

	Account Name	Account Type	Explanation	
1000	Farm Checking Account	BANK		
1010	Petty Cash	BANK	Not really a bank account; a coffee can or an envelope.	
1020	Farm Savings Account	BANK		
1200	Accounts Receivable	Accounts Receivable	Goes up when you make a sale, goes down when cash is received.	
2000	Farm Equipment	ASSET	Be sure to keep a separate list of individual assets in Excel.	
2010	Farm Vehicles	ASSET		
2020	Structures	ASSET	See your CPA if you build your own.	
2030	Permanent Crops	Asset	See your CPA if you have permanent crops	
2040	Farming Supplies	ASSET	Your year-end inventory of farming supplies.	
2050	Computer Equipment	ASSET		
2055	Office Equipment	ASSET		
2060	Market Equipment	ASSET		
2065	Marketing Supplies	ASSET	Your year-end inventory of marketing supplies.	
2070	Intangible Assets	ASSET	Logo and label designs	
2090	Accumulated Depreciation&Amortization	ASSET		
3000	Accounts Payable	Accounts Payable		
3010	Operating Loan	LIABILITY		

3100	Long Term Loan	LIABILITY		
3500	*Opening Bal Equity	EQUITY	Quickbooks account. See your CPA to zero out.	
3510	Capital Contribution - Partner 1	EQUITY	Investments by P1.	
3520	Capital Contribution - Partner 2	EQUITY	Investments by P2.	
3610	Draw - Partner 1	EQUITY	Withdrawals by P1.	
3620	Draw - Partner 2	EQUITY	Withdrawals by P2.	
3900	*Retained Earnings	EQUITY	Quickbooks account. See your CPA to zero out.	
4000	Wholesale Sales	INCOME	You will also set up each of your accounts as customers in Accounts Receivable.	
4010	Farmers Market Sales	INCOME		
4020	CSA Shares	INCOME	You will also set up each of your members as a customer in Accounts Receivable.	
4030	On-Farm Sales	INCOME		
4040	Restaurant & Catering Sales	INCOME	You will also set up each of your accounts as customers in Accounts Receivable.	
4090	Other Income	INCOME		
5000	Administration	EXPENSE	Non-posting account.	
5010	Administration: Bank Charges	EXPENSE		
5011	Administration: Books and Subscriptions	EXPENSE		
5012	Administration: Conferences and Education	EXPENSE		
5013	Administration: Insurance	EXPENSE		

5014	Administration: Interest	EXPENSE		
5015	Administration: Membership Fees	EXPENSE		
5016	Administration: Office	EXPENSE	Office supplies and most any other random administrative expense like stamps or registering your domain name, a good	
5017	Administration: Professional Services	EXPENSE	Accountant and Attorney	
5018	Administration: Payroll	EXPENSE	Office staff salaries and wages	
5019	Administration: Payroll Taxes	EXPENSE	Payroll tax expense for office staff	
5020	Administration: Payroll Service	EXPENSE		
5050	Administration: Depreciation	EXPENSE	Once a year entry, usually given to you by your accountant to record your tax deduction for depreciation.	
6000	Farming Costs	EXPENSE	Non-posting account.	
6010	Farming Costs: Land Rent	EXPENSE		
6011	Farming Costs: On-farm fuel	EXPENSE		
6012	Farming Costs: Custom Hire or Custom Farming	EXPENSE		
6013	Farming Costs: Equipment Rental	EXPENSE		
6014	Farming Costs: Repairs and Maintenance	EXPENSE		
6015	Farming Costs: Seeds and Plants Purchased	EXPENSE	Not trees or vines, those are assets.	
6016	Farming Costs: Soil Amendments	EXPENSE		
6017	Farming Costs: Advice & Testing	EXPENSE	PCA, Soil and water testing, etc.	
6018	Farming Costs: Replacement animals	EXPENSE	Replacing breeding stock	

6019	Farming Costs: Animal Feed	EXPENSE		
6020	Farming Costs: Veterinary and other animal health	EXPENSE		
6021	Farming Costs: Hand Tools	EXPENSE		
6022	Farming Costs: Irrigation	EXPENSE		
6023	Farming Costs: Waste Disposal	EXPENSE		
6024	Farming Costs: Payroll	EXPENSE		
6025	Farming Costs: Payroll Taxes	EXPENSE		
7000	Marketing Costs	EXPENSE	Do not post anything to this account; make all of your marketing expenses a sub account of this account.	
7010	Marketing Costs: Marketing Supplies	EXPENSE	Boxes, bags, twist ties, labels, etc.	
7011	Marketing Costs: Meals and Entertainment	EXPENSE	You must keep a personal calendar showing the business purpose of your business meals and entertainment. You may	
7012	Marketing Costs:	EXPENSE	Remember, you get a tax credit for gallons of gas used on-farm. This is to pay back the taxes you pay for each gallon of	
7013	Marketing Costs: Organic Certification	EXPENSE		
7014	Marketing Costs: Promotion	EXPENSE	Sponsoring local events or joining farm advocacy groups when your farm is acknowledged by name. Expenses associated with	
7015	Marketing Costs: Utilities	EXPENSE	If you have a cooler then probably most of your utilities go to that. IF you pump a lot of water most of your utilities may go	
7016	Marketing Costs: Basic processing	EXPENSE	Hulling, off-farm packaging, drying, making flower bouquets or wreaths. See section on perennials and inventory.	
7018	Marketing Costs: Cut and wrap	EXPENSE		
7019	Marketing Costs: Supplements	EXPENSE	Supplements purchased from other farms to round out CSA boxes etc.	