

<p><b>CCC-902E</b> (12-22-08)</p> <p style="text-align: center;"><b>U.S. DEPARTMENT OF AGRICULTURE</b> Commodity Credit Corporation</p> <p style="text-align: center;"><b>FARM OPERATING PLAN FOR AN ENTITY</b> <b>2009 and Subsequent Program Years</b></p> <p>For "actively engaged in farming" and other payment eligibility/limitation determinations.</p>	<p>1. County</p> <hr/> <p>2. State</p>	<p>3. Program Year</p>
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*This form is to be completed for an entity, including a joint operation, that is seeking benefits from the Farm Service Agency (FSA) under one or more programs that are subject to the regulations at 7 CFR Part 1400. This form collects farming and other information about the entity that receives program benefits directly using the tax identification number listed in Part A. This form also collects information about the members of such entity. An individual who receives program benefits directly as an individual must complete a CCC-902I with respect to that individual's operation. Payment eligibility is based upon the contribution of certain inputs to a farming operation such as land, capital, equipment, labor, and management by the entity listed in Part A. The information on this form will be used by FSA to determine payment eligibility and limitation of payments by direct attribution.*

**PART A - ENTITY INFORMATION**

<p>1. Entity's Name and Address (Include Zip Code)</p>	<p>2. Tax Identification Number (If the taxpayer identification number is already on file with FSA, only the last 4 digits are required)</p>
<p>3. Date of Formation (MM-DD-YYYY)</p>	

**PART B - TYPE OF OPERATION (Select only one)**

1. Select appropriate type of operation that defines the entity identified in Part A:

<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Estate	<input type="checkbox"/> City, County or State-owned Entity
<input type="checkbox"/> Joint Venture	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Charitable/Tax-exempt Organization	<input type="checkbox"/> Other: _____
<input type="checkbox"/> Indian Tribe	<input type="checkbox"/> Revocable/Living Trust	<input type="checkbox"/> Public School	
<input type="checkbox"/> Corporation	<input type="checkbox"/> Irrevocable Trust		

2. Supporting documentation (such as articles of incorporation, trust papers, partnership agreement, evidence of heirship, and operational authorities of all shareholders, members and owners) is required, except for public schools, States, State entities, cities, and counties, to verify the legal status of the entity and the authority of its shareholders, members or owners to the satisfaction of CCC.

**PART C - MEMBER INFORMATION**

1. **Members** - List all members/interest holders of the entity identified in Part A of this form:

A. Name <small>(If member is a minor child, also complete Item F)</small>	B. Tax ID Number <small>(If Taxpayer ID No., is already on file list last 4 digits)</small>	C. % Share	D. Position and Salary <small>(If applicable)</small>	E. Family Member Relationship	F. Enter Date of Birth for any member under 18 years old as of April 1
			\$		
			\$		
			\$		
			\$		
			\$		
			\$		

<p>2. If the entity in Part A is an Estate or Trust, enter information on the Executor, Administrator or Grantor.</p>	<p>A. Name</p>	<p>B. Title</p>
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3. Embedded Entities - A CCC-901, Member's Information, must also be completed and submitted concurrent with this CCC-902E if any member or interest holder of the entity identified in Part A is an entity.  Check if CCC-901 is attached.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its program and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of discrimination, write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW., Washington, DC 20250-9410, or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider and employer.

4. Minor Members or Interest Holders – For any Member or Interest Holder who is a minor, provide the following: (If none of the members listed in Part C, Item 1, is a minor check this box  N/A). Then Go to Item 5.

A. Minor's Name	B. Parent's or Guardian's Name	C. Parent's or Guardian's Address	D. Social Security Number <i>(Parent's or Guardian's, if the SSN is already on file list last 4 digits)</i>

E. Does the minor maintain a separate household from the parent or guardian?  
 YES. Check this box if the minor maintains a separate household.  NO

F. If a minor's parent(s) or guardian(s) has any interest in a farming operation, complete the following for all such interests:

(1) Minor's Name	(2) Parent or Guardian's Name	(3) Name of Farming Interest	(4) % Share	(5) Tax ID No. of Farming Interest <i>(If Taxpayer ID No., is already on file list last 4 digits)</i>	(6) County and State Where Farming Interest is Located

5. Citizenship Status of Members and Interest Holders *(Complete Items 5A and 5B for the entity or joint operation listed in Part A).*

