	Planting Date	Acres or # of Rows	Date/ Unit (lbs.)	Date/ Unit (lbs.)	Date/ Unit (lbs.)	Date/ Unit (lbs.)	Date/ Unit (lbs.)	Date/ Unit (lbs.)	Date/ Unit (lbs.)	Yield = total units / total acres

Instruction Sheet for Recordkeeping Template:
Production Record: Planting

This recording table is a streamlined version of the template Production Record: Planting and Harvesting. Unlike this later mentioned recording table, this table is designed to record crop planting information only. The information collected in this recording table will help you track what crops were planted, where each crop was planted, when they were planted, and how many acres. If you are a participant in the Noninsured Crop Disaster Assistance Program (NAP), you can use this information to file an acreage report as part of your responsibilities as a program participant.

Name:	Name of farmer or name of farm operation.
***Farm ID**:*	Name or location of farm and/or farm number assigned to the farm.
***Crop**:*	Name of the crop planted.
***Field**:*	Where the seed or plant is planted on your parcel.**
Rows:	Record the number of rows for each crop you planted. You may also want to record row measurements.
***Acres**:*	Number of acres for each crop planted.
***Dates**:*	Date the crop seed was planted, or date the crop plant was transplanted to the land.
***Notes**:*	Any important activity that should be captured in the table but was not.
***Page Number**:*	Manually write in the page number in the space provided at the bottom of table, page numbers will help keep track of the order of pages.

** It is helpful for you to draw a **FIELD MAP** identifying where you planted your crops. One option that may help you identify where you planted your crops is writing in the names of the crops planted in the area on your field map. Another option is to assigned numbers or letters to different areas on your field map. Record the numbers or letters in the "Field" column on this recording table that corresponds to where each crop is planted on your field map.

****FIELD MAP:** A field map can be drawn on a piece of paper and does not have to be scaled appropriately. However, if you have an aerial image of your field, you can choose to make copies of it and directly mark on it. This will save you time and may be more accurate. A field map can be an effective recording tool. It can help you plan your farm operation and help you more easily identify where you are growing certain crops. It can also be a place where you record your plot measurements. Some of the measurements that you may want to record on your field map could include:

- The width and length of your plot and a calculation based on these measurements to determine the total acres you are farming.
- How many square feet your rows are, thus, you may want to measure how wide and long each individual row is. If all your rows are similar, all you need to do is measure the width and length of one row to find the acres of individual rows.
- How many rows of specific crops (individually and total) you plan to grow.

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Production Record: Planting

Name: **Farm ID:**

Crop	Field	Rows	Acres	Dates	Notes

Instruction Sheet for Recordkeeping Template:
Production Record: Harvesting

This recording table (on the reverse side) is a streamlined version of the template Production Record: Planting and Harvesting. Unlike the earlier version of the recording table, this table is designed to record harvesting information for each individual crop. The information collected in this recording table will help you track when you are harvesting the listed crop, in what measuring unit, the amount harvested each day, total units harvested for the season, total crop acreage, and the yield.

If you are a participant in the Noninsured Crop Disaster Assistance Program (NAP), you can use this information as part of your production records for each crop you have coverage for under NAP.

***Name*:**	Name of farmer or name of farm operation.
***Farm ID*:**	The name or location of farm and/or farm number assigned to the farm.
***Notes for harvesting*:**	Any important activity that should be captured as part of your production record or as a reminder.
***Measuring Unit*:**	Note the measuring unit you use in weighing your harvested crops. For consistent production weight throughout your vegetable production records, you may want to record in pounds (lbs.) or have your total harvested amount in pounds. For example, you harvest green beans in bushels, and you know that 1 bushel of green beans is 28 pounds. In this column, you may want to note that the measuring unit is "bushel" and 1 bushel = 28 pounds.
***Dates*:**	The dates the crop is harvested.
***Harvested Amount*:**	The amount of the crop harvested. From the green bean example above, you may write in total pounds or total bushels.
***Page (at the bottom of table)*:**	This is to help you keep order of pages.

