



UNIVERSITY OF ILLINOIS  
EXTENSION

**GROWING A NEW GENERATION  
OF ILLINOIS FRUIT AND VEGETABLE FARMERS**

# **KEEPING GOOD FARM RECORDS FOR BETTER FARM DECISIONS**

**Andy Larson**

Local Foods & Small Farms Educator

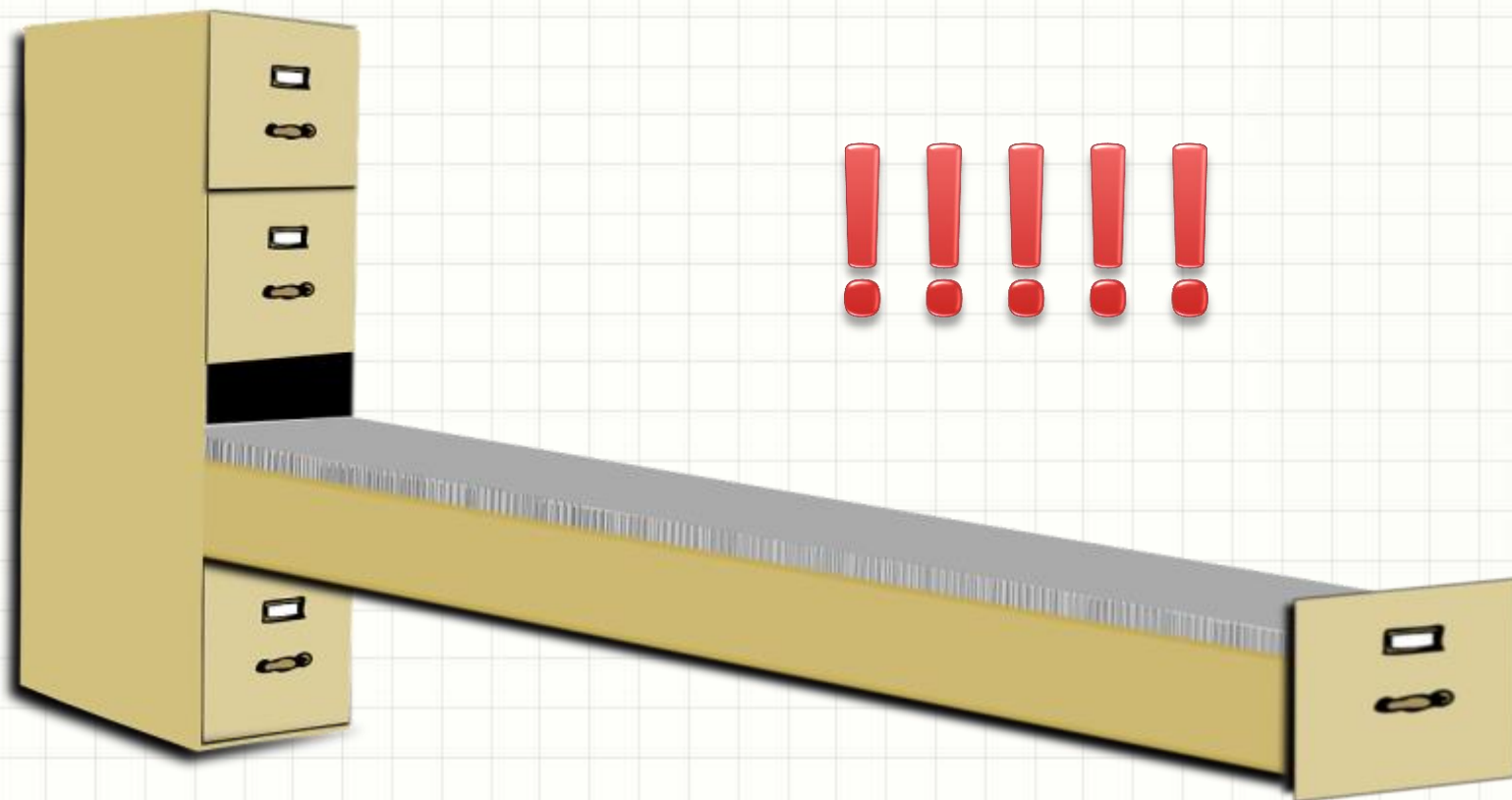
March 2015



# Objectives

- As they start their farms, beginning fruit and vegetable growers will:
  - Understand the reasons to keep good records
  - Be aware of the types of records need to be kept
  - Utilize available tools to assist in their record-keeping systems
  - Use the records they have kept to perform farm financial analysis and make sound decisions

# Why Keep Farm Records?



# Why Keep Farm Records?

- To determine farm profitability (or lack of)
- To determine breakeven prices, showing which crops were winners and losers
- To determine which market channels are providing acceptable returns
- To pay appropriate taxes
- To provide some peace of mind

