



**Oregon State University**

Center for Small Farms &  
Community Food Systems



United States  
Department of  
Agriculture

National Institute  
of Food and  
Agriculture

# RECORD KEEPING FOR FARM BUSINESS DECISION-MAKING

Small Farm School, December 3<sup>rd</sup>, 2020

Tanya Murray, Farm Viability Specialist, Oregon Tilth

# **KEY RECORDS FOR BUSINESS DECISION-MAKING**

- Sales Records/CSA Distribution Records
- Yield Records
- Labor Records



# SALES RECORDS

**How much of each product did you sell through each of your different market channels?**

**How are sales records useful?**

- Deciding what to produce based on historical sales
- Deciding on what to put into CSA share
- Use for estimating yield

**Ideas for record keeping...**

- Direct to Restaurant/Retail Sales + Wholesale Sales
  - Use invoicing systems
- CSA
  - Record weekly share amounts
- Farmers Market and Farm Stand
  - POS systems?
  - Starting inventory, ending inventory

## Using QuickBooks for Sales Records

### Sales by Item Summary

January 1 through August 26, 2013

Jan 1 - Aug 26, '13

	Qty	Amount	% of Sales	Avg Price
Service				
Carrots				
Bunch	415	830.00	7.8%	2.00
Bulk Carrots	1000	1000.00	9.4%	1.00
Bunched Case	12	360.00	3.4%	30.00
Total Carrots		2190.00	20.6%	
CSA Share	4	3600.00	33.8%	900.00
Lettuce				
Butterhead	590	1180.00	11.1%	2.00
Leaf	422	844.00	7.9%	2.00
Romaine	607	1214.00	11.4%	2.00
Romaine Case	24	720.00	6.8%	30.00
Total Lettuce		3958.00	37.2%	
Potatoes				
German Butterball	150	120.00	1.1%	0.80
Yellow Finn	150	120.00	1.1%	0.80
Yukon Gold	150	120.00	1.1%	0.80
Total Potatoes		360.00	3.4%	
Salad Mix	60	540.00	5.1%	9.00
Total Service		10648.00	100.0%	
TOTAL		10648.00	100.0%	

Report Based on  
Invoiced Items

# Using QuickBooks Reports for Sales Records

Report Based on  
Invoiced Items

Report Center

12/01/20

## Sales by Item Summary

Sales by Item Summary  
January through December 2020  
Jan - Dec '20

	Qty	Amount	% of Sales	Avg Price
<b>Parts</b>				
radicchio	6	10.50	0%	1.75
rutabaga	3.88	3.88	0%	1.00
parsnip	10.28	7.27	0%	0.71
watermelon radish	6.75	10.13	0%	1.50
polenta corn, bulk	53	51.82	0.1%	0.98
celeriac	14.55	25.93	0%	1.78
polenta corn, bag	4	8.00	0%	2.00
popcorn, bag	5	8.00	0%	1.60
polenta corn, ears	6	1.50	0%	0.25
popcorn, ears	38	9.50	0%	0.25
spinach	4.75	15.76	0%	3.32
mustard	1	1.50	0%	1.50
Leeks	0.25	0.13	0%	0.52
onion, ailsa craig	12.5	10.00	0%	0.80
potatoes, german butter ball	9	9.00	0%	1.00
cucumbers, mixed	28.2	33.84	0.1%	1.20
parsley	2	2.00	0%	1.00
rhubarb	6.8	6.80	0%	1.00
green beans	3.8	9.50	0%	2.50

From: This Fiscal Year  
01/01/20 To 12/31/20

Options Filters Format

Columns: Total Only  
☐ Hide Header ☐ Collapse

Report Basis: ☐ Accrual ☒ Cash

Other Columns:  
☒ COGS ☒ Gross Margin  
☒ Avg COGS ☒ Gross Margin %

Display Rows: Active  
Display Columns: Active  
Calendar Type: Fiscal Year

## Using QuickBooks for Sales Records

### Sales by Customer Detail

September 6, 2013

Item	Qty
Bon Appetit	
Salad Mix	15
Carrots:Bunch	20
Lettuce:Leaf	15
Lettuce:Butterhead	15
Potatoes:Yukon Gol.	100
Total Bon Appetit	
Food Front	
Carrots:Bunched C..	1
Salad Mix	16
Potatoes:Yukon Gol.	100
Total Food Front	
Grain & Gristle	
Salad Mix	3
Lettuce:Leaf	6
Lettuce:Butterhead	6
Carrots:Bunch	6
Potatoes:Yukon Gol.	50
Total Grain & Gristle	
Navarre	
Salad Mix	6
Lettuce:Butterhead	12
Lettuce:Leaf	12
Carrots:Bunch	16
Total Navarre	
Wildwood	
Salad Mix	12
Lettuce:Leaf	20
Lettuce:Butterhead	16
Potatoes:Yukon Gol.	100
Total Wildwood	

