

Instructions for FSA-2002

THREE-YEAR FINANCIAL HISTORY

This form is used to gather three years financial history from applicants.

Submit the original of the completed form in hard copy or facsimile to the appropriate USDA servicing office.

Customers who have established electronic access credentials with USDA may electronically transmit this form to the USDA servicing office, **provided** that the customer submitting the form is the only person required to sign the transaction.

Features for transmitting the form electronically are available to those customers with access credentials only. If you would like to establish online access credentials with USDA, follow the instructions provided at the USDA eForms web site.

Applicants must complete all items.

Fld Name / Item No.	Instruction
1 Name	Enter the applicant's name
	Enter the last two digits of the year for which information is provided at the beginning of each column. Complete the appropriate column for the year that information is being provided.
A	Operating Income
A1 Crop Sales	Enter the total dollar amount of all crop sales received for each of the three preceding years.
A2 Livestock & Poultry Sales	Enter the total dollar amount of all livestock and poultry sales received for each of three preceding years.
A3 Dairy Livestock Sales	Enter the total dollar amount for all dairy livestock sales received for each of three preceding years.
A4 Milk Sales	Enter the total dollar amount for all milk sales received for each of the preceding three years.
A5 Livestock Product Sales	Enter the total dollar amount of livestock product sales (wool, eggs, etc.) received for each of the preceding three years.

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A6 Ag Program Payments	Enter the total dollar amount of Ag program payments received for each of the preceding three years.
A7 Crop Insurance Proceeds	Enter the total dollar amount of crop insurance proceeds received for each of the preceding three years.
A8 Custom Hire Income	Enter the total dollar amount of custom hire income proceeds received for each of the preceding three years.
A9 Other Income	Enter the total dollar amount of other farm-related income (gas tax refunds, rebates, etc.) received for each of the preceding three years.
A10 Total Operating Income	Enter the total income from Item A1 through Item A9 for each of the three years.
B	Operating Expenses
B1 through B23	Enter the expense amount associated with each item listed in Item B1 through Item B23 for each of the last three preceding years. Include expenses financed with 30-60 day credit, credit cards, and open store accounts. Expenses entered should reflect what is being produced in Part A (Item A1 through Item A10).
B24 Total Operating Expenses	Enter the total expenses for each of the three preceding years separately (Items B1 through B23).
C	Non Operating
C1 Owner Withdrawal	Enter the total amount of family living expenses and all non-farm debt payments for each of the three preceding years.
C2 Income Taxes	Enter the total State and Federal income taxes paid in each of the three preceding years.
C3 Non-Farm Income	Enter the total dollar amount of income received from non-farm sources for each of the preceding three years.
C4 Non-Farm Expenses	Enter the total dollar amount of non-farm expenses associated with non-farm businesses for each of the preceding three years.

Fld Name / Item No.	Instruction
D	Financing
D1 Term Principal Payment	Enter the total dollar amount of principal paid in each of the three years for farm related debts. (Do not include payments already included in C1 "Owner Withdrawal.")
D2 Operating Loan Advance	Enter the total dollar amount of the operating loan advance for each of the three preceding years.
D3 Term Loan Advance	Enter the total dollar amount received for the term loan advance for each of the three preceding years.
D4 Operating Loan Payment	Enter the total dollar amount paid for operating loans for each of the three preceding years. If you received loans from more than one source combine them to a single total.
E	Capital
E1 Capital Sales	Enter the total dollar amount received from the sale of depreciable items (equipment, breeding livestock, etc.) and real estate during each of the three preceding years.
E2 Capital Expenditures	Enter the total dollar amount of the purchases of depreciable items (equipment, breeding livestock, etc.) and real estate during each of the preceding three years.
E3 Capital Contributions	Enter the total dollar amount of the inflows of capital that are not the result of business operations or other income for each of the three preceding years. Capital contributions usually include gifts, inheritance, lottery winnings, the gift value of substantial asset purchases for less than market value, and the capital contributions of entity members. Caution: ensure that capital contributions are not double-counted in capital sales.

Fld Name / Item No.	Instruction
E4 Capital Withdrawals	Enter the total dollar amount of outflows of capital that are not the result of business operations or owner withdrawals for each of the three preceding years. Capital withdrawals usually include gifts, the gift value of substantial sales of asset for less than market value, and withdrawal of capital by entity members. Caution: ensure that capital withdrawals are not double-counted in capital expenditures.
F	Signature
F1 Signature	Enter the applicant's signature If faxing or mailing the form, print the form and manually enter your signature. This form is approved for electronic transmission. If you have established credentials with USDA to submit forms electronically, use the buttons provided on the form for transmitting the form to the USDA servicing office. Electronic submission may only be completed if you are the only person required to sign this form.
F2 Date	Enter the date the applicant signed the form.