**A.** Are ALL individual members and interest holders U.S. citizens or aliens lawfully admitted into the U.S.?  
 YES. If an alien lawfully admitted into the U.S., list the name and present Alien Registration Receipt Card, I-551.  
 Names: \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_  
 NO. List ALL individuals who are not US citizens and are not aliens lawfully admitted into the U.S.  
 Names: \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_

**B.** Are any members or interest holders an entity?  YES. Go to Item 5C.  NO. Go to Part D

**C.** Are ALL members of the entity(ies) U.S. citizens or aliens lawfully admitted into the U.S.?  
 YES. If an alien lawfully admitted into the U.S., list the name(s) and present Alien Registration Receipt Card, I-551.  
 Names: \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_  
 NO. List ALL individuals who are not US citizens and are not aliens lawfully admitted into the U.S.  
 Names: \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_

**FOR FSA USE ONLY**

6. Was an Alien Registration Receipt Card, I-551 presented for each individual in Item 5A and 5C who is an alien lawfully admitted to the US?  
 YES  NO

**PART D – SUMMARY OF CONTRIBUTIONS TO THE FARMING OPERATION**

1. What percentages of the overall inputs for the farming operation of the entity identified in Part A will be contributed directly by that Entity? Enter the following information for contributions to be made by the entity identified in Part A. *(Provide information about these contributions in Items A – E.)*

A. Capital <i>(current year)</i>	B. Land	C. Equipment	D. Hired Labor	E. Hired Management
%	%	%	%	%

2. What contributions to the farming operation of the entity identified in Part A will be provided by Members listed in PART C? Enter the following information for the contributions to be made by the members. *(Provide information about these contributions in Items B – H).* Percentages in Items 1 and 2 must equal 100%.

A. Member's Name	B. Capital <i>(Current Year)</i> %	C. Land %	D. % of Owned Land	E. Equipment %	F. % of Owned Equipment	G. Labor (%)			H. Management (%)	
						Hired	Active Personal	Check if 1000 Hours	Hired	Active Personal
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		

**PART E - LAND**

1. Land: Enter the following information for ALL land in the farming operation of the entity identified in Part A. (For additional space, complete CCC-902 Continuation and attach to this form):

A. Farm No. and Location (County and State)	B. Land Leased or Contributed By	C. Check One			D. Name of Person or Entity Whom Land is Leased to and/or From (Includes names of landowners and landlords)	E. Acres	F. Rental Rate \$ per Acre/ % or Crop Share	G. Check here if same land interest was held last year
		Owned	Leased To	Leased From				
Farm No.:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Location:								
Farm No.:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Location:								
Farm No.:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Location:								
Farm No.:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Location:								
Farm No.:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Location:								

**PART F - CAPITAL**

1. What is the source of all farming capital for the entity identified in Part A? (Check ALL that apply. Show the percentage of capital from each source. Total should equal 100%).

"out of pocket" capital \_\_\_\_\_ %
  FSA loan(s) \_\_\_\_\_ %
  commercial loans/credit \_\_\_\_\_ %
  FSA program payments from this crop year \_\_\_\_\_ %
  private loans/credit \_\_\_\_\_ %
  Other: \_\_\_\_\_ %

2. Will contribution(s) of equipment or land be acquired as a result of a loan or credit arrangement?

Equipment:  YES  NO Land:  YES  NO

3. If capital includes loan(s) or credit, will such loan or credit be acquired from, guaranteed by, co-signed by, or secured by an individual, joint operation or entity (other than the entity indicated in PART A)?  YES. Complete Items 3(A) through 3(E)  NO. Go to Part G.

A Type of Capital Contribution (Specify loan, cash advance, farm supply account)	B Name of Loan or Credit Source	C Guarantor's Name	D Credit Source or Guarantor's Affiliation or Interest in the Farming Operation	E Percent of Total Capital
				%
				%
				%

**PART G - EQUIPMENT (All percentages are based on annual rental values.)**

1. Owned Equipment: What percent of ALL equipment to be used in the farming operation of the entity identified in Part A of this form is owned by the entity \_\_\_\_\_ %

2. Leased Equipment: Enter the following information for ALL leased equipment to be used in the farming operation of the entity identified in Part A. If no equipment used in this farm operation is leased, Go To Part H):

A. Percent of Total Equipment Used in the Farming Operation	B. Name of Party/Entity Equipment is Leased From	C. Type of Equipment Leased
%		
%		
%		

**PART H - CUSTOM SERVICES**

1. Will custom services on cash-leased acres be utilized by the entity identified in Part A on the farms listed in Part E?

