PRACTICAL FARM TOOLS

FSMA Exemption Calculator

A Farmer's Walkthrough — Determine your FDA Produce Safety Rule exemption status and generate the signed record that proves it.

`fsma.practicalfarmtools.com`

2026 Season · FDA Thresholds Current · Free & Offline-Capable

21 CFR Part 112 | No Account Required | Works Without Internet | Data Stays on Your Device

Why This Tool Exists

If you grow and sell produce, the FDA's Food Safety Modernization Act (FSMA) Produce Safety Rule applies to you — unless your farm is small enough or local enough to qualify for an exemption. Most small farms *do* qualify. The challenge is that the exemption isn't paperwork-free: the dollar thresholds adjust for inflation every year, the math uses a three-year rolling average, and if you claim a Qualified Exemption you are required by federal regulation to keep a written record showing you checked your eligibility annually (21 CFR § 112.7).

This calculator handles all of that. You enter three years of sales figures, it computes your status using the FDA's current thresholds, and it generates a citation-backed, signed record you can file and hand to an inspector. The whole process takes about ten minutes.

> **Before You Start — have these figures on hand:**
>
> - Gross produce sales for the past three years (your Schedule F, sales ledger, or farm tax records)
> - Total food sales for the same three years
> - Sales made directly to consumers or to local restaurants/stores in-state or within 275 miles
>
> Estimates give you a preview; exact figures make your printed record solid.

The Three Possible Results

FULLY EXEMPT	QUALIFIED EXEMPTION	NOT EXEMPT
§ 112.4(a)	**§ 112.5**	**Part 112**
Avg produce sales ≤ $34,324	Avg food < $686,476 & majority local	Fully covered by the rule

Status	What It Means	What You Need to Do
Fully Exempt	Your average produce sales are at or below the FDA threshold. The rule doesn't cover your farm.	Keep sales records on file; print and sign the app's record as documentation.
Partially Exempt (Qualified)	Your food sales are under the limit and most go to local buyers. You skip the general requirements but have two specific obligations.	Label your products with farm name and address; keep an annual written determination — which this app prints for you.
Not Exempt	Your farm is fully covered by the Produce Safety Rule. The app tells you exactly which threshold you crossed.	Implement full PSA rule standards; complete a PSA Grower Training course; contact your state produce safety program.

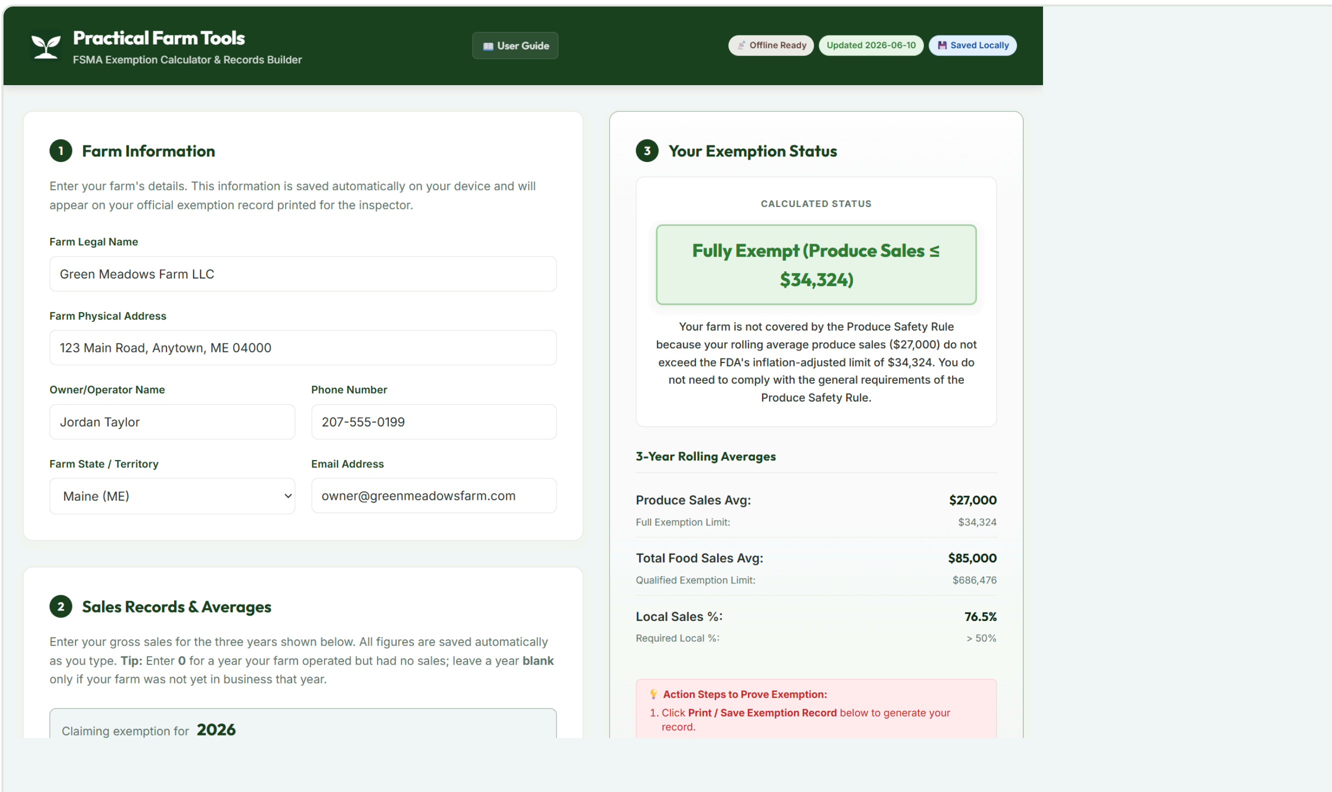
Thresholds shown are the 2026 FDA inflation-adjusted figures, derived from GDP Implicit Price Deflators using sales years 2023, 2024, and 2025.

