

How to use the Annotated Model Chart of Accounts

For farmers and ranchers: You have selected a model chart of accounts that best matches your business. The Annotated Model Chart of Accounts below includes more accounts than in the version you selected. In the column titled "Required, Recommended, Specialized, and Optional Accounts you will see guidance on which accounts to keep or de-activate as you customize your chart of accounts.

For bookkeepers and others: Use the Annotated Model Chart of Accounts to decide how to create a custom chart of accounts for your client. In the column titled "Required, Recommended, Specialized, and Optional Accounts you will see guidance on which accounts to keep as you customize your chart of accounts.

The structure of the Chart of Accounts

The Model Chart of Accounts uses account numbers to group like accounts and ensure that accounts are presented in the correct order.

Note the bold accounts introduce account groupings. In your Model Chart of Accounts whole account groupings are missing, because they are not relevant to your operation.

If you find you need to modify your chart of accounts try to follow the numbering conventions in the Annotated Model Chart of Accounts. In each section there are several numbers reserved for you to add accounts if needed.

As your operation grows and changes, for example if you add livestock to your operation, or begin making value-added products or direct marketing, you may need to add whole new sections to your chart of accounts. If you have kept your account numbering consistent with the numbering system described in this Annotated Model Chart of Accounts it will be easy for you to add new activities and place them in your chart of accounts in a way that makes sense.

Supplemental Learning Center Items

These items are found in the FarmLink Learning Center: Step-by-Step. You can read them there and find downloadable pdf files.

Account Number	Required, Recommended, Specialized and Optional Accounts	Account Name	General Account Type	Detail Type	Supplemental Learning Center Item	Supplemental Notes
1000		Cash Accounts	Bank	Checking		
1001	Recommended	Petty Cash	Bank	Cash on hand	C.1	For cash on hand, a coffee can or a lock-box with Farmers' Market change.
1010	Required	Business Checking	Bank	Checking	B.1 - B.4	
1020	Optional	Business Savings Account	Bank	Savings	B.1 - B.4	
1090	QB requires	Undeposited Funds	Other Current Assets	Undeposited Funds	Quickbooks only	A Quickbooks account. Do not use for non-Quickbooks set ups.

1200	Requires Invoicing Capacity	Accounts Receivable	Accounts Receivable (A/R)	Accounts Receivable (A/R)	ALE.3	Never create individual accounts here for each customer. When you set up a new customer a customer account is created automatically. The chart of accounts is for summary data. The detail is found in other detail reports.
1300	Requires Journal Entry Capacity	Deposits and Prepaid Expenses	Other Current Assets	Other Current Assets	ALE.4	Typically first and last month's rent and security deposits. May be used for prepaid expenses, but be sure to have a plan for remembering to make a journal entry to expense the prepaid amount when the expenses are actually incurred.
1400	Optional	Other Current Assets	Other Current Assets	Other Current Assets	ALE.1	Non-posting account. Use Accounts in the 1400 series for other current assets if needed.
1500	Advanced	NIMS and Other Inventories	Other Current Assets	Other Current Assets	ALE.5, AT.2	Non-Posting Account. Use accounts in the 1501-1519 series for special tax inventories called NIMS inventories. Use accounts in the 1520-1599 series for inventories calculated using other standard inventory methods.
1501	Advanced Tax	Farming Materials and Supplies on Hand (NIMS)	Other Current Assets	Other Current Assets	ALE.5, AT.2	Use if you want to distinguish between farming and marketing
1502	Advanced Tax	Marketing Materials and Supplies on Hand (NIMS)	Other Current Assets	Other Current Assets	ALE.5, AT.2	Use if you want to distinguish between farming and marketing
1503	Advanced Livestock Tax	Market Livestock Held for Sale (NIMS)	Other Current Assets	Other Current Assets	ALE.5, ALE.6, AT.4	Use for animals purchased and held for sale. Feeder operations.
1504	Nursery only	Nursery Stock Held for Sale (NIMS)	Other Current Assets	Other Current Assets	ALE.6, AT.2	Only for nursery operations for plants not sold within one year.
1505	Advanced and required if there is inventory at year	Value Added Production (NIMS)	Other Current Assets	Other Current Assets	ALE.5, AT.2	This account is used to make a NIMS adjustment if you have value added production. Use for tax purposes. You may

