

ADMINISTRATIVE GUIDELINES
FOR
FARM BUSINESS MANAGEMENT ANALYSIS

A PHASE OF THE ADULT PROGRAM
OF AGRICULTURAL EDUCATION IN MISSOURI

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OVERVIEW

Introduction

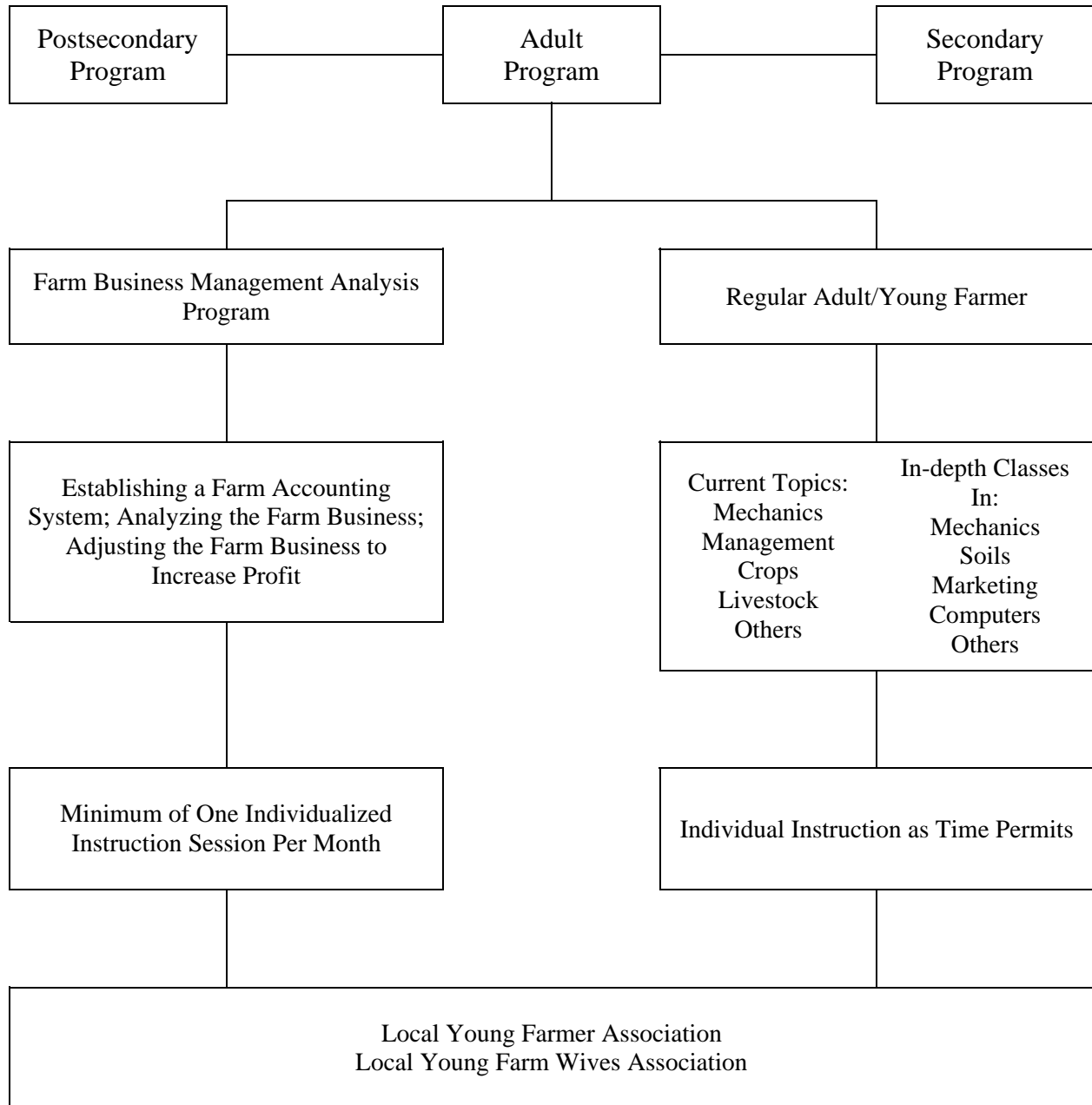
Agriculture is one of the nation's largest and most important industries. American farmers produce most of the food and fiber needed for our expanding population and annually export a substantial amount to other countries. The ability to meet these needs efficiently and economically will have a great impact on our citizens as consumers and on improving our balance of trade with other countries.

