



USDA Program Recordkeeping Requirements

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Multiple farm programs are offered to assist agricultural producers through the Farm Service Agency, Natural Resources Conservation Service and Risk Management Agency. Qualifying for federal government farm programs and retaining eligibility are two of the many benefits of maintaining good records. Such records may also be used by the producer for analysis of farm operations, as well as showing bankers and prospective land purchasers historical due diligence. Each agency and individual program has unique recordkeeping requirements. It can be challenging to understand the differ-

ent recordkeeping requirements for such a wide variety of programs.

This fact sheet provides information on recordkeeping requirements to aid producers in choosing government farm programs. The following table lists program name, managing agency and recordkeeping requirements for many of these programs. It summarizes the information and forms producers need for farm programs for which they are enrolled or are considering applying, while also pointing out the farm management uses of that information. The table also lists Extension resources that may be used to keep applicable records to each farm program.

Farm Service Agency Programs*

<i>FSA Program</i>	<i>Farm Management Records Required</i>	<i>Applicable Uses</i>	<i>Extension Resource</i>
Direct Loan	FSA-2001: Request for Direct Loan Assistance—loan application submitted by actual operator of farm or ranch	Historical comparison of financial performance,	AGEC-753 Developing an Income Statement
Farm Ownership	FSA-2002: Three Year Financial History—includes operating income, operating expenses, non-operating income and expenses, financing and capital	Historical comparison of production, Inventory assets and liabilities, Set business goals,	AGEC-752 Developing a Balance Sheet
	FSA-2003: Three Year Production History—list all dairy, livestock, poultry and crop production with amounts raised or planted and sold	Budgeting, Determine profitability, Examine production methods for ways to improve yields	AGEC-242 From Cash Records to Cost of Production
	FSA-2004: Authorization to Release Information—allows FSA to verify information using employment or income records, bank accounts, stock accounts, other assets, credit references and debt and collateral information		AGEC-302 Information Systems for Oklahoma Farmers
	FSA-2005: Creditor List—provides name and contact information for all creditors		AGEC-139 Budgets: Their Use in Farm Management
	FSA-2006: Property Owned and Leased—lists land with description, acres with location and equipment and livestock with description and quantity		Oklahoma Farm and Ranch Account Book, A-6, A-8, A-12a, A-14a, A-19, A-20, B-4a, B-5a, B-6, B-7, B-9, C-2, C-3, C-4, C-5, C-9, C-10, C-11
	FSA-2037: Farm Business Plan Worksheet-Balance Sheet—includes current, intermediate, long term assets and liabilities and personal assets and liabilities		T-4150 Organizing Household Records
	FSA-2038: Farm Business Plan Worksheet-Projected Income and Expense—income from crop, livestock, poultry		(cont'd)

<i>FSA Program</i>	<i>Farm Management Records Required</i>	<i>Applicable Uses</i>	<i>Extension Resource</i>
Direct Loan Farm Ownership (cont'd)	and dairy production, Ag Program payments and crop insurance. Expenses, non-operating expenses, capital sales and contributions FSA-2302: Description of Farm Training and Experience—space to describe all types of training and relevant farm experience In addition to forms, an applicant must provide FSA the following information as part of the loan process: <ul style="list-style-type: none"> • Proof that the applicant cannot obtain credit from private sources at reasonable rates and terms. A referral letter from a bank or other local lending institution serves as proof and may or may not be necessary, depending on the applicant's financial situation. • Three years of federal income tax returns. • Copies of any leases, contracts or agreements. • Documentation showing compliance with regulations governing certain environmental programs. The local FSA office can assist the applicant with meeting this requirement. 		
Direct Loan Farm Ownership Participation	Same as above.	Same as above.	Same as above.
Direct Loan Down Payment Farm Ownership Program	Same as above.	Same as above.	Same as above.
Direct Loan Operating	Same as above.	Same as above.	Same as above.
Direct Loan Operating Microloans	FSA-2330, Request for Microloan assistance—loan application submitted by actual operator of farm or ranch. Includes applicant information, balance sheet and income statement	Inventory assets and liabilities, Determine profitability	Oklahoma Farm and Ranch Account Book, B-6, B-7, B-9
Direct Loan Farm Ownership Microloans	Same as above.	Same as above.	Same as above.
Direct Loan Emergency	All Direct Loan forms plus: FSA-2309, Certification of Disaster Losses—provide dates and nature of disaster, yield, acres, crop and previous three years yield per acre production of crop FSA-2310, Lenders Verification of Loan Application—Lender provides information on loans and interest rates to FSA, loan applications, collateral and future lending relationship	Historical comparison of financial performance, Historical comparison of production, Inventory assets and liabilities, Set business goals, Budgeting, Determine profitability, Examine production methods for ways to improve yields	Oklahoma Farm and Ranch Account Book, A-20, C-9
Guaranteed Loan Operating	FSA-2211, Application for Guarantee—provide applicant information, acres farmed, type of loan requested, purpose of funds and description of loan security	Inventory assets, Inventory land resources, Set business goals	Oklahoma Farm and Ranch Account Book, A-20, B-6, C-10, C-11
Guaranteed Loan Farm Ownership	Same as above.	Same as above.	Same as above.
Guaranteed Loan Conservation	Same as above.	Same as above.	Same as above.