Using the Calculator

1 Tell It About Your Farm

Open the app and fill in your farm's legal name, physical address, owner name, and contact details. This information appears on your printed exemption record, so use the name on your tax filings.

Everything you type is **saved automatically on your own device** — nothing is uploaded anywhere, there is no account to create, and no one else can see your numbers. If you close the app and return next week, your information is still there.



Your exemption status updates live in the right-hand panel as you type.

2 Enter Three Years of Sales

For each of the three years shown, enter three dollar amounts. The app explains exactly what counts in each column — right where you need it — but here is the short version:

Field	Include	Leave Out
Gross Produce Sales	Raw fruits, vegetables, herbs, sprouts, nuts, mushrooms	Hay, meat, dairy, grains, processed or value-added foods
Total Food Sales	Everything people or animals eat: produce, meat, dairy, eggs, grain, hay, livestock feed, live animals sold for food	Timber, wool, ornamental plants, non-food items
Qualified End-User Sales	Sales directly to consumers (farmstand, CSA, markets, online — no distance limit); sales to restaurants or retail stores in your state or within 275 miles	Wholesale to distributors; restaurants/stores that are out of state *and* beyond 275 miles

> **Common mix-up:** Qualified End-User Sales is a slice of your **Total Food Sales** column — not your Produce Sales column. When the app checks whether the majority of your sales are local, it compares this figure against total food sales.

Determining a Qualified End User (QEU)

Not every local sale counts as a QEU sale, and not every out-of-state sale is disqualified. The FDA's definitions (21 CFR § 112.3; "restaurant" and "retail food establishment" defined in § 1.227) come down to *who the buyer is* and *what they do with the food*, not just distance:

Buyer	Counts as a QEU?
A consumer, anywhere	Yes, always. Direct-to-consumer sales (CSA, farmstand, farmers' market, online) have no mileage limit — a customer in another state still counts.
Restaurant, cafe, caterer, cafeteria, care-facility kitchen	Yes, but only if in your state (or on the same Indian reservation) or within 275 miles of your farm.
Retail store	Only if in your state (or on the same Indian reservation) or within 275 miles, *and* selling directly to consumers is its primary function — its sales to consumers must exceed its sales to everyone else combined. A business itself is never a "consumer."
Another farm or farm-operated business	Only if in your state (or on the same Indian reservation) or within 275 miles, *and* that buyer's own primary function is direct-to-consumer sales (its own CSA, stand, or market) — not if it wholesales or distributes what it buys from you.
Distributor	No, never — even if the distributor's own customers are retail stores. A business whose primary function is selling to other businesses doesn't qualify, no matter who its customers are downstream.

