

## OVERVIEW & INSTRUCTIONS

There are nine separate sections covering different aspects of farm and ranch business health. Each section contains several multi-part questions. Each question has a number of answer choices, and each answer choice has a numeric or alpha value. Select the answer choice that best fits your understanding and enter the numeric or alpha value in the box in the column to the right. Note that there are different columns for numeric or alpha values - do not enter in the column with the greyed out box, enter in the column with the boldly outlined box.

*The sections and their purposes are as follows:*

**BUSINESS FORMATION** evaluates your understanding of limited and unlimited liability and business entity types. For entities with multiple owners this section evaluates if the entity been properly formed and capitalized, and if the governing agreement addresses critical issues.

**LAND** evaluates if you have secure land tenure, if you know how to find new land, if you know how and why to own land separately from your business, if you understand the tax treatment of land improvements and permanent crops, and if you are in compliance with significant environmental regulations.

**ACCOUNTING** evaluates your bookkeeping and accounting practices to ensure that you have a system sufficient for tax and managerial accounting and that you understand how to manage your business from a balance sheet perspective.

**TAXATION** evaluates your understanding of farm and ranch taxes and if you are aware of important planning strategies related to income taxes.

**LABOR AND CONTRACTORS** assesses if you are in compliance with applicable State and Federal labor protection laws.

**PRODUCTION AND MARKETING** identifies your production and marketing practices and helps you to evaluate your business skills in managing production and marketing.

**CREDIT** helps you to evaluate if you can identify credit needs, if you know how to match your needs to different types of credit that are available, and if you are prepared to successfully apply for credit if you determine that credit would help you to accomplish your goals.

**BUSINESS PLAN, INSURANCE, ENERGY, OTHER** evaluates your general business knowledge and your knowledge of a few specific USDA programs.

**PERSONAL INFORMATION** will help us to get in touch with you and will also help us to understand what sorts of educational programs and learning habits are most associated with success.

## FOR FARMERS AND RANCHERS

Use this tool to assess your current knowledge of important business practices and to set your own goals for improving your business management knowledge or overall business health. We are not calculating or tracking overall scores at this time. The goal is for you to assess your knowledge and make a plan to improve your knowledge and skill in each area at a pace that is reasonable for you. You may start out with a low level of knowledge about many of these topics, answering with scores ranging mostly from 0 to 2. You would then decide which topics to prioritize to increase your basic understanding (moving from a 0 or a 1 to a 2) and which topics you want to focus on to learn how to implement a new practice in your farm or ranch operation, moving your score from a 2 to a 3 or a 4 over one to two years.

We know that it is not always easy to find more information on these topics, and we recognize that you may be frustrated by a lack of resources. Our goal is to continue to build out a suite of resources to support this assessment and to continue to work with farm and ranch educators across the country to create a strong network of knowledgeable resource providers.

## FOR FARMER AND RANCHER EDUCATORS

This assessment can be used to guide curriculum development, to assess learning achieved in your program, to indicate the learning goals your program participants should have upon exiting your program, and to guide program graduates to additional resources to help them continue their learning once they leave the program.

We recognize that not every program covers every subject which is why each section may be scored separately, however we strongly encourage you to introduce your program participants to each and every section so they are aware of other areas of farm and ranch management that might not be covered by your program.

This tool works best for people who are already farming or ranching. Ideally you would have them complete the quantitative part of the assessment prior to receiving any instruction, and complete their written goals and action plans near the end of the instruction period, and then re-assess two years after the initial assessment to see how numeric scores changed and if goals were accomplished.

<b>BUSINESS FORMATION</b> This section evaluates your understanding of limited and unlimited liability and business entity types. For entities with multiple owners this section evaluates if the entity been properly formed and capitalized, and if the governing agreement addresses critical issues.				
A		Select an answer from this column and enter the value in one of the columns to the right.	Number value of answer	Letter value of answer
A.1.0	Who owns your business?	<input type="checkbox"/> A = I own it by myself <input type="checkbox"/> B = I own it with my spouse <input type="checkbox"/> C = I own it with other family members <input type="checkbox"/> D = I own it with other people to whom I am not related by blood or marriage <input type="checkbox"/> E = It is my parents, but I... <input type="checkbox"/> Non profits should not use this assessment.		
A.1.1	If answered #B: Do you and your spouse each pay self-employment taxes?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Yes		
A.1.2	For C, D, or E: Do you have a written partnership or operating agreement?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Yes		
A.1.3	Do you plan to make a written partnership or operating agreement?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 1 = Maybe <input type="checkbox"/> 3 = Yes but need help <input type="checkbox"/> 4 = Yes, totally under control		
A.2.0	Have you formed a limited liability company or corporation to own your business?	<input type="checkbox"/> 4 = Yes and skip to A.3.0 <input type="checkbox"/> 0 = No		
A.2.1	Do you understand how forming a business entity with limited liability may protect you and your family?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Sort of <input type="checkbox"/> 3 = Yes		

A.2.2	Do you understand that if you are a sole proprietorship or a partnership you have unlimited personal liability for debts or lawsuits against the business?	<input type="checkbox"/> 0 = No idea/have not heard of this <input type="checkbox"/> 1 = I've heard of this, but don't understand it <input type="checkbox"/> 2 = I understand a little <input type="checkbox"/> 3 = I understand, but I don't know how to act on my knowledge <input type="checkbox"/> 4 = I understand and am acting on my knowledge (i.e. already incorporated, or process started)		
A.2.3	Do you understand that if you form an LLC or corporation for your business you may be able to limit your personal liability for debts or lawsuits against the business?	<input type="checkbox"/> 0 = No idea/have not heard of this <input type="checkbox"/> 1 = I've heard of this, but don't understand it <input type="checkbox"/> 2 = I understand a little <input type="checkbox"/> 3 = I understand, but I don't know how to act on my knowledge <input type="checkbox"/> 4 = I understand and am acting on my knowledge (i.e. already incorporated, or process started)		
A.3.0	Did someone help you to create an opening balance sheet for your business?	<input type="checkbox"/> 0 = No and skip to A.4.0 <input type="checkbox"/> 1 = Yes		
A.3.1	Was that person a ...	<input type="checkbox"/> 4 = CPA or CPA's bookkeeper <input type="checkbox"/> 3 = independent bookkeeper or Enrolled Agent <input type="checkbox"/> 2 = other <input type="checkbox"/> 2 = Don't know/not sure		
A.4.0	If you answered C,D, or E in A.1, Do you have records to show that each of the owners contributed assets equal to their percentage ownership?	<input type="checkbox"/> 0 = No or I do not know <input type="checkbox"/> 2 = Yes <input type="checkbox"/> N/A = skip to A.6.0		

A.4.1	When you formed your business did any owner contribute non-cash assets such as equipment, a note payable, or "sweat equity"?	<input type="checkbox"/> 0 = No and go to A.5.0 <input type="checkbox"/> 2 = Yes <input type="checkbox"/> 1 = Don't know		
A.4.2	How did you record the non-cash contribution?	<input type="checkbox"/> 0 = I do not know <input type="checkbox"/> 1 = This is a question we have <input type="checkbox"/> 2 = We wrote down what we put in, but we do not know how to record it on our books <input type="checkbox"/> 3 = We think our accountant or bookkeeper did this correctly, but we do not know how to read this information from our financial records <input type="checkbox"/> 4 = This information is clearly reflected on our balance sheet		
A.5.0	Do you know how to track money or other assets such as equipment you put into your business?	<input type="checkbox"/> 0 = No idea <input type="checkbox"/> 1 = I've been sort of wondering about this <input type="checkbox"/> 2 = I understand a little but don't know what to do <input type="checkbox"/> 3 = Some one showed me or set up a process for me to follow, but I don't fully understand it <input type="checkbox"/> 4 = I understand it and I am 100% confident it is all correct in my accounting system and I can keep it that way over time		
A.6.0	If you answered C,D, or E in A.1: Did a CPA or an attorney help you with your written partnership or corporation agreement?	<input type="checkbox"/> 0 = No or I do not know <input type="checkbox"/> 4 = Yes <input type="checkbox"/> N/A = skip to A.7.0		