The Smith-Hughes Act of 1917 provided funding on a matching basis with the states for the purpose of promoting agricultural education for present and prospective farmers in the public schools. Subsequent vocational acts have placed additional emphasis on agricultural education for young farmer and adult students. Historically, state and federal monies have provided a substantial part of the funding of salaries for teachers of adults in agricultural education. In Missouri, many local school districts have provided their share of funding for adult programs as an investment in their own futures, as the communities that support the local schools are dependent upon prosperous agriculture. Local funding is permissive in accordance with State Statute 171091, which states, "Local districts may provide gratuitous education for individuals 21 years of age and older."

Great advances in the science and technology of farming have occurred during the past twenty years. More progress has been made in the productivity per farmer since 1940 than in all of recorded history. Change in the area of financial management has not kept pace. Rewards for good financial management are not received immediately and, thus, change is more gradual and over a longer period of time. Indeed, farming has become and will continue to be a complex business requiring the use of technology and economic and management information. Because of the complexity involved in farming, there exists a continual need for educational training.

In order to meet the needs of the young/adult farmers in the state of Missouri in the area of financial management and analysis of financial records, the Farm Business Management Analysis (FBMA) program has been developed. The relationship this program has with other existing phases of the total agricultural adult program is outlined in the following chart.

RESPONSIBILITIES OF TEACHERS FOR ADULT/YOUNG FARMER EDUCATION



Instruction

The FBMA Program, designed to be a portion of a total adult program, consists of three years of intensified instruction. Teachers of agriculture work with a selected group of farm families, both in the classroom and on their farms. Instruction after the third year is less intensified, and less time is spent with each individual farmer.

The first year of instruction deals with the development of a complete set of farm records for summary and analysis. Instruction during the second year involves the analysis and interpretation of the farm records kept during the first year. The third year of instruction is comprised of farm planning and reorganization based on the analysis of records made during the first two years. Instruction following the third year consists of updating the farmer in selected areas and continuing farm planning and reorganization.

Unit titles for the four years are: Establishing a Farm Business and/or Personal Accounting System, first year; Analyzing the Farm Business, second year; Adjusting the Farm Business to Increase Profit, third year; and Advanced Farm Business Management, fourth year and beyond.

Instructional Units

The FBMA program is composed of the following instructional units.

Unit I--Establishing a Farm Business and/or Personal Accounting System

<u>Lesson</u>	<u>Title</u>
1	Orientation to the Farm Business Management Analysis Program
2	Introduction to Keeping Records
3	Recording Receipts and Expenditures
4	Developing the Year's Cash Flow Summary
5	Developing Inventories of Machinery
6	Developing Inventories of Livestock, Crops, and Crop Supplies
7	Developing an Investment Record for Real Estate and Personal Assets
8	Keeping Enterprise (Cost and Profit Center) Records
9	Developing Farm Business Support Records
10	Completing Year End Analysis Forms

Unit II--Analyzing the Farm Business

<u>Lesson</u>	<u>Title</u>
1	Minimizing This Year's Taxable Income
2	Summarizing the Year's Records
3	Methods of Tax Management
4	Planning Next Year's Livestock and Cropping Programs and Cash Flow
5	Analyzing the Profit/Loss Statement
6	Analyzing the Financial Statement and Cash Flow
7	Analyzing Livestock Enterprises
8	Analyzing Crop Enterprises
9	Analyzing Machinery, Equipment, and Building Costs
10	Utilizing Farm Credit

Unit III--Adjusting the Farm Business to Increase Profit

<u>Lesson</u>	<u>Title</u>
1	Determining the Most Profitable Cropping System
2	Planning Income Tax Management
3	Closing the Record Book
4	Planning This Year's Cash Flow
5	Analyzing the Farm Business
6	Lowering Operating Costs
7	Reducing Overhead Costs
8	Determining the Most Profitable Livestock System
9	Adjusting Capital Investments to Increase Net Profit
10	Increasing Labor Efficiency

Instructional Approach

The FBMA lessons have been prepared using a standard format for adult materials. Cooperation among teachers, university staff and state staff has resulted in the following approaches, suggested for use as a general procedure for teaching adults.