Two examples worth knowing:

- A produce processor that turns your crop into a product sold exclusively to wholesalers and retailers is **not** a QEU. But if that same processor's primary business is running its own retail store, it **is** one.
- Some retail stores also run their own distribution side-business. The whole establishment counts as a QEU only if direct-to-consumer retail is still its primary function (and it's in your state or within 275 miles) — if wholesale distribution is actually primary, none of your sales to them count, regardless of the storefront.

Not sure about a specific buyer? Your state produce safety program can help you work through a borderline case — this comes up often with hybrid retail/distribution buyers.

New or partial-year farm? Enter **0** for a year you were in business but had no sales of that type. Leave a year **blank** only if your farm was not yet in business at all that year. The calculator adjusts the average accordingly — a zero counts in the denominator, a blank does not. This distinction matters for your final number.

2 Sales Records & Averages

Enter your gross sales for the three years shown below. All figures are saved automatically as you type. **Tip:** Enter **0** for a year your farm operated but had no sales; leave a year **blank** only if your farm was not yet in business that year.

Claiming exemption for **2026**

Uses 2023 – 2025 sales records

Year	Gross Produce Sales Raw fruits, veggies, herbs, nuts, mushrooms. **Exclude** hay, meat, dairy, grains, processed foods.	Total Food Sales All human food + animal feed. **Must include** produce, meat, dairy, eggs, grains, hay, live animals sold for food. **Exclude** wood, wool.	Qualified End-User Sales Sales directly to consumers (CSA, stand, market) or local stores/restaurants in-state or < 275 miles. **A slice of Total Food Sales — not Produce Sales.**
2023	$ 25,000	$ 80,000	$ 60,000
2024	$ 27,000	$ 85,000	$ 65,000
2025	$ 29,000	$ 90,000	$ 70,000

Each column explains what to include and exclude, right where you need it.