A.6.1	Does your agreement state that owners will be paid a salary based on hours worked? <b>If so please note that the 2017 tax act has significantly changed how these payments are taxed.</b>	<input type="checkbox"/> 1 = No <input type="checkbox"/> 3 = Yes		
A.6.2	Does your agreement limit owner's ability to contribute additional funds to the business or incur expenses on behalf of the business?	<input type="checkbox"/> 1 = No <input type="checkbox"/> 3 = Yes		
A.6.3	Does your agreement specify under what circumstances an owner may take cash from the business?	<input type="checkbox"/> 1 = No <input type="checkbox"/> 3 = Yes		
A.6.4	Does your agreement specify under what circumstances an owner must contribute additional cash to the business?	<input type="checkbox"/> 1 = No <input type="checkbox"/> 3 = Yes		
A.6.5	Does your agreement limit the amount of cash an owner or an owner's spouse can take out of the business in the event of death, injury, divorce or other change of circumstance?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 4 = Yes		
A.6.6	How well would you say you understand guaranteed payments, additional contributions, and planning for an owner to exit?	<input type="checkbox"/> 0 = No idea <input type="checkbox"/> 1 = I have heard of these things but I do not know how they apply to me and my business <input type="checkbox"/> 2 = I understand a little but don't know what to do <input type="checkbox"/> 3 = I understand some but not all of these things, I have questions and need more information about this <input type="checkbox"/> 4 = I understand all of these things and I am 100% confident that these issues have been adequately addressed in my agreement		

B	<b>LAND</b> This section evaluates if you have secure land tenure, if you know how to find new land, if you know how and why to own land separately from your business, if you understand the tax treatment of land improvements and permanent crops, and if you are in compliance with significant environmental regulations.			
		Select an answer from this column and enter the value in one of the columns to the right.	Number value of answer	Letter value of answer
B.1.0	Do you own any of the land you farm or ranch?	<input type="checkbox"/> A = No <input type="checkbox"/> B = Yes		
B.2.0	Do you rent, cash lease or crop share any of the land you farm?	<input type="checkbox"/> 0 = No, and skip to B.3.0 <input type="checkbox"/> 1 = No rent paid (some sort of agreement) <input type="checkbox"/> 2 = Yes, rent paid (cash or crop share)		
B.2.1	Is your agreement in writing?	<input type="checkbox"/> 4 = Yes, and go to 2.3 <input type="checkbox"/> 0 = No and continue to 2.2		
B.2.2	Do you have a plan to get a written lease or crop share agreement?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Intend to but need help <input type="checkbox"/> 3 = We are working on it		
B.2.3	If you have an agreement about leasing to own...	<input type="checkbox"/> 0 = No, I do not have this kind of agreement <input type="checkbox"/> 1 = I have this agreement - it is verbal <input type="checkbox"/> 2 = I have this agreement, my land lord and I wrote it down, but I do not really know if I can prove that the extra rent I am paying is towards a purchase of the land <input type="checkbox"/> 3 = I have this agreement in writing but the agreement does not say what would happen to the money I have been paying if I can not finish making all the payments to buy the land <input type="checkbox"/> 4 = I have this agreement in writing, and a qualified legal professional has reviewed it to make sure it is an enforceable purchase agreement and I understand what will happen if I can not finish making all the payments to buy the land		

B.2.3	If you have an agreement about right of first refusal...	<input type="checkbox"/> 0 = No, I do not have this kind of agreement <input type="checkbox"/> 1 = I have this agreement - it is verbal, I do not really know if I can prove that I have a right of first refusal because I did not pay the landlord anything for it, she or he just offered it to me <input type="checkbox"/> 2 = I have this agreement, my land lord and I wrote it down, but I do not really know if I can prove that I have a right of first refusal because I did not pay the landlord anything for it, she or he just offered it to me <input type="checkbox"/> 3 = I have this agreement in writing and I paid my landlord for the right of first refusal, but I did not have a legal professional look at the agreement <input type="checkbox"/> 4 = I have this agreement in writing and I had a legal professional review it for me		
B.3.0	Do you plan to purchase land to farm in the next 5 years?	<input type="checkbox"/> No = skip to B.4.0 <input type="checkbox"/> Yes or maybe = continue		
B.3.1	Do you know how to determine how much farm or ranch land you can afford to purchase?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 1 = maybe <input type="checkbox"/> 2 = Yes		
B.3.2	Do you know how to find farm or ranch land for sale and how to assess its suitability for your needs?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 1 = maybe <input type="checkbox"/> 2 = Yes		
B.4.0	Do you plan to lease new or additional land to farm in the next 5 years?	<input type="checkbox"/> No = skip to B.5.0 <input type="checkbox"/> Yes or maybe = continue		
B.4.1	Do you know what terms are important to have in a farm or ranch lease?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 1 = Maybe <input type="checkbox"/> 2 = Yes		
B.4.2	Do you know how to find farm or ranch land to lease and how to assess its suitability for your needs?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 1 = Maybe <input type="checkbox"/> 2 = Yes		

B.5.0	How many acres total do you own and/or lease?	Do not record		
B.5.1	<i>Of these acres, how many are used in your farm or ranch operation?</i>			
B.6.0	Are you registered as a business with the County Property Tax Assessor? (For paying county property taxes on your farm equipment, this is different from property taxes on the land itself.)	<input type="checkbox"/> 0 = No or I don't know <input type="checkbox"/> 4 = Yes or I have verified that I am exempt		
B.7.0	If you are not in a rural or agricultural area have you confirmed that your business activities are not violating any local zoning ordinances?	<input type="checkbox"/> 0 = No or I don't know <input type="checkbox"/> 4 = Yes		
B.8.0	What is your source of water for farming?	<input type="checkbox"/> a=City <input type="checkbox"/> b= Well <input type="checkbox"/> c= River <input type="checkbox"/> d= Irrigation District <input type="checkbox"/> e=Pond(s) <input type="checkbox"/> f= other		
B.8.1	<i>For leased land: Is the maintenance of the well and pump addressed in your lease?</i>	<input type="checkbox"/> 0 = No or I don't know <input type="checkbox"/> 4 = Yes SKIP IF N/A		
B.8.2	<i>For yes: Whose responsibility is it to fix the well or pump?</i>	<input type="checkbox"/> 1 = Mine <input type="checkbox"/> 2 = Mixed <input type="checkbox"/> 3 = Owner's		
B.9.0	Where does excess water drain from your fields?	<input type="checkbox"/> 0 = I don't know <input type="checkbox"/> 2 = City sewer, drainage ditch, natural drainage on property, to creek, river etc.		

B.9.1	<i>Are you aware of regulations about irrigation runoff?</i>	<input type="checkbox"/> 0 = No <input type="checkbox"/> 1 = A little <input type="checkbox"/> 2 = I don't think it applies to me <input type="checkbox"/> 3 = I need help understanding this or acting on this information <input type="checkbox"/> 4 = I am 100% sure I am informed and engaged and in compliance		
B.10.0	Do you plan to clear any hillside or riparian vegetation or to grade or level on a hillside or near a riparian area?	<input type="checkbox"/> 0 = No or N/A and go to B.11 <input type="checkbox"/> 1 = Maybe <input type="checkbox"/> 2 = Yes For 1 or 2 continue		
B.10.1	<i>Are you aware this may require a permit from your county, state, or tribe in order to comply with county regulations and state environmental regulations?</i>	<input type="checkbox"/> 0 = No <input type="checkbox"/> 1 = A little <input type="checkbox"/> 2 = I don't think it applies to me <input type="checkbox"/> 3 = I need help understanding this or acting on this information <input type="checkbox"/> 4 = I am 100% sure I am informed and engaged and in compliance		
B.11.0	For landowners only: Were there improvements on the land when you bought it such as ag buildings, fences, irrigation infrastructure or permanent crops?	<input type="checkbox"/> 0 = No and skip to B.12.0 <input type="checkbox"/> 4 = Yes		
B.11.1	<i>Did you have a farm appraisal done when you bought the farm? (An appraisal by a certified farm appraiser that assigns value to agricultural assets and to the acreage taking into account soil quality.)</i>	<input type="checkbox"/> 0 = No <input type="checkbox"/> 4 = Yes		
B.11.2	<i>Did your CPA record the farm assets on your farm tax return and take appropriate depreciation in the year you bought the farm?</i>	<input type="checkbox"/> 0 = No <input type="checkbox"/> 4 = Yes <input type="checkbox"/> 1 = I haven't started farming yet or I'm just a hobby right now		



