



# **AN ASSESSMENT OF THE RESPONSES OF SMALL FARM PRODUCERS ON THE USE OF SUPPORTING PRODUCTION MECHANISMS IN THE ALABAMA BLACK BELT REVISITED**

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**Abstract**

*Using recordkeeping templates is critical to farming operations; however, it is believed that many small farm producers do not normally focus on or emphasize recordkeeping. The study assessed the responses and perceptions of small farm producers on the use of supporting production mechanisms (SPMs) in the Alabama Black Belt. SPMs entail economic, marketing, and financial recordkeeping. Data were collected from a group of small farm producers in a training program and analyzed using descriptive statistics. The findings revealed that most of the participants were part-time producers, males, and Blacks. Regarding age, education, and annual household income, most of the participants chose not to answer the questions. Further, the findings revealed that most of the producers did not use the SPM templates, notwithstanding the training given to them in specific workshops. Noninterest or time constraints may have played a major role in the low usage rate, or just maybe they did not think that keeping records was necessary or that important. Despite the preceding, it is suggested that participants should be encouraged to keep such records and that the workshops should continue.*

*Keywords: Alabama Black Belt, Recordkeeping, Small Producers, Supporting Production Mechanisms*

**INTRODUCTION**

Farm producers, just like any other group of producers, encounter challenges in their operations. For instance, AgAmerica (2024), mentioned the eight most pressing challenges for farmers in 2024, namely, a decrease in consumer spending and personal savings; high interest rates; uncertainty of food price outlook; a decrease in net cash income; modest costs increase; finalizing the farm bill; a negative agricultural trade balance; and challenges in AI adoption and a lack of reliable broadband Internet in many locations. It suggested actions or plans to mitigate the challenges, such as investing in financial resilience, planning for tax season, creating a marketing plan, increasing weather resilience, and working with an “able team.”

Also, Robins (2023), indicated more specifically, that small farm producers in the U.S. face challenges that threaten their incomes, decrease outputs, and decrease resources. Above all, their numbers have sharply decreased. The author emphasized that there are benefits for small farm producers residing in local communities. The reasons are they keep their money in the communities in which they live, and they adopt healthier and more sustainable systems or methods. Further, the author explained that most small farm producers have an operating profit margin of less than 10%, and this implies a financial risk if an unexpected event occurs. According to Robins, since many of the small farm producers make small profits, they usually

rely on non-farm income to shore up their living. Relatedly, Robbins reported that, in 2020, the average net farm income for two types of small family farms were, respectively, -\$2,427 for off-farm occupational farms, and -\$1,637 for low-sales farms.

In addition to the above, one key challenge that small farm producers encounter is recordkeeping. Scholtz (2024) indicated that recordkeeping has several benefits, such as planning and forecasting; seeking loans; tracking income and expenditure, as well as better overall farm management. Gerloff & Holland (2019) also emphasized the importance of recordkeeping. These included being used as proof of income and expenses, for say, the Internal Revenue Service; as decision aids; and as institutional requirements, such as from other governmental bodies or banks. They indicated that there is no “one-size fits all” recordkeeping; but at least, it should provide accurate and necessary information, fit into the farm framework, and be available in a form to aid decision-making. Kantrovich (2011) stressed that good recordkeeping requires discipline to record each transaction that takes place irrespective of its size. Also, Gerloff & Holland (1995) argued that effective farm management hinges on data being recorded so that the farmer can make informed decisions affecting the profitability of his or her farm. Galle (2024) indicated that good farm recordkeeping allows for the productivity, longevity, and profitability of a farm. According to Galle, records such as financial, production, operational, regulatory compliance, and sales and marketing records are important because they enhance the overall betterment of the operation. Galle further mentioned two key things that buttress the effectiveness of the aforementioned records. These are keeping track of financial records and utilizing records for continuous improvement.