<i>FSA Program</i>	<i>Records Required</i>	<i>Farm Management Uses</i>	<i>Applicable Extension Resource</i>
Land Contract Guarantee	FSA-2683, Request for Land Contract Guarantee Assistance—provide applicant information, location of land, acres farmed, and description of operation	Inventory land resources, Set business goals, Examine production methods for ways to improve yields	Oklahoma Farm and Ranch Account Book, C-11, C-12
Youth Loans	FSA-2301, Request for Youth Loan—provide applicant information, description of project, projected income and expenses, asset and debts, advisor recommendation and parent/guardian recommendation.	Inventory assets and liabilities, Set business goals, Budgeting	Oklahoma Farm and Ranch Account Book, B-4a, B-5a, B-6, B-7 ANSI-3684 Swine Showmanship ANSI-3284 Beef Showmanship ANSI-3863 Sheep Showmanship
Noninsured Crop Disaster Assistance Program	<p>To be eligible for NAP assistance, coverage must be obtained by the deadline. The following crop acreage information must be reported:</p> <ul style="list-style-type: none"> • Name of the crop (lettuce, clover, etc.); • Type and variety (head lettuce, red clover, etc.); • Location and acreage of the crop (field, sub-field, etc.); • Share of the crop and the names of other producers with an interest in the crop; • Type of practice used to grow the crop (irrigated or non-irrigated); • Date the crop was planted in each field; and • Intended use of the commodity (fresh, processed, etc.). <p>Producers should report crop acreage shortly after planting (early in the risk period) to ensure reporting deadlines are not missed and coverage is not lost. Losses must be reported within 72 hours for hand-harvested crops and 15 days of all other crops.</p> <p>In addition, producers with NAP coverage must provide the following production information:</p> <ul style="list-style-type: none"> • The quantity of all harvested production of the crop in which the producer held an interest during the crop year; • The disposition of the harvested crop, such as whether it is marketable, unmarketable, salvaged or used differently than intended; and • Verifiable or reliable crop production records (when required by FSA). <p>For aquaculture, floriculture and ornamental nursery operations, producers must maintain records according to industry standards, including daily crop inventories.</p>	Inventory land resources, Budgeting, Examine production methods for ways to improve yields, Determine marketing options/ plans	AGEC-242 From Cash Records to Cost of Production EPP-322 Pesticide Recordkeeping Requirements for Crop Production AGEC-139 Budgets: Their Use in Farm Management Oklahoma Farm and Ranch Account Book, A-19, A-20, C-9, C-11, C-12
Livestock Forage Disaster Program	A copy of the grower contract if the producer is a contract grower and any other supporting documents required for determining eligibility. Supporting documents must show evidence of loss, current physical location of livestock in inventory, evidence that grazing land or pastureland is owned or leased and evidence, if the loss of grazing was due to a fire, that the producer was prohibited by the federal agency from grazing the normal permitted livestock on the managed rangeland due to a fire.	Inventory Livestock and land resources	NCFMEC-03A Pasture Lease Form Oklahoma Farm and Ranch Account Book, A-19, A-20, C-2, C-7a

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FSA Program	Records Required	Farm Management Uses	Applicable Extension Resource
Livestock Forage Disaster Program (cont'd)	<p>Certify that they have suffered a grazing loss because of a qualifying drought or fire; Timely file an acreage report for all grazing land for which a loss of grazing is being claimed.</p>		
Livestock Indemnity Program	<p>A copy of the grower contract if he/she is a contract grower and any other supporting documents required for determining eligibility. Supporting documents must show evidence of loss, current physical location of livestock in inventory and location of the livestock at the time of death.</p> <p><i>Livestock Death Loss Documentation</i> Livestock owners should record all pertinent information of livestock death losses due to adverse weather and attacks by animals reintroduced into the wild by the federal government or protected by federal law. Documentation of the number and kind of livestock that have died and, if possible, supplemented by such items as, but not limited to:</p> <ul style="list-style-type: none"> • Photographs or video records to document the loss, dated if possible; • Purchase records, veterinarian records, production records, bank or other loan documents; • Written contracts, records assembled for tax purposes, private insurance documents and other similar reliable documents. <p>Applicants must provide adequate proof the eligible livestock deaths occurred as a direct result of an eligible adverse weather event or eligible attack by an eligible animal or avian predator in the calendar year for which benefits are being requested. The quantity and kind of livestock that died as a direct result of the eligible event may be documented by:</p> <ul style="list-style-type: none"> • purchase records; • veterinarian records; • bank or other loan documents; • rendering truck receipts or certificates; • Federal Emergency Management Agency records; • National Guard records; • written contracts; • production records; • records assembled for tax purposes; • property tax records; • private insurance documents; and/or • similar documents. <p>If adequate verifiable proof of death records documentation is not available, FSA will accept reliable records in conjunction with verifiable beginning and ending inventory records as proof of death. Reliable records may include, but are not limited to:</p> <ul style="list-style-type: none"> • contemporaneous producer records existing at the time of the adverse weather event; • picture(s) with a date; 	<p>Inventory Livestock and land resources, Inventory liabilities, Budgeting, Determine profitability, Examine production methods for ways to improve</p>	<p>AGEC-242 From Cash Records to Cost of Production AGEC-302 Information Systems for Oklahoma Farmers Oklahoma Farm and Ranch Account Book, A-19, C-2 AGEC-249 Stocker Cattle Production and Management Practices in Oklahoma</p>