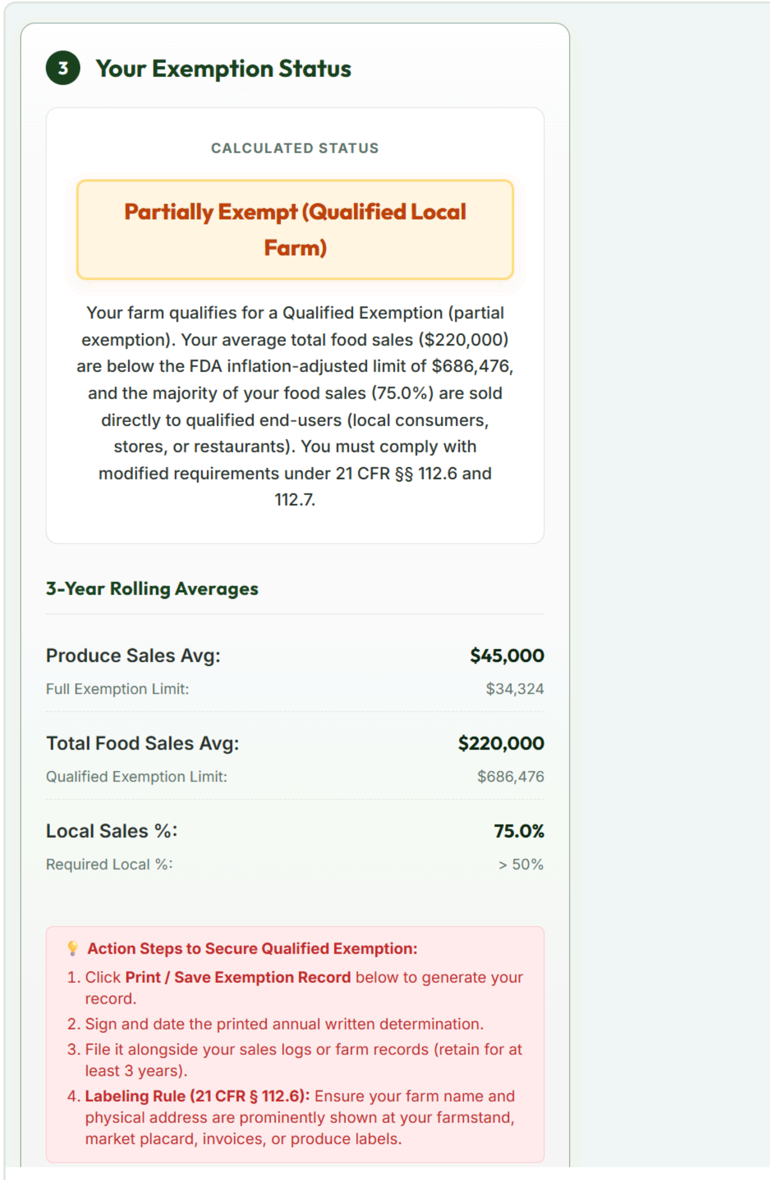
Reading and Using Your Result

3 Read Your Result

As you type, the status panel on the right does the math the same way the FDA does — a three-year rolling average compared against the current inflation-adjusted thresholds — and shows you one of the three outcomes described on page 2. Each result includes a plain-language explanation of what it means and what to do next.

The panel shows three key numbers:

- Your **produce sales rolling average** vs. the $34,324 full-exemption limit
- Your **total food sales rolling average** vs. the $686,476 qualified-exemption limit
- The **percentage of your food sales** that went to qualified end-users (must exceed 50% to qualify)



A Qualified Exemption result. Your rolling averages are shown next to each FDA limit, and the panel tells you exactly what to do to secure your status.

> **Borderline result?** If your numbers land close to a threshold, re-check your inputs for accuracy. Estimates are fine for a preview, but if you are within a few thousand dollars of a cut-off, use your exact Schedule F figures. A farm sitting right at $34,324 in average produce sales is still fully exempt — the rule covers only farms *above* the threshold.

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4 Print Your Record

Once your farm name and sales numbers are entered, the **Preview Exemption Letter** and **Print / Save Exemption Record** buttons unlock. The document it generates is a formal annual determination — not a generic printout — containing:

- Your complete farm profile and contact information
- Your three-year sales ledger with the rolling-average math shown line by line
- The exact FDA dollar thresholds for the current claim year, with their source date
- The specific federal regulations (CFR citations) that apply to your farm's status
- A compliance declaration and signature block

GREEN MEADOWS FARM LLC

ANNUAL DETERMINATION OF NON-COVERAGE STATUS (21 CFR § 112.4(a))

Annual Exemption Documentation

FARM PROFILE

Farm Legal Name: Green Meadows Farm LLC
Physical Address: 123 Main Road, Anytown, ME 04000
Owner / Operator: Jordan Taylor
Contact Details: 207-555-0199 | owner@greenmeadowsfarm.com

RECORD DETAILS

Assessment Year: 2026
Calculation Date: June 16, 2026
FDA Threshold Date: June 10, 2026
Status: FULLY EXEMPT (PRODUCE SALES ≤ $34,324)

FULLY EXEMPT (PRODUCE SALES ≤ $34,324)

Your farm is not covered by the Produce Safety Rule because your rolling average produce sales ($27,000) do not exceed the FDA's inflation-adjusted limit of $34,324. You do not need to comply with the general requirements of the Produce Safety Rule.

This farm asserts that it is NOT COVERED by the FSMA Produce Safety Rule under 21 CFR § 112.4(a) for the 2026 coverage year.

3-YEAR SALES LEDGER & MATH EXPLANATION

ASSESSMENT YEAR	GROSS PRODUCE SALES ($)	GROSS TOTAL FOOD SALES ($)	QUALIFIED END-USER SALES ($)	QUALIFIED END-USER %
2023	$25,000	$80,000	$60,000	75%
2024	$27,000	$85,000	$65,000	76%
2025	$29,000	$90,000	$70,000	78%
3-Year Average	**$27,000**	**$85,000**	**$65,000**	**76.5%**
FDA Inflation Threshold	$34,324	$686,476	N/A	> 50% Required

Preview the completed document on screen before printing.

Signing, Filing, and Planning Ahead

APPLICABLE REGULATORY CITATIONS

Legal Citation: 21 CFR § 112.4(a) — A farm is not covered by the Produce Safety Rule if its average annual value of produce sold during the previous 3-year period does not exceed $25,000 (adjusted for inflation: $34,324 for the 2026 claim year).

Recordkeeping Best Practice: Although not covered by the rule, you should retain your yearly tax returns and crop sales records for at least 3 years to document and verify your exempt status during audits or inspections.

