

*Workbook:*

# Your Bridge Between Crop Insurance & Organic System Reporting



Funded by:

USDA Risk Management Agency

Recordkeeping Workbook for Farm Production Activity and Financial Expenses

# Bridging Crop Insurance & Organic System Reporting

## *Recordkeeping Workbook for Farm Production Activity and Financial Expenses*

This workbook provides recordkeeping templates that can be used for both organic certification and crop insurance reporting—a valuable way to optimize your recordkeeping time when you are participating in both of these programs. **These templates also may be downloaded as Excel spreadsheets at [mosesorganic.org/farm-finances/crop-insurance](https://mosesorganic.org/farm-finances/crop-insurance).**

If you are transitioning or currently certified as organic, recordkeeping is a mandated activity to achieve or maintain certification and access to the organic market. To learn more about organic certification requirements, see the *Guidebook for Organic Certification* at [mosesorganic.org/guidebook](https://mosesorganic.org/guidebook).

Crop insurance—a safety net that protects your goals for crop yields and dollars earned each season—also depends on having good records. Many different crop insurance products are available, providing options for specialty crop, commodity crop, and livestock producers.

You'll find that good recordkeeping helps you manage risk on your farm. Having this historical reference of production activities, input purchases, yields, and sales will help you make informed decisions from year to year. You'll know the answers to questions such as:

- How late can I plant and still get an acceptable yield?
- Does the topography or soil type of one field respond differently than another to inputs and crops grown in rotation?

- Which crops provide the best return?
- What crop rotations, equipment and activities result in improved weed control?
- Which markets and buyers have worked well from year to year?

Farming is a complex business venture. Detailed records can help you continually improve your bottom line by helping you learn from past experience.

There are many similarities between the recordkeeping requirements of organic certification and crop insurance. Both require tracking of activities and inputs: one to verify compliance to organic rules; the other to verify you have done what is necessary to grow a crop before a payment on a crop insurance claim will be paid. Both also require monitoring the health of the crop, and any pest and disease issues, including what was done to deal with these problems.

The forms in this workbook will be useful to commodity crop and small grain producers, as well as those who grow annual vegetables. Farmers who use Whole Farm Revenue Protection (WFRP) crop insurance for specialty crop, perennial fruit, or livestock, will find the forms related to Schedule F helpful for completing the WFRP application.

There are at least two copies of each form in this workbook. You may photocopy pages as needed to track all of your fields and production. We recommend you keep all the forms together in a 3-ring binder. If you don't need additional forms, you may use this spiral-bound workbook to keep everything organized.

Many of the items tracked in this workbook require supplemental documents, such as seed tags, invoices for fertility inputs, custom application of materials or harvest, sales contracts, etc. You may save these in large

envelopes or gallon-sized plastic bags and staple to this workbook to keep your documents organized. On each envelope or bag, note the year and type of documents enclosed.

We recommend using one credit card exclusively for farm purchases to make it easy to track farm expenditures. Software, such as QuickBooks, also can be useful to track farm finances. To learn more about managing your farm finances, see [mosesorganic.org/farm-finances](http://mosesorganic.org/farm-finances).

*MOSES is an equal opportunity provider.*

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## Field Locations

In an application for crop insurance you must provide information about the geographic location of the fields where your insured production is growing. This aids the crop insurance agent in determining the average yields for your region, among other things.

Organic certification requires an address or another way to verify the location of your fields. A quick reference on the location of your fields is also useful when notifying crop dusters, road crews and utility companies to avoid use of prohibited chemicals that could compromise your adjoining organic crops. Driftwatch.org is a free online registry of areas pesticide applicators should avoid.

If more than one field is located in the same section, township and range- you can list them together.