<i>FSA Program</i>	<i>Records Required</i>	<i>Farm Management Uses</i>	<i>Applicable Extension Resource</i>
Livestock Indemnity Program (cont'd)	<ul style="list-style-type: none"> • Brand inspection records; • Dairy herd improvement records; and/or • Similar reliable documents. <p>FSA will accept certifications of livestock deaths by third parties on form CCC-854 along with verifiable beginning and ending inventory documentation if the following conditions are met:</p> <ul style="list-style-type: none"> • there is no other documentation of death available; • the number of livestock in inventory at the time of the adverse weather event. • a third party provides their telephone number, address and a written statement containing: <ul style="list-style-type: none"> ◦ specific details about their knowledge of the livestock deaths; ◦ their affiliation with the livestock owner; ◦ the accuracy of the deaths claimed by the livestock owner. 		
Loans for Beginning Farmers and Ranchers	FSA-217, Socially Disadvantaged, Limited Resource and Beginning Farmer or Rancher Certification—certifies that applicant is either socially disadvantaged farmer or rancher, limited resource farmer or rancher or beginning farmer or rancher.	Set business goals, Budgeting	E-982A Resource Guide for Beginning Farmers in Oklahoma AGEC-267 Funding for Small Scale Farms
Loans for Socially Disadvantaged Farmers and Ranchers	Same as Above	Same as Above	Same as Above
Farm Storage Facility Loan Program	CCC-185 Loan Application and Approval for Farm Storage and Drying Equipment Loan Program—provide applicant information, requested loan details, purpose of loan and production information about commodities, acres and yield CCC-194 Farm Storage Facility Loan Subordination Agreement—places lien on real property for the length of the loan	Set business goals, Budgeting, Determine profitability, Examine production methods for ways to improve yields	BAE-1011 Bunker Silo Sizing and Management BAE-1012 Pesticide and Fertilizer Facility Operations Checklist BAE-1101 Aeration and Cooling of Stored Grain BAE-1112 Preparing Grain Bins and Flat Storages Prior to Harvest or Incoming Product Storage Oklahoma Farm and Ranch Account Book, C-12
Commodity Loans and Loan Deficiency Payments	Comply with conservation and wetland protection requirements; Submit an acreage report to account for all cropland on all farms; Show control of and to title to the commodity. PRODUCTION EVIDENCE A producer who repays a MAL at less than the loan rate plus accrued interest and other charges or receives an LDP may be subject to a spot check and must provide production evidence acceptable to CCC, such as evidence of sales, warehouse receipts or load summary or assembly sheets.	Inventory land resources, Budgeting, Examine production methods for ways to improve yields	AGEC-242 From Cash Records to Cost of Production Oklahoma Farm and Ranch Account Book, C-5, C-9, C-12

FSA Program	Records Required	Farm Management Uses	Applicable Extension Resource
Dairy Indemnity Program	<p>The DIPP applicant must provide a copy of the notice from the public agency that resulted in removing the milk from commercial markets. The notice must include the following:</p> <ul style="list-style-type: none"> • Name of the violating substance causing the removal • Dates the milk was removed from the commercial market. <p>Laboratory Analysis A copy of all laboratory analysis of feed and milk must be provided by the DIPP applicant. If the milk is off the market for longer than one month, there should be at least one milk analysis per month.</p> <p>Public Agency Notice of Reinstatement DIPP applicants must provide a copy of the letter from the public agency reinstating the producer's milk to the commercial market. Note: The public agency notice must include the date of reinstatement.</p> <p>Sales Documents The DIPP applicant must provide a copy of all sales documents for milk marketed during:</p> <ul style="list-style-type: none"> • The claim period • Each base period that corresponds to each claim period. <p>Note: The copy of the sales documents must include the applicant's milk pickups during the first two weeks after reinstatement to commercial markets. This is required so the County Office can determine how many days of milk production were in the applicant's milk tank when the applicant was reinstated to commercial milk markets. If sales documents are received from more than one handler for an applicant, enter the weighted average price as the:</p> <ul style="list-style-type: none"> • Gross payment price if the net payment price is not known • Net payment price if the net payment price is provided on all sales documents. <p>CCC-314, Dairy Indemnity Payment Program Agreement, must be completed and signed by each producer in the dairy operation receiving a share of the payment when filing FSA-373, Dairy Indemnity Payment Program Application. CCC-314 list the recipient and reason why the payment is being made. FSA-373 asks for applicant, dairy, and contamination information.</p> <p>AD-1026's To be eligible to receive payments under DIPP, a producer must comply with HELC/WC provisions by submitting an AD-1026, Highly Erodible Land Conservation and Wetland Conservation certification, according to 6-CP. Note: Indemnity payments must be reduced according to 6-CP before payments can be made to producers who are in violation of any procedure in 6-CP.</p>	Historical comparison of production, Examine production methods for ways to improve yields.	Oklahoma Farm and Ranch Account Book, C-12

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FSA Program	Records Required	Farm Management Uses	Applicable Extension Resource
Dairy Indemnity Program (cont'd)	<p>A personal letter from the applicant must be provided to the County Office. The letter must include the following:</p> <ul style="list-style-type: none"> • Trade name, manufacturer, and date of use of any pesticide used during the 24 months just before the claim period in producing crops, on the cattle, and in the farm buildings • USDA registration number of any pesticide involved in the contamination • Name of the personal business that marketed the violating pesticide, if available • Detailed statement describing the possible sources of the contamination and how it got into the applicant's milk <p>Note: If this is the second claim for the producer within FY, COC must determine whether the same feed from the first contamination caused the second contamination.</p> <ul style="list-style-type: none"> • Detailed statement describing actions taken to reduce the level of contamination in the milk after discovering the milk was contaminated <p>Note: If this is the second claim for the producer within FY, the applicant must certify to the actions taken to remove the contaminated feed after the first claim has been paid.</p> <ul style="list-style-type: none"> • Statement that explains the applicant's normal milking and milk pickup practices including the following: <ul style="list-style-type: none"> • How many times a day the cows are milked • Approximate time of each milking • Approximate time and how often milk is picked up by the milk handler. <p>Proof of Loan Repayment Applicants who receive a loan from a dairy cooperative or association are not eligible for DIPP benefits unless proof of repaying the loan is submitted to the County Office. The following are acceptable proof of loan repayment:</p> <ul style="list-style-type: none"> • Paid receipt • Canceled check. <p>County Offices shall:</p> <ul style="list-style-type: none"> • Make a photocopy of the proof • File the photocopy in the producer's DIPP folder. <p>Spreadsheet Calculator County Offices shall complete and attach a spreadsheet calculator to each DIPP claim submitted to the National Office.</p> <p>AD-3030, Representations Regarding Felony Conviction and Tax Delinquent Status for Corporate Applicants, will be required to be completed and submitted by corporate applicants when applying for DIPP benefits. This form certifies that applicant does not have a conviction or owe unpaid taxes. Each time a corporate applicant applies for benefits, the applicant must complete and submit an executed AD-3030.</p>		