Report Based on  
Invoiced Items

## Weekly CSA Share

Date	Share Item	Quantity per Share	Unit
Oct 26th	Lettuce	2	heads
Oct 26th	Radish, Daikon	1	lbs
Oct 26th	Onions	1.5	lbs
Oct 26th	Kale, Lacinato	1.5	lbs
Oct 26th	Beets	2	lbs
Oct 26th	Broccoli	4	lbs
Oct 26th	Pumpkins	8	lbs
Nov 2nd	Escarole	2	heads
Nov 2nd	Potatoes	3	lbs
Nov 2nd	Leeks	2	lbs
Nov 2nd	Chard	1.5	lbs
Nov 2nd	Carrots	1.5	lbs
Nov 2nd	Kohlrabi	2	lbs
Nov 2nd	Winter Squash, Delica	5	lbs
Nov 9th	Radicchio	2	heads
Nov 9th	Fennel	2	lbs
Nov 9th	Onions	1.5	lbs
Nov 9th	Collards	1.5	lbs
Nov 9th	Beets	2	lbs
Nov 9th	Rutabaga	3	lbs
Nov 9th	Winter Squash, Acorn	4	lbs
Nov 16th	Escarole	2	heads
Nov 16th	Turnips, Hakurei	1.5	lbs
Nov 16th	Leeks	2	lbs
Nov 16th	Kale	1.25	lbs
Nov 16th	Carrrots	1.5	lbs
Nov 16th	Celeriac	3	lbs
Nov 16th	Winter Squash, Delica	5	lbs

### Pay Attention To:

- Consistent Product Names
- Name, Description
- Unit = Pounds

# Total CSA Crop Amounts

Date	Share Item	Quantity per Share	Unit	Monday Shares	Thursday Shares	Weekly Total	Unit
Oct 26th	Beets	2	lbs	54	36	180	lbs
Nov 9th	Beets	2	lbs	55	36	182	lbs
Oct 26th	Broccoli	4	lbs	54	36	360	lbs
Nov 2nd	Carrots	1.5	lbs	53	37	135	lbs
Nov 16th	Carrots	1.5	lbs	54	36	135	lbs
Nov 16th	Celeriac	3	lbs	54	36	270	lbs
Nov 2nd	Chard	1.5	lbs	53	37	135	lbs
Nov 9th	Collards	1.5	lbs	55	36	136.5	lbs
Nov 2nd	Escarole	2	heads	53	37	180	heads
Nov 16th	Escarole	2	heads	54	36	180	heads
Nov 9th	Fennel	2	lbs	55	36	182	lbs
Nov 16th	Kale	1.25	lbs	54	36	112.5	lbs
Oct 26th	Kale, Lacinato	1.5	lbs	54	36	135	lbs
Nov 2nd	Kohlrabi	2	lbs	53	37	180	lbs
Nov 2nd	Leeks	2	lbs	53	37	180	lbs
Nov 16th	Leeks	2	lbs	54	36	180	lbs
Oct 26th	Lettuce	2	heads	54	36	180	heads
Oct 26th	Onions	1.5	lbs	54	36	135	lbs
Nov 9th	Onions	1.5	lbs	55	36	136.5	lbs
Nov 2nd	Potatoes	3	lbs	53	37	270	lbs
Oct 26th	Pumpkins	8	lbs	54	36	720	lbs
Nov 9th	Radicchio	2	heads	55	36	182	heads
Oct 26th	Radish, Daikon	1	lbs	54	36	90	lbs
Nov 9th	Rutabaga	3	lbs	55	36	273	lbs
Nov 16th	Turnips, Hakurei	1.5	lbs	54	36	135	lbs
Nov 9th	Winter Squash, Acorn	4	lbs	55	36	364	lbs
Nov 2nd	Winter Squash, Delicata	5	lbs	53	37	450	lbs
Nov 16th	Winter Squash, Delicata	5	lbs	54	36	450	lbs

Be Sure to Keep Track Of:

- Make-Up Weeks
- Pick-Up Day Switches
- Full Share/Half Share
- Donated Shares
- Products on Rotation