Field number (s) used on organic application	FSA farm number and tract number	FSA field number or other method of identifying this field	Address or closest road or road junction	Section Number Township and Range	GPS coordinates (not mandatory)

## Field Locations







Cover crop termination date and method					
Basic tillage- method and date					
Soil amendments					
Soil amendment application date and rate					
Manure source					
Date and rate of manure application					
Crop planted					
Planting date					
Seed variety (s)					
Seeding rate					
Crop monitoring-problem weeds, pests, crop vigor- dates					
Pest management input (s)					
Pest management input- date (s) and rate (s) of application					
Disease management input (s)					
Disease management input- date (s) and rate (s) of application					
Weed management-post planting- method (s) and date (s)					
Harvest date					
Estimated yields (bu, pds, tons etc.)					
Storage location					
Equipment used and cleaning activities between nonorganic and organic, date					
Cover crop planted after crop removed/date					

**Five Year Individual Field Activity Log- Field or Crop Name**

**Acres or Row Feet**

Crop Year	Year_____	Year_____	Year_____	Year_____	Year_____
Cover crop type-spring-planting date					



Cover crop termination date and method					
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**Supplemental Organic Integrity Documents**

Most of these documents are available from organic certification agencies. Look at the website of your agency for these forms.

Check the box for each year, if you have completed the document. Write N/A if not applicable.

Type of Documentation	Year	Year	Year	Year	Year
-----------------------	------	------	------	------	------

Maps for all fields, with field names					
Map of farmstead- illustrating crop storage, equipment storage, livestock housing etc.					
5 year field history (in this workbook)					
Prior Land Use Affidavit- if you have not had control of the land for 5 years					
Seed invoices, tags, bags					
If not using organic seed, seed search table illustrating where you searched for organic					
Field activity log (in this workbook)					
Fertility input invoices and labels with ingredients					
Soil tests illustrating need for soil amendments					
If using off farm manure- no prohibited substances used on manure or in bedding					
If using compost- documentation that it meets the NOP definition of compost					
If washing crops for human consumption- annual water test illustrating water is potable					
Pest and Disease management invoices and labels with ingredients					
Adjoining Land Use Affidavit-Neighbor signs they do not spray prohibited substances-No spray agreements with road crews, utilities etc.- If in place, no buffer zone needed					
Buffer zone harvest-storage-sales records- A buffer zone may be needed due to activities on adjoining land, if you harvested a crop in that buffer zone, how much, date, where did you store and sell this nonorganic crop					
If equipment is used for both nonorganic and organic production, a cleanout record detailing activities performed and dates.					
Storage records- crop- volume-year of production (in this workbook)					
Documentation of approved pest management in and around crop storage					
Clean truck affidavit- If crop is shipped using an outside entity, you must verify truck is clean before loading the organic crop.					
Sales records- Amount shipped and dollars received-date (in this workbook)					
Description of Lot numbering system					
Labels- if selling organic retail products					
If growing nonorganic and organic crops- production, harvest, storage and sales records for the nonorganic crops.					

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Documentation of approved pest management in and around crop storage					
Clean truck affidavit- If crop is shipped using an outside entity, you must verify truck is clean before loading the organic crop.					
Sales records- Amount shipped and dollars received-date (in this workbook)					
Description of Lot numbering system					
Labels- if selling organic retail products					
If growing nonorganic and organic crops- production, harvest, storage and sales records for the nonorganic crops.					

**Storage Record- Use this form for items in storage longer than a week**

***Make sure you detail any crop from previous years as well as new crop being put in the bin or storage location. It is to your advantage to take the time and measure the bin to get your bushels in and out as close as possible to the exact volume.***



Name or Bin Number of Storage \_\_\_\_\_ Capacity \_\_\_\_\_ Location (on-farm or name of off-farm) \_\_\_\_\_

Date	Crop	Amount In (Estimate)	Field (s) of origin	Amount Out (Estimate)	Lot number	Actual amount shipped	Balance in Storage

Name or Bin Number of Storage \_\_\_\_\_ Capacity \_\_\_\_\_ Location (on-farm or name of off-farm) \_\_\_\_\_

Date	Crop	Amount In (Estimate)	Field (s) of origin	Amount Out (Estimate)	Lot number	Actual amount shipped	Balance in Storage

**Sales Record**

Write N/A if Not Applicable

Lot number examples: JGO2WW16-A or AG11052216WC

JG       -       O2       -       WW       -       16       -       A



JG - O2 - WW - 16 - A  
 John Goodearth Storage Bin Number Winter Wheat (crop sold) Year of crop production First shipment from that bin  
 A - G11 - 0522 - 16 - WC  
 Asparagus Field number May 22-Date of Harvest Year of crop production Storage location-West Cooler