- NO.** GO TO PART I       **YES.** Complete Items 1A – 1D.

A. Type of Services <i>(tillage, planting, cultivating, harvesting)</i>	B. Farm Number(s)	C. Number of Acres	D. Name of Provider

**PART I – LABOR**

For the farms listed in Part E, enter the information for contributions of labor to the farming operation of the entity identified in Part A, both active personal and hired, which will be provided by hired laborers or personally by others:

Type	Amount
1. <b>Active personal labor:</b> Enter the percentage or the number of hours to be donated by family members or others for which no payment will be issued or owed.	%
	hrs
2. <b>Hired labor.</b> Enter the percentage or hours of labor that will be hired.	%
	hrs

A. Will any of the hired labor originate from the same source of leased equipment in Part G?

- NO       YES *If "YES", attach documentation, acceptable to CCC, to prove such relationship.*

B. Will any of the hired labor be included in the custom services shown in Part H?

- NO       YES *If "YES", attach documentation, acceptable to CCC, to prove such relationship.*

**PART J - MANAGEMENT**

For the farms listed in Part E as operated by the entity identified in Part A, enter the estimated percent of the farming operation's total management responsibility and the type of managerial duties required for this farming operation which will be provided personally by member(s) of the entity or joint operation, or by hired management.

**1. Active personal management:**

- A. Enter the estimated percent of active personal management that will be provided to the farming operation in Part A by each member or shareholder listed in Part C of this form: \_\_\_\_\_ %
- B. List the type of managerial duties/activities that will be performed personally by each member or shareholder:

**2. Hired management:**

- A. Enter the estimated percent of hired management that the entity identified in Part A will annually use to conduct its farming operation: \_\_\_\_\_ %
- B. Describe any management duties/activities that will be provided by someone other than a member or shareholder *(include management by an administrator or trustee who receives compensation for this activity):*

**3. Other management:**

- A. Enter the estimated percent of other management that the entity identified in Part A will annually use to conduct its farming operation: \_\_\_\_\_ %
- B. Describe any non-compensated management that will be provided by someone other than a member or shareholder *(include management by an administrator or trustee who does not receive compensation for this activity):*

**PART K - REMARKS**

*(This area is intentionally left blank for remarks.)*

**PART L - CERTIFICATION - (FOR JOINT VENTURES AND GENERAL PARTNERSHIP, A SIGNATURE IS REQUIRED FOR EACH MEMBER)**

*I certify that all the information entered on this document and any supporting documentation is true and correct. I understand that furnishing incorrect information will result in forfeiture of payments and may result in the assessment of a penalty. I will timely provide written notification to the Farm Service Agency committees for the county and State listed on this form of any changes in this farming operation. By signing this form I acknowledge that:*

- *all supporting documentation has been submitted as required*
- *I have reviewed and understand all definitions and requirements on Page 6 of this form.*
- *all information provided is true and correct, and will be considered in effect until continuously unless changes or revisions are submitted.*
- *it is my responsibility to timely notify FSA in writing of any changes that may affect these representations, including, but not limited to: the composition of the entity indicated in Part A; the farming, ranching or forestry operation of the entity indicated in Part A; financial status of the entity indicated in Part A.*
- *evidence such as tax records, certified public accountant's certification, or other documentation may be required to validate these representations and I will take all necessary actions to provide such materials to the applicable State or county committee if requested by FSA..*
- *it is my responsibility to timely notify FSA in writing of any successors who acquire an interest in this farming operation as the result of the death of a member or interest holder.*

1. Signature (By)	2. Title/Relationship of Individual Signing in the Representative	3. Date (MM-DD-YYYY)

**NOTE:** *The primary authority for requesting and safeguarding the information described on this form is the Food, Conservation, and Energy Act of 2008 (Pub. L 110-246). Additionally, the authority for requesting this information is 7 CFR Part 1400 and 7 CFR Part 1410. The information requested is necessary for CCC to assist in determining eligibility for program benefits. Furnishing the requested information is voluntary. Failure to furnish the requested information will result in a determination of ineligibility for certain program benefits and other financial assistance administered by USDA. The information collected as a result of this form may be released to USDA employees, USDA contractors, or authorized USDA cooperators who are bound to safeguard the information under Section 1619 of the Food, Conservation, and Energy Act, the Privacy Act or 1974, the E-Government Act of 2002, and related authorities. This information collection is exempted from the Paperwork Reduction Act, as is required for the administration of the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246, Title I, Subtitle F – Administration). The provisions of criminal and civil fraud statutes may be applicable to the information provided. **RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.***

## DEFINITIONS

The following definitions apply to Form CCC-902E.