# What Records Do I Keep?



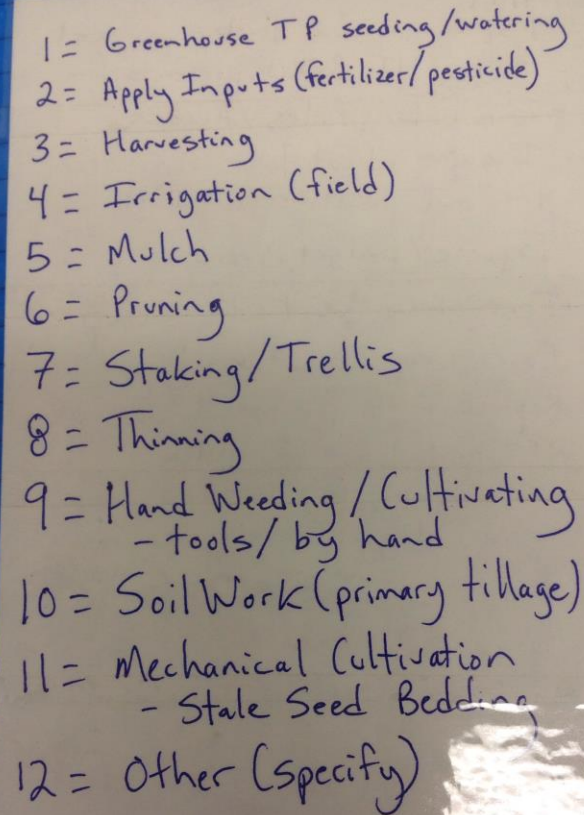
????



# What Records Do I Keep?

- Greenhouse production
  - Activities, labor hours, inputs, and supplies by crop
- Field production
  - Activities, labor hours, equipment, and inputs by crop
- Harvest & pack
  - Labor hours, equipment, yield, handling, supplies, and storage by crop

# What Records Do I Keep?

- 
- 1 = Greenhouse TP seeding/watering
  - 2 = Apply Inputs (fertilizer/pesticide)
  - 3 = Harvesting
  - 4 = Irrigation (field)
  - 5 = Mulch
  - 6 = Pruning
  - 7 = Staking/Trellis
  - 8 = Thinning
  - 9 = Hand Weeding / Cultivating  
- tools / by hand
  - 10 = Soil Work (primary tillage)
  - 11 = Mechanical Cultivation  
- Stake Seed Bedding
  - 12 = Other (Specify)

Activity Codes

- Activity codes at Student Sustainable Farm on campus

Credit: Zack Grant, Illinois Extension



# What Records Do I Keep?

- Administration/management
  - Labor hours, office expenses
- Marketing/distribution
  - Labor hours for loading, driving, setup, selling, breakdown, and backhaul
  - Mileage/depreciation for vehicle and marketing equipment
  - Load list, sales, and price



# What Records Do I Keep?

- Anything else?
  - **ALL** income and expenses related to farm

## Part II Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses (see instructions).

<b>10</b>	Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	<b>10</b>		<b>23</b>	Pension and profit-sharing plans	<b>23</b>	
<b>11</b>	Chemicals . . . . .	<b>11</b>		<b>24</b>	Rent or lease (see instructions):		
<b>12</b>	Conservation expenses (see instructions)	<b>12</b>		<b>a</b>	Vehicles, machinery, equipment	<b>24a</b>	
<b>13</b>	Custom hire (machine work) .	<b>13</b>		<b>b</b>	Other (land, animals, etc.) . .	<b>24b</b>	
<b>14</b>	Depreciation and section 179 expense (see instructions) .	<b>14</b>		<b>25</b>	Repairs and maintenance . .	<b>25</b>	
<b>15</b>	Employee benefit programs other than on line 23 . . .	<b>15</b>		<b>26</b>	Seeds and plants . . . . .	<b>26</b>	
<b>16</b>	Feed . . . . .	<b>16</b>		<b>27</b>	Storage and warehousing . .	<b>27</b>	
<b>17</b>	Fertilizers and lime . . .	<b>17</b>		<b>28</b>	Supplies . . . . .	<b>28</b>	
<b>18</b>	Freight and trucking . . .	<b>18</b>		<b>29</b>	Taxes . . . . .	<b>29</b>	
<b>19</b>	Gasoline, fuel, and oil . . .	<b>19</b>		<b>30</b>	Utilities . . . . .	<b>30</b>	
<b>20</b>	Insurance (other than health)	<b>20</b>		<b>31</b>	Veterinary, breeding, and medicine	<b>31</b>	
<b>21</b>	Interest:			<b>32</b>	Other expenses (specify):		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>21a</b>		<b>a</b>		<b>32a</b>	
<b>b</b>	Other . . . . .	<b>21b</b>		<b>b</b>	-----	<b>32b</b>	
<b>22</b>	Labor hired (less employment credits)	<b>22</b>		<b>c</b>	-----	<b>32c</b>	
<b>23</b>	<b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions . . . . . ▶	<b>23</b>		<b>d</b>	-----	<b>32d</b>	
				<b>e</b>	-----	<b>32e</b>	
				<b>f</b>	-----	<b>32f</b>	