The format of FBMA lessons is as follows:

Unit (Title of Unit)

Lesson (Title of Lesson)

- A. Review (review key points of previous session)
- B. Objective (objective of the lesson)
- C. Motivation (utilize interesting information and past experiences of class members to initiate discussion of the topic)
- D. Key Points (appropriate points regarding the objective of the lesson)
- E. Introduction of Information (factual information pertinent to accomplishment of the objective)
- F. Discussion (incorporate application of the new information)
- G. Conclusions (offer guidelines based on lesson for class members to use)

Other sections included in the format that are not a direct part of the actual classroom instruction procedure include:

Announcements

Social

Individual Instruction (suggestions for key points related to the lesson to be discussed on visits)

Materials (the shopping list of transparencies, handouts, etc., needed for successful completion of the lesson as it is written)

MINIMUM STANDARDS

Operation of the FBMA Phase of the Total Adult Program

Minimum state standards for funded adult agricultural education programs were established in 1983 and revised in 2002. The main purpose and intent of the standards is to ensure that the three components of a funded adult program, namely Farm Business Management Analysis, Classroom Instruction, and Young Farmers Education/Leadership Programs are in place and in balance with each other.

Guidelines for evaluating and certifying the fulfillment of the standard for each component have been developed and are summarized as follows.

1. Each adult program will be certified for compliance met during the current year. The state adult reimbursement the next year will be determined on the basis of full compliance.
2. Table I describes in table form the requirements in terms of numbers of analyses required, hours of Classroom Instruction required, hours devoted to Young Farmers organizational/educational activities.
3. The adult MVATA teachers committee, State FBMA Coordinator, and State Adult Coordinator (DESE) will review and update a specific analysis format for the Missouri FBMA analysis.

All schools will report each farm in the approved format on an individual basis to the State FBMA Coordinator by third week of March. Names will not be required past the local level. However, a DESE supervisor will be able to verify FBMA enrollment with the local instructor at any time.

4. The FBMA standard will be certified by the State FBMA Coordinator as to the number of approved analyses completed for the year. The State FBMA Coordinator will be in charge of conducting workshops and teaching classes, collecting and summarizing analyses for all enrollees in the state, writing curriculum and support materials, and serving as a resource person for all FBMA instructors in Missouri.
5. The agricultural education supervisory staff will certify the Classroom Instruction and Young Farmers standards. The Annual Report of Agricultural Education (VA-5) and supervisory visits will be the basis for determination.
6. Programs will be certified each year. Adult reimbursements will be affected in the following fiscal year (July 1-June 30).

Minimum Standards for Missouri Adult
Agricultural Education Programs

Full Time Adult Agricultural Education Program is comprised of 500 contact hours of instruction.

A “contact hour” is defined as 1 hour with an individual or a class of students.

- I. Each program will include a Farm Business Management Analysis (FBMA) program.
 - A. Minimum enrollment will be five business units.
 - B. Each business unit will equal 25 contact hours.
 - C. Total percentage of the program devoted to FBMA may range from 25% to 60% of contact hours.

- II. Each program will include Classroom Instruction.
 - A. Minimum contact hours of instruction will be 125.
 - B. Each class session will equal three contact hours.
 - C. Total percentage of the program devoted to Classroom Instruction may range from 25% to 60% of contact hours.

- III. Each program will provide Leadership Development through a Young Farmers organization.
 - A. Contact hours of Leadership Development will be 75.
 - B. Young Farmers contact hours may be achieved through local, district, state and/or national activities.
 - C. Total percentage of the program devoted to Leadership Development must equal 15% or at least 75 hours.

- III. To remain an approved program the following data sources will be reviewed to validate activity in FBMA, Classroom Instruction and Leadership Development.
 - A. FBMA - the state FBMA Coordinator will certify the number of approved analysis submitted.
 - B. Classroom Instruction - VEDs form and VA-5 form.
 - C. Leadership Development - Young Farmer membership roster and Program of Activities submitted to the state office.

**TABLE I
REQUIREMENTS IN ADULT EDUCATION PROGRAMS**

Full Time Adult Agricultural Education Program is comprised of 500 contact hours of instruction.

A “contact hour” is defined as 1 hour with an individual or a class of students.