Despite the preceding, small farm producers, in general, do not usually keep economic, marketing, and financial records. A place in Alabama, for example, where many small farm producers reside and where many do not keep records, such as the economic, marketing, and financial records alluded to earlier, is the Alabama Black Belt. Such a set of records is what Tackie (2020) referred to as supporting production mechanisms (SPMs). Specifically, it refers to the economic, marketing, and financial recordkeeping by farm producers. In this case, and in this paper, the focus is on small farm producers. The idea behind this is that if small farm producers could painstakingly keep economic, marketing, and financial records, then they would be better positioned to make the requisite decisions and also to take advantage of opportunities when they arise. Therefore, the purpose of this study is to revisit and assess the responses and perceptions of small farm producers on the use of SPMs. The objectives are to (1) describe demographic characteristics, (2) examine “orderliness” to the farm business, (3) examine participants’ understanding and use of various recordkeeping templates based on SPMs, and (4) analyze net income and related indices.

## LITERATURE REVIEW

This literature review briefly examines demographic characteristics and also recordkeeping propensity of small farmer producers and/or small business owners, and related factors. They are discussed chronologically.

### A Brief Examination of Demographic Characteristics

Tackie et al. (2019) in a study on small farm producers in Alabama found that 69% of the respondents were part-time producers and 30% were full-time producers; 83% were male producers and 14% were female producers; 81% were Blacks and 16% were Whites. Additionally, 33% were 54 years or younger and 60% were 55 years or older; 65% had at least some college education or less and 30% had either a four-year college degree or post-graduate/professional degree, and 51% earned an annual household income of \$40,000 or less, and 39% earned an annual household income of \$40,000 or higher.

Tackie et al. (2020) in another study on small farm producers in Georgia reported that 47% of the respondents were part-time producers and 50% were full-time producers; 43% were male producers and 55% were female producers; 35% were Blacks and 58% were Whites. Moreover, 30% were 54 years or younger and 63% were 55 years or older; 52% had at least some college education or less and 45% had either a four-year college degree or post-graduate/professional degree, and 15% earned an annual household income of \$40,000 or less and 63% earned an annual household income of over \$40,000.

Tackie et al. (2022) yet in another study on small farm producers in Alabama reported that 82% of the respondents were part-time producers and 18% were full-time producers; 63% were male producers and 37% were female producers; 84% were Blacks and 16% were Whites. Furthermore, 47% were 54 years or younger and 53% were 55 years or older; 65% had at least some college education or below, and 35% had either a four-year college degree or post-graduate/professional degree, and 63% earned an annual household income of less than \$40,000, and 33% earned an annual household income of \$40,000 or higher.

Tackie et al. (2023) yet again in another study on small farm producers in Alabama found that 24% were part-time producers and 17% were full-time producers; 79% were male producers and 21% were female producers; 97% were Blacks and 3% were Whites. In addition, 10% were 54 years or less and 31% were 55 years old or more; 28% had at least some college education or below and 14% had either a four-year college degree or post-graduate/professional degree, and 14% earned an annual household income of less than \$40,000, and 13% earned an annual household income of \$40,000 or higher. In this study, for

all but two of the demographic characteristics (gender and race), the no-response rates ranged between 59 and 62%.

### **Farm and Other Producers, Recordkeeping Propensity, and Related Factors**

Mulanda (2012) found that farming experience, farm size, income, education, and age of small farm producers had a positive and statistically significant effect on recordkeeping. However, government subsidies and total household assets did not significantly affect recordkeeping.

Madurapperuma *et al.* (2016) reported that 42% of small and medium-sized enterprises maintained a complete set of accounting records; 29% preferred a cash book only, and another 29% did not keep any accounting records. The challenges identified included a lack of accounting knowledge (50%), cost and time constraints (15%), and the absence of specific accounting regulations (35%). These challenges led to insufficient use of accounting recordkeeping information to support financial performance.

Wanjala *et al.* (2014) also reported that many of the micro and small enterprises that they studied rarely kept records. In particular, 49% of the respondents indicated that they never kept records. Further, most did not post entries to creditors' accounts making it difficult to determine claims from outside entities. The authors also identified a strong positive relationship between business performance and recordkeeping, indicating that effective recordkeeping highly influenced business performance.