Date	Crop Sold	Your invoice number	Buyer	Lot number for this sale	Amount Sold - Volume	Total Dollars Received	Storage Location or Field is sold direct	Contracted or spot market sale?	Bill of Lading #	Weigh Ticket #	Transaction Certificate or Export Certificate? Y/N

**Estimated and Actual Individual Crop Income and Expense- Crop Insurance Planning Worksheet Five Years - CROP \_\_\_\_\_**

Item	Estimated _____Year	Actual _____Year	Estimated _____Year	Actual _____Year	Estimated _____Year	Actual _____Year	Estimated _____Year	Actual _____Year	Estimated _____Year	Actual _____Year
------	---------------------	------------------	---------------------	------------------	---------------------	------------------	---------------------	------------------	---------------------	------------------

Income										
Yield										
Price										
Income per acre										
Expense										
Labor										
Repairs										
Seed										
Fertilizer/Lime										
Cover crop										
Soil amendment										
Weed control										
Building repairs/rent										
Fuel/Oil										
Insurances										
Utilities										
Marketing										
Drying										
Storage										
Custom Hire										
Light Vehicle										
Processing Fees										
Professional Services										
Real Estate Tax										
Lease										
Interest										
Other										
Net return per acre										

**Estimated and Actual Individual Crop Income and Expense- Crop Insurance Planning Worksheet Five Years - CROP \_\_\_\_\_**

Item	Estimated ____Year	Actual ____Year	Estimated ____Year	Actual ____Year	Estimated ____Year	Actual ____Year	Estimated ____Year	Actual ____Year	Estimated ____Year	Actual ____Year
------	-----------------------	--------------------	-----------------------	--------------------	-----------------------	--------------------	-----------------------	--------------------	-----------------------	--------------------



Income										
Yield										
Price										
Income per acre										
Expense										
Labor										
Repairs										
Seed										
Fertilizer/Lime										
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Custom Hire										
Light Vehicle										
Processing Fees										
Professional Services										
Real Estate Tax										
Lease										
Interest										
Other										
<b>Net return per acre</b>										

## Income Tax Recordkeeping

Whole Farm Revenue Protection (WFRP) crop insurance is closely tied to the items you detail in the Internal Revenue Service Schedule F – Profit or Loss from Farming. Both your income and expenses are used to apply for crop insurance. The average of five years of your income is the basis for the percentage of the income you can choose to insure, taking into account good years and bad. You need to also justify your expenses for the insured revenue year, those expenses will be compared to your average expenses if you file a crop insurance claim. WFRP is a good option for diversified operations, such as specialty crop growers, livestock producers etc. Insurance coverage is tied to your overall income, not to each item produced on your farm.

The requirements and allowances for deviations from the basic requirements for Whole Farm Revenue Protection can be found on the MOSES website <https://mosesorganic.org/events/webinars/>

The following pages will offer a variety of recordkeeping templates for some of the items needed for your schedule F. You must maintain documentation that detail your expenditure and income figures by line item.