<i>FSA Program</i>	<i>Farm Management Records Required</i>	<i>Applicable Uses</i>	<i>Extension Resource</i>
Emergency Conservation Program	<p>Provides assistance from disaster damage to rehabilitate farmland and conservation structures and install water measures during periods of severe drought for livestock.</p> <p>The FSA County Committee inspects the damage to determine if land is eligible for ECP. For land to qualify for ECP funds, the damage from the natural disaster or severe drought must create new conservation problems that if not dealt with would:</p> <ul style="list-style-type: none"> • Further damage the land • Significantly affect the land's productive capacity • Represent damage from a natural disaster unusual for the area (an exception to this is damage from wind erosion) • Be too costly to repair without Federal assistance in order to return the land to agricultural production <p>Technical assistance to fix the conservation problem may also be provided by the United States Department of Agriculture's Natural Resources Conservation Service (NRCS). Conservation problems that existed before the disaster or severe drought are ineligible for ECP assistance.</p>	Inventory land resources, Set business goals, Examine production methods for ways to improve yields	NREM-2581 Reseeding Marginal Cropland to Perennial Grasses, Forbs, and Legumes E-952 Riparian Area Management Handbook NREM-2872 A Checklist of Prairie, Shrubland, and Forest Understory Plants of Oklahoma
Conservation Reserve Program	<p>Cropping History—Historical acreage reporting for all croplands enrolled in CRP.</p> <p>Evidence that Cropland was planted or considered planted to an agricultural commodity four of the six years from 2008 through 2013 and must be physically and legally capable of being planted in a normal manner to an agricultural commodity; or</p> <p>Evidence that Marginal pasture land is suitable for use as a riparian buffer to be planted to trees.</p> <p>The acreage must also be determined by the NRCS to be eligible and suitable for any of the following practices:</p> <ul style="list-style-type: none"> • Riparian Buffers • Filter Strips • Grass Waterways • Shelter Belts • Field Windbreaks • Living Snow Fences • Contour Grass Strips • Salt Tolerant Vegetation • Shallow Water Areas for Wildlife • Pollinator Habitat • Habitat Buffers for Upland Birds • Wetland Restoration • Cross Wind Traps • Bottomland Timber <p>Conservation Reserve Program has also been expanded to provide a grasslands provision to assist in protecting grazing uses and related conservation values on private range and pasturelands.</p>	Historical comparison of production, Inventory land resources, Set business goals	NREM-2581 Reseeding Marginal Cropland to Perennial Grasses, Forbs, and Legumes E-952 Riparian Area Management Handbook E-982 A Resource Guide for Beginning Farmers in Oklahoma Oklahoma Farm and Ranch Account Book, A-20, C-9

<i>FSA Program</i>	<i>Farm Management Records Required</i>	<i>Applicable Uses</i>	<i>Extension Resource</i>
Biomass Crop Assistance Program	Supports establishing and producing eligible crops for conversion to bio-energy within BCAP project areas and assist agricultural and forest landowners and operators with collection, harvest, storage, and transportation of eligible material for use in an approved biomass conversion facility.		NREM-5054 The Oklahoma Redcedar Resource and Its Potential Biomass Energy FAPC-177 Diesel Fuels Derived from Renewable Sources
Emergency Forest Restoration Program	<p>Established to carry out emergency measures to restore nonindustrial private forest land damaged by natural disaster. Evidence that land must:</p> <ul style="list-style-type: none"> • Have existing tree cover (or had tree cover immediately before the natural disaster occurred and is suitable for growing trees) and; • Be owned by any nonindustrial private individual, group, association, corporation or other private legal entity that has definitive decision-making authority over the land. <p>In addition, the natural disaster must have resulted in damage that, if untreated, would:</p> <ul style="list-style-type: none"> • Impair or endanger the natural resources on the land and; • Materially affect future use of the land. 	Inventory land resources, Examine production methods for ways to improve	NREM-2897 Managing for Small Mammal Diversity NREM-2872A Checklist of Prairie, Shrubland, and Forest Understory Plants of Oklahoma NREM-2881 Management after Wildfire
Emergency Assistance for Livestock, Honeybees and Farm-Raised Fish Program	<p>Proof of legal ownership of the livestock on the day the livestock died. Livestock contract growers must have had:</p> <ul style="list-style-type: none"> • A written agreement with the owner of the eligible livestock; • Control of the eligible livestock on the day the livestock died; • A risk of loss in the livestock <p>Submit an application for payment and a notice of loss</p> <p>Sign-Up—honeybee Submit an application for payment and a notice of loss Proof of inventory at the beginning of the program year and ending Inventory immediately after the eligible adverse weather event or loss condition. For honeybee colony losses due to CCD, the participant must provide proof that best management practices are being followed, such as honeybee colonies are provided proper nutrition, preventative treatment for varroa mites and disease, proper maintenance of hive Equipment and proper colony management, and any other supporting documents required for determining eligibility.</p> <p>Sign-Up—farm-raised fish Submit an application for payment and a notice of loss</p>	Inventory assets, Budgeting, Examine production methods for ways to improve	AGEC-242 From Cash Records to Cost of Production AGEC-302 Information Systems for Oklahoma Farmers Oklahoma Farm and Ranch Account Book, A-11a, C-2 EPP-7317 Honey Bees, Bumble Bees, Carpenter Bees, and Sweat Bees ANSI-3287 Livestock Tagging