Manteaw *et al.* (2021) found that farm recordkeeping was related to education, farming experience, and farm size. Additionally, they found that recordkeeping was enhanced by the propensity to ascertain productivity estimates and boost effective agribusiness management.

Tackie *et al.* (2022) argued that recording is important because it has several benefits, such as enhancing performance, planning, organization, filing taxes, access to credit, and access to government programs. In their study, 30% did not see the importance of recordkeeping in their operations, and therefore, below 40% kept records. Further, they reported that age had a significant and negative effect on financial recordkeeping, and annual household income had a significant and positive effect on financial recordkeeping.

Bolaji (2023) reported that 25% of small farmers did not keep records in their operations, even though they acknowledged the importance of recordkeeping; however, 51% kept records. The main reason provided by the latter group for keeping records is that recordkeeping enhances both the efficiency and profitability of their operations.

Wulandari *et al.* (2023) also found that education, training in financial records, and experience in having obtained finance from farmers' associations had significant impacts on

farm finances. The study also showed that recording financial transactions increased farmers' production and income.

Tackie et al. (2023) reported that most of the producers (83%), in their study, did not use the SPMs templates given to them; notwithstanding the specific training given to them in organized workshops. They suggested that those workshops should continue and in different formats; that probably, they (the continued workshops) may make a difference.

## METHODOLOGY

The methodology used in this study follows those used by Tackie et al. (2023).<sup>1</sup> The research design used in the study is a cross-sectional study because subjects were studied at a point in time. At the same time, it is a quasi-experimental design because the subjects were not randomly assigned. The participants were a group of small farm producers from two sub-regions of the Alabama Black Belt and surrounding counties, respectively, the West Alabama Black Belt (WABB) and the East Central Alabama Black Belt (ECABB). Also, the participants were placed in the sub-regions or groups based mainly on their place of residence. There was a total of 36 participants, 21 in WABB and 15 in ECABB. The Alabama Black Belt is a group of counties that run through the South Central part of the State. It stretches from the Georgia border in the East to the Mississippi border in the West.

The data were collected using a questionnaire developed by Tackie (2021a). It had four main sections; specifically, questions focusing on orderliness to the farm business, economic, recordkeeping, marketing recordkeeping, financial recordkeeping, and demographic characteristics. The researchers wanted to find out if participants used the SPM templates (economic, marketing, and financial recordkeeping) given to them to use over the course of the year 2022, in association with workshops. Also, the researchers wanted to ascertain the perceptions of the usefulness or benefits of the templates. The templates were developed by Tackie (2021b). Furthermore, the researchers' Institutional Review Board reviewed and approved the questionnaire before it was administered. The questionnaire was administered to the group of small farm producers mentioned above in the first quarter of 2023. They were from the following counties: Autauga, Barbour, Butler, Dallas, Greene, Hale, Jefferson, Lowndes, Macon, Montgomery, Sumter, Talladega, and Wilcox counties.

The assumption is that when small farm producers receive training in using SPM templates, they will use the templates. Further, it was premised that if they are given monetary incentives, in addition to the training or workshops, then they will use the templates.<sup>2</sup> Four trainings or workshops were provided for each group (WABB and ECABB) via Zoom in 2022. The templates were the economic farm record book, marketing plan book, and financial

recordkeeping books (cash flow budget, financial statement books, and financial ratios book). The data collected were analyzed using descriptive statistics; that is, frequencies and percentages. All data were analyzed by using SPSS 12.0<sup>®</sup> (MapInfo Corporation, Troy, NY). The authors decided to use descriptive statistics as a result of the relatively low response rate and/or low usage rate.