## Weekly CSA Share Perceived Value

Date	Share Item	Quantity per Share	Unit	Market Value per Unit	Cost per Item
Oct 26th	Lettuce	2	heads	\$ 1.75	\$ 3.50
Oct 26th	Radish, Daikon	1	lbs	\$ 1.50	\$ 1.50
Oct 26th	Onions	1.5	lbs	\$ 1.50	\$ 2.25
Oct 26th	Kale, Lacinato	1.5	lbs	\$ 2.00	\$ 3.00
Oct 26th	Beets	2	lbs	\$ 1.50	\$ 3.00
Oct 26th	Broccoli	4	lbs	\$ 2.75	\$ 11.00
Oct 26th	Pumpkins	8	lbs	\$ 1.10	\$ 8.80
					\$ 33.05
Nov 2nd	Escarole	2	heads	\$ 2.25	\$ 4.50
Nov 2nd	Potatoes	3	lbs	\$ 1.50	\$ 4.50
Nov 2nd	Leeks	2	lbs	\$ 2.50	\$ 5.00
Nov 2nd	Chard	1.5	lbs	\$ 2.00	\$ 3.00
Nov 2nd	Carrots	1.5	lbs	\$ 1.75	\$ 2.63
Nov 2nd	Kohlrabi	2	lbs	\$ 1.25	\$ 2.50
Nov 2nd	Winter Squash, Delicata	5	lbs	\$ 1.10	\$ 5.50
					\$ 27.63
Nov 9th	Radicchio	2	heads	\$ 3.00	\$ 6.00
Nov 9th	Fennel	2	lbs	\$ 2.75	\$ 5.50
Nov 9th	Onions	1.5	lbs	\$ 1.50	\$ 2.25
Nov 9th	Collards	1.5	lbs	\$ 2.00	\$ 3.00
Nov 9th	Beets	2	lbs	\$ 1.50	\$ 3.00
Nov 9th	Rutabaga	3	lbs	\$ 1.25	\$ 3.75
Nov 9th	Winter Squash, Acorn	4	lbs	\$ 1.10	\$ 4.40
					\$ 27.90
Nov 16th	Escarole	2	heads	\$ 2.25	\$ 4.50
Nov 16th	Turnips, Hakurei	1.5	lbs	\$ 2.50	\$ 3.75
Nov 16th	Leeks	2	lbs	\$ 2.50	\$ 5.00
Nov 16th	Kale	1.25	lbs	\$ 2.00	\$ 2.50
Nov 16th	Carrrots	1.5	lbs	\$ 1.75	\$ 2.63
Nov 16th	Celeriac	3	lbs	\$ 2.75	\$ 8.25
Nov 16th	Winter Squash, Delicata	5	lbs	\$ 1.10	\$ 5.50
					\$ 32.13

Keeping Running  
Tally of Share Value

## Weekly CSA Share Product Cost

Date	Share Item	Quantity per Share	Unit	Cost per Unit	Cost per Item
Oct 26th	Lettuce	2	heads	\$ 0.92	\$ 1.84
Oct 26th	Radish, Daikon	1	lbs	\$ 1.73	\$ 1.73
Oct 26th	Onions	1.5	lbs	\$ 1.45	\$ 2.18
Oct 26th	Kale, Lacinato	1.5	lbs	\$ 0.97	\$ 1.46
Oct 26th	Beets	2	lbs	\$ 1.24	\$ 2.48
Oct 26th	Broccoli	4	lbs	\$ 2.40	\$ 9.60
Oct 26th	Pumpkins	8	lbs	\$ 0.88	\$ 7.04
					\$ 26.32
Nov 2nd	Escarole	2	heads	\$ 1.01	\$ 2.02
Nov 2nd	Potatoes	3	lbs	\$ 0.78	\$ 2.34
Nov 2nd	Leeks	2	lbs	\$ 0.84	\$ 1.68
Nov 2nd	Chard	1.5	lbs	\$ 1.09	\$ 1.64
Nov 2nd	Carrots	1.5	lbs	\$ 1.33	\$ 2.00
Nov 2nd	Kohlrabi	2	lbs	\$ 0.65	\$ 1.30
Nov 2nd	Winter Squash, Delicata	5	lbs	\$ 1.15	\$ 5.75
					\$ 16.72
Nov 9th	Radicchio	2	heads	\$ 1.23	\$ 2.46
Nov 9th	Fennel	2	lbs	\$ 0.98	\$ 1.96
Nov 9th	Onions	1.5	lbs	\$ 1.45	\$ 2.18
Nov 9th	Collards	1.5	lbs	\$ 0.77	\$ 1.16
Nov 9th	Beets	2	lbs	\$ 1.24	\$ 2.48
Nov 9th	Rutabaga	3	lbs	\$ 1.06	\$ 3.18
Nov 9th	Winter Squash, Acorn	4	lbs	\$ 1.07	\$ 4.28
					\$ 17.69
Nov 16th	Escarole	2	heads	\$ 1.01	\$ 2.02
Nov 16th	Turnips, Hakurei	1.5	lbs	\$ 1.39	\$ 2.09
Nov 16th	Leeks	2	lbs	\$ 0.84	\$ 1.68
Nov 16th	Kale	1.25	lbs	\$ 0.95	\$ 1.19
Nov 16th	Carrrots	1.5	lbs	\$ 1.33	\$ 2.00
Nov 16th	Celeriac	3	lbs	\$ 1.64	\$ 4.92
Nov 16th	Winter Squash, Delicata	5	lbs	\$ 1.15	\$ 5.75
					\$ 19.64

Keeping Running  
Tally of Share Costs

Note: These costs are not based on actual farm data.