# Record-Keeping Tools



# Record-Keeping Tools



Total	Notes

Greenhouse Plan											
Greenhouse ID:				Name:							
Crop	Seeding Date		# of Flats Planted	Plant Count per Flat	Expected Total Plants	Actual Total Plants	Notes				




  

Production Record: Planting and Harvesting											
Name:		Farm ID:		Harvest	Harvest	Harvest	Harvest	Harvest	Harvest	Harvest	
Crop	Field	Planting Date	Acres or # of Rows	Date/Unit (lbs.)	Date/Unit (lbs.)	Date/Unit (lbs.)	Date/Unit (lbs.)	Date/Unit (lbs.)	Date/Unit (lbs.)	Date/Unit (lbs.)	Yield = total units / total acres

Weekly Market Load List & Sales Record									
Farm ID									
Market ID									
Crop or Product	Measurement Unit (bunches, baskets, boxes in lbs.)	Market Date	Qty to Market	Qty Leftover	Qty Sold	Price per Unit	Income	Notes	

Mileage Traveled for Farm Business						
Date(s)	Mode of Travel	From 	Mileage To 	+	Return Mileage 	= Total Mileages Traveled
				+		=
				+		=
				+		=
				+		=



# Record-Keeping Tools

Egg Records ☆

File Edit View Insert Format Data Tools Add-ons Help Last edit was 8 hours ago



fx | Date

	A	B	C	D	E	F	G	H	I	J	K	L
1	Date	Julian	Sell by	Eggs Collected	Laying %	Medium	Large	X-Large	Jumbo	Saleable Eggs	Checks	Shrink %
2	Thursday, January 1, 2015	1	31-Jan-2015	240	80.00%	0	34	162	24	220	20	8.33%
3	Friday, January 2, 2015	2	1-Feb-2015	257	85.67%	0	34	162	24	220	37	14.40%
4	Saturday, January 3, 2015	3	2-Feb-2015	240	80.00%	0	36	168	18	222	18	7.50%
5	Sunday, January 4, 2015	4	3-Feb-2015	256	85.33%	0	36	168	18	222	34	13.28%
6	Monday, January 5, 2015	5	4-Feb-2015	251	83.67%	0	48	163	18	229	22	8.76%
7	Tuesday, January 6, 2015	6									21	8.50%
8	Wednesday, January 7, 2015	7									35	15.02%
9	Thursday, January 8, 2015	8									25	10.12%
10	Friday, January 9, 2015	9									15	6.02%
11	Saturday, January 10, 2015	10									24	9.30%
12	Sunday, January 11, 2015	11									29	11.28%
13	Monday, January 12, 2015	12									25	10.37%
14	Tuesday, January 13, 2015	13									42	16.28%
15	Wednesday, January 14, 2015	14									24	9.52%
16	Thursday, January 15, 2015	15									21	8.43%
17	Friday, January 16, 2015	16									25	10.37%
18	Saturday, January 17, 2015	17									38	14.96%
19	Sunday, January 18, 2015	18									27	10.93%
20	Monday, January 19, 2015	19	18-Feb-2015	239	79.67%	0	40	164	16	220	19	7.95%
21	Tuesday, January 20, 2015	20	19-Feb-2015	259	86.33%	0	40	164	16	220	39	15.06%

Google Drive  
Keep everything. Share anything.





# Stone Circle Farm Work Log

\* Required

Who are you?\*

☐ John

☐ Maria

☐ Emmett

☐ Eli

Date (if different than today)

Crop\*

Not crop specific



A **Not Crop Specific**

Basil

Beets

Carrots

Cucumbers

Garlic

Kohlrabi

Melons

Onions

Peas

Peppers

st/Pack

☐ Greenhouse

/Maintenance/Construction



UNIVERSITY OF ILLINOIS  
EXTENSION



# Stone Circle Farm Work Log

**\* Required**

Who are you?\*

☐ John

☐ Maria

☐ Emmett

☐ Eli

Date (if different than today)

Crop\*

Activity\*

☐ Growing

☐ Harvest/Pack

☐ Greenhouse

☐ Office/Admin

☐ Repair/Maintenance/Construction

☐ Other

Time\*

**This is an example of how  
you can use Google Doc  
Forms for farm labor tracking.  
For more on this, see:  
<http://youtu.be/6AXO9vnoJns>**

Credit: John Hendrickson, CIAS at UW-Madison



# Record-Keeping Tools



# COG Pro

Record-keeping for  
Organic  
Certification



VER EN ESPAÑOL

Overview

My Account

Client Resources

Site Map

Log Out



CONTACT US

You are currently logged in as "Guest." Content in the Guest account is periodically reset. To begin using COG-Pro for your records, please click [here](#) to log out of Guest and go to the signup page.