<i>FSA Program</i>	<i>Farm Management Records Required</i>	<i>Applicable Uses</i>	<i>Extension Resource</i>
Tree Assistance Program	<p>ELIGIBLE LOSSES Prove to be considered an eligible loss:</p> <ul style="list-style-type: none"> • Eligible trees, bushes or vines must have been lost or damaged as a result of natural disaster; • The individual stand must have sustained a mortality loss or damage loss in excess of 15 percent after adjustment for 3 percent normal mortality or damage to be determined based on: <ul style="list-style-type: none"> ◦ Each eligible disaster event, except for losses due to plant disease; ◦ For plant disease, the time period as determined by the FSA for which the stand is infected. • The loss could not have been prevented through reasonable and available measures; • The damage or loss must be visible and obvious to the FSA representative; if the damage is no longer visible, FSA may accept other loss evidence that the agency determines is reasonable FSA may require information from a qualified expert to determine extent of loss in the case of plant disease or insect infestation. <p>ELIGIBLE PRODUCERS To qualify for TAP, orchardists and nursery tree growers must:</p> <ul style="list-style-type: none"> • Have suffered qualifying tree, bush or vine losses in excess of 15 percent mortality (adjusted for 3 percent normal mortality) from an eligible natural disaster for the individual stand; • Have owned the eligible trees, bushes and vines when the natural disaster occurred, but eligible growers are not required to own the land on which eligible trees, bushes and vines are planted; • Replace eligible trees, bushes and vines within 12 months from the date the application is approved. <p>Final date to submit application and supporting documentation Later of 90 calendar days of:</p> <ul style="list-style-type: none"> • The disaster event, or • The date when the loss is apparent. 	Inventory asset, Budgeting, Examine production methods for ways to improve	L-440 Tree Planting Guide E-1037 Drought-Tolerant Plant Selections for Oklahoma EPP-7323 Managing Storm-Damaged Trees
Price Loss Coverage Program	Current Production Report	Historical comparison of production, Set business goals, Examine production methods for ways to improve yields	Oklahoma Farm and Ranch Account Book, A-20, C-9, C-12
Agriculture Risk Coverage Program	Same as Above	Same as Above	Same as Above

<i>FSA Program</i>	<i>Farm Management Records Required</i>	<i>Applicable Uses</i>	<i>Extension Resource</i>
Margin Protection Program	<ul style="list-style-type: none"> Establishing a production history by completing and submitting form CCC-781, Production History Establishment-lists annual and monthly dairy production with quantities, herd size, production per Completing and submitting form CCC-782, Contract cow and Annual Coverage Election-provide dairy information and selection of coverage level <p>PRODUCTION HISTORY ESTABLISHMENT</p> <p>For existing dairy operations, the production history is established using the highest annual milk production marketed during the full calendar years of 2011, 2012 or 2013. Dairy operations without 12 full months of milk marketings as of Feb. 7, 2014, may be considered new dairy operations.</p> <p>New dairy operations may establish their production history using one of the following methods:</p> <ul style="list-style-type: none"> Available full month's marketed milk production for the calendar year the operation first began to market milk, calculated to a yearly amount using a national index based on seasons, or Estimated actual marketed milk production based on the actual herd size of the dairy operation relative to the national rolling herd average In subsequent years, the production history of a participating dairy operation will be adjusted to reflect any increase in the national average milk marketing production; no change in production history is otherwise allowed. 	Historical comparison of production, Inventory livestock, Budgeting, Determine profitability, Examine production methods for ways to improve yields	Oklahoma Farm and Ranch Account Book, C-12
Indian Tribes and Tribal Corporation Loans	<p>FSA-2620 Indian Tribal Land Acquisition Program Loan Application lists applicant information, previous FSA loan and repayment record, other tribal obligations, sources of tribal income for repayment of loan, land ownership within reservation, tribal land use plan, and land to be purchased or refinanced.</p> <ul style="list-style-type: none"> Show option to purchase or a purchase agreement Show that funding is not available from other sources, include: current financial statement, projected cash flow statement, and past three years financial statements and cash flow statements Show that land is located within Tribe's reservation Provide at least three letters from outside lenders, with at least one from the Bureau of Indian Affairs, stating funding has been denied Provide a feasibility plan for the use of lands and repayment of loan Show tribe is in good standing with all Federal Agencies Show that Tribe has not received a write-down on any other loans within the past five years Show amount of loan does not exceed market value of the land 	Historical Comparison of financial performance, Inventory land resources, Set business goals, Budgeting, Determine profitability	Oklahoma Farm and Ranch Account Book, A-6, A-8, A-12a, A-14a, A-19, A-20, B-4a, B-5a, B-6, B-7, B-9, C-2, C-3, C-4, C-5, C-9, C-11

Natural Resources Conservation Service Programs*

<i>NRCS Program</i>	<i>Records Required</i>	<i>Farm Management Uses</i>	<i>Applicable Extension Resource</i>
Conservation Stewardship Program	NRCS-CPA-1200 with applicant information, and certification that land is controlled by applicant	Inventory land resources	Oklahoma Farm and Ranch Account Book, C-5, C-10, C-11
Environmental Quality Incentives Program	<p>Applicants must:</p> <ul style="list-style-type: none"> • Control or own eligible land • Proof of Compliance with adjusted gross income limitation provision • Proof of compliance with the highly erodible land and wetland conservation requirements • Develop an NRCS EQIP plan of operations • Complete and file all application and eligibility paperwork. If funded, participants are required to sign a contract and agree to implement the planned conservation practices to NRCS standards and specifications as scheduled. 	Inventory land resources, Determine profitability, Budgeting, Examine production methods for ways to improve yields	NREM-2581 Reseeding Marginal Cropland to Perennial Grasses, Forbs, and Legumes E-952 Riparian Area Management Handbook E-996 No-till Cropping Systems in Oklahoma
Healthy Forests Reserve Program	HFRP applicants- must provide proof of ownership, or an operator (tenant) must provide written concurrence from the landowner of tenancy for the period of the HFRP restoration agreement in order to be eligible.	Inventory land resources	L-440 Tree Planting Guide E-1037 Drought-Tolerant Plant Selections for Oklahoma EPP-7323 Managing Storm-Damaged Trees
Regional Conservation Partnership Program	Proof of RCPP partner agreement. Additional record requirements depend on contributing program. See Environmental Quality Incentives, Conservation Stewardship, Agricultural Conservation Easement, or Healthy Forest Reserve program entries for record requirements.		
Conservation Innovation Grants	Proof of CIG partner agreement. Additional record requirements depend on contributing program. See Environmental Quality Incentives program entry for record requirements.		
Agricultural Conservation Easement Program	<p>Each easement is required to have an agricultural land easement plan.</p> <p>To enroll land through wetland reserve easements, NRCS enters into purchase agreements with eligible private landowners or Indian tribes that include the right for NRCS to develop and implement a wetland reserve restoration easement plan. This plan restores, protects, and enhances the wetland's functions and values.</p> <p>How to apply</p> <ul style="list-style-type: none"> • <i>Agricultural land easements</i>—eligible partners may submit proposals to NRCS to acquire conservation easements on eligible land. • <i>Wetland reserve easements</i>—landowners may apply at any time at a local USDA Service Center. 	Examine production methods for ways to improve	NREM-2889 Protecting Open Lands in Farms and Ranches from Development Through Conservation Easements NREM-9016 Options for Expiring Conservation Reserve Program Land