**The detailed instructions for completing the Schedule F can be found here:**

<https://www.irs.gov/pub/irs-pdf/i1040sf.pdf>

SCHEDULE F (Form 1040)		Profit or Loss From Farming		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service (99)		<p style="text-align: center;">▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B. ▶ Information about Schedule F and its separate instructions is at <a href="http://www.irs.gov/schedulef">www.irs.gov/schedulef</a>.</p>		<p style="font-size: 2em; font-weight: bold;">2016</p> Attachment Sequence No. 14
Name of proprietor			Social security number (SSN)	
A Principal crop or activity		B Enter code from Part IV		C Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
D Employer ID number (EIN), (see instr)				
E Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on passive losses <input type="checkbox"/> Yes <input type="checkbox"/> No				
F Did you make any payments in 2016 that would require you to file Form(s) 1099 (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No				
G If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No				
<b>Part I Farm Income—Cash Method.</b> Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)				
1a	Sales of livestock and other resale items (see instructions)	1a		
b	Cost or other basis of livestock or other items reported on line 1a	1b		
c	Subtract line 1b from line 1a		1c	
2	Sales of livestock, produce, grains, and other products you raised		2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a	Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a	Commodity Credit Corporation (CCC) loans reported under election		5a	
b	CCC loans forfeited	5b	5c Taxable amount	5c
6	Crop insurance proceeds and federal crop disaster payments (see instructions)			
a	Amount received in 2016	6a	6b Taxable amount	6b
c	If election to defer to 2017 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2015	6d
7	Custom hire (machine work) income		7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8	
9	<b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)		9	
<b>Part II Farm Expenses—Cash and Accrual Method.</b> Do not include personal or living expenses (see instructions).				
10	Car and truck expenses (see instructions). Also attach Form 4562	10	23 Pension and profit-sharing plans	23
11	Chemicals	11	24 Rent or lease (see instructions):	
12	Conservation expenses (see instructions)	12	a Vehicles, machinery, equipment	24a
13	Custom hire (machine work)	13	b Other (land, animals, etc.)	24b
14	Depreciation and section 179 expense (see instructions)	14	25 Repairs and maintenance	25
15	Employee benefit programs other than on line 23	15	26 Seeds and plants	26
16	Feed	16	27 Storage and warehousing	27
17	Fertilizers and lime	17	28 Supplies	28
18	Freight and trucking	18	29 Taxes	29
19	Gasoline, fuel, and oil	19	30 Utilities	30
20	Insurance (other than health)	20	31 Veterinary, breeding, and medicine	31
21	Interest:		32 Other expenses (specify):	
a	Mortgage (paid to banks, etc.)	21a	a	32a
b	Other	21b	b	32b
22	Labor hired (less employment credits)	22	c	32c
			d	32d
			e	32e
			f	32f
33	<b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions		33	
34	<b>Net farm profit or (loss).</b> Subtract line 33 from line 9		34	
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.				
35 Did you receive an applicable subsidy in 2016? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No				
36 Check the box that describes your investment in this activity and see instructions for where to report your loss.				
a <input type="checkbox"/> All investment is at risk. b <input type="checkbox"/> Some investment is not at risk.				

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11346H Schedule F (Form 1040) 2016

## Income Worksheet for Schedule F

Tax Year- The twelve months between \_\_\_\_\_ month, \_\_\_\_\_ year to \_\_\_\_\_ month, \_\_\_\_\_ year

Source of Income	Date of payment (s) Month, Day and Year <small>Use when there are four or less payments</small>	Dollar Amount
Sales of crops- produce, grains etc. –total for the year		
Income from rents based on crop shares or farm production		
Sales of raised livestock or other resale items- total for the year		
Distributions from cooperatives- Patronage dividends		
Distributions from cooperatives- Payments related to sale of commodities		
Dollar value of products received in place of cash- Item _____		
Dollar value of products received in place of cash- Item _____		
FSA program Price Loss Coverage Payment		
FSA program Agriculture Risk Coverage Payment		
Other FSA program income		
Commodity Credit Corporation Loans- only in special cases, see instructions		
Crop insurance proceeds, and federal crop disaster payments		
Custom Hire (machine work) income		
Other: state or federal gas tax refunds, biofuel producer credits		
Depreciation and other items- see instructions		
Income from breeding fees, renting draft animals, machinery or land that isn't noted on Schedule E or other forms of your tax return Item _____ Item _____		
<b>Gross Income- Total in the dollar amount column</b>		

## Income Worksheet for Schedule F

Tax Year- The twelve months between \_\_\_\_\_ month, \_\_\_\_\_ year to \_\_\_\_\_ month, \_\_\_\_\_ year

Source of Income	Date of payment (s) Month, Day and Year <small>Use when there are four or less payments</small>	Dollar Amount
Sales of crops- produce, grains etc. –total for the year		
Income from rents based on crop shares or farm production		
Sales of raised livestock or other resale items- total for the year		
Distributions from cooperatives- Patronage dividends		
Distributions from cooperatives- Payments related to sale of commodities		
Dollar value of products received in place of cash- Item _____		
Dollar value of products received in place of cash- Item _____		
FSA program Price Loss Coverage Payment		
FSA program Agriculture Risk Coverage Payment		
Other FSA program income		
Commodity Credit Corporation Loans- only in special cases, see instructions		
Crop insurance proceeds, and federal crop disaster payments		
Custom Hire (machine work) income		
Other: state or federal gas tax refunds, biofuel producer credits		
Depreciation and other items- see instructions		
Income from breeding fees, renting draft animals, machinery or land that isn't noted on Schedule E or other forms of your tax return Item _____ Item _____		
<b>Gross Income- Total the dollar amount column</b>		