	FBMA	Classroom Instruction	Leadership Development	
<i>Minimum</i>	<i>5 business units = 125 contact hours</i>	<i>125 contact hours</i>	<i>75 hours</i>	
<i>Maximum</i>	<i>12 business units = 300 contact hours</i>	<i>300 contact hours</i>	<i>75 hours</i>	
Examples	5 business units = 125 contact hours	300 contact hours	75 hours	= 500 contact hours
	6 business units = 150 contact hours	275 contact hours	75 hours	= 500 contact hours
	7 business units = 175 contact hours	250 contact hours	75 hours	= 500 contact hours
	8 business units = 200 contact hours	225 contact hours	75 hours	= 500 contact hours
	9 business units = 225 contact hours	200 contact hours	75 hours	= 500 contact hours
	10 business units = 250 contact hours	175 contact hours	75 hours	= 500 contact hours
	11 business units = 275 contact hours	150 contact hours	75 hours	= 500 contact hours
	12 business units = 300 contact hours	125 contact hours	75 hours	= 500 contact hours

Combination between FBMA and Classroom Instruction **must** meet the minimum qualifications of each area.

Establishing an FBMA Program

Teacher Requirements

Teacher requirements are in accordance with the guidelines for certification developed by the Department of Elementary and Secondary Education. Furthermore, teachers should possess a thorough understanding of basic accounting principles and farm management procedures. Participation in a series of in-service workshops concerning the FBMA program is also a prerequisite.

Starting a New FBMA Program

Before beginning the FBMA program, the local school district must recognize the need for and the role of FBMA instruction in their present adult education program. Educating district personnel in these regards may become the responsibility of the prospective instructor. Benefits to the community and benefits to individual enrollees are listed below. These ideas should help justify the initiation of the FBMA adult program in the local community.

BENEFITS TO THE COMMUNITY FROM FBMA

1. Education of adults fulfills a public responsibility/service.
2. Economic returns to the community could increase with respect to better overall management of individual farms. (One state reported an approximate \$9 increase in business for each \$1 spent on the program.)
3. The development of a consciousness among adults regarding civic responsibilities is enhanced.
4. Adult classes encourage more individuals to participate in community activities.
5. The teaching and technical skills of the teacher are improved, which could create a positive impact on the secondary program.
6. Adults perceive the school to be the active educational center as a result of participating in adult classes and, thus, often increase personal interest and financial support for the school.
7. FBMA will encourage farmers to improve their farm business. (One study showed the average farmer received a \$4.20 increase in income per \$1 spent on the program.)
8. Enrollees benefit from sharing agricultural practices and experiences.
9. School facility utilization is increased.
10. The community's awareness of agricultural management practices is increased.

BENEFITS TO THE FBMA ENROLLEE

1. Ten class sessions are provided.
2. Ten individual meetings are provided.
3. Assistance with summarizing and interpreting farm business records is provided.
4. Computer analysis and instructional review of individual business records is provided.
5. Assistance with developing and working to attain specified family and farm goals is provided.
6. The opportunity to use the instructor as a resource person is provided.
7. Simultaneous enrollment with spouse/partners, etc., is available.
8. A full three-year sequence of courses is available.
9. Membership in the Young Farmer/Young Farm Wives associations is available.
10. Protection of confidentiality is planned for and encouraged.
11. Knowledge and practical experience using the Missouri Farm Business Record Book and the FBMA accounting system is gained.

Local school districts with a full-time or part-time adult teacher should coordinate efforts toward implementation with the Missouri Department of Elementary and Secondary Education (DESE). Full-time secondary teachers must have prior approval from DESE each year before operating an FBMA phase of the adult program.

Incorporating the FBMA program into an existing adult program will require planning. The instructor should keep in mind that FBMA has a close relationship with the total adult/young farmer program. Therefore, the instructor who wants to start FBMA and already operates a regular adult/young farmer program has to decide how the process of building enrollment will be managed. For example, the FBMA participants can be drawn from the local adult population at-large, the current enrollment in the regular adult/young farmer program or a combination of both.

The instructor must also decide which unit or units of FBMA to teach. The goal should be to make the transition into the four-year FBMA series run as smoothly as possible. One instructor may want to start the FBMA series in sequence by only offering Unit I--Establishing a Farm Accounting System the first year. Then, as each group progresses, the entire four units series is in progress after the third year of operation. Another instructor may have individuals from the regular adult/young farmer program who are ready to start with Unit II--Analyzing the Farm Business. Therefore, two separate sessions for Units I and II are in operation the initial year.

So that all enrollees and instructors generally understand what the outcomes of the FBMA program are, the "Mutual Understanding" form has been included on the following page. This is neither a contract, nor a binding agreement. It is merely a document indicating that both the instructor and the enrollee understand the basic responsibilities pertaining to participation in the FBMA program.