B.12.0	If you have livestock, do you plan to add fencing?	<input type="checkbox"/> Yes = continue <input type="checkbox"/> No = Go to B.14		
B.13.1	Are you aware that the EQIP program can assist with these expenses?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Sort of <input type="checkbox"/> 3 = Yes I would like help applying <input type="checkbox"/> 4 = Yes and I have applied or determined the program is not right for me		
B.14.0	Are there riparian or other ecologically sensitive areas on or adjacent to your land?	<input type="checkbox"/> Yes = continue <input type="checkbox"/> No = Go to B.15		
B.14.1	Are you aware of programs through your state, or USDA conservation programs through the Farm Service Agency (FSA) and the Natural Resources Conservation Service (NRCS) to provide financial incentives for conservation projects and practices?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Sort of <input type="checkbox"/> 3 = Yes I would like help applying <input type="checkbox"/> 4 = Yes and I have applied or I have determined these programs are not right for me		
B.15.0	For land owners only: Is there a conservation easement on your land?	<input type="checkbox"/> No = go to B.15.2 <input type="checkbox"/> Yes = go to B.15.1 and skip B.15.2		
B.15.1	Do you understand the importance of meeting annually with a compliance officer from the organization that holds your easement?	<input type="checkbox"/> 0 = No, not at all <input type="checkbox"/> 2 = They do not contact me <input type="checkbox"/> 4 = Yes, they visit and are in touch with me		
B.15.2	Are you interested in learning about placing a conservation easement on your land?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 1 = Yes		

<b>ACCOUNTING</b> This section evaluates your bookkeeping and accounting practices to ensure that you have a system sufficient for tax and managerial accounting and that you understand how to manage your business from a balance sheet perspective.				
C		Select an answer from this column and enter the value in one of the columns to the right.	Number value of answer	Letter value of answer
C.1.0	Do you have a separate checking account for your business?	<input type="checkbox"/> 4 = Yes, and go to C.2 <input type="checkbox"/> 0 = No, and continue to C.1.1		
C.1.1	For no: Do you understand why this is important?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 1 = Sort of <input type="checkbox"/> 2 = Yes, I just have not done it yet		
C.2.0	How do you keep track of your farm/ranch business cash, equipment, loans, income and expenses?	<input type="checkbox"/> 0 = In my check register and I keep receipts - skip to C.2.5 <input type="checkbox"/> 1 = In Excel - skip to C.2.5 <input type="checkbox"/> 2 = On line software with limited functions, or software that I only use for certain activities such as invoicing, or some combination of Excel and software that I only use for certain activities such as invoicing <input type="checkbox"/> 3 = Software that can produce a Balance Sheet and an Income Statement, and I use this software to record all of my business financial transactions <input type="checkbox"/> 4 = I have a bookkeeper and I use software that can produce a Balance Sheet and an Income Statement, and I use this system to record all of my business financial transactions		
C.2.1	Did you set your system up on your own or did a trained bookkeeper or accountant help you?	<input type="checkbox"/> 1 = On my own (unless trained in accounting/bookkeeping) <input type="checkbox"/> 2 = Got some help, not sure how good they are <input type="checkbox"/> 3 = Got help, pretty confident <input type="checkbox"/> 4 = Got high quality help/used a template provided by a trusted source or I have advanced training in this area		

C.2.2	<p><i>If you entered 0,1, or 2 for question C.2.0: Do you understand that these systems are not “double entry” bookkeeping systems, and therefore more likely to have errors, and will also give you limited management information and may cause you problems filing your income tax returns and managing your business for long term success?</i></p>	<input type="checkbox"/> 0 = No, I do not know about “double entry” or why formal bookkeeping systems are important  <input type="checkbox"/> 1 = I have heard of this, but I want to use a system that I understand  <input type="checkbox"/> 2 = I do not think the more expensive bookkeeping systems are worth the extra money I would have to pay and extra time I would have to spend figuring it out  <input type="checkbox"/> 3 = I am just starting out so I went with a low-cost and easy system, but I plan to learn more and move to a more complete system soon		
C.3.0	<p>Do you know how to read and understand your Balance Sheet?</p>	<input type="checkbox"/> 0 = No <input type="checkbox"/> 1 = Yes		
C.3.1	<p><i>How often do you look at your Balance Sheet and use it as a management tool to help you understand your business?</i></p>	<input type="checkbox"/> 0 = Never, I do not do this  <input type="checkbox"/> 1 = I look at it sometimes but I do not understand it  <input type="checkbox"/> 2 = I look at it about once a month, but I do not really understand it, do not use it to understand my business  <input type="checkbox"/> 3 = I look at it a few times a year and I understand it, but I wouldn’t say it is a key management tool  <input type="checkbox"/> 4 = I look at it most months and I use it as a management tool to help me understand my business and make decisions		
C.4.0	<p>Do you have a system of a method to calculate your cost of production? This could be for all crops, for individual crops, fields or plantings, or for livestock by animal, flock, herd, birth month, etc.</p>	<input type="checkbox"/> 0 = No, I do not know how to do this  <input type="checkbox"/> 1 = I have this information for my operation as a whole, but not at enough detail to help me make decisions  <input type="checkbox"/> 2 = I have this but I have questions, it is not that accurate, it is too time consuming, too confusing, not that useful, frustrating, etc.  <input type="checkbox"/> 3 = I have this but I would like to learn if there are better systems, techniques  <input type="checkbox"/> 4 = I have this and it works well for me and helps me to manage my business		

C.5.0	<p>Do you have a system of a method to calculate your cost of sales? This means the cost of different packing or processing methods and the cost of selling into different markets.</p>	<input type="checkbox"/> 0 = No, I do not know how to do this  <input type="checkbox"/> 1 = I have this information for my operation as a whole, but not at enough detail to help me make decisions  <input type="checkbox"/> 2 = I have this but I have questions, it is not that accurate, it is too time consuming, too confusing, not that useful, frustrating, etc.  <input type="checkbox"/> 3 = I have this but I would like to learn if there are better systems, techniques  <input type="checkbox"/> 4 = I have this and it works well for me and helps me to manage my business		
C.6.0	<p>Do you know how to determine if you should expand your operation? This means understanding how to calculate your current profitability, the cost of expanding and your predicted profitability after the expansion.</p>	<input type="checkbox"/> 0 = No, I do not know how to do this and I have not tried to do it  <input type="checkbox"/> 1 = I have tried to do this for myself but I have not been able to figure it out  <input type="checkbox"/> 2 = My operation is at a stable size or grows very organically so this is not an important tool for me  <input type="checkbox"/> 3 = I have this but I am not confident it is correct and I would like to learn if there are better systems, techniques  <input type="checkbox"/> 4 = I have this and it works well for me and helps me to manage my business		