COMPLIANCE DECLARATION

I hereby certify that the gross sales figures detailed above are true, accurate, and correct representations of our farm's financial records to the best of my knowledge and belief. Because our average annual produce sales do not exceed the threshold in 21 CFR § 112.4(a), our farm is not a "covered farm" and the recordkeeping requirements of 21 CFR Part 112 do not apply to us. As best practice, we maintain supporting documentation (tax returns, invoices, sales ledger receipts) at our farm headquarters for at least 3 years to document this non-covered status, and will make these records available to FDA or State of Maine officials upon request to support this self-assessment.

____________________	Jordan Taylor	____________________
CERTIFIED OWNER/OPERATOR SIGNATURE	PRINTED NAME & TITLE	DATE SIGNED

Disclaimer: This record is a self-assessment prepared by the farm operator from figures they supplied. It is not an official FDA or State coverage determination. The operator is solely responsible for verifying their exemption status and maintaining the supporting records described above.

This verification document was generated in accordance with the FDA FSMA Produce Safety Rule (21 CFR Part 112) guidelines. The inflation-adjusted values shown are derived from the official FDA database using Gross Domestic Product (GDP) Implicit Price Deflators.

Prepared with Practical Farm Tools — a free FSMA exemption record service - fsma-exempt-v2.0 (2026 Season)

Every record includes the exact regulatory citations and a compliance declaration ready for your signature.

Sign the document, date it, and file it alongside your three years of sales records. If an FDA or state inspector ever asks how you determined your exemption status, you hand them this document.

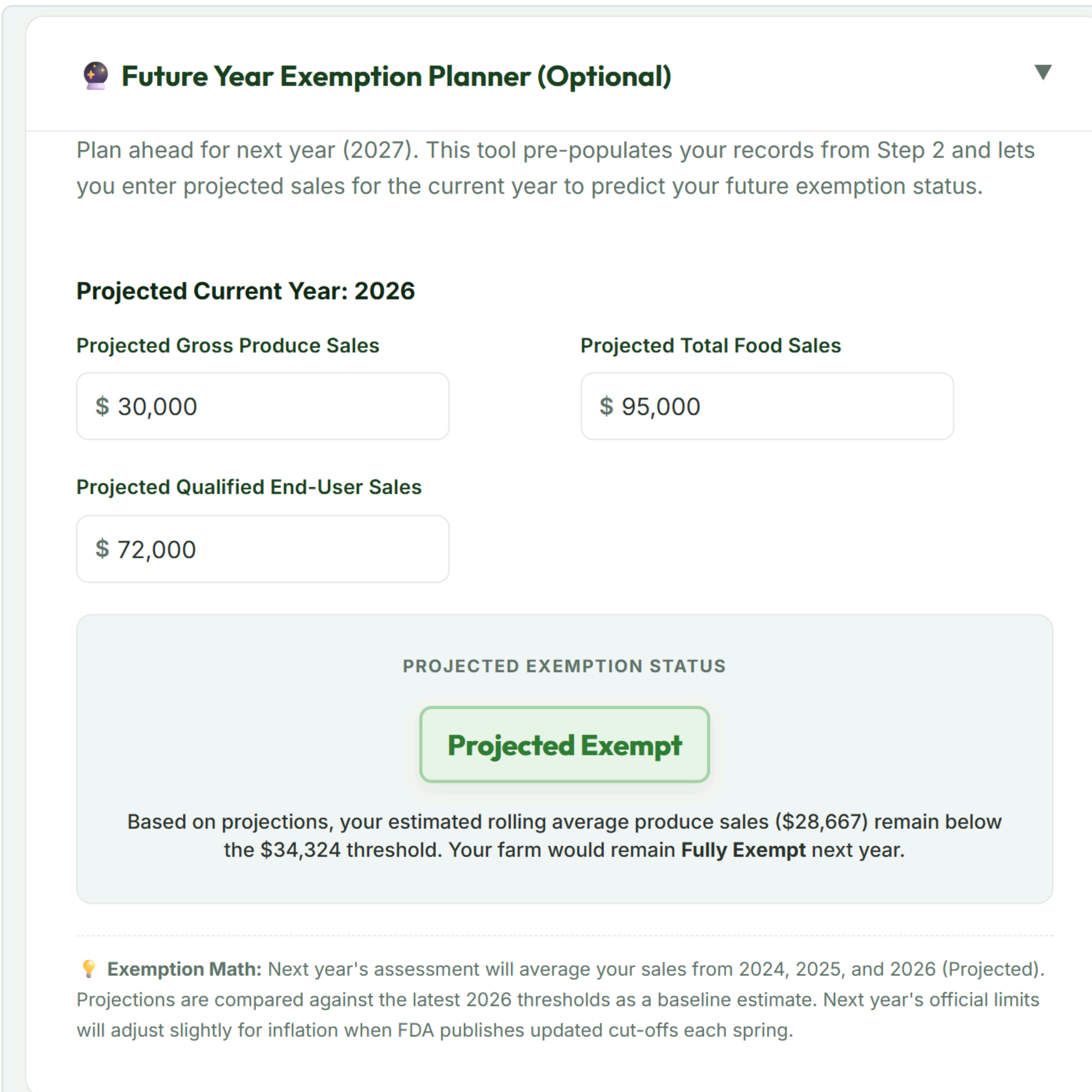
Tip: In your browser's print dialog, choose **Save as PDF** instead of a printer to create a digital copy. Keep both a paper copy in your farm office and the PDF with your digital farm records.