## Expense Worksheet for Schedule F

Tax Year- The twelve months between \_\_\_\_\_ month, \_\_\_\_\_ year to \_\_\_\_\_ month, \_\_\_\_\_ year

Expense Item	Dollar amount of each expense for this line item	Total dollars spent for this line item
<b><u>Car and Truck expenses</u></b> - use this for repairs/insurance/license plates for farm dedicated vehicles. Use this line item <i>only</i> for actual cost of fuel, <i>if you are not using the standard mileage rate. (54 cents per mile in 2016, 53.5 for 2017)</i>		
<b><u>Chemicals</u></b> - for organically approved synthetics or what you may be using on nonorganic land.		
<b><u>Conservation expenses</u></b> - costs associated with conservation of soil or water on land used or associated with farming. Must be consistent with a written conservation plan approved by the Natural Resources Conservation Service.		
<b><u>Custom Hire</u></b> - costs of hiring outside custom hire or machine work for farming activities.		
<b><u>Depreciation</u></b> - buildings, improvements, cars and trucks, machinery and other permanent equipment. See Schedule F for further instructions including use of section 179 for longer term depreciation and for special allowance for vines, fruit or nut trees.		
<b><u>Employee Benefit Programs</u></b> - Payments an employer makes for their employees' accident, health or life insurance. Not for employer's own health insurance.		
<b><u>Feed</u></b> - List only the costs associated with the raising of livestock for this tax year, not stored feed held beyond this tax year.		
<b><u>Fertilizers and Lime</u></b> - Include manure, soil amendments, liquid fertility products.		
<b><u>Freight and trucking</u></b> - cannot include cost of transferring livestock, add this to the cost of purchasing livestock		
<b><u>Gasoline, Fuel and Oil</u></b> - for farm equipment		

<b><u>Insurance (other than health)</u></b> - use for farm business insurance.		
<b><u>Interest: mortgage paid to banks</u></b> - excluding your home		
<b><u>Labor hired (less employment credits)</u></b> - not fees paid to yourself, deduct any credits such as employment zone credits or others, see instructions. Can include cost of boarding your labor, but not the value of any farm products they used.		
<b><u>Pension and Profit Sharing Plans</u></b> - any contributions you make to an employee's plan. Must file supplemental IRS forms.		
<b><u>Rent or Lease- Machinery, equipment</u></b> - Full amount if leased less than 30 days. If more than 30 days, see instructions		
<b><u>Rent or Lease- Other (land, animals, etc.)</u></b> - including pasture or farmland, breeding animals)		
<b><u>Repairs and Maintenance</u></b> - incidental items that did not add to the property's value or appreciably prolong the life of the farm buildings, machinery or equipment.		
<b><u>Seeds and Plants</u></b> - do not include perennial fruit and nut tree or vines that you depreciated in another area of this form.		
<b><u>Storage and Warehousing</u></b> - only farm related		
<b><u>Supplies</u></b> - Miscellaneous farm related items		
<b><u>Taxes</u></b> - Real estate and property taxes paid on farm business assets and not claimed anywhere else. Federal highway tax, social security, medicare, unemployment tax you paid for employees,. State unemployment tax for employees. Not income, home or personal property taxes.		
<b><u>Utilities</u></b> - Farm business cost for natural gas, electricity, water. Can deduct for phone if you have a second line for farm use.		
<b><u>Veterinary, breeding, and medicine</u></b> - Farm use only		
<b><u>Other expenses</u></b> - List organic certification cost here. Special situations such as bad debt, business start up, business use of home, reforestation costs, legal and professional fees, short lived tools such as shovels. See instructions		
<b>TOTAL EXPENSE</b>		

## Expense Worksheet for Schedule F

Tax Year- The twelve months between \_\_\_\_\_ month, \_\_\_\_\_ year to \_\_\_\_\_ month, \_\_\_\_\_ year

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<b>TOTAL EXPENSE</b>		



**NOTES:**