FARM BUSINESS MANAGEMENT ANALYSIS PROGRAM
MUTUAL UNDERSTANDING*

In order to clarify responsibilities of both the Farm Business Management Analysis (FBMA) program enrollees and instructor, the following statements have been reviewed.

The responsibilities of the instructor are to:

1. Organize and conduct financial management sessions in addition to other adult/young farmer classes.
2. Schedule and conduct individual meetings with each enrollee at a mutually agreeable time.
3. Assist in summarizing farm business records at the end of the year.
4. Have records analyzed by computer and review with enrollees.
5. **Maintain confidentiality.**
6. Assist enrollees in working to attain specified goals.
7. Collect fees and maintain records of deposition of those fees.
8. Serve as a resource person in securing and providing information on related subjects.

The responsibilities of the enrollees are to:

1. Attend class sessions regularly.
2. Be available for the scheduled individual instruction periods or contact instructor to reschedule.
3. Pay fees of \$ _____ on or before _____.
4. Maintain records using the Missouri Farm Business Record Book and FBMA accounting system.
5. Actively participate in class.
6. Be a member of Missouri Young Farmers/Young Farm Wives.
7. Establish family and farm business goals.
8. Plan to participate for a minimum of three years.
9. Evaluate the FBMA program at least annually to provide the instructor with constructive suggestions/criticisms.

We have reviewed the above statements and would like to participate in the Farm Business Management and Analysis Program.

*This is for the purpose of communication and is not intended to serve as a binding agreement or contract.

Date

Enrollee

Instructor

Developing Enrollment

Teachers need to be highly selective in securing enrollment for the FBMA program. Enrollees must want to improve and increase the efficiency of their farm businesses if worthwhile instruction in FBMA is to result. Following is a list of characteristics suggested for prospective enrollees.

1. The enrollee should be able to benefit from the FBMA class by:
 - a. Performing managerial functions in the farm business;
 - b. Being goal oriented;
 - c. Being change oriented;
 - d. Enrolling simultaneously with spouse, partner, etc.

2. The enrollee should be able to contribute to the FBMA class by being:
 - a. Willing to share personal ideas, examples, and experiences;
 - b. Able to regularly attend class.

3. The enrollee should be willing to actively participate in the FBMA class by:
 - a. Keeping and analyzing records;
 - b. Using the FBMA analysis system;
 - c. Paying fees as determined by local school district;
 - d. Scheduling individual meetings mutually agreeable with the instructor;
 - e. Holding active or associate membership in the YF/YFW associations.

During the recruitment phase, teachers should make a personal contact with prospective enrollees to explain the purpose and objectives of the FBMA program and the possible advantages and outcomes to them should they decide to enroll. All enrollees will be required to keep a complete set of farm records and should be willing to share, on a strictly confidential basis, their financial records with the teacher. Farmers enrolled in the program should be encouraged to use the Missouri Farm Business Record Book, although other complete accounting systems may be used.

All persons either already involved in or planning to become involved in the decision-making process of a farming operation should be enrolled in FBMA. This means that individuals, partners, couples, etc., may enroll.

Enrollees should be interested in attending the entire course. Instruction in FBMA is designed for three years to be of maximum benefit to enrollees. Three years are necessary to obtain meaningful measures of performance for individual farm business units.

Planning the Instructor's Schedule

Teachers of adults schedule their time between group classes, individualized instruction and planning time in the office. Group classes are generally conducted at night. A balance of individualized instruction and planning time is maintained during the day.

The adult instructor of FBMA has many responsibilities. Therefore, to more effectively manage time allowances for instructional planning, class sessions, visitations, etc., it is suggested that a monthly schedule like the sample included be developed. This procedure will help prevent missing important dates while at the same time getting time allotted for all the important responsibilities.

The monthly schedule should be developed as accurately as possible. This will prevent "double dating" in terms of conflicting events. Besides being accurate, the schedule should be flexible. Avoid developing such a rigid schedule that minor changes disrupt a major portion of events. It may be interesting to complete a daily diary of what you actually did for a particular month and compare it to the planned calendar. This may give some indication of the correlation between planned events and actual events.

