

Category:Subcategory/Class:Subclass

Management Chart

Business Income	Business Expense Categories & Sub Categories		Personal Expense	Farm Enterprises
Cash Sales Barley Cow Calf Fed Steers Hay Hogs Purchased Feed Purchased Lvstk Rep Heifers Sheep Wheat	Bad Debt Breed Fees CGS Chemicals Conser Exp Custom Hire Depreciation Feed Hay Salt&Min Supplement	Repairs -- cont. Rod Weeder Sprayer Stieger Swather Tool Bar Seed Storage Supplies Taxes Federal Per. Property Real Estate State Trucking Utilities Electric Nat. Gas Phone Vet&Med Doc Med _Accrued Int _IntExp	NBExpense Auto Bank Chrg Charity Childcare Clothing Dues EatOut Education Entertainment Gifts Groceries Household Insurance Int Exp Invest Exp Medical Misc Mort Int Other Exp Recreation Subscriptions Supplies Taxes Telephone Utilities	Class = Enterprise Barley Cow Calf Family Fed Calves Hay Hogs Horses Oats Overhead Pasture Rep Heifers SumFal Wheat Yearlings
Other Cash Inc AgProgPay CapGorL CCC Elect CCC F or R Coop Dividend Custom Inc Hedging Inc Ins&Diast Misc Inc Purchased Items	Fertilizer 18-36-0 Ammonia Fuel Diesel Off Road On Road Gasoline Oil&Lub Hedging Exp Insurance Int Mort Int Other Misc Exp Dues&Legal Groceries Meals Medical Office Supplies Subscriptions Travel Clothing			Subclass Dry Field1 Field2 Heifers Irr Leased Owned Raised Steers SW WW
NonCash Inc Barley CapGorL Coop Dividend Cow Calf Custom Inc Fed Steers Hay Hogs Pruchased Lvstk Purchased Feed Rep Heifers Sheep Wheat	Payroll Comp FICA Comp FUTA Comp Medical Comp SUI Gross Pen&Profit Rent-L Mach Rent-L Othr BLM Forest Ser Private	Bank Accounts Checking Money Market Petty Cash Savings	Other Asset Acc. continued Mach&Equip Personal Autos Rep Heifers-Raised Rep Heifers-Purchased Stockers-Purchased Stockers-Raised Straw Inv Supp & Prepays Wheat Inv	Other Liability Acc. Acc Payable Cap Lease Liab Def Tax - Current Def Tax - NonCur Land Liab Operating Loan Swather Liab Tractor A Liab Tractor B Liab Payroll-FICA Payroll-FUTA Payroll-FWH Payroll-Medical Payroll-SDI Payroll-SUI Payroll-SWH
Personal Income NBIncome Div Income Gifts Rec Int Inc Invest Inc Other Inc Salary _DbITaxFree _DivInc _IntInc _LT CapGnDst _RlzdGain _ST CapGnDst _UnrlzdGain	Repairs Bale Wagon Baler Bldg&Impr Case 55hp Chevy 4x4 Cheisel Combine Dodge Drill Fence Ford 4x4 Harrows JD 100hp JD 165hp Misc Equip New Truck Old Truck	Other Asset Acc. Acc Receivable Accumulated Dep Barley Inv Bulls-Purchased Bulls-Raised CCC Wheat CDs Long Term Coop Stock Cows-Purchased Cows-Raised Feeder Lvstk-Raised Feeder Lvstk-Purchased FLB Shares Growing Crops Hay Inv-Purchased Hay Inv-Raised Horses Household Asset Land&Imprv Inv Life Ins. CashV		Investment Acc. Futures Margin
		Mrkt Value Mach&Equip Mrkt Value Land&Improv	If your record keeping system is setup using costs values for assets, do not use the two market value accounts at left.	

Chart of Accounts - Management.xls