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Production Record: Harvesting

Name: **Farm ID:**

Crop/Vegetable:

Notes for harvesting:

Measuring Unit	Date	Harvested Amount

Total Units Harvested:

Total Crop Acreage:

Total Units/Total Acre = **Yield:**

Instruction Sheet for Recordkeeping Template:
Weekly Market Load List & Sales Record

This recording table was designed to capture the amount sold and income of each crop for each market a farmer participates in. This table captures the total weekly income for each market.

Farm ID: Name or location of your farm and/or the farm number assigned to your farm where you are loading the crop for the particular market.

Market ID: Name or location of the market where you are selling your vegetables. If you are selling your vegetables to a buyer or an institution rather than a market, you should record the name of the buyer or institution here.

Crop or Product: Name of the fruit or vegetable or the assigned crop number. See *Seed and Plant Source* record sheet if you preferred assigning a number or letter to specific crops for identification and tracking purposes.

Measurement Unit: Description of one unit of the crop being sold at the farmers' market or to the buyer. This can be anything from bunch, tray, box, etc.

For consistent recording purposes, you may want to weigh all your units in pounds. You may also want to weigh several units to obtain the average pound(s) per unit to calculate the total pounds brought to market, sold, and left over. You may want to record the average weight of the unit here.

For example, after measuring several trays, you calculated that an average tray of green beans is 2.5 lbs. From all the green beans you harvested, you assembled and sold 100 trays of green beans. From these numbers, you can calculate that you harvested and sold approximately 250 pounds of green beans.

Market Date: Date when the farmer went to the farmers' market, or date the farmer sold vegetables to the buyer.

Qty to Market: Amount of each unit that was brought to the farmers' market for the day or weekend.

Qty Leftover: Amount of each unit that was left after the market closed for the day or weekend.

Qty Sold: This can be (Qty to Market) – (Qty Leftover), or the actual number of units sold tracked by the farmer or seller.

Price per Unit: Dollar amount of each unit. This should capture the initial starting price per unit. If price per unit changes, this information should be captured in the "Notes" section.

Income: This can be (Qty Sold) x (Price per Unit), or the actual total dollar amount for each crop sold tracked by the farmer or seller.

Notes: Any important activity that should be captured in the table but was not. For example, if the farmer reduced the price per unit during the last 30 minutes of the market and had 10 units left, then the note should reflect that 10 units were sold for the lesser amount.

Weekly Total: Sum up all income for all crop/product and write in the total income for that week. Total weekly income is important in determining income for many financial statements and preparing a Schedule F.

Page Number: Located at the bottom of table, page numbers will help keep track of the order of pages.

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Weekly Market Load List & Sales Record

Farm ID

Market ID

Crop or Product	Measurement Unit (bunches, baskets, boxes in lbs.)	Market Date	Qty to Market	Qty Leftover	Qty Sold	Price per Unit	Income	Notes
			WEEKLY TOTAL:					

Weekly Market Load List & Sales Record

Farm ID	
Market ID	

Crop or Product	Measurement Unit (bunches, baskets, boxes in lbs.)	Market Date	Qty to Market	Qty Leftover	Qty Sold	Price per Unit	Income	Notes
			WEEKLY TOTAL:					

Instruction Sheet for Recordkeeping Template:
Operational Expenses for Farm

The intent of this table is to provide a central place for recording farm expenses that you incurred and paid in the tax year. Generally, farmers can deduct the ***current costs*** of operating their farm as deductible business expenses on Schedule F (part of IRS Form 1040) Profit or Loss from Farming when filing their individual income taxes.[1] Current costs are expenses that you incurred and paid in the tax year. Current costs are not investment expenses, start-up costs, or inventory costs. Current costs must be "*ordinary and necessary*" expenses, which means that the expenses must be those that are appropriate and common to the type of commercial farming you are performing.[2]

The expense categories listed in this table are some of the expenses listed in Part II of Schedule F (part of IRS Form 1040). These expenses are common and are typically deductible for small-scale fruit and vegetable farmers. For other expenses that are not listed and are specific to your farm operation, you should consult with a tax expert or tax attorney who is familiar with your farm operation.