Risk Management Agency Programs*

<i>RMA Program</i>	<i>Records Required</i>	<i>Farm Management Uses</i>	<i>Applicable Extension Resource</i>
Whole Farm Revenue Protection	<p>There are certain documents you must provide to your crop insurance agent to get Whole-Farm Revenue Protection insurance. For the Whole-Farm History Report you must provide:</p> <p>Five consecutive years of Schedule F or other farm tax forms (it must be possible to complete a Substitute Schedule F form if you filed farm tax forms other than Schedule F). For the 2018 policy year, tax forms from 2012-2016 are required except:</p> <p>If you qualify as a Beginning Farmer or Rancher (BFR) under our procedures, you may qualify with three consecutive years of Schedule F or other farm tax forms if you also farmed during the past year (it must be possible to complete a Substitute Schedule F form if you filed farm tax forms other than Schedule F). For the 2016 insurance year, tax forms from 2012-2014 are required and you also must have farmed during 2015;</p> <p>If you were physically unable to farm for one of the five required historic years but were farming the past year, you may qualify; or</p> <p>If you are a tax exempt entity (such as a Tribal entity) and have acceptable third party records available that can be used to complete Substitute Schedule F tax forms for the 5-year history.</p> <ul style="list-style-type: none"> • Information supporting expansion if the producer wants the farm to be considered as an expanding operation due to the farm operation physically expanding over the last few years, including increased acres, added equipment such as a greenhouse, new varieties or planting patterns, or anything else that expands production capacity (other than just a change in price); and • Any supporting information required, including other signed tax forms 	<p>Historical comparison of financial performance, Historical comparison of production, Set business goals, Budgeting, Determine profitability, Examine production methods for ways to improve yields</p>	<p>AGEC-753 Developing an Income Statement AGEC-752 Developing a Balance Sheet AGEC-242 From Cash Records to Cost of Production AGEC-302 Information Systems for Oklahoma Farmers AGEC-139 Budgets: Their Use in Farm Management Oklahoma Farm and Ranch Account Book, C-12 T-4150 Organizing Household Records</p>
Beginning Farmer and Rancher Benefits for Federal Crop Insurance	<p>Identify any previous farming or ranching experience and any exclusionary time periods you were under the age of 18, in post-secondary education, or active duty military.</p>		<p>E-982A Resource Guide for Beginning Farmers in Oklahoma</p>
Area Risk Protection Insurance	<p>Current Production Report</p> <p>There may be certain crops, like forage, for which production reporting may be problematic and will not require production reporting for these crops.</p>	<p>Inventory assets, Set business goals, Examine production methods for ways to improve yields</p>	<p>Oklahoma Farm and Ranch Account Book, A-20, C-9, C-12</p>

<i>RMA Program</i>	<i>Farm Management Records Required</i>	<i>Applicable Uses</i>	<i>Extension Resource</i>
Livestock Gross Margin Insurance Dairy Cattle	<p>Target marketings report for the milk and corn and soybean meal equivalents. You may also choose to use the default values for corn and soybean meal equivalents.</p> <p>Target Marketings—Your determination of the number of hundredweight of milk insured each month during the insurance period. Only the hundredweight of milk in which you have a share can be reported.</p> <p>Target Marketings Report -A report that you submit on the insurance company's form showing the target marketings for each month</p>	Historical comparison of production, Set business goals, Budgeting, Examine production methods for ways to improve yields, Determine marketing options/ plans	Oklahoma Farm and Ranch Account Book, C-2, C-12
Livestock Gross Margin Insurance Swine	Application with producer information and monthly targeted marketings. Substantial Beneficial Interest Reporting Form which includes producer information for any person or entity with a share of 10 percent or more in the insurance entity. Marketings Report with applicant information, type of operation, location of livestock, and actual marketings by month.	Historical comparison of production, Set business goals, Budgeting, Examine production methods for ways to improve yields, Determine marketing options/ plans	ANSI-3656 Buying and Managing Feeder Pigs Oklahoma Farm and Ranch Account Book, C-2, C-12
Livestock Risk Protection Fed Cattle	Substantial Beneficial Interest Reporting Form which includes producer information for any person or entity with a share of 10 percent or more in the insurance entity. Specific Coverage Endorsement with legal description of the location of the insured livestock or crop product and amount of crop or livestock product insured.	Inventory livestock resources	Oklahoma Farm and Ranch Account Book, A-11a, A-19, C-2, C-5
Livestock Risk Protection Feeder Cattle	Same as Above	Same as Above	Same as Above
Livestock Risk Protection Lamb	Same as Above	Same as Above	Same as Above
Livestock Risk Protection Swine	Same as Above	Same as Above	Same as Above
Nursery Commodity Insurance	<p>Notify your agent within 72 hours (three days) of your initial discovery of damage and submit a claim for indemnity no later than 60 days after the end of the insurance period.</p> <p>Plant Inventory Value Report (PIVR) The PIVR is used to declare the value of your insurable plants. A PIVR for each insured practice is required. Two copies of your most recent wholesale catalog or price list must accompany your PIVR unless the catalogs or price lists are submitted electronically. If catalogs are submitted electronically they must be in PDF format and suitable for printing. Wholesale catalogs must:</p> <ul style="list-style-type: none"> • Be typewritten and legible; • Show an issue date on the cover page (may be handwritten); • Contain name, address, and telephone number of nursery; • Be provided to customers and used in the sale of your plants; and 	Inventory assets	E-951c Best Management Practices card