<b>TAXATION</b> This section evaluates your understanding of farm and ranch taxes and if you are aware of important planning strategies related to income taxes.				
D		Select an answer from this column and enter the value in one of the columns to the right.	Number value of answer	Letter value of answer
D.0.0	Are you and enrolled member of a federally recognized tribe?	<input type="checkbox"/> A = No and skip to D.1.0 <input type="checkbox"/> B = Yes		
D.0.1	Do you farm or ranch on individual trust land (also called allotments) Tribal trust land, or restricted fee land?	<input type="checkbox"/> A = No <input type="checkbox"/> B = Yes		
D.0.2	Are you aware of the IRS rules for exempt "Income derived from the land"?	<input type="checkbox"/> 0 = I do not know about this <input type="checkbox"/> 1 = I have heard of this but I do not know how it applies to me <input type="checkbox"/> 2 = I understand about exempt income derived from the land, but I do not know if I have the right kind of land to qualify, or I know I have the right kind of land to qualify but I do not know if all my activities qualify <input type="checkbox"/> 3 = I understand about exempt income derived from the land, and the types of land that qualify, but I have questions about my specific situation and I need more information to know if or how to report or not report my income, or I am unsure if I have been doing it correctly or if there is a better way, and I would like more information on this topic <input type="checkbox"/> 4 = I understand about exempt income derived from the land and the types of land that qualify and I am confident that I am treating my income the right way for my situation and my goals		
If you are confident all of you farming or ranching activity is exempt income derived from the land, skip to section E otherwise continue if you farm on multiple parcels of land, some of which may not qualify for the exemption, or if some of your activities may not qualify for the exemption. Note that this is an unsettled and changing area of law and you should seek the advice of someone knowledgeable in this particular area of taxation.				
D.1.0	Have you filed a tax return for your farm or ranch business?	<input type="checkbox"/> 0 = No and skip to D.4.0 <input type="checkbox"/> 1 = Not yet, because I am still in my first year of farming - and skip to D.4.0 <input type="checkbox"/> 4 = Yes		

D.1.1	If you filed as a sole proprietor or a partnership did you file a schedule F to report farming or ranching activity? If you file as an S-corp or other corporation skip to D.2.0	<input type="checkbox"/> 0 = No <input type="checkbox"/> 0 = Do not know <input type="checkbox"/> 4 = Yes  If you do not file as a sole proprietorship or a partnership skip to D.2.0		
D.1.2	If you did not file a Schedule F, did you report your farming or ranching activity on a Schedule C?	<input type="checkbox"/> 0 = Yes <input type="checkbox"/> 1 = No		
D.1.3	If you reported your farming or ranching activity on a Schedule C was it because...	<input type="checkbox"/> 0 = I do not know <input type="checkbox"/> 2 = I looked at the Schedule F and it did not make sense, did reflect my business at all so I did not use it <input type="checkbox"/> 2 = I used tax preparation software and that's how it came out <input type="checkbox"/> 3 = I used a paid tax preparer and that is how they did it - I do not know why <input type="checkbox"/> 4 = I was advised to do it this way because most of my income is from services or value-added activity, not from sales of unprocessed crops or livestock		
D.2.0	What was the first year for which you filed a tax return for your farm or ranch business?	<input type="checkbox"/> Enter year, or if have not filed enter 9999		
D.2.1	Is there any year when you were farming or ranching but did not file farm or ranch income taxes?	<input type="checkbox"/> 4 = No <input type="checkbox"/> 1 = Yes		
D.3.0	Did you pay a tax preparer to file your return, or did you prepare it yourself using software like TurboTax, or did you fill out the forms directly?	<input type="checkbox"/> 0 = Directly <input type="checkbox"/> 2 = Software <input type="checkbox"/> 3 = Paid preparer		
D.3.1	For a paid preparer ask: Was it a CPA or someone else?	<input type="checkbox"/> 2 = No or do not know <input type="checkbox"/> 4 = CPA		



D.4.0	Do you have a plan to file your taxes for this year?	<input type="checkbox"/> 0 = No, or don't know <input type="checkbox"/> 2 = Yes		
D.5.0	If you have income between \$15,000 and \$50,000 you may qualify for an "Earned Income Tax Credit" of up to 6k. Have you heard of the EIC? If your income is above this amount skip to D.6.0	<input type="checkbox"/> 0 = No, or don't know <input type="checkbox"/> 4 = Yes  For N/A skip to D.6.0		
D.5.1	If the EIC may apply to you, are you aware that sometimes increasing business income increases the EIC?	<input type="checkbox"/> 0 = No, or don't know <input type="checkbox"/> 4 = Yes		
D.6.0	If you have not filed income tax returns and do not have a plan to file income tax returns this year complete questions D.6.1 - D.6.4, otherwise skip to D.7.0.			
D.6.1	If not started or hobby: Do you understand how a loss from farming can create a tax savings by reducing other taxable income?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 1 = A little <input type="checkbox"/> 2 = I was told that because I lose money I am a "hobby" and not a farm so I can not file farm tax returns <input type="checkbox"/> 3 = Yes, but I need help understanding this or acting on this information <input type="checkbox"/> 4 = I have discussed this with a knowledgeable tax preparer who I trust		
D.6.2	If you call your current farming or ranching activities a "hobby" do you know and understand the tax definition of "hobby" and how this changes your taxes?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 1 = A little <input type="checkbox"/> 2 = I was told that because I lose money I am a "hobby" and not a farm so I can not file farm tax returns and I am confident I have made an informed decision <input type="checkbox"/> 3 = I understand that if I lose money in 3 out of five years I need to be able to show that I had a reasonable business plan and business practices, and a genuine intent to profit, and I do not have these things <input type="checkbox"/> 4 = I have discussed this with a knowledgeable tax preparer who I trust		

D6.3	If you are in the "start up" phase of farming are you keeping track of your expenses so you can deduct them once you start farming?	<input type="checkbox"/> 0 = No, I did not know I could do this <input type="checkbox"/> 1 = I have thought about this but I do not know how to do it <input type="checkbox"/> 2 = I have been keeping records but I do not know how these expenses will help me when I start farming <input type="checkbox"/> 3 = I have been keeping records and I plan to learn how to deduct these expenses when I start farming <input type="checkbox"/> 4 = I have been keeping records and when I start farming I plan to amortize my start up costs on my tax return		
D.6.4	If you are farming and not filing taxes is it because ...	<input type="checkbox"/> 1 = I do not know how, I do not understand how taxes work, I do not think I need to file because I do not make very much money <input type="checkbox"/> 2 = I need help, I got behind and now I do not know how to fix it <input type="checkbox"/> -1 = I choose not to file income taxes		
D.7.0	Are you familiar with special rules for deducting business expenses that might not come out of your business checking account? This includes deductions for business use of your home or personal vehicle, and deductions for business meals, travel, education and promotion.	<input type="checkbox"/> 0 = No, don't know about this - skip to D.8.0 <input type="checkbox"/> 1 = I have heard of this but do not know enough to act on it <input type="checkbox"/> 2 = I understand some of these deductions but not all of them, I keep track of some of this information but have questions, need more information <input type="checkbox"/> 3 = I understand and keep records for most but not all of these deductions <input type="checkbox"/> 4 = I understand and keep records for all of these deductions		
D.7.1	Do you keep records of the miles you drive your personal vehicle for work?	<input type="checkbox"/> 0 = No, don't know about this <input type="checkbox"/> 1 = No, but I know I should <input type="checkbox"/> 2 = Yes, sometimes <input type="checkbox"/> 3 = Yes mostly, but not always, it is not a priority <input type="checkbox"/> 4 = Yes, always, it saves me on my taxes (or in some cases, I have a paid tax preparer, no, I know I do not need bigger tax losses)		

