

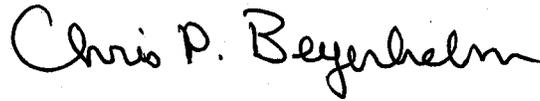
UNITED STATES DEPARTMENT OF AGRICULTURE

Farm Service Agency
Washington, DC 20250

**General Program Administration
1-FLP (Revision 1)**

Amendment 72

Approved by: Deputy Administrator, Farm Loan Programs



Amendment Transmittal

A Reason for Amendment

Exhibit 15, paragraph 4 has been amended to add instructions that were accidentally left out of Amendment 71.

Page Control Chart		
TC	Text	Exhibit
		15, pages 46.7 through 46.10

Farm Business Plan - FSA User Guide (Continued)

D Balance Sheet (Continued)

4 Balance Sheet Summary - Entering Data (Continued)

*--An option available in summary level entry is “**Math in a Cell**”. Enter math formulas including addition, subtraction, multiplication, division calculations, and parenthesis, in user-defined cells to perform math calculations.

- To enter a math formula, click in the cell and begin entering the values. Some basic formula examples: $10+2=12$, $10-2=8$, $10*2=20$, $10/2=5$, $(10+2)/2=6$

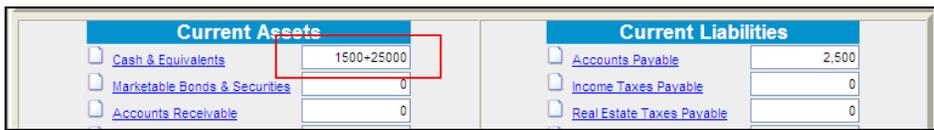


Figure 15d, Enter a Math Formula

- To view a math formula, place the cursor over the plus/minus (+/-) symbol next to a cell that contains a math formula. Any new formula entered in a cell will overwrite the original calculation. Calculations are stored when screens are saved.

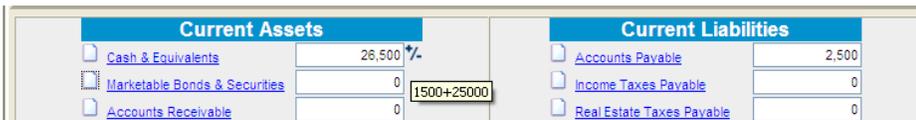


Figure 15e, View a Math Formula

- To edit a math formula, click the plus/minus (+/-) symbol next to a cell that contains a math formula. In the **Edit Formula** dialog box that is displayed, type any changes and CLICK “Save”.

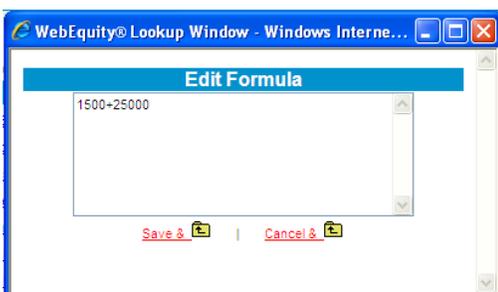


Figure 15f, Edit Formula Window--*

Farm Business Plan - FSA User Guide (Continued)

D Balance Sheet (Continued)

4 Balance Sheet Summary - Entering Data (Continued)

*--To add information at the schedule level, click the hypertext link for the desired balance sheet item (example: Cash & Equivalents). On the Schedule Screen, enter applicable information and CLICK "Add".



Figure 15g, Adding Line Items to Detail Schedule

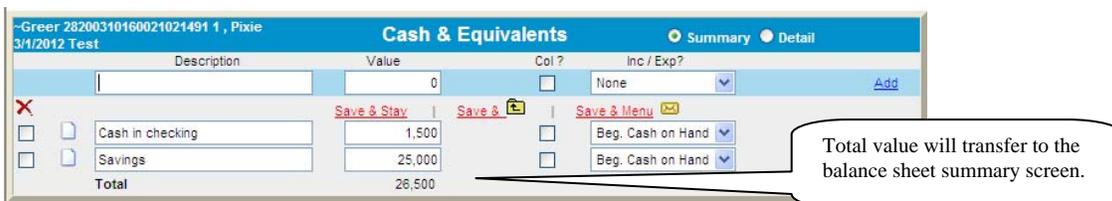


Figure 15h, View Total Value

- When the value displayed on the Summary Screen is populated from a schedule, the numeric input field will no longer be available at the summary level. Any changes to the value **must** be made on the Schedule Screen.



Figure 15i, Financial Data Input at the Detail Schedule Level

Note: When editing information in the schedule, if **all** line items are deleted, the value will **not** automatically be deleted from the Summary Screen. Access the Summary Screen to delete the value amount from the field.--*

5 Balance Sheet Trends - Entering Data

Using this option allows multiple balance sheets to be displayed and accessed. Users may also use the Balance Sheet Trends Screen to make changes in the selection and order of the balance sheets; any changes will be reflected in the **Reports Setup Section (Section B 4 d)**.