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<i>RMA Program</i>	<i>Farm Management Records Required</i>	<i>Applicable Uses</i>	<i>Extension Resource</i>
Nursery Commodity Insurance (cont'd)	<ul style="list-style-type: none"> List each plant name, plant or container sizes, and wholesale price. Your PIVR must also be accompanied by a crop inventory valuation report or physical plant inventory and price documentation.		
Pasture, Rangeland, Forage Pilot Insurance	Irrigation practice, productivity factor, and number of acres	Historical comparison of production, Inventory land resources, Set business goals, Examine production methods for ways to improve yields	AGEC-333 Pasture, Rangeland, Forage Insurance Program Oklahoma Farm and Ranch Account Book, C-5, C-9, C-10, C-11, C-12
Peanut Revenue Federal Crop Insurance	Acreage Report—You must report all acres of the crop, in which you have a share in the county, and provide a copy of your sheller contract Sheller Contract—A written agreement between you and the sheller or handler containing, at least: <ul style="list-style-type: none"> Your commitment to plant, grow, and deliver peanuts to the sheller or handler; The sheller or handler's commitment to purchase all production stated in the sheller contract; and A base contract price. 	Historical comparison of production, Budgeting, Inventory land resources, Set business goals, Examine production methods for ways to improve yields	Oklahoma Farm and Ranch Account Book, C-5, C-9, C-10, C-11, C-12
Pecan Revenue Insurance	In addition to the requirements of section 6 of the Basic Provisions you must report, by the acreage reporting date designated in the Special Provisions: <ol style="list-style-type: none"> (1) Any damage to trees, removal of trees, change in practices, sequential thinning or any other action that may reduce the gross sales below the approved average revenue upon which the amount of insurance per acre is based and the number of affected acres; (2) The number of bearing trees on insurable and uninsurable acreage; (3) The age of the trees and the planting pattern; (4) Any acreage that is excluded under sections 8 or 9; and (5) Your gross sales receipts as required under section 3(f) 	Historical comparison of financial performance, Historical comparison of production, Budgeting, Inventory assets, Determine profitability	Oklahoma Farm and Ranch Account Book, A-20, B-4a, C-5, C-9
Stacked Income Protection Plan for Upland Cotton	(1) The insured must sign and submit an annual acreage report, for the insured crop in the county, on or before the ARD in the actuarial documents. The acreage report must contain the following (see Para. 44 for a complete list of the required acreage report elements): <ol style="list-style-type: none"> (a) The amount of acreage of the crop (insurable and uninsurable) in which the insured has a share; (b) The last date any acreage of the insured crop was planted; (c) The number of acres planted (acreage initially planted after the final planting date is not insurable and must be reported as uninsurable on the Acreage Report); (d) Share at the time coverage begins; (e) Practice; (f) Type; and 	Historical comparison of production, Budgeting, Inventory land resources, Set business goals, Examine production methods for ways to improve yields	E-982A Resource Guide for Beginning Farmers in Oklahoma Oklahoma Farm and Ranch Account Book, A-20, C-5, C-9, C-10, C-11, C-12

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<i>RMA Program</i>	<i>Records Required</i>	<i>Farm Management Uses</i>	<i>Applicable Extension Resource</i>
Stacked Income Protection Plan for Upland Cotton (cont'd)	<p>(g) Land identifier for the crop acreage (e.g., legal description, FSA FN or CLU). Insured must report FSA FN/tract and field number, when available from FSA.</p> <p>Note: An insured may report acreage using the unit structure and unit number previously established under APH-based plans of insurance to maintain continuity of production reports</p>		
Supplemental Coverage Option for Federal Crop Insurance	<p>Because the SCO Endorsement uses the underlying policy's acreage report, an insured is not required to submit an additional acreage report for the SCO Endorsement.</p> <p>Exception: Additional information is required when an insured elects the SCO Endorsement and ARC in a county for a crop on a FSA FN(s). The AIP must determine protection provided under the SCO Endorsement, by coverage level, type and practice when applicable. The Summary of Coverage/Schedule of Insurance must provide the protection, premium and administrative fee for the SCO.</p> <p>Acreage Reporting Requirements When Both SCO and ARC Are Applicable When an insured has elected the SCO Endorsement in a county for the crop and has a share in any acreage in the county for which ARC has been elected for the crop, the insured is required to report which acreage /FN(s) are under the SCO Endorsement and which acreage/FN(s) are under ARC. The same crop cannot have both the SCO Endorsement and ARC on the same acreage/FN(s). The insured's acreage report must:</p> <ol style="list-style-type: none"> (1) Identify which acreage/FN(s) of the crop is covered by ARC by reporting all acreage of the crop by FSA farm/tract/field number by the acreage reporting date; and (2) Identify acreage/FN(s) of the crop covered under ARC with the acreage type of "J" ineligible SCO acres due to ARC election. 	Inventory land resources	Oklahoma Farm and Ranch Account Book, A-20, C-12
Yield Protection	<p>The acreage report shows: the crops you have planted; acreage prevented from planting; what share you have in those crops; where the crops are located; how many acres you planted; the dates you planted them; what insurance unit they are located on, and the cultural practice followed (i.e. irrigated, double cropped, etc.). This report cannot be revised after the acreage reporting date.</p>	Historical comparison of production, Budgeting, Inventory land resources, Examine production methods for ways to improve yields	Oklahoma Farm and Ranch Account Book, A-6a, A-8a, A-20, C-5, C-9, C-12
Revenue Protection	Same as Above	Same as Above	Same as Above
Common Crop Insurance Policy	Same as Above	Same as Above	Same as Above
Catastrophic Risk Protection	Acreage Report	Inventory land resources, Budgeting, Examine production methods for ways to improve yields	Oklahoma Farm and Ranch Account Book, A-20, C-5, C-9, C-12