Farm ID:	The name or location of farm and/or farm number assigned to the farm.
Expenses:	Categories of deductible farming expenses that are common to small-scale fruit and vegetable farm operations. Below are general descriptions of each expense category and examples. This information is for general use only and is not meant to act as a substitute for legal advice from a tax attorney or tax advice from a tax expert. For your specific situation or unique expenses that are outside of the listed categories, you should consult a tax attorney or tax experts.
Total:	The total cost of each type of farming expenses incurred in the year.

- ***Car and Truck Expenses*** – Farmers have two options when determining deductible expenses for car and truck used in a farming operation: (1) **actual cost** of the car and truck used in the farm operation; or (2) the **standard mileage rate**. You must not use both the actual cost and standard mileage rate in determining car and truck expenses for one vehicle.
  - You must use the actual costs incurred when you have five (5) or more vehicles being used in your farm operation at the same time.[3] Such actual car and truck expenses include cost of gasoline, oil, repairs, tires, licenses, registration fees, insurance, and depreciation (subject to certain limits).[4] If you are using five (5) or more vehicles for your business at the same time, you should consult with a tax expert or a tax attorney about what actual car expenses you can claim.

[1] 2014 Publication 225, Farmer's Tax Guide. For use in preparing 2014 Returns (October 20, 2014).

[2] Treas. Reg. § 1.162-1 (2012). Treas. Reg. § 1.162-12 (2012). 2014 Publication 225, Farmer's Tax Guide. For use in preparing 2014 Returns (October 20, 2014).

[3] 2014 Publication 225, Farmer's Tax Guide, for use in preparing 2014 Returns, pg. 22-23. 2014 Publication 463, Travel, Entertainment, Gift, and Car Expenses. For use in preparing 2014 Returns (Feb 6, 2015), pg. 15-17.

[4] 2014 Publication 225, Farmer's Tax Guide. For use in preparing 2014 Returns, pg. 22-25. 2014 Publication 463, Travel, Entertainment, Gift, and Car Expenses. For use in preparing 2014 Returns (Feb 6, 2015), pg. 17-25.

- If you have fewer than five (5) vehicles, you can choose to use the standard mileage rate. You can use the standard mileage rate for any vehicle such as a car, pickup truck, or van that you use for any farm-related businesses.
- If you have fewer than five (5) vehicles, and if you have one vehicle used exclusively for the farm operation and another that is mixed-use for the farm business and for personal use, you can choose to use the actual cost for the former vehicle and the standard mileage rate for the latter vehicle. Again, for questions about vehicles used exclusively for the farm operation, you should consult with a tax expert or a tax attorney about what actual car expenses you can claim.

- ***Chemicals*** – The cost of insect sprays, dusts, synthetic chemicals, organic pesticides, moth balls, and other similar items purchased for and used in farming.
- ***Custom Hire (machine work)*** – The cost of hiring someone else to do work such as clearing and plowing the land where the hired person furnished the equipment for such work.
- ***Depreciation*** – The depreciation of your farm sheds, high tunnels, and machineries.
- ***Farmers' Market Fees*** – The cost of farmers' market membership and/or stall fees.
- ***Fertilizer and Lime*** – The cost of fertilizer, lime, and other materials applied to farmland to enrich, neutralize, or condition it if the benefits last a year or less. You can also deduct the cost of applying these materials in the year you pay or incur it. If the benefits of the fertilizer, lime, or other materials last substantially more than one year, you generally must capitalize the costs and deduct a part of the cost for each year the benefits last.
- ***Freight and Trucking*** – The cost of transporting your farm products, such as freight and trucking fees.
- ***Gasoline, Fuel, and Oil*** – The costs of fuel for tractors, tillers, chain saws, and other equipment/machineries.
- ***Greenhouse Services*** – The cost of greenhouse space rental or transplanting services.
- ***Insurance*** – The cost of insurance for your farm business, which includes premiums that you pay for the following types of insurance: fire, storm, crop, theft, liability, and other insurance on farm business assets; health and accident insurance on your farm employees; workers' compensation insurance set by state law that covers any claims for job-related bodily injuries or diseases suffered by employees on your farm, regardless of fault; business interruption insurance; and state unemployment insurance for your farm employees.
- ***Interest Paid (credit cards, loans)*** – Interest charges paid on farm mortgages and other obligations, such as loans and credit cards, that you incurred in your farm businesses. Under the cash method of accounting, you can generally deduct interest paid during the tax year.
- ***Labor Hired*** – You can deduct reasonable wages paid for regular farm labor, piecework, contract labor, wages for individuals you hire to sell your produce at your farmers' market stalls, and other forms of labor hired to perform work on your farm.
- ***Miscellaneous*** – This column is a catchall category for infrequent expenses such as farm magazines and newspapers, or subscriptions to professional, technical, and trade journals that deal with farming, licenses, and permits related to the farm business, and farm organizational fees.