- CLICK "Bal. Sheet" on the toolbar; select "**Balance Sheet Trends**" from the drop-down menu. Trends may also be accessed through the Dashboard Navigation Screen.

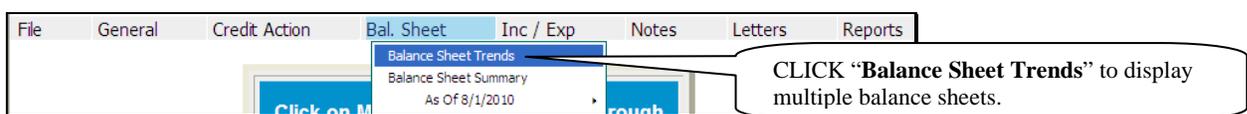


Figure 16a, Balance Sheet Trends Using the Toolbar

Farm Business Plan - FSA User Guide (Continued)

D Balance Sheet (Continued)

5 Balance Sheet Trends - Entering Data (Continued)

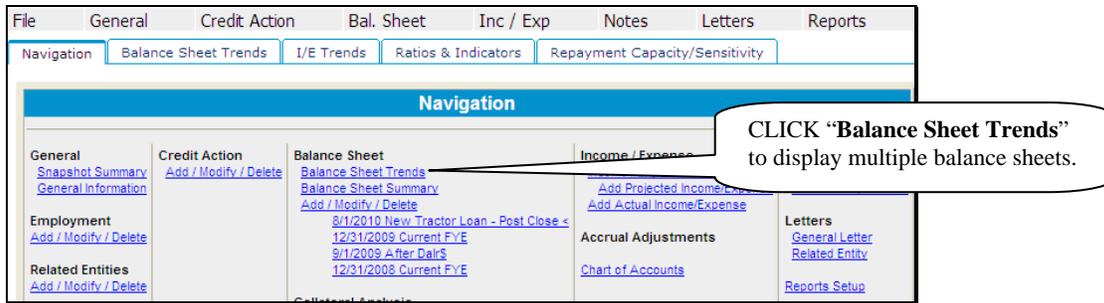


Figure 16b, Dashboard Navigation Screen

Financial data can be entered as a summary dollar value or on schedules where the calculated total value transfers to the Balance Sheet Summary. Sometimes a mix of summary and scheduled input is appropriate. Before adding financial information or documentation to the memo pads or footnotes, ensure that the correct balance sheet is selected by clicking on the radio button at the top of the screen.

Note: For more complex operations requiring multiple schedule entries, it is recommended that the user select the single “Balance Sheet Summary” option when entering the initial data. This will increase performance speed. See **Balance Sheet Summary – Adding Data (Section D 4)**

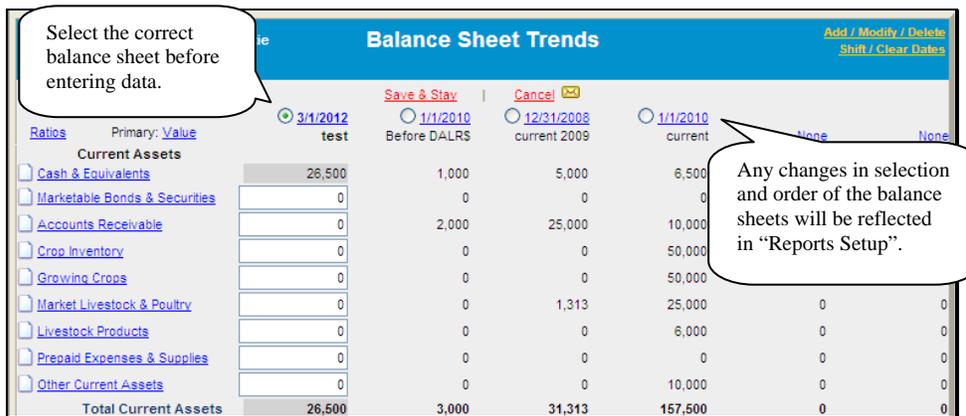


Figure 16c

Note: When editing information in the schedule, if **all** line items are deleted the value will not automatically be deleted from the Summary Screen. Access the Summary Screen to delete the value amount from the field.

Farm Business Plan - FSA User Guide (Continued)

D Balance Sheet (Continued)

6 When Customer and FSA Balance Sheet Values/Amounts Differ

Balance Sheets are sometimes submitted with values that FSA may disagree with. This situation can be handled different ways in FBP.

Method	Additional Details
Revised Balance Sheet	Revise the balance sheet the customer submitted, using FSA values.
Dual Value Balance Sheet	This option will allow dual values to be entered on one Balance Sheet summary; the customer's values and FSA adjusted values. FSA adjusted values will be entered into the primary column and the customer's values into the secondary column. The value and adjusted values can be entered as a summary value or on schedules.