<i>RMA Program</i>	<i>Records Required</i>	<i>Farm Management Uses</i>	<i>Applicable Extension Resource</i>
Annual Forage Program	It is recommended to maintain production records in case actual production history plan of multiple peril crop insurance becomes available.	Budgeting, Examine production methods for ways to improve yields	Oklahoma Farm and Ranch Account Book, B-4a, B-5a, B-16, C-12
Loan Deficiency Payments/ Marketing Assistance Loans	Acreage Report	Inventory land resources, Examine production methods for ways to improve yields	Oklahoma Farm and Ranch Account Book, A-20, C-5, C-9, C-12

Annual Requirements for all FSA Programs

Payment Eligibility	CCC-902 Farming Operation Plan—provides information on program participant, family, operation, land, capital, equipment, labor, and management. CCC-941 Average Gross Income Certification allows certification that AGI is less than \$900,000 for year benefits are requested. This form also contains consent to disclosure of tax information and how to determine AGI.	Historical comparison of financial performance, Inventory assets, Set business goals, Examine production methods for ways to improve yields	Oklahoma Farm and Ranch Account Book, A-6a, A-8a, A-19, A-20, B-7, B-9, C-5, C-9, C-12, C-14
Acreage Reporting	Filing an accurate acreage report at your local FSA office can prevent the loss of benefits for a variety of programs. Failed acreage is acreage that was timely planted with the intent to harvest, but because of disaster related conditions, the crop failed before it could be brought to harvest. Prevented planting must be reported no later than 15 days after the final planting date. Annual acreage reports are required for most Farm Service Agency programs. Annual crop report deadlines vary based on region, crop, permanent vs. annual crop type, NAP or non-NAP crop and fall or winter seeding.	Inventory land resources, Budgeting, Examine production methods for ways to improve yields	Oklahoma Farm and Ranch Account Book, A-20, C-5, C-9, C-12
Change in Farm Operations	Report any change in operations on a farm including purchase or sale of land, or adding or dropping rented land from an operation. You need to provide a copy of your deed or recorded land contract for purchased property.	Inventory land resources	Oklahoma Farm and Ranch Account Book, C-10, C-11
Highly Erodible Land and Wetland Conservation Compliance	AD-1026 Highly Erodible Land and Wetland Conservation Certification—provides producer information and information on compliance. It is needed for ARC, PLC, CRP, livestock disaster assistance program, marketing assistance loans, and most FSA programs. It is also required by Environmental Quality Incentives Program (EQIP), the Conservation Stewardship Program and other conservation programs implemented by NRCS.	Historical comparison of production, Examine production methods for ways to improve yields	
CRP Annual Certification of contract compliance	FSA-578, Report of Acreage—contains operator information, legal description of land, and crop or land use. Or CCC-817U, Certification of Compliance	Inventory assets	Oklahoma Farm and Ranch Account Book, C-10, C-11

This fact sheet provides an overview of programs and record requirements for USDA programs from three agencies. It can provide information for producers to utilize as they consider programs in which they may enroll. For additional program and eligibility information, contact a local USDA Service Center. The nearest Service Center may be found by using the locator below.

USDA Service Center locator

<http://offices.sc.egov.usda.gov/locator/app?state=ok&agency=fsa>

*To be eligible for payments and benefits under specified programs, all program participants must provide significant contributions to the farming operation to be considered as “actively engaged in farming.” Contributions can consist of capital, land, and/or equipment, as well as active personal labor and/or active personal management. The management

contribution must be critical to the profitability of the farming operation and the contributions must be at risk.

Each partner, stockholder or member with an ownership interest must contribute active personal labor and/or active personal management to the farming operation on a regular basis. The contribution must be identifiable and documentable; as well as separate and distinct from the contributions made by any other partner, stockholder or member.

Landowners may be considered “actively engaged in farming” if they contribute the owned land to the farming operation and in return, receive rent or income for the use of the land. The landowner’s share of the profits or losses from the farming operation must also be commensurate with the landowner’s contributions to the farming operation and the contributions must be at risk.

The “actively engaged in farming” provisions also apply to sharecroppers, cash rent tenants and foreign persons, but with restrictions placed on the contributions of active personal labor or active personal management.

The Oklahoma Cooperative Extension Service

WE ARE OKLAHOMA

The Cooperative Extension Service is the largest, most successful informal educational organization in the world. It is a nationwide system funded and guided by a partnership of federal, state, and local governments that delivers information to help people help themselves through the land-grant university system.

Extension carries out programs in the broad categories of agriculture, natural resources and environment; family and consumer sciences; 4-H and other youth; and community resource development. Extension staff members live and work among the people they serve to help stimulate and educate Americans to plan ahead and cope with their problems.

Some characteristics of the Cooperative Extension system are:

- The federal, state, and local governments cooperatively share in its financial support and program direction.
 - It is administered by the land-grant university as designated by the state legislature through an Extension director.
 - Extension programs are nonpolitical, objective, and research-based information.
 - It provides practical, problem-oriented education for people of all ages. It is designated to take the knowledge of the university to those persons who do not or cannot participate in the formal classroom instruction of the university.
- It utilizes research from university, government, and other sources to help people make their own decisions.
 - More than a million volunteers help multiply the impact of the Extension professional staff.
 - It dispenses no funds to the public.
 - It is not a regulatory agency, but it does inform people of regulations and of their options in meeting them.
 - Local programs are developed and carried out in full recognition of national problems and goals.
 - The Extension staff educates people through personal contacts, meetings, demonstrations, and the mass media.
 - Extension has the built-in flexibility to adjust its programs and subject matter to meet new needs. Activities shift from year to year as citizen groups and Extension workers close to the problems advise changes.

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