A copy of the planned monthly calendar should be presented to the school administrator. This serves several purposes. First, the administrator sees that "a job" is being done. Secondly, a more accurate picture of what "the job" entails is presented. Finally, keeping the administration informed serves as a good in-school public relations tool. Accounting for your time, particularly outside of the school facilities, is a primary responsibility of the teacher of the adult FBMA program.

It is also important to plan and schedule individual meetings. Both the instructor and the enrollee should mutually agree upon dates and times for the visit. It is suggested that the instructor plan visits during regular work hours as often as possible, thus limiting late evening visitation. An example visitation form is included, along with a blank visitation form. The topic should be filled in prior to arrival on site. Space is provided for listing problems discussed, recommendations made, information needed and tentative topic for the next visitation. The back of the form could be used for additional notes. The completed form should be filed with other records concerning the individual enrollee

ADULT TEACHER MONTHLY SCHEDULE

Month/Year Nov. 2002 Phone: Office 679-2100 Home 679-2200 Instructor: M.O. Voag

SUN.	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT.
	1	2	3	4 State	5 State	6
	Robert Retter FFA Mtg 7:30	Bob Dimitt FBMA I - 7:30	1:00 office	Teachers Mtgs.	Teachers Mtgs.	
7	8	9	10	11	12	13
	Duane Smith	Ronnie Haas	Adult Tchrs Mt 1-5:00	1:00 office YF/Adult Class 7:30	1:00 office	
14	15	16	17	18	19	20
	Bob Smith	Don Edwards		1:00 office YF/Adult Class 7:30	1:00 office Faculty Mtg 4:00	
21	22	23	24	25 Thanksgiving	26 Thanksgiving	27
	1:00 office	Steve Hopper	1:00 office	Vacation	Vacation	
28	29	30				
	1:00 office					

ADULT TEACHER MONTHLY SCHEDULE

Month/Year

Phone: Office

Home

Instructor:

SUN.	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT.

FARM BUSINESS MANAGEMENT AND ANALYSIS PROGRAM
INDIVIDUAL VISITATION FORM

Name _____

Date _____

I. Topics for Today's Visitation:

1. *Records--cash flow and updated.*
2. *Markets--beans, calves.*

II. Topics and Problems Discussed:

1. *February--cash flow for bank.*
2. *December--cash flow for business.*
3. *Custom Rates--disc-field cutter and spray--planted, cultivated acre.*
4. *Jean will have cash flow sheet drawn up for next visit.*
5. *Enterprise analysis sheets started.*

III. Recommendations Made by Instructor:

1. *IBR calves.*
2. *Take soil tests.*
3. *Enter bank payment as a receipt and an expense.*

IV. Information Needed:

V. Tentative Topic for Next Visitation:

Date: _____

Time: _____

VI. Upcoming Meetings and Class Topics:

FARM BUSINESS MANAGEMENT ANALYSIS PROGRAM
INDIVIDUAL VISITATION FORM

Name _____

Date _____

I. Topics for Today's Visitation:

II. Topics and Problems Discussed:

III. Recommendations Made by Instructor:

IV. Information Needed:

V. Tentative Topic for Next Visitation:

Date: _____

Time: _____

VI. Upcoming Meetings and Class Topics:

Facilities

An office should be provided that would coordinate with the total agricultural education program and allow easy accessibility for enrollees. Privacy for teacher-enrollee conferences should be maintained.

The following list of equipment is also suggested for this program:

1. Teacher's desk.
2. Access to meeting facilities to accommodate attendance.
3. Two four-drawer filing cabinets with locks.
4. Electronic calculator with tape.
5. Private and/or cellular telephone.
6. Complete computer system to include desktop and/or Laptop computer, printer, digital camera, and scanner plus updated software.
7. Instructional materials for teacher and enrollees.

Maintaining Files

The effective FBMA instructor will need to be accountable. Adequate files will help in this regard. Two categories of files, student and instructor, should be maintained.

A separate file on each individual enrollee will be beneficial. Information to maintain should include:

1. Completed enrollment forms.
2. Visitation records.
3. Mutual Understanding form.
4. Farm Record Data.
5. Other information.

The instructor will also need to maintain an accurate file concerning various aspects of the FBMA program. Suggested files include:

1. Monthly schedules (both planned and actual).
2. Travel records.
3. FBMA lessons and units.
4. Evaluation forms.
5. Prospective member list.
6. Other information.