## RESULTS AND DISCUSSION

Table 1 reflects the demographic characteristics of the participants. Nearly 22% were full-time producers and 78% were part-time producers; 78% were males and 22% were females; and 97% were Blacks and three percent were Whites. Also, six percent indicated that they were 65 years or older; however, 94% did not respond to the question; another six percent indicated that they had a four-year college degree or post-graduate/professional degree, and 94% did not respond; three percent earned \$20,000-29,999; another three percent earned over \$70,000, and 94% did not respond to the question. The high percentage of non-responses for age, education, and annual income makes it difficult to draw inferences. The results on farming status, gender, and race/ethnicity agree with those reported by Tackie et al. (2019), Tackie et al. (2022), and Tackie et al. (2023) for small farm producers. Also, the results on age, education, and annual household income are similar in trend with Tackie et al. (2023), where there were very high proportions of non-responses.

Table 1. Demographic Characteristics of Producers (N = 36)

Variable	Frequency	Percent
<b>Farming Status</b>		
Full-time	8	22.2
Part-time	28	77.8
<b>Gender</b>		
Male	28	77.8
Female	8	22.2
<b>Race/Ethnicity</b>		
Black	35	97.2
White	1	2.8
<b>Age</b>		
20-24 years	0	0.0
25-34 years	0	0.0
35-44 years	0	0.0
45-54 years	0	0.0

Table 1. Continued

Variable	Frequency	Percent
55-64 years	0	0.0
65 years or older	2	5.6
No Response	34	94.4
<b>Educational Level</b>		
High School or Below	0	0.0
Two-Year/Technical Degree	0	0.0
Some College	0	0.0
College Degree (4-year)	1	2.8
Post-Graduate/Professional Degree	1	2.8
No Response	34	94.4
<b>Annual Household Income</b>		
\$19,999 or less	0	0.0
\$20,000-29,999	1	2.8
\$30,000-39,999	0	0.0
\$40,000-49,999	0	0.0
\$50,000-59,999	0	0.0
\$60,000-69,999	0	0.0
Over \$70,000	1	2.8
No Response	34	94.4

Table 2 depicts responses to the perception of “orderliness” to the farming business and participants’ understanding and usage of the economic farm record book. Concerning whether using the economic, marketing, and financial recordkeeping templates has brought “orderliness” to the producers’ farm business, only three percent agreed, and 97% did not use the templates. The templates were given in order to create “orderliness”; however, in the situation where most did not use the templates it made it tough to come to a synthesis.

Regarding the easiness of recording production levels, easiness of recording revenue, and easiness of recording capital items, in each case, only three percent agreed that the economic farm record book has made it easy to record requisite items, and 97% did not use the book or did not record these items. Examining the easiness of recording loan items, none of the producers used or recorded this item. Further, focusing on the easiness of recording expenses and easiness of recording profit, once again, only three percent agreed that it was easy to record items, and 97% did not use the book or did not record the items. Moreover, the results here agree with those of Tackie et al. (2023), where a majority (83%) did not use or record key items in the economic farm record book. In this case, also, it may be that the producers were overwhelmed to complete



the book/template or there may be other reasons for not using or recording items. For instance, it may be attributed to a lack of understanding book/template or time constraints.

Table 2. Responses Showing Perception of “Orderliness” to the Farm Business and Participants’ Perceptions and Usage of the Economic Farm Record Book (N = 36)

Variable	Frequency	Percent
<b>Orderliness to Farming Business</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Easiness of Recording Production Levels</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Easiness of Recording Revenue</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Easiness of Recording Capital Items</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Easiness of Recording Loan Items</b>		
Strongly Agree	0	0.0
Agree	0	0.0
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	36	100.0
<b>Easiness of Recording Expenses</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2

Table 2. Continued

Variable	Frequency	Percent
<b>Easiness of Recording Profit</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2

Table 3 presents responses to participants' understanding and usage of the marketing plan book. All (100%) did not access or record other (neighbor or surrounding) farmers' activities in relation to theirs. It is expected that neighbor farmers will know what each other is doing and will share ideas or brainstorm together. However, it appears that this is not the case in this instance. About three percent agreed that it was easy to determine and record production and marketing strategy, and 97% did not use or record this item; similarly, three percent agreed that it was easy to record product objectives, and 97% did not use or record this item; three percent agreed that it was easy to record pricing of products, and 97% did not use or record this item. Having a marketing strategy, product objectives, and pricing strategy enhances farm operations and plans. Therefore, a lack of these is not helpful.