## My Field Work Records

Output Options

Add Record

### Filter by Work Date

From date:

Format: 2015-02-24

To date:

Format: 2015-02-24

### Filter by Field

<Any>

### Filter by Row/Section ID

### Filter by Crop

<Any>

### Filter by Type of Work Done

<Any>

### Filter by Type of Work Done (Text Search)

Apply Filters

Reset Filters

	Field ID	Row/Section ID	Crop	Work Date	Type of Work Done	Equipment	Other Equip
			Onion, Sweet	01/09/2015	Seedbed Prep		
			Cover Crop	06/03/2014	Field Cultivation		
	East Coldframe	Bed 2	Almond	03/15/2014	Harrowing	Rodent Trap South Field	
				02/10/2014	Rototilling	tractor	
			Beets	02/05/2014	Mowing	tractor	
	North Field		Corn	02/03/2014	Field Cultivation	tractor	
			Corn	02/03/2014	Subsoiling	tractor	subsoil

Used to nothing

Farm Information

Activity Records

Seeds, Plants, and Rootstocks

Weed Control

Regulatory Reports

Harvest/Sales

Generate Custom Analytical Reports

Field Plan

Other

CROPS

LIVE STOCK

Help

# Record-Keeping Tools

The screenshot displays the QuickBooks interface for a business named 'Craig's Landscaping'. The top navigation bar includes the QuickBooks logo, links for 'For Small Business', 'For Accountants', and 'Learn & Support', along with 'Free Trial' and 'Sign In' buttons. A prominent headline states 'Run your business starting at less than \$10 a month.' with a 'Start My Free Trial' button below it.

The main dashboard area is divided into several sections:

- Left Sidebar:** Contains navigation links for Home, Customers, Vendors, Employees, Transactions, Reports, Taxes, and App Center.
- Income Section:** Features a horizontal bar chart and three data points: \$1,988 (OPEN INVOICES), \$2,024 (OVERDUE), and \$5,493 (PAID LAST 30 DAYS).
- Expenses Section:** Shows a total of \$221 'SINCE 30 DAYS AGO' with a donut chart and a legend for Advertising (\$200), Commissions & Fees (\$84), and P&H Fees (\$37).
- Bank Accounts Section:** Lists accounts such as Checking, Savings, and MasterCard with their current balances.
- Activities Section:** Displays a list of recent transactions and a date filter set to 'September 20, 2014'.

A green callout bubble on the left side of the dashboard contains the text: 'Track sales and expenses, and see at a glance where you stand'. Several green plus signs are scattered around the dashboard, indicating areas for expansion or additional features.



- Home
- Customers
- Vendors
- Employees
- Transactions
- Reports
- Sales Tax
- Apps
- Turn On Payroll

## Reports Profit and Loss

**\$1,280**  
NET INCOME

**\$9,289**  
INCOME

**\$8,008**  
EXPENSES



Go to report

- Recommended
- Frequently Run
- My Custom Reports
- Management Reports
- All Reports

### Recommended Reports



#### Profit and Loss

Shows money you earned (income) and money you spent (expenses) so you can see how profitable you are. Also called an income statement.

[Run](#) | [Customize](#)



#### Company Snapshot

Displays your income and expenses in year-over-year comparisons using pie charts and bar graphs.

[Run](#)



#### Expenses by Vendor Summary

This report shows your total expenses for each vendor.

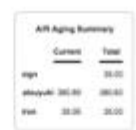
[Run](#) | [Customize](#)



#### Balance Sheet

Lists what you own (assets), what your debts are (liabilities), and what you've invested in your company (equity).

[Run](#) | [Customize](#)



#### A/R Aging Summary

Shows unpaid invoices for the current period and for the last 30, 60 and 90+ days so you can see how long they've been open (outstanding).