Public Relations and Member Communications

Good public relations within the community are an essential component of FBMA adult instruction, as it is with other aspects of agricultural education programs. The following is a partial list of groups that must be worked with successfully:

1. Former adult students
2. Prospective adult students
3. Agricultural organizations
4. Cooperatives
5. Agricultural agencies
6. Agricultural businesses
7. Educational organizations
8. Local school administrators
9. Community leaders
10. Others contributing to the promotion and progress of the local agricultural education program

Informing the public can be accomplished in a number of ways. Newspaper articles are probably most common. Numerous publications explaining the procedures for writing such an article are available. Other ways of informing the public include: (1) radio talk shows, (2) presentations for civic organizations and the like, (3) posters, (4) letters, (5) open houses of school facilities, (6) farm tours, (7) community demonstrations and (8) exhibits.

A monthly newsletter can be developed specifically for FBMA enrollees or for the total adult/young farmer group. Some teachers may prefer to include FBMA information in a more widely distributed newsletter. It can serve as a tool for informing the enrollees concerning class sessions and related activities. A sample monthly newsletter appears on the next page.

SAMPLE MONTHLY NEWSLETTER

July 23, 2002

TO: Mytown Young Farmers and Young Farm Wives

From: M.O. VoAg-Young Farmer Advisor

YOUNG FARMERS STATE TOUR: I would like to remind everyone that the state tour is July 28-30 in the California area of central Missouri. Headquarters for the tour is at Moniteau County Fairgrounds off Highway 87 N in California.

As you have probably already read in the state newsletter the tour will be showing a lot of diversity of central Missouri with a good meal on Monday evening and super entertainment.

At this time I'm planning to leave Sunday evening and stay for the duration of activities on Monday and return late Monday evening. Please contact me as soon as possible if you haven't already sent in your registration fees. We should let the California Young Farmers know about how many will be attending the tour. Registration for the tour is \$30.00, which covers the meals and drinks while on the tour. A motel listing with prices is provided with the enrollment form.

I'M ON THE JOB: Believe it or not I'm working this summer and am available if anyone needs my assistance. Note the enclosed calendar that indicates the days you would most likely be able to contact me. Remember that I'm allergic to any work that requires manual labor!

ADULT EDUCATION CLASSES FOR WINTER: Planning needs to start now for effective adult education classes to occur this next winter. The Young Farmer officers need your input in order to determine what will be offered. Please check the enclosed form and return it to me immediately so that classes that you want will be held this next winter.

REMINDER: The next Young Farmer meeting will be held Wednesday, August 14.

Evaluating FBMA

An essential component of any program is evaluation. This step serves as an indicator of a program's progress. Information collected can be used to identify strengths and weaknesses. If changes are implemented to alter weak areas, the program continuously improves.

Several examples of evaluation forms presently being used in different schools have been included on the following pages.

1. The first (set of three) is intended to serve primarily as a program evaluation. The results will help identify those lessons that contain information that the class enrollees actually use in the farm business. An individual form has been designed for each of the three units in FBMA.
2. The next form is intended as an instructional evaluation. The class members are asked to respond more to how the class was managed than to what was included. It is a teacher evaluation.
3. The third form, unlike the others, contains open-ended questions relating to a general evaluation of FBMA.

The FBMA instructor is encouraged to implement some type of evaluation that can be done on a regular basis (quarterly, annually, etc.). The forms presented herein are intended as possible examples. The instructor may choose to use only one of the forms, all of the forms, or any combination. The instructor may also want to develop his/her own evaluation instrument.

One caution should be kept in mind. In many cases adults have not had previous experience with evaluation forms. A precise explanation of the procedures they are to use in completing the forms is necessary.

Miscellaneous Suggestions

1. A portion of each meeting should be devoted to the discussion of specific accounting problems confronting enrollees.
2. The instructional meetings should start no later than October to assure ample time in preparation necessary to complete the beginning inventory in January.
3. Adequate time should be spent in preparation for each instructional session.
4. Definite objectives should be identified for each instructional session.