Also, nearly three percent were neutral regarding the easiness of recording sales and profit trends, and 97% did not use or record this item; another three percent were neutral regarding the easiness of conducting evaluations of sales projections, and 97% did not use or record this item. Another three percent agreed that it was easy to conduct evaluations of cost projections, and 97% did not use or record this item; three percent agreed that it was easy to conduct evaluations of profit projections, and 97% did not use or record this item. Dealing with sales and profit trends, evaluations of sales projections, cost projections, and profit projections is essential for the farm enterprise. Again, not recording or analyzing such items does not augur well for the operation. The reason is it helps the producer to ascertain the "money soundness" of the operation. In addition, three percent indicated that they did not have problems using the marketing plan book; 97% did not use or record this item. Regarding the responses, they are in agreement with those of Tackie et al. (2023), where the proportion of respondents who did not use or record items in respective categories was 83%. The reason for not using or completing the items may be similar to the economic farm record book situation.

Table 3. Responses Showing Participants' Understanding and Usage of the Marketing Plan Record Book (N = 36)

Variable	Frequency	Percent
<b>Easiness of Accessing and Recording other Farmers' Activities</b>		
Strongly Agree	0	0.0
Agree	0	0.0
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	36	100.0
<b>Easiness of Determining and Recording Production and Marketing Strategy</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Easiness of Recording Product Objectives</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Easiness of Recording Pricing of Products</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Easiness of Recording Sales and Profit Trends</b>		
Strongly Agree	0	0.0
Agree	0	0.0
Neutral	1	2.8
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Easiness of Conducting Evaluations of Sales Projections</b>		
Strongly Agree	0	0.0
Agree	0	0.0
Neutral	1	2.8
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	25	97.2

Table 3. Continued

Variable	Frequency	Percent
<b>Easiness of Conducting Evaluations of Cost Projections</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Easiness of Conducting Evaluations of Profit Projections</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Problems Developing or Using Marketing Plan Book/Template</b>		
Yes	0	0.0
No	1	2.8
Did Not Use	35	97.2

Table 4 shows responses to participants' understanding and usage of the financial recordkeeping books and related items (that is, cash flow budget, financial statements, and financial ratios). Almost three percent agreed that it was easy to record cash flow budget items, and 97% did not use the book or record these items; three percent agreed that it was easy to record asset items in the balance sheet, and 97% did not use the book or record these items; and three percent agreed that it was easy to record liability items in the balance sheet, and 97% did not use the book or record these items.

Further, three percent agreed that it was easy to record revenue items in the income statement, and 97% did not use the book or record these items; similarly, three percent agreed that it was easy to record expense items in the income statement, and 97% did not use the book or record these items. About three percent agreed that it was easy to record operating items in the cash flow statement, and 97% did not use the book or record these items; also, three percent agreed that it was easy to record financing items in the cash flow statement, and 97% did not use the book or record these items; three percent agreed that it was easy to record investing items in the cash flow statement, and 97% did not use the book or record these items. Moreover, three percent agreed that it was easy to calculate the appropriate financial ratios

(based on the examples of financial ratio calculations), and 97% did not use the book or record these items).

Just as in this case of the marketing plan record book and the economic farm record book, overall, only three percent agreed with the easiness of recording items and 97% did not use the book or record items. Additionally, the trend is in agreement with Tackie et al. (2023) where 83% did not use books or record items. In this particular study, the latter proportion is higher by 14 percentage points (97 vs. 83%). Once again, the reason for the low usage rate or recording items may be due to a lack of understanding, time constraints, or some other reason, such as keeping records is not important. It is also surprising that 97% did not use the economic, marketing, and financial recordkeeping books/templates, although there were specific training sessions via workshops on each of the books/templates to explain the items to the participants.