D.7.2	Do you take a deduction for use of an office in the home?	<input type="checkbox"/> 0 = No, don't know about this <input type="checkbox"/> 1 = No, but I know I should <input type="checkbox"/> 2 = Yes, sometimes <input type="checkbox"/> 3 = Yes mostly, but not always, it is not a priority <input type="checkbox"/> 4 = Yes, always, it saves me on my taxes (or in some cases, I have a paid tax preparer, no, I know I do not need bigger tax losses)		
D.7.3	Do you keep records of your costs to eat meals in restaurants or cook meals at home when the main purpose of the meal is to conduct business with others?	<input type="checkbox"/> 0 = No, don't know about this <input type="checkbox"/> 1 = No, but I know I should <input type="checkbox"/> 2 = Yes, sometimes <input type="checkbox"/> 3 = Yes mostly, but not always, it is not a priority <input type="checkbox"/> 4 = Yes, always, it saves me on my taxes (or in some cases, I have a paid tax preparer, no, I know I do not need bigger tax losses)		
D.7.4	Do you keep records of promotional gifts you give to people you work with (people who help you, people you buy from, people you sell to)?	<input type="checkbox"/> 0 = No, don't know about this <input type="checkbox"/> 1 = No, but I know I should <input type="checkbox"/> 2 = Yes, sometimes <input type="checkbox"/> 3 = Yes mostly, but not always, it is not a priority <input type="checkbox"/> 4 = Yes, always, it saves me on my taxes (or in some cases, I have a paid tax preparer, no, I know I do not need bigger tax losses)		
D.7.5	Do you take a "per diem" deduction for meals and incidentals on days when you travel away from the farm all day - such as for farmers markets?	<input type="checkbox"/> 0 = No, don't know about this <input type="checkbox"/> 1 = No, but I know I should <input type="checkbox"/> 2 = Yes, sometimes <input type="checkbox"/> 3 = Yes mostly, but not always, it is not a priority <input type="checkbox"/> 4 = Yes, always, it saves me on my taxes (or in some cases, I have a paid tax preparer, no, I know I do not need bigger tax losses)		

D.8.0	Do you have a list of farm equipment for income taxes and for county property taxes?	<input type="checkbox"/> 0 = No, don't know about this <input type="checkbox"/> 1 = No, but I know I should <input type="checkbox"/> 2 = Yes, to one but not both or my accountant has it/takes care of that <input type="checkbox"/> 3 = Yes to both, but old, inaccurate, don't match <input type="checkbox"/> 4 = Yes, to both and they match		
D.9.0	Do you plan to construct any new buildings on your property?	<input type="checkbox"/> A = No <input type="checkbox"/> B = Yes or maybe		
D.9.1	Are you aware of the tax rules for capitalizing construction costs on buildings?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Sort of <input type="checkbox"/> 4 = Yes, I have discussed this with a CPA		
D.10.0	Do you have or do you plan to plant permanent crops with a pre-productive period longer than one year, such as nut-trees or fruit-bearing bushes, vines, or trees?	<input type="checkbox"/> A = No <input type="checkbox"/> B = Yes or maybe		
D.10.1	Are you aware of the tax rules for capitalizing the costs of permanent crops with a pre-productive period in excess of one year?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Sort of <input type="checkbox"/> 4 = Yes I have discussed this with a CPA		
D.11.0	If you are a landowner, do you pay yourself rent for the land used in the business?	<input type="checkbox"/> 0 = No, don't know about this <input type="checkbox"/> 1 = No, but I know I should <input type="checkbox"/> 2 = Yes, sometimes <input type="checkbox"/> 3 = Yes mostly, but not always, it is not a priority <input type="checkbox"/> 4 = Yes, always, it saves me on my taxes (or in some cases, I have a paid tax preparer, no, I know that this is not to my advantage in my particular situation.)		

LABOR AND CONTRACTORS This section assesses if you are in compliance with applicable State and Federal labor protection laws.				
E		Select an answer from this column and enter the value in one of the columns to the right.	Number value of answer	Letter value of answer
E.o.o	Are you and enrolled member of a federally recognized tribe?	<input type="checkbox"/> A = No and skip to E.1.o <input type="checkbox"/> B = Yes		
E.o.1	Do you understand if or how federal labor law applies to businesses operated on tribal lands or in exercise of tribal treaty rights?	<input type="checkbox"/> 0 = No, I do not know about this <input type="checkbox"/> 1 = I have heard of this, but I do not know how it applies to me or my business <input type="checkbox"/> 2 = I have some knowledge about some aspects of employment taxes and regulations, but I do not know how to act on this knowledge <input type="checkbox"/> 3 = I believe I am in compliance with some or all applicable employment law, but I have questions about some laws, if they are applicable to me and my employees or not and I need help find and more information or getting more accurate and specific answers to my questions <input type="checkbox"/> 4 = I understand which employment laws do and do not apply to me and I am confident that I am in compliance with all applicable laws		
Exercise caution and seek guidance from a qualified expert in this area. There are several different kinds of federal employment laws, and each type of federal employment law may be applied differently to enterprises operated by tribal members on tribal lands, and the law in this area is still unsettled and changing.				
E.1.o	Are any of your immediate family working with you in your business but not business owners?	<input type="checkbox"/> A = No and skip to E.2.o <input type="checkbox"/> B = Yes and continue		
E.1.1	Are you aware of the rules for family members and wages and hours worked?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 1 = A little <input type="checkbox"/> 2 = Yes, I think I am exempt/I am doing it correctly, but I might be wrong <input type="checkbox"/> 3 = Everyone is on payroll <input type="checkbox"/> 4 = Yes, and I am confident I am doing it right		

E.2.o	Do you pay any people as "independent contractors" without withholding payroll taxes of filing payroll tax returns?	<input type="checkbox"/> A = No and skip to E.2.2 <input type="checkbox"/> B = Yes and continue		
E.2.1	Do you file a form 1099 for amounts paid in excess of \$600/year?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Mostly or sometimes <input type="checkbox"/> 3 = Yes		
E.2.2	Do you know and understand the rule for who may be considered an independent contractor and who must be considered an employee?	<input type="checkbox"/> 0 = No, I have not heard of this <input type="checkbox"/> 1 = I have heard of this; I think as long as I pay them under \$600/year I am ok <input type="checkbox"/> 2 = I do not really understand the rule for how to tell who can be an independent contractor and who needs to be on payroll, and I need help figuring out how to afford to have payroll, and what to do to get set up with payroll <input type="checkbox"/> 3 = I know the rules and I am working to come into full compliance, but I am still paying some people as independent contractors even though they do not meet the test for independent contractor <input type="checkbox"/> 4 = I am in compliance with the rules; I do not pay people as independent contractors unless they are truly working independently, and all my regular farm or ranch labor is on payroll <input type="checkbox"/> -1 = I understand the rules but I do not plan to follow them		
E.2.3	Do you know the possible consequences of paying an employee as an independent contractor?	<input type="checkbox"/> 0 = No, I have not heard of this <input type="checkbox"/> 1 = I don't know, I assume I would get a fine? <input type="checkbox"/> 3 = I've heard I would have to pay back taxes <input type="checkbox"/> 4 = I would have to pay back taxes with interest and penalties and might have to pay back wages if I was paying less than minimum wage		

E.3.0	Do you pay any people on payroll with payroll taxes withheld and payroll tax returns filed?	<input type="checkbox"/> A = No and skip to E.3.2 <input type="checkbox"/> B = Yes and continue		
E.3.1	<i>For yes: Do you use a payroll service or do you prepare your payroll and payroll tax returns in house?</i>	<input type="checkbox"/> 4 = Payroll service <input type="checkbox"/> 3 = In-house by a bookkeeper <input type="checkbox"/> 2 = I do it myself or my spouse/partner does		
E.3.2	<i>Which payroll service do you use?</i>	<input type="checkbox"/> A = Don't know <input type="checkbox"/> B = My bookkeeper, not actually a payroll service <input type="checkbox"/> C = QuickBooks payroll service <input type="checkbox"/> D = Bank or accounting firm <input type="checkbox"/> E = ADP, Paychex, Gusto, other large / national payroll service		
E.4.0	How familiar are you with minimum wage law and state and federal payroll tax reporting requirements for exempt and non-exempt agricultural labor?	<input type="checkbox"/> 0 = Not at all <input type="checkbox"/> 2 = Sort of <input type="checkbox"/> 3 = Somewhat, but I need help to do it <input type="checkbox"/> 4 = Yes and I am in compliance <input type="checkbox"/> -1 = I am familiar/aware but I am not following and I do not wish to follow		
E.5.0	Do you have "interns" or "apprentices" who make less than minimum wage or for whom you do not pay payroll taxes?	<input type="checkbox"/> A = No and skip to E.6.0 <input type="checkbox"/> B = Yes and continue		
E.5.1	<i>Are they working for you as part of an accredited academic or training program, or can you verify that they are exempt agricultural laborers under all the terms of your state's employment laws or the Federal Migrant and Seasonal Agricultural Worker Protection Act?</i>	<input type="checkbox"/> 4 = Yes <input type="checkbox"/> 1 = No <input type="checkbox"/> 0 = Don't know		