[Run](#) | [Customize](#)



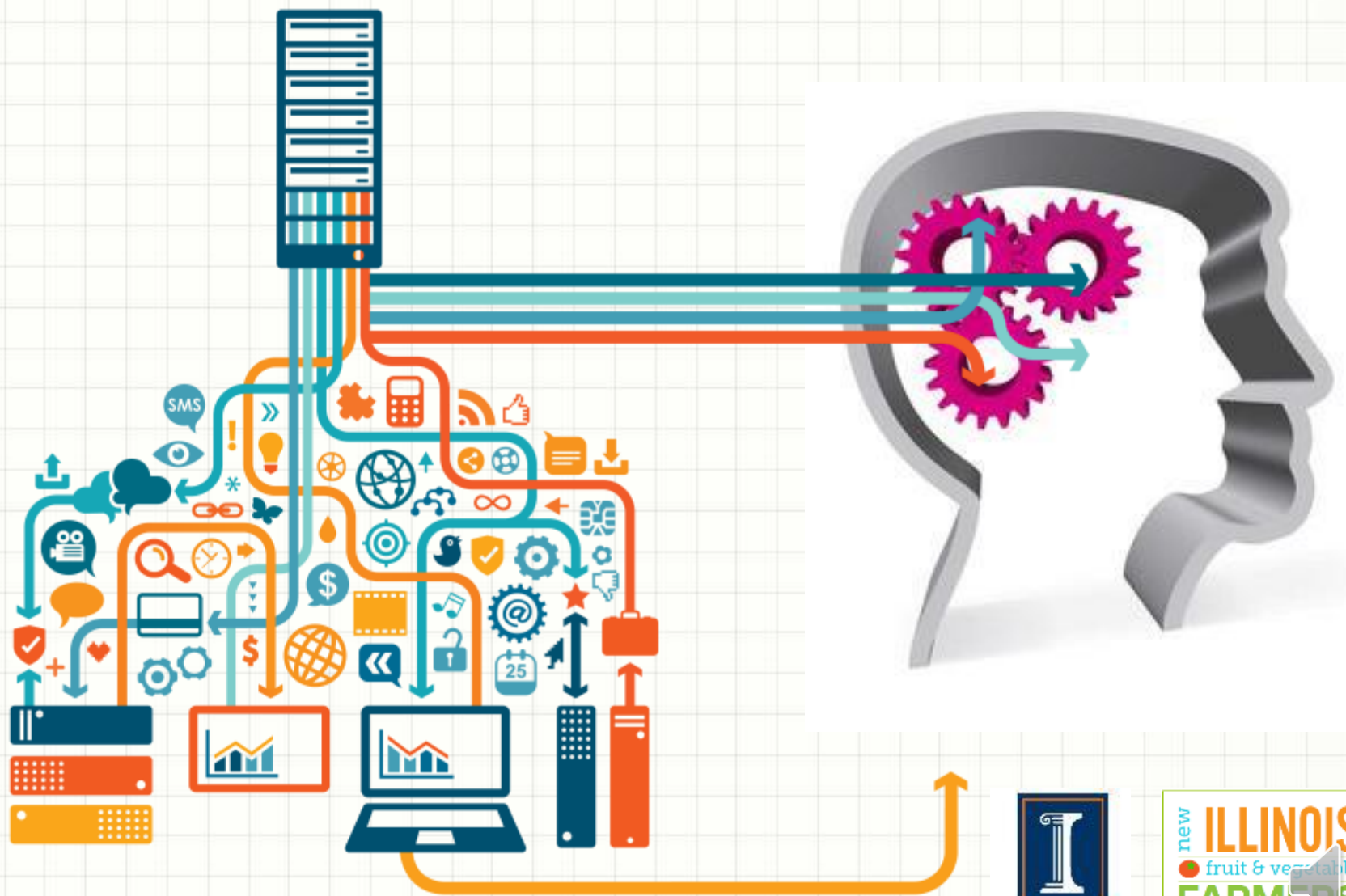
#### A/P Aging Summary

Shows unpaid bills for the current period and for the last 30, 60 and 90+ days so you can see how long they've been open (outstanding).

[Run](#) | [Customize](#)



# Farm Financial Analysis



# Veggie Compass

whole-farm  
profit management

[HOME](#)[ABOUT](#)[TOOLS](#)[THE TEAM](#)[RESOURCES](#)[CONTACT US](#)[NEWS](#)

## Tools

The Veggie Compass team has created both Data Collection Forms and the Veggie Compass Spreadsheet to help growers determine their cost of production by crop.

### The Veggie Compass Spreadsheet

The spreadsheet is designed as an intuitive system for data organization for diversified vegetable farms. It is a Microsoft Excel spreadsheet with three input pages and three output pages. Expenses are entered on the first spreadsheet page, and sales information on another. A third sheet requires growers to allocate detailed expenses to each crop including production labor hours. The spreadsheet uses the data from the input pages to calculate each crop's cost per pound (\$/lb), breakeven price, and gross margin by market channel. Farmers can then adjust which crops to grow, how much to grow, and pricing to increase profits as well as make more informed farm management decisions.