Table 4. Responses Showing Participants' Understanding and Usage of the Financial Templates (N = 36)

Variable	Frequency	Percent
<b>Easiness of Recording Cash Flow</b>		
<b>Budget Items</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Easiness of Recording Asset Items on Balance Sheet</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Easiness of Recording Liability Items on Balance Sheet</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2

Table 4. Continued

Variable	Frequency	Percent
<b>Easiness of Recording Revenue Items on Income Statement</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Easiness of Recording Expense Items on Income Statement</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Easiness of Recording Operating Items on Cash Flow Statement</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Easiness of Recording Financing Items on Cash Flow Statement</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Easiness of Recording Investing Items on Cash Flow Statement</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2
<b>Easiness of Calculating Appropriate Financial Ratios</b>		
Strongly Agree	0	0.0
Agree	1	2.8
Neutral	0	0.0
Disagree	0	0.0
Strongly Disagree	0	0.0
Did Not Use	35	97.2

Table 5 presents the recording and analysis of net income items. Only one of the small farm producers recorded farm sales, farm expenses, operating income, total sales, total expenses, and net income for the year in question, 2022. Therefore, the revenue-to-expense ratio (efficiency), operating income trend, and net income trend could not be calculated or generated en-mass. It was calculated for only the one producer (shown in Table 6), who responded to this aspect of the questionnaire or survey. The revenue-to-expense ratio is 1.41 (\$2,910/\$2,094); that is, the producer gained \$0.41 on the dollar. This entity qualifies as a farm (one may argue as a small farm) as according to Bonin (2024), the United States Department of Agriculture defines a farm as “any place that produced and sold, or normally would have produced and sold, at least \$1,000 of agricultural products during a given year” (p. 2).

Table 5. Recording and Analyzing Net Income

Variable	Yes	No
Farm Sales	1	35
Farm Expenses	1	35
Operating Income	1	35
Total Sales	1	35
Total Expenses	1	35
Net Income	1	35
<b>Total</b>	<b>6</b>	<b>210</b>

Table 6. Economic Indicators

Indicator	Amount (\$)
Farm Sales	2,910
Farm expenses	2,064
Operating farm income	5,846
Total sales	2,910
Total expenses	2,094
Net income	846

## CONCLUSION

The study revisited and assessed the responses and perceptions of small farm producers on the use of supporting production mechanisms (SPMs) in the Alabama Black Belt. Specifically, it described demographic characteristics, examined orderliness to the farm business, participants' understanding and usage of various recordkeeping templates, and an analysis of net income. The data were collected using a questionnaire and analyzed by

descriptive statistics. The findings indicated that most of the respondents were part-time producers, males, and Blacks. Considering age, education, and annual household income, most of the participants did not respond to the questions.

The findings also show that it may be a challenge to get small farm producers to use economic, marketing, and financial recordkeeping books/templates (SPMs) despite assistance given to them through tailored workshops. Moreover, none of the participants requested specific help regarding the templates. Also, the giving of incentives did not influence the use of SPM templates. Notwithstanding the low response rate and/or low usage rate, it is recommended that the workshops assisting small farm producers to keep economic, marketing, and financial records should continue in the study area. Hopefully, with time, the outcomes may change. However, for now, it appears that providing templates and training does not change the behavior of small farm producers in terms of recordkeeping. A major contribution of this study is that an additional dimension has been inserted into the literature on small farm producers and recordkeeping. Further studies are recommended to replicate this study to find out if the results will be identical, or if the results will be a change. In fact, the Tackie et al. (2023) study and this study appear to yield somewhat identical results.

## ENDNOTES

1. This study is a follow-up to Tackie et al. (2023). An assessment of the responses of small farm producers on the use of supporting production mechanisms. *International Journal of Economics, Commerce & Management*, 10(7), 227-247.
2. The details of the incentive effect are the subject of another study.

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