1. **ACTIVELY ENGAGED IN FARMING** – means providing both: 1) significant contributions of capital, equipment, or land, or combination thereof to the farming operation; and 2) significant contributions of active personal labor or active personal management, or a combination thereof, to the farming operation as described. Further, for a person or legal entity to be considered actively engaged in farming for program payment purposes, the contributions of the person or legal entity must be at-risk and commensurate with the person's or legal entity's claimed share of the profit and loss of the farming operation. Failure to meet these requirements will result in the determination of ineligibility for payments under programs specified in 7 CFR Part 1400.
2. **INTEREST IN A FARMING OPERATION** – a person or legal entity is considered to have an interest in a particular farming operation if the person or legal entity owns or rents land to or from that farming operation; has an interest in the agricultural commodities produced on the operation; or is a member of a joint operation that either owns or rents land to or from the farming operation, or has an interest in the agricultural commodities produced on that operation.
3. **JOINT OPERATION** - is a general partnership, joint venture, or similar organization.
4. **PERSON** – is a natural person (an individual) and does not include a legal entity.
5. **ACTIVE PERSONAL LABOR** – a person is considered to be providing active personal labor with respect to a farming operation if that person is directly and personally providing physical activities necessary to conduct the farming operation, including land preparation, planting, cultivating, harvesting, and marketing of agricultural commodities in the farming operation. Other qualifying physical activities include establishing and maintaining conserving covers and those physical activities necessary for livestock production for the farming operation.
6. **ACTIVE PERSONAL MANAGEMENT** – a person is considered to be providing active personal management with respect to a farming operation if that person is directly and personally providing the general supervision and direction of activities and labor involved in the farming operation; or providing services (whether performed on-site or off-site) reasonably related and necessary to the farming operation.
7. **CAPITAL** – with respect to a farming operation is the funding provided by a person or legal entity to the farming operation in order for such operation to conduct farming activities. To be considered a countable contribution for a person or legal entity, the capital must have been derived from a fund or account separate and distinct from that of any other person or entity involved in such operation. Countable capital does not include the value of any labor or management which is contributed to the farming operation. A capital contribution may be a direct out-of-pocket input of a specified sum or an amount borrowed by the person or entity. Capital does not include advance program payments.
8. **CONTRIBUTION** – with respect to a farming operation is the provision of land, capital or equipment assets, and providing active personal labor, or active personal management to the farming operation in exchange for, or the expectation of, deriving benefits based solely on the success of the farming operation.
9. **CUSTOM SERVICES** – with respect to a farming operation is the hiring of a contractor or vendor that is in the business of providing such specialized services to perform services for the farming operation in exchange for the payment of a fee for such services performed.
10. **ENTITY** - is a corporation, joint stock company, limited liability company, association, limited partnership, limited liability partnership, irrevocable trust, revocable trust, estate, charitable organization, or other similar organization including any such organization participating in the farming operation as a partner in a general partnership, participant in a joint venture, a grantor of a revocable trust, or as a participant in a similar organization.
11. **EQUIPMENT** – with respect to a farming operation is the machinery and implements needed by the farming operation to conduct activities of the farming operation including machinery and implements involved in land preparation, planting, cultivating, harvesting or marketing of the crops produced by the farming operation. Equipment also includes machinery and implements needed to establish and maintain conserving covers.
12. **FAMILY MEMBER** – a person is considered to be a family member of another person in the farming operation of that person is related to the other as a lineal ancestor, lineal descendant, sibling, spouse, or otherwise by marriage.
13. **FARMING OPERATION** - is a business enterprise engaged in the production of agricultural products which is operated by a person or formal or informal entity which is eligible to receive payments, directly or indirectly.
14. **LAND** – with a respect to a contribution to a farming operation is agricultural land consisting of cropland, pastureland, wetland, or rangeland which meets the specific requirements of the applicable program for which payments or benefits are sought.
15. **SUPPORTING DOCUMENTATION** – is any information that supports the relevant representations made such as, but not limited to: articles of incorporation; corporate meeting minutes; stock certificates; organizational papers; trust agreement; last will or testament or a deceased individual; affidavit of heirship approved by Office of General Counsel; partnership agreement; property lease agreement; purchase agreement; land deed; lending security agreement; and financial statement.
16. All other terms utilized in this form shall be defined pursuant to 7 CFR Part 1400.