Financial data needed for the tool can come from accounting programs, checkbooks, receipts and invoices. Sales data can be gathered from sales receipts, harvest logs, and from the weekly sales chart available on the Forms page. Labor data will need to be recorded by crop and activity through the growing season, and growers will enter their labor totals into the spreadsheet at the end of the season. Downloadable Labor data collection forms and other options to record this information are discussed below.

To download the Veggie Compass spreadsheet, click on the link below. In earlier versions of Veggie Compass, the User Manual was a separate file but for ease of use, it is now contained within the spreadsheet file.

[Veggie-Compass-2015](#)

### Important notes

1. Because we continue to update and improve Veggie Compass, we highly recommend that people who download the Veggie Compass spreadsheet sign up to receive email updates when a new version has been posted. You will only receive notices when a new version of Veggie Compass is available and your email address will not be shared with others. To sign up, use the box on the right side of the webpage.

## Our Sponsors



## Veggie Compass News

- » [Recent Website Problems](#)
- » [Expanded and Improved Veggie Compass!](#)
- » [Updated 2014 Veggie Compass](#)

## Sign up to receive updates

Enter your email address:

Subscribe

Delivered by [FeedBurner](#)

## Control Panel

- » [Log in](#)
- » [Entries RSS](#)





# Veggie Compass

## Inputs



- Farm Expenses
- Farm Sales
- Growing area of each crop
- Crop specific expenses
- # of plants in greenhouse
- Total greenhouse labor hours
- Labor hours by crop - field growing, harvest & packing
- Not Crop Specific (NCS) hours

## Outputs



- The cost of a crop up to harvest
- Total cost of a crop through harvest & packing
- Cost to produce each crop in \$/lb
- Break even prices
- Total labor costs by crop
- Gross margin by market channel

Credit: John Hendrickson, CIAS at UW-Madison



# Cost of Production by Crop

Veggie Compass - Whole Farm Profit	Harvesting & Packing									Total	
Cost of Production by Crop	Harvest and Packing Total Crop-Specific Expenses (without Labor)			Harvest and Packing Expenses Allocated to Crops by Labor hours					H&P Total Expenses (without labor)	Total Cost of Production	
	\$25			\$1,125					\$1,150		
Yellow = input data (Steps 1,2,3)	Actual Labor Costs (\$/hr) →				\$13.63						
Tan = calculations			Harvest & Packing Labor Costs				H&P NonLabor Costs		D	A+B+C+D	
Crop	Total Amount Sold	Unit of Measure	Harvest & Pack Crop-Specific Labor Hours	Harvest & Pack Crop-Specific Labor Cost	NonCrop-Specific Labor Allocated by H&Pack Hours	Harvest & Pack Labor Cost per Unit	Crop Specific NonLabor H&Pack Cost	NonLabor Allocated by H & Pack Labor Hours	Crop's Share of Total H&Pack Cost	Total Crop Cost to Produce, Harvest & Pack	Total Unit Cost to Produce, Harvest & Pack
broccoli	520	pound	15	\$204	\$100	\$0.59	\$0	\$6	\$310	\$3,522.28	\$6.77
lettuce	4,200	head	120	\$1,635	\$801	\$0.58	\$0	\$44	\$2,480	\$6,477.13	\$1.54
tomatoes, hybrid	575	pony	170	\$2,316	\$1,135	\$6.00	\$0	\$62	\$3,514	\$16,895.03	\$29.38
tomatoes, heirloom	180	crate	85	\$1,158	\$567	\$9.59	\$0	\$31	\$1,757	\$7,979.47	\$44.33
herbs	7,500	bunch	100	\$1,363	\$667	\$0.27	\$0	\$37	\$2,067	\$4,646.19	\$0.62
flowers	100	bucket	40	\$545	\$267	\$8.12	\$25	\$15	\$852	\$1,301.39	\$13.01
arugula	118	bushel	35	\$477	\$234	\$6.02	\$0	\$13	\$723	\$1,793.69	\$15.20
basil	4,000	bunch	120	\$1,635	\$801	\$0.61	\$0	\$44	\$2,480	\$4,701.01	\$1.18
beans	132	pony	75	\$1,022	\$501	\$11.53	\$0	\$28	\$1,550	\$7,585.08	\$57.46
beets	4,720	bunch	200	\$2,725	\$1,335	\$0.86	\$0	\$73	\$4,134	\$8,087.82	\$1.71
cabbage	950	head	15	\$204	\$100	\$0.32	\$0	\$6	\$310	\$2,523.69	\$2.66
carrots	3,250	bunch	150	\$2,044	\$1,001	\$0.94	\$0	\$55	\$3,100	\$6,969.90	\$2.14
cauliflower	39	crate	20	\$273	\$133	\$10.41	\$0	\$7	\$413	\$2,134.00	\$54.72
chard	2,650	bunch	100	\$1,363	\$667	\$0.77	\$0	\$37	\$2,067	\$5,445.91	\$2.06
chinese greens	2,100	bunch	72	\$981	\$481	\$0.70	\$0	\$26	\$1,488	\$2,598.41	\$1.24
cilantro	2,650	bunch	40	\$545	\$267	\$0.31	\$0	\$15	\$827	\$3,053.19	\$1.15
celeriac	23	pony	20	\$273	\$133	\$17.65	\$0	\$7	\$413	\$2,620.52	\$113.94
celery	1,650	each	75	\$1,022	\$501	\$0.92	\$0	\$28	\$1,550	\$4,299.33	\$2.61
collard	800	bunch	25	\$341	\$167	\$0.63	\$0	\$9	\$517	\$1,323.12	\$1.65
cucumber	142	pony	50	\$681	\$334	\$7.15	\$0	\$18	\$1,033	\$7,523.70	\$52.98
dill	1,300	bunch	20	\$273	\$133	\$0.31	\$0	\$7	\$413	\$2,631.83	\$2.02