E.6.0	If you have payroll are you in compliance with your state's requirements for Worker's Compensation Insurance?	<input type="checkbox"/> 4 = Yes <input type="checkbox"/> 1 = No <input type="checkbox"/> 0 = Don't know		
E.7.0	If you have payroll, how familiar are you with State and Federal Occupational Health and Safety Regulations requiring you to protect your workers?	<input type="checkbox"/> 0 = Not at all <input type="checkbox"/> 1 = Sort of <input type="checkbox"/> 2 = Somewhat, but I don't know if I am doing it right <input type="checkbox"/> 3 = Somewhat, but I have questions and need help to ensure I am in compliance <input type="checkbox"/> 4 = Yes and I am in compliance <input type="checkbox"/> -1 = I am familiar/aware but I am not following and I do not wish to follow		
E.8.0	Do you provide lodging to any of your workers?	<input type="checkbox"/> No= skip to next section <input type="checkbox"/> Yes =continue		
E.8.1	<i>Are you familiar with housing code requirements for this type of housing?</i>	<input type="checkbox"/> 0 = No, and skip to next section <input type="checkbox"/> 1 = Yes, and continue		
E.8.2	<i>Are you in compliance with local zoning requirements for the housing you provide?</i>	<input type="checkbox"/> 4 = Yes <input type="checkbox"/> 1 = No <input type="checkbox"/> 0 = Don't know		

<b>PRODUCTION AND MARKETING</b> This section identifies your production and marketing practices and helps you to evaluate your business skills in managing production and marketing.				
F		Select an answer from this column and enter the value in one of the columns to the right.	Number value of answer	Letter value of answer
F.1.0	What crops do you grow?	<input type="checkbox"/> A = Grains, oilseeds, etc. <input type="checkbox"/> B = Mixed annual fruits & veggies <input type="checkbox"/> C = Flowers, herbs, gourds <input type="checkbox"/> D = Tree-fruit, nuts, grapes, blueberries, blackberries <input type="checkbox"/> E = Hay, forage, grain etc. for animal feed		
F.2.0	What crops do you plan to grow?	<input type="checkbox"/> A = Grains, oilseeds, etc. <input type="checkbox"/> B = Mixed annual fruits & veggies <input type="checkbox"/> C = Flowers, herbs, gourds <input type="checkbox"/> D = Tree-fruit, nuts, grapes, blueberries, blackberries <input type="checkbox"/> E = Hay, forage, grain etc. for animal feed		
F.3.0	What is your practice for harvest and immediate post-harvest handling?	<input type="checkbox"/> H = Field pack, no cooling <input type="checkbox"/> I = Packing shed, water, no cooling <input type="checkbox"/> J = Packing shed & cooling <input type="checkbox"/> K = Bulk sale for further processing <input type="checkbox"/> L = Live animals to contract harvest and cut and wrap <input type="checkbox"/> M = Live animals sold to a packer, packaged meat purchased back <input type="checkbox"/> N = N/A, feed consumed on farm, animals sold live with no product returned		
F.4.0	Do you have a written food safety plan?	<input type="checkbox"/> 0 = No, I don't know what that is or if I need one <input type="checkbox"/> 1 = No, I do not need one <input type="checkbox"/> 2 = No, but I know I need to work on this <input type="checkbox"/> 3 = No, I would like assistance with this <input type="checkbox"/> 4 = Yes, I have invested in this		

F.5.0	Where/how do you sell your products?	<input type="checkbox"/> A = Farmers market <input type="checkbox"/> B = CSA <input type="checkbox"/> C = Farm stand <input type="checkbox"/> D = Wholesale <input type="checkbox"/> E = Direct to institution, restaurant or retail <input type="checkbox"/> F = To a processor <input type="checkbox"/> G = Under contract <input type="checkbox"/> H = Through a bundled CSA, internet assisted aggregation, or food hub <input type="checkbox"/> I = Other		
F.5.1	If you answered D or E do you have a written availability list you regularly send to customers?	<input type="checkbox"/> 1 = I do not know what this is <input type="checkbox"/> 2 = I know what this is but do not do it <input type="checkbox"/> 3 = Yes, I have this but I do not always keep it current or send it out <input type="checkbox"/> 4 = Yes, I use this tool, I keep it current and send it out regularly		
F.5.2	If you answered F do you have a contract?	<input type="checkbox"/> 1 = I do not know what this is <input type="checkbox"/> 2 = I know what this is but do not have one <input type="checkbox"/> 3 = I have a contract but I do not really understand it <input type="checkbox"/> 4 = I have a contract and I understand it		
F.5.3	If you answered F do you understand your contract?	<input type="checkbox"/> 1 = No <input type="checkbox"/> 2 = Only a little, but it doesn't matter because I do not have other options <input type="checkbox"/> 3 = I would like help understanding it more and maybe negotiating a better contract or understanding my options <input type="checkbox"/> 4 = Yes, I am confident in my understanding of my contract		



F.6.0	Are there livestock in your operation? If so what?	<input type="checkbox"/> If no skip to F.8 <input type="checkbox"/> I = Pigs or hogs <input type="checkbox"/> M = Beef cattle <input type="checkbox"/> N = Dairy cattle <input type="checkbox"/> O = Meat goats <input type="checkbox"/> P = Dairy goats <input type="checkbox"/> Q = Lambs and sheep <input type="checkbox"/> R = Poultry for meat <input type="checkbox"/> S = Laying hens <input type="checkbox"/> T = Other poultry <input type="checkbox"/> U = Fish <input type="checkbox"/> V = Insects <input type="checkbox"/> W = Horses, donkeys, mules <input type="checkbox"/> X = Aquaculture <input type="checkbox"/> Y = Other		
F.6.1	How familiar are you with the different methods for accounting for livestock, particularly for tax purposes?	<input type="checkbox"/> 0 = No idea/have not heard of this <input type="checkbox"/> 1 = I've heard of this, but don't understand it <input type="checkbox"/> 2 = I understand a little <input type="checkbox"/> 3 = I understand, but I don't know how to act on my knowledge <input type="checkbox"/> 4 = I understand and am acting on my knowledge		
F.6.2	How do you track your individual livestock and their vaccinations, breeding and health records, etc.?	<input type="checkbox"/> 0 = I don't <input type="checkbox"/> 1 = Hand written records (notebook) <input type="checkbox"/> 3 = Computerized records - informal (Excel, Word, Evernote, etc.) <input type="checkbox"/> 4 = Computer based application or program written for this purpose		

F.6.3	What is your source of feed?	Choose all that apply: <input type="checkbox"/> E = Purchased hay <input type="checkbox"/> F = Grown hay <input type="checkbox"/> G = Purchased grain <input type="checkbox"/> H = Grown grain <input type="checkbox"/> I = Irrigated pasture <input type="checkbox"/> J = Non-irrigated pasture, rangeland, forage		
F.7.0	When or how do you sell your livestock?	<input type="checkbox"/> K = Live at auction <input type="checkbox"/> L = Live direct sale <input type="checkbox"/> M = Whole or half carcass <input type="checkbox"/> N = Basic cut & wrap <input type="checkbox"/> O = Additional processing beyond cut & wrap		
F.7.1	For "M - O": Do you have a written food safety plan?	<input type="checkbox"/> 0 = No, I don't know what that is or if I need one <input type="checkbox"/> 1 = No, I do not need one <input type="checkbox"/> 2 = No, but I know I need to work on this <input type="checkbox"/> 3 = No, I would like assistance with this <input type="checkbox"/> 4 = Yes, I have invested in this		
F.7.2	For "O": Are you aware of the special tax accounting rules for value-added inventory?	<input type="checkbox"/> 0 = No idea/have not heard of this <input type="checkbox"/> 1 = I've heard of this, but don't understand it <input type="checkbox"/> 2 = I understand a little <input type="checkbox"/> 3 = I understand, but I don't know how to act on my knowledge <input type="checkbox"/> 4 = I understand and am acting on my knowledge		
F.8.0	Are you certified organic?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = In process <input type="checkbox"/> 4 = Yes		