## CROP YIELD RECORDS

**How much of a crop was harvested from what amount of space?**

**How much could have been harvested?**

**How much of the harvested crop was marketable?**

**How much was left unsold?**

**How are yield records useful?**

- Decisions about how much to plant to achieve sales plan

**Ideas for record keeping...**

- Estimate based on sales records + space planted
- Sampling cull rate
- Sampling harvest amounts
- Eye-balling + estimating crop potential



## LIVESTOCK YIELD RECORDS

**What is the birthing rate for an animal?**

**What is the death rate (pre and post weaning)?**

**What is the replacement rate for breeding livestock?**

**How many animals were harvested?**

**What carcass weight can you expect relative to live weight?**

**What yield of cuts can you expect?**

**How are livestock yield records useful?**

- Decisions about how many breeding animals to achieve sales plan

**Ideas for record keeping...**

- [SWGLA](#) Yield and Margin Calculator
- [The Butcher Kept Your Meat](#)



# LABOR RECORDS

**What are the labor activities required to produce a crop or raise an animal?**

**How long does each activity take?**

**How often does it happen?**

**How are labor records useful?**

- Awareness of inefficiencies/opportunities to improve
- Decisions about production changes and investing in tools/equipment
- Setting expectations/goals and planning the workday

**Ideas for record keeping...**

- Do time studies to determine activity rates
- Focus on occurrences for key activities

## TIME STUDIES TO STANDARD RATES

Labor Activity	Min	Qty	Unit	Standard Rate
Mowing	21	400	bed ft	5.3 min/100 bed ft
Disking	14	400	bed ft	3.5 min/100 bed ft
Spading	15	300	bed ft	5 min/100 bed ft
Spreading	13	300	bed ft	4.3 min/100 bed ft
Tilling	36	1200	bed ft	3 min/100 bed ft
Direct Seeding	14	900	row ft	1.6 min/100 row ft
Transplanting	60	360	plant	.17 min/plant
Drip Header In/Out	12	3	bed	4 min/bed
Drip Tape In/Out	31	1500	row ft	2.1 min/100 row feet
Drip Prep to Run	17	1500	row ft	1.1 min/100 row feet
Row Cover In/Out	90	300	bed ft	30 min/100 bed ft
Row Cover On/Off	18	200	bed ft	9 min/100 bed ft
Cultivate	54	1500	bed ft	3.6 min/100 bed ft

Records represented here are for example purposes only. Not based on actual farm data.

## TIME STUDIES TO STANDARD RATES

Harvest	Min	Qty	Unit	Units/Hour	Min/Unit
Arugula	60	15	lbs	15 lbs/hr	
Beets (tops off)	90	300	lbs	200 lbs/hr	
Beets (tops on)	120	100	bu		1.2 min/bu
Broccoli	70	280	lbs	175 lbs/hr	
Carrots (tops off)	150	600	lbs	240 lbs/hr	
Carrots (tops on)	100	50	bu		2 min/bu
Kale	120	75	bu		1.6 min/bu

Records represented here are for example purposes only. Not based on actual farm data.

## GETTING INTO A RECORD KEEPING HABIT

Start Small

Figure Out the Specifics:  
What, Who, When, How, Where

Use Triggers/Visual Cues/Prompts  
Piggy-Backing and Pairing

Ask to Be Held Accountable



## EXERCISE

1. Choose one record you want to start keeping now or next season.
2. What will you use the information for?
3. Exactly what information will you write down or record?
4. How will information get recorded? With pen and paper? On a spreadsheet? Phone? What materials do you need to gather/buy?
5. Where will your record keeping system live? Where will it happen?
6. When will this record keeping happen?
7. Who will be responsible for doing it?
8. What triggers, or cue will help you remember to keep this record?
9. Will keeping this record be paired with any other activities?
10. Who will you ask to hold you accountable?

## RESOURCES

### **Quickbooks:**

[Blackthorn Bookkeeping - Kellee Boyer](#) Small Farm School Presenter

[Cornell Small Farms: Quickbooks for Farmers](#)

[Julia Shanks Food Consulting](#)

### **POS:**

[Modernizing Your Farm Sales with Mobile Point of Sale Systems](#) - GrowNYC

### **Books on Habits:**

[Better Than Before: Mastering the Habits of Our Everyday Lives by Gretchen Rubin](#)

[Atomic Habits: An Easy and Proven Way to Build Good Habits and Break Bad Ones by James Clear](#)

[Tiny Habits: The Small Changes that Change Everything by BJ Fogg](#)

tanya@tilth.org