# Sales Output by Market Channel

Veggie Compass - Whole Farm Profit Management		Sales Output					
Crop	Unit of Measure (lbs, bunch, head, etc.)	Total Sales					
		Sales (\$)	# of Units	Crop Cost of Production	Crop Gross Profit (%)	Total Unit Net Profit	Total Crop Net Profit
broccoli	pound	\$1,560.00	520	\$3,522.28	-126%	-\$4.90	-\$2,550.42
lettuce	head	\$12,000.00	4,200	\$6,477.13	46%	\$0.24	\$1,006.12
tomatoes, hybrid	pony	\$41,025.00	575	\$16,895.03	59%	\$15.33	\$8,816.00
tomatoes, heirloom	crate	\$14,970.00	180	\$7,979.47	47%	\$6.84	\$1,231.04
herbs	bunch	\$18,300.00	7,500	\$4,646.19	75%	\$0.91	\$6,857.36
flowers	bucket	\$2,400.00	100	\$1,301.39	46%	\$1.56	\$156.41
arugula	bushel	\$11,400.00	118	\$1,793.69	84%	\$45.81	\$5,405.94
basil	bunch	\$9,600.00	4,000	\$4,701.01	51%	\$0.33	\$1,317.67
beans	pony	\$6,270.00	132	\$7,585.08	-21%	-\$28.42	-\$3,751.76
beets	bunch	\$14,760.00	4,720	\$8,087.82	45%	\$0.29	\$1,390.80
cabbage	head	\$3,550.00	950	\$2,523.69	29%	-\$0.27	-\$253.74
carrots	bunch	\$12,325.00	3,250	\$6,969.90	43%	\$0.24	\$734.82
cauliflower	crate	\$3,225.00	39	\$2,134.00	34%	-\$1.50	-\$58.64

# Profit & Loss by Market Channel

Veggie Compass - Whole Farm Profit Management		Farm Profit & Loss by Market Channel					
	CSA	Farmer's Market	Wholesale	Stand	Total From On-Farm Production	Buy-Resell	Grand Total
<b>Sales - by Market Channel</b>	\$39,000	\$210,490	\$91,100	\$26,610	\$367,200	\$29,370	\$396,570
Market Channel sales as % of Total sales	9.83%	53.08%	22.97%	6.71%	93%	7.41%	
All Production Expenses	\$20,681	\$109,184	\$58,706	\$14,501	\$203,072	\$16,280	\$219,352
Production Expense as % of Mkt Channel sales	53.03%	51.87%	64.44%	54.49%	55.30%	55.43%	55.31%
<b>Gross Profit</b>	\$18,319	\$101,306	\$32,394	\$12,109	\$164,128	\$13,090	\$177,218
Gross Profit as a % of Mkt Channel sales	46.97%	48.13%	35.56%	45.51%	44.70%	44.57%	44.69%
Market Channel Expenses	\$7,065	\$27,444	\$4,331	\$8,895	\$47,735	\$8,884	\$56,619
General Mgmt. & Admin. Expenses Allocated to Market Channel	\$9,431	\$50,899	\$22,029	\$6,435	\$88,793	\$7,102	\$95,895
<b>Total Market Channel plus General Mgmt &amp; Admin Expenses</b>	\$16,496	\$78,343	\$26,360	\$15,330	\$136,528	\$15,986	\$152,514
Total Mkt & Gm Exp as % of Mkt Channel sales	42%	37%	29%	58%	37%	54.4%	38%
<b>NET PROFIT BY MARKET CHANNEL</b>	\$1,823	\$22,963	\$6,034	-\$3,220	\$27,600	-\$2,896	\$24,704
Net Profit as % of Mkt Channel Sales	5%	11%	7%	-12%	8%	-9.9%	6%
Net Profit as % of Total Net Profit	7%	93%	24%	-13%	112%	-11.7%	100%
<b>Non Operating Income</b>							
USDA Program Payments							\$0
Patronage Dividends							\$0
Interest Income							\$0
Other Income							\$12,063
<b>TOTAL NET PROFIT</b>							\$36,704