F.8.1	For "0" or "2": Are you aware of USDA program assistance with certification costs?	<input type="checkbox"/> 0 = No idea/have not heard of this <input type="checkbox"/> 1 = I've heard of this, but don't understand it <input type="checkbox"/> 2 = I understand a little <input type="checkbox"/> 3 = I understand, but I don't know how to act on my knowledge <input type="checkbox"/> 4 = I understand and am acting on my knowledge		
F.9.0	Do you use a crop adviser, pest adviser, or animal ag expert?	<input type="checkbox"/> 1 = No <input type="checkbox"/> 2 = No, I have advanced training in this area <input type="checkbox"/> 3 = Yes		
F.10.0	Do you use or plan to use any conventional or organic pesticides, herbicides, rodenticides, etc.?	<input type="checkbox"/> 0 = No and skip to F.12.0 <input type="checkbox"/> 2 = Yes, and go to F.10.1		
F.10.1	Can you show that you are exempt from or in compliance with your state's licensing requirements for commercial pesticide users?	<input type="checkbox"/> 0 = No, I do not know about this <input type="checkbox"/> 1 = I do not think this applies to me but I could not prove that it does not apply to me <input type="checkbox"/> 2 = I think this may apply to me but I need help understanding what to do <input type="checkbox"/> 3 = Yes, I have made efforts to be in compliance, but I have questions <input type="checkbox"/> 4 = Yes, I am confident I am in compliance with all applicable pesticide regulations		
F.11.0	Are you aware of how your county, state or tribe regulates proper storage and disposal of pesticides and pesticide containers?	<input type="checkbox"/> 0 = No, I do not know about this <input type="checkbox"/> 1 = I do not think this applies to me but I could not prove that it does not apply to me <input type="checkbox"/> 2 = I think this may apply to me but I need help understanding what to do <input type="checkbox"/> 3 = Yes, I have made efforts to be in compliance, but I have questions <input type="checkbox"/> 4 = Yes, I am confident I am in compliance with all applicable pesticide regulations		
F.12.0	Are you aware of pest exclusion or animal disease quarantine efforts in your county?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 1 = Yes		

G CREDIT This section helps you to evaluate if you can identify credit needs, if you know how to match your needs to different types of credit that are available, and if you are prepared to successfully apply for credit if you determine that credit would help you to accomplish your goals.				
G		Select an answer from this column and enter the value in one of the columns to the right.	Number value of answer	Letter value of answer
G.1.0	Do you know how to do a month by month (or for some livestock and commodity operations quarterly) cash flow budget for your business?	<input type="checkbox"/> 0 = No, and skip to G.1.2 <input type="checkbox"/> 1 = I have seen this demonstrated but have not done it for myself <input type="checkbox"/> 2 = I sort of tried but didn't get very far <input type="checkbox"/> 3 = I have done this, but I have questions and need help getting it right and understanding how to use it <input type="checkbox"/> 4 = Yes, I have mastered this skill		
G.1.1	Do you create and use a month by month cash flow budget?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Yes		
G.1.2	Is cash flow a problem for you? This means are there some months when you owe more than you can pay, but you are owed money that has not come in yet, or you are about to sell a crop that is not quite ready.	<input type="checkbox"/> A = No and skip to G.3 <input type="checkbox"/> B = Yes and continue		
G1.3	How do you manage cash flow problems?	<input type="checkbox"/> 0 = I don't pay my bills on time or I use a personal credit card <input type="checkbox"/> 1 = With my own money "lent" to the business <input type="checkbox"/> 2 = Both of the above <input type="checkbox"/> 3 = With an operating loan <input type="checkbox"/> 4 = I use an operating loan, I adapt my business plan, or I use an operating loan and I adapt my business plan		
G.2.0	Do you know how to separate your business cash flow budget from your personal cash flow budget?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Yes		

G.3.0	Do you know how to distinguish between operating credit, credit for asset purchase or improvement and credit for land acquisition?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Yes		
G.4.0	Do you have any loans for your business now, such as an equipment loan?	<input type="checkbox"/> A = No and skip to G.5.0 <input type="checkbox"/> B = Yes and continue		
G.4.1	<i>Do you have an operating loan?</i>	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Yes		
G.4.2	<i>Do you have an equipment or construction loan?</i>	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Yes		
G.5.0	Are you currently seeking a business loan?	<input type="checkbox"/> A = No and skip to G.6.0 <input type="checkbox"/> B = Yes and continue		
G.5.1	<i>For what? Select all that apply</i>	<input type="checkbox"/> A = Operating <input type="checkbox"/> B = Equipment <input type="checkbox"/> C = Construction <input type="checkbox"/> D = Land		
G.6.0	Do you understand how to read a loan payment schedule? This means understanding how the amount you pay each month goes partially towards principle (the original amount you borrowed) and partially towards interest, and how the amount going towards principle and interest changes.	<input type="checkbox"/> 0 = No <input type="checkbox"/> 1 = Sort of <input type="checkbox"/> 2 = Yes		
G.7.0	Do you know what a credit score is - and if so do know what your credit score is?	<input type="checkbox"/> 0 = I don't know what a credit score is <input type="checkbox"/> 1 = I know what it is but don't know my score <input type="checkbox"/> 2 = I know my score, but don't know what it means <input type="checkbox"/> 4 = I know what it is and know my score		

G.7.1	<i>Do you know how to build or re-build good credit?</i>	<input type="checkbox"/> 0 = No, I do not know how to do this <input type="checkbox"/> 1 = I do not have any credit cards or any debt so this is not a concern for me <input type="checkbox"/> 2 = I know a little about this, but I need to learn more in order to take action to build or re-build my credit <input type="checkbox"/> 3 = I understand how to build or re-build good credit and I have good credit or am taking action to build or improve my credit		
G.8.0	Have you ever applied for a loan?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Yes		
G.8.1	<i>Have you applied for a loan with the USDA Farm Service Agency?</i>	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Yes		
G.9.0	Outside of your farm or ranch business, do you have or have you had other earned income? Earned income is from a job or self-employed business.	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Yes		
G.9.1	<i>From a job or from another self-employment business?</i>	<input type="checkbox"/> 1 = Job/payroll <input type="checkbox"/> 2 = Self employment		

<b>BUSINESS PLAN, INSURANCE, ENERGY, AND OTHER</b> This section evaluates your general business knowledge and your knowledge of a few specific USDA programs.				
H		Select an answer from this column and enter the value in one of the columns to the right.	Number value of answer	Letter value of answer
H.1.0	Do you know how to create a business plan for your farm or ranch?	<input type="checkbox"/> 0 = No, I do not know how to <input type="checkbox"/> 1 = I know what a business plan is, but I have not yet tried to do one for myself/or don't want to <input type="checkbox"/> 2 = I sort of tried but didn't get very far <input type="checkbox"/> 3 = I have done this, but I have questions and need help getting it right and understanding how to use it <input type="checkbox"/> 4 = Yes, I have a written business plan that is meaningful and useful		
H.2.0	Do you have friends, family, or neighbors who help you as informal business advisors?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Yes		
H.3.0	Do you want additional mentorship?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Yes		
H.4.0	How satisfied are you with your business organization, paper work, time management etc.?	<input type="checkbox"/> 0 = I am a total mess and that's just how I am <input type="checkbox"/> 1 = I am a total mess but I want to improve <input type="checkbox"/> 2 = I am less of a mess than I used to be and I am taking specific actions to improve or would like help improving <input type="checkbox"/> 3 = I do ok, and I am constantly improving <input type="checkbox"/> 4 = My desk is mostly always clean, my records are mostly always current, I have good office work habits and good systems in place		
H.5.0	Have you taken any classes to help you improve your business skills?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Yes		