- ***Professional Fees (tax, legal)*** – Accounting fees, farm business consultant fees, farm-related attorneys' fees, the cost of preparing Schedule F on tax returns relating to your farm business, and the amount paid or incurred in resolving tax issues relating to farm business are examples of costs that can be recorded in this category.
- ***Rent: Land*** – The rent paid for leasing farmland.
- ***Rent: Machines & Equipment*** – The fees or cost of leasing machinery or equipment for use on your farm. For example, the cost of leasing a tractor, tiller, seeder, or any machinery for the farm operation to be used by you on your farm.
- ***Repair and Maintenance*** – The cost of normal repair and maintenance of your farm properties. Qualified repair and maintenance expenses are those that do not extend the useful life of the equipment or property. For example, repainting, replacing shingles and supports on farm buildings, cost for the upkeep of fences, and periodic or routine maintenance of tractors and other farm machinery.
- ***Seeds & Plants*** – The costs of any seeds or plants you purchased for your farming business.
- ***Supplies / Materials / Hardware*** – The costs of tying materials, containers, office supplies, small tools that will not last longer than one year, postage and delivery expenses such as stamps and stationery, disinfectants and cleaning supplies used in the farm operation, and recordkeeping expenses such as notebooks, ledgers, and binders.
- ***Taxes (sales, property)*** – Taxes paid during the tax year on farm business assets such as farm equipment, animals, farmland, and farm buildings; also, state and local general sales taxes, and state and federal income taxes.
- ***Utilities*** – The costs of gas, propane, electricity, water, garbage services, e-mail, Internet services, and telephone used exclusively for your farm businesses.
- ***Others*** – Other deductible expenses that you may want to categorize separately from the expenses listed above.

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Operational Expenses for Farm				
Farm ID				
Expenses				**Total**
Car & Truck Expenses				
Chemicals				
Custom Hire (machine work)				
Depreciation				
Farmers' Market Fees				
Fertilizers and Lime				
Freight and Trucking				
Gasoline, Fuel, & Oil				
Greenhouse/ Hoop House				
Insurance				
Interests (credit cards, loans)				
Labor Hired				

Operational Expenses for Farm				
Farm ID				
Expenses				**Total**
Miscellaneous				
Professional Fees (tax, legal)				
Rent: Land				
Rent: Machines & Equipment				
Repairs and Maintenance				
Seeds & Plants				
Supplies/Materials/Hardware				
Taxes				
Utilities				
Others				
Others				

SEASONAL LIST: When My Locally Grown Vegetables Will Be Available							
Crop	May	June	July	Aug	Sept	Oct	Nov

Mileage Traveled for Farm Business

Date(s)	Mode of Travel	From Where / To Where	Mileage To	+	Return Mileage	=	Total Mileages Traveled
				+		=	
				+		=	
				+		=	
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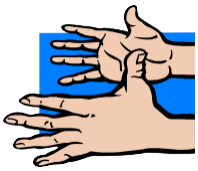
Acreage Conversion Formula Sheet

Measure of Surface (Area)

43,560 square feet = 1 Acre

FINDING SQUARE FEET OF AN AREA:

1. Measure how "wide" and how "long" the area is in feet (ft.)

2. Wide = Width  and Long = Length

3. Find the square feet using this formula:

Width ft. x Length ft. = Square Feet (sq. ft.)

☐ X ☐ = _____ sq. ft.

CONVERTING SQUARE FEET INTO ACRES:

1. Find the acreage using this formula:

_____ sq. ft. ÷ 43,560 sq. ft. = Acre(s)

☐ ÷ 43,560 = _____ Acres

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www.flaginc.org ~ lawyers@flaginc.org

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Month: Year:

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday

CALENDAR TEMPLATE