Evaluation
FARM BUSINESS MANAGEMENT ANALYSIS PROGRAM
 Unit I--Establishing a Farm Accounting System

Lesson	I use the information provided in this lesson...			
	Very Often	Often	Seldom	Never
1. Orientation to the Farm Business Management Analysis Program				
2. Introduction to Keeping Records				
3. Recording Receipts and Expenditures				
4. Planning the Year's Cash Flow				
5. Developing an Inventory of Machinery				
6. Developing Inventories of Livestock and of Crops and Supplies				
7. Developing an Investment Record for Real Estate				
8. Keeping Enterprise Records				
9. Completing Farm Support Records				
10. Using the Concept of Time Value in Planning				
	Very Often	Often	Seldom	Never
THE INSTRUCTOR WAS:				
1. Prepared for class				
2. Enthusiastic				
3. Competent in technical skills				
4. Able to communicate effectively				
	Very Often	Often	Seldom	Never
INDIVIDUAL INSTRUCTION:				
1. Benefited my business				
2. Was well-timed and scheduled				
3. Met my needs.				

Evaluation
FARM BUSINESS MANAGEMENT ANALYSIS PROGRAM
 Unit II--Analyzing the Farm Business

Lesson	I use the information provided in this lesson...			
	Very Often	Often	Seldom	Never
1. Minimizing This Year's Taxable Income				
2. Summarizing the Year's Records				
3. Methods of Tax Management				
4. Planning Next Year's Livestock and Cropping Programs and Cash Flow				
5. Analyzing the Profit/Loss Statement				
6. Analyzing the Financial Statement and Cash Flow				
7. Analyzing Livestock Enterprises				
8. Analyzing Crop Enterprises				
9. Analyzing Machinery, Equipment, and Building Costs				
10. Utilizing Farm Credit				
	Very Often	Often	Seldom	Never
THE INSTRUCTOR WAS:				
1. Prepared for class				
2. Enthusiastic				
3. Competent in technical skills				
4. Able to communicate effectively				
	Very Often	Often	Seldom	Never
INDIVIDUAL INSTRUCTION:				
1. Benefited my business				
2. Was well-timed and scheduled				
3. Met my needs				

Evaluation
FARM BUSINESS MANAGEMENT ANALYSIS PROGRAM
Unit III--Adjusting the Farm Business to Increase Profit

Lesson	I use the information provided in this lesson...			
	Very Often	Often	Seldom	Never
1. Determining the Most Profitable Cropping System				
2. Planning Income Tax Management				
3. Closing the Record Book				
4. Planning This Year's Cash Flow				
5. Analyzing the Farm Business				
6. Lowering Operating Costs				
7. Reducing Overhead Costs				
8. Determining the Most Profitable Livestock System				
9. Adjusting Capital Investments to Increase Net Profit				
10. Increasing Labor Efficiency				
	Very Often	Often	Seldom	Never
THE INSTRUCTOR WAS:				
1. Prepared for class				
2. Enthusiastic				
3. Competent in technical skills				
4. Able to communicate effectively				
	Very Often	Often	Seldom	Never
INDIVIDUAL INSTRUCTION:				
1. Benefited my business				
2. Was well-timed and scheduled				
3. Met my needs				

Evaluation

FARM BUSINESS MANAGEMENT ANALYSIS PROGRAM

A. THE INSTRUCTOR...	VERY OFTEN	OFTEN	SELDOM	NEVER
1. has a positive attitude	_____	_____	_____	_____
2. is willing to be of help	_____	_____	_____	_____
3. is too slow in getting information for members	_____	_____	_____	_____
4. provides good, pertinent advice	_____	_____	_____	_____
5. does not follow through to problem solving	_____	_____	_____	_____
6. avoids answering questions	_____	_____	_____	_____
7. works well with the class as a group	_____	_____	_____	_____
8. works well with individuals	_____	_____	_____	_____
9. spends too much time with a few, select members	_____	_____	_____	_____
10. effectively manages class discussions	_____	_____	_____	_____
11. schedules visits to match my available time	_____	_____	_____	_____
12. helps me improve my record keeping	_____	_____	_____	_____
13. is enthusiastic	_____	_____	_____	_____
14. is well-organized for visits	_____	_____	_____	_____
15. is well-organized for classes	_____	_____	_____	_____
16. is competent	_____	_____	_____	_____

B. Check the area(s) in which the instructor needs improvement:

- ___ 1. Financial management
- ___ 2. Records
- ___ 3. Marketing
- ___ 4. Production
- ___ 5. Other _____
(please specific)

C. At this point, I would give the instructor an overall performance rating of (check one):

- ___ Does not meet requirements
- ___ Needs job improvement
- ___ Meets job requirements
- ___ Exceeds job requirements
- ___ Far exceeds job requirements

**Adapted from Chillicothe Evaluation Forms.*