H.5.1	What kind of classes?	<input type="checkbox"/> A = Basic bookkeeping / accounting <input type="checkbox"/> B = General business/business planning <input type="checkbox"/> C = College level course work <input type="checkbox"/> D = Graduate level course work		
H.6.0	Do you understand what a general liability policy is and why you would have one for your farm or ranch?	<input type="checkbox"/> 0 = No, I do not understand this <input type="checkbox"/> 1 = I understand insurance, but I don't understand how it applies to the business I want to start <input type="checkbox"/> 2 = I understand why this is important, but I have not done it/can not afford it/do not want it/ do not have enough information and understanding to make decisions at this time <input type="checkbox"/> 3 = I plan to purchase insurance for my farm or ranch business this year; I know I will have a lot of questions about what kind of insurance to buy and how much to buy, and I might need help finding the right insurance agent <input type="checkbox"/> 4 = I have identified an insurance agent to work with and I feel confident I can get the advice I need to make the right decisions about what kind of insurance to buy and how much coverage to buy		
H.7.0	Do you understand what crop insurance is and why you would purchase it?	<input type="checkbox"/> 0 = No, I do not understand this <input type="checkbox"/> 1 = I understand insurance, but I don't understand crop insurance or how it applies to the business I want to start <input type="checkbox"/> 2 = I understand why this is important, but I have not done it/can not afford it/do not want it/do not have enough information and understanding to make decisions at this time <input type="checkbox"/> 3 = I do not think crop insurance is available for my type of operation or I plan to purchase crop insurance but I have questions and I might need help <input type="checkbox"/> 4 = I know that crop insurance is not available for my type of operation or I plan to purchase crop insurance and I am confident I have the information and advisers I need to make the right decisions		

H.8.0	Do you understand what disability insurance is and why you would buy it?	<input type="checkbox"/> 0 = No, I do not understand this <input type="checkbox"/> 1 = I understand insurance, but I don't understand disability insurance or how it applies to the business I want to start <input type="checkbox"/> 2 = I understand why this is important, but I have not done it/can not afford it/do not want it/do not have enough information and understanding to make decisions at this time <input type="checkbox"/> 3 = I plan to do this soon, but I have questions about what kind of insurance to buy and how much to buy, and I might need help finding the right insurance agent <input type="checkbox"/> 4 = I have coverage already or I have identified an insurance agent to work with and I feel confident I can get the advice I need to make the right decisions about what kind of insurance to buy and how much coverage to buy		
H.9.0	Do you have a plan to cover the expense of a well failure, sudden and long term loss of a market, other major unexpected disruption?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Yes		
H.10.0	For landowners only: Are you aware of the REAP program for on-farm energy production?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Yes <input type="checkbox"/> 2 = Yes and I have this or have used it		
H.11.0	Are you aware of the Value Added Producer Grant program to expand value-added activities?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 2 = Yes <input type="checkbox"/> 2 = Yes and I have this or have used it		

H.12.0	Do you have a succession plan including a designated person who is authorized to take over your affairs if you are dead or incapacitated?	<input type="checkbox"/> 0 = No, I have not thought about this or I do not know what these things are <input type="checkbox"/> 1 = No, but I have thought about this and I would like more information to understand what to do <input type="checkbox"/> 2 = I have a will and an estate plan, but I do not have a short term plan for a temporary successor if I am incapacitated, or I have a short term plan for a temporary successor but I do not have a will and an estate plan <input type="checkbox"/> 3 = I have put some effort into creating a short term or a long term succession plan but I have not been able to do it all, I have questions, I do not know if I have done it right, I am stuck on some things, I need help <input type="checkbox"/> 4 = Yes, I have a will as well as a succession plan including a designated person who is trained and authorized to take over my affairs if I am incapacitated or deceased		
--------	---	---	--	--



I	<b>PERSONAL INFORMATION</b> This information will help us to get in touch with you and will also help us to understand what sorts of educational programs and learning habits are most associated with success.		
I.1.0	Name		
I.2.0	E-mail		
I.3.0	Phone		
I.4.0	Physical address		
I.5.0	Best time and way to get in touch?		
I.6.0	Before starting your farm or ranch, what was your experience farming or ranching?	<input type="checkbox"/> 0 = None <input type="checkbox"/> 1 = Gardening, informal apprenticeship, WOOFing, etc. <input type="checkbox"/> 2 = Farm internship or apprenticeship (6 months or more) <input type="checkbox"/> 3 = Formal program to teach farming or ranching, and put name in data field if known <input type="checkbox"/> 4 = Formal program plus > 6 months internship/apprenticeship <input type="checkbox"/> 5 = Grew up farming/ranching or long time farm or ranch employee	
I.7.0	Before starting your farm or ranch, what was your experience managing a small business?	<input type="checkbox"/> 0 = None <input type="checkbox"/> 1 = Observing others, working as a non-managerial employee <input type="checkbox"/> 2 = Management position <input type="checkbox"/> 3 = Formal program to teach business management <input type="checkbox"/> 4 = Have owned and operated a successful small business before	
I.8.0	Do you have a computer? Laptop, desktop or tablet?	<input type="checkbox"/> 0 = No <input type="checkbox"/> 1 = Tablet <input type="checkbox"/> 2 = Desktop or laptop	

I.9.0	How do you get information about farming and farm business management?	<input type="checkbox"/> 0 = I don't know about this, I do not have a plan for this <input type="checkbox"/> 1 = Friends & family <input type="checkbox"/> 2 = Friends & family & neighbors/mentor farmers <input type="checkbox"/> 3 = Friends, family, neighbors & also from the internet, (blogs, podcasts, websites, articles) or only from the internet <input type="checkbox"/> 4 = Some or all of the prior sources and NRCS, FSA, Extension, membership organization, ongoing association with a training program or incubator, or other farm service providers <input type="checkbox"/> 5 = All of the prior plus books, magazines, classes	
I.10.0	Are you a dues-paying member of an association that provides you with information and advocacy about legal and regulatory issues?	<input type="checkbox"/> 0 = No and go to 1.11.0 <input type="checkbox"/> 1 = Yes	
I.10.1	Which one?	<input type="checkbox"/> A = Farm Bureau <input type="checkbox"/> B = Farmers Union <input type="checkbox"/> C = Grange <input type="checkbox"/> D = National Young Farmers <input type="checkbox"/> E = Other	
I.11.0	How likely are you to go to classes to learn more?	<input type="checkbox"/> 0 = I won't <input type="checkbox"/> 1 = Maybe if it is free and convenient <input type="checkbox"/> 2 = Maybe if it is cheap and convenient <input type="checkbox"/> 3 = Likely if I could afford it and find the time <input type="checkbox"/> 4 = Very likely, or I already do that or have done that	
I.12.0	How much would you value one on one technical assistance with topics we have discussed?	<input type="checkbox"/> 0 = Not much <input type="checkbox"/> 1 = A bit, depends, not sure <input type="checkbox"/> 2 = I would be interested in learning more <input type="checkbox"/> 3 = I would probably want this <input type="checkbox"/> 4 = I defiantly want this!	

J	<b>OPTIONAL DEMOGRAPHIC DATA</b> - This information helps programs to evaluate their ability to serve diverse audiences, and helps programs that serve diverse audiences to apply for and receive funding.		
J.1.0	Gender		
J.2.0	Race(s)		
J.3.0	Year of birth		
J.4.0	Disability?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
J.5.0	Do you have military experience?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<i>J.5.1</i>	<i>Branch?</i>		
<i>J.5.2</i>	<i>Current status?</i>		
<i>J.5.3</i>	<i>Educational benefits?</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<i>J.5.4</i>	<i>Disability benefits?</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	