Retention requirement (21 CFR § 112.164): Keep your exemption record for as long as it is needed to support your status — and no less than two years from the date it was created.

5 Optional: Look Ahead to Next Year

The **Future Year Exemption Planner** (inside the app, marked optional) lets you enter what you expect to sell this year and projects next year's status using your existing records plus your estimate. It uses the same calculation engine as the official determination, so the projection is consistent with how the real number will be calculated.

It is useful for deciding whether to expand a crop, take on a new wholesale account, or begin preparing for full coverage before you cross a threshold.



Enter projected sales for the current year and see where next year is likely to land.

Note: The planner uses the current year's FDA thresholds as a baseline. The actual limits for next year will adjust slightly when FDA publishes updated figures each spring. The projection is a planning estimate, not a formal determination.

Things Worth Knowing

It works without internet

Once you have opened the app once on a device, it works completely offline — in a barn, in a field, at a market with no signal. The **FDA Limits: 2026** badge in the header confirms the app has the correct year's thresholds loaded. Add the app to your phone's home screen (using "Add to Home Screen" in your browser) and it functions like a regular app.

The dollar limits stay current

The thresholds are pulled from the FDA's official inflation-adjusted figures and updated each spring. The badge in the header shows the data date so you always know which year's numbers you're working from. If you open the app offline, it uses the most recently cached thresholds — the same figures shown in the table on page 2.

Your data stays on your device

No sales figures are ever transmitted to a server. There is no account, no sign-up, and no one else has access to your numbers. The data lives in your browser's local storage on your own device. The "Clear saved data" button at the bottom of the app wipes it completely if you ever need to.

It is free

No trial, no subscription, no upsell. The tool is provided as a public service to help small farms understand and document their FSMA status.

If Your Farm Is Fully Covered

If the calculator tells you that your farm does not qualify for either exemption, the Produce Safety Rule applies in full. This is not a penalty — it is a determination based on your sales volume and distribution patterns. The rule exists to establish food safety standards for farms of a certain size, and there is a clear path to compliance.

Your immediate next steps if you are fully covered:

1. Complete a **PSA Grower Training course** — this is the FDA-recognized national training that satisfies the supervisor training requirement in 21 CFR § 112.22(c). Courses are offered in person, remotely, and online across the country.
2. Contact your **state produce safety program** or cooperative extension office. They provide on-farm technical assistance and can walk you through what the rule requires for your specific operation.
3. Review the **FDA's full guidance** for covered farms on the FSMA Produce Safety Rule page.

PSA Grower Training — Find a Course Near You

The Produce Safety Alliance (Cornell University, in partnership with FDA and USDA) runs the official national grower training program.

`cals.cornell.edu/produce-safety-alliance/training/grower-training-course/upcoming-grower-trainings`

FDA FSMA Produce Safety Rule — Official Guidance

Complete regulatory text, compliance resources, and information for covered farms.

`fda.gov/food/food-safety-modernization-act-fsma/fsma-produce-safety-rule`

The Calculator

Run your numbers, generate your record, and access this walkthrough online.

`fsma.practicalfarmtools.com`