# Summary

- Record keeping is the only way to know **if** you're making money, **what** is making you money, and **how** your farm should change
- If you're doing it for the farm, **write it down**
- Choose the suite of tools that is going to help you make keeping good records a **habit**
- Data is only of value when you turn it into **information** that helps make **decisions**

# Resources: Templates

- [Veggie Compass](#)
- [Southern SAWG's Growing Farm Profits](#)
- [FLAG's Recordkeeping Instructions and Templates for Small-Scale Fruit and Vegetable Growers](#)
- [Vermont Farm Viability Financial Workbooks](#)
- [Iowa Fruit & Vegetable Production Budgets](#)

# Resources: Books & Publications

- [The Organic Farmer's Business Handbook: A Complete Guide to Managing Finances, Crops, and Staff – and Making a Profit](#)
- [Fearless Farm Finances: Farm Financial Management Demystified](#)
- [MOSES Financial Management Resources](#)
- [IRS Farmer's Tax Guide](#)



# To reach us

---

## Contacts

## Contact information

Rick Weinzierl

[weinzier@illinois.edu](mailto:weinzier@illinois.edu)

Andy Larson

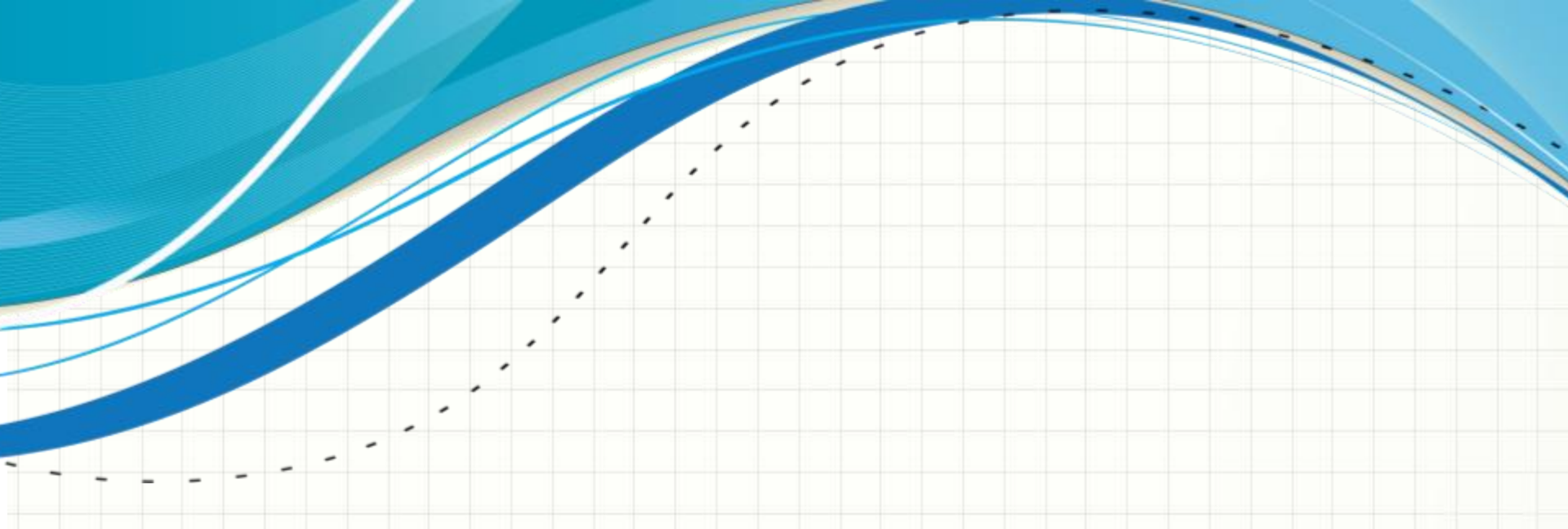
[andylars@illinois.edu](mailto:andylars@illinois.edu)

---



UNIVERSITY OF ILLINOIS  
EXTENSION





RECORD-KEEPING IS NOT SUPPOSED TO BE  
FUN, IT'S SUPPOSED TO BE FUNCTIONAL...