1520	Best Practice - Advanced	Raw Materials Inventory	Other Current Assets	Other Current Assets	ALE.1	Use for book (not tax) purposes if you have created a formal inventory system
1530	Best Practice - Advanced	Work in Process Inventory	Other Current Assets	Other Current Assets	ALE.1	Use for book (not tax) purposes if you have created a formal inventory system
1540	Best Practice - Advanced	Finished Goods Inventory	Other Current Assets	Other Current Assets	ALE.1	Use for book (not tax) purposes if you have created a formal inventory system
1800	For CPA adjustments	RESERVED FOR GAAP FINANCIALS	Other Current Assets	Other Current Assets	ALE.1	This section reserved for "biological assets" and growing crops inventory if GAAP financial statements are required. Do not use for non-Quickbooks set ups.
1999	Quickbooks Account. Required but do not use.	Uncategorized Asset	Other Current Assets	Other Current Assets	Do not use	
2000	Standard	Land and Depreciable Assets	Fixed Assets	Other fixed assets	ALE.1	These categories are designed to make it easy for you to comply with federal income tax reporting requirements and also file County Business Property Taxes. These accounts are also aligned with the 2026 FarmLink Model Asset List where you will keep asset detail information.
2001	Only if land owned by business (rare)	Land	Fixed Assets	Other fixed assets	ALE.10	Non depreciable and usually should not be on the business CoA, should be owned outside of the business.
2010	Only if land owned by business (rare)	Non-Depreciable Land Improvements (no Ascertainable Life)	Fixed Assets	Other fixed assets	ALE.10	Non depreciable and usually should not be on the business CoA, should be owned outside of the business.
2020	Only if land owned by business (rare)	Depreciable Land Improvements	Fixed Assets	Other fixed assets	ALE.9	Fences, buried irrigation, wells, wind breaks, black top, ponds, retaining walls, hedgerows, etc.
2025	Only if owned by business	Permanent Crops	Fixed Assets	Other fixed assets	ALE.9	Trees, vines, etc.
2030	Only if owned by business	Buildings and Structures	Fixed Assets	Other fixed assets	ALE.1, ALE.2	Buildings and permanent shade structures, covered areas, etc.
2035	Only if owned by business	Building Fixtures	Fixed Assets	Other fixed assets	ALE.1, ALE.2	Coolers, integrated washing stands, integrated cooling and energy

2040	Only if needed	Temporary and Single-Purpose Structures	Fixed Assets	Other fixed assets	ALE.1, ALE.2	Greenhouses, hoop houses, shade structures, wind shelters, tool sheds
2045	Only if needed	Mobile and Manufactured Homes	Fixed Assets	Other fixed assets	ALE.1, ALE.2	Mobile and manufactured homes 40 feet and larger
2050	Only if owned by business	Vehicles	Fixed Assets	Other fixed assets	ALE.1, ALE.2	Be sure to keep a separate list of individual assets in Excel.
2055	Only if needed	Machinery and Equipment (non-mobile)	Fixed Assets	Other fixed assets	ALE.1, ALE.2	Equipment that does not move often or without effort
2060	Only if needed	Mobile Equipment	Fixed Assets	Other fixed assets	ALE.1, ALE.2	Equipment designed to move, moved when used, other than vehicles
2070	Only if needed	Office Furniture and Equipment	Fixed Assets	Other fixed assets	ALE.1, ALE.2	
2075	Only if needed	Computers and Electronics	Fixed Assets	Other fixed assets	ALE.1, ALE.2	
2080	Livestock business only	Breeding and Working Livestock - Purchased	Fixed Assets	Other fixed assets	ALE.1, ALE.2, ALE.7	Careful not to post animals purchased for resale here. See 5500 series below.
2085	Livestock business only	Breeding and Working Livestock - Not Purchased Zero Basis	Fixed Assets	Other fixed assets	ALE.1, ALE.2, ALE.7	Optional - for tracking purposes only will always have a zero balance.
2090	Uncommon	Intangible Assets	Fixed Assets	Other fixed assets	ALE.1	Logo and label designs you pay for. If you purchase another business and pay for the name, logo, customer list etc, that portion of the purchase price also posts here.
2099	Required	Accumulated Depreciation & Amortization	Fixed Assets	Other fixed assets	ALE.1	Adjust each year to match the amount in your asset list. Update your asset list each year to match your federal income tax return.
3000	Standard	Liability Accounts	Other Current Liabilities	Other Current Liabilities	ALE.1	
3001	Requires capacity to enter before paying	Accounts Payable	Accounts Payable (A/P)	Accounts Payable (A/P)	ALE.11	Never create individual accounts here for each vendor. When you set up a new vendor a vendor account is created automatically. The chart of accounts is for summary data. The detail is found in other detail reports.

3002	Only for 100% business use	Credit Cards Payable	Credit Card	Credit Card	ALE.1	Use accounts in the 3002-3009 series for business credit cards.
3010	Only if needed	Sales Tax Payable	Other Current Liabilities	Sales Tax Payable	ALE.12	California does not collect sales tax on food items. Flowers, fiber, and other non-food items are subject to sales tax. Sales tax is also due when you sell used equipment, even though that is not your regular business. When you record a taxable sale, record the sales tax portion to Sales Tax Payable. When you forward the sales tax to California you will take the amount from cash and from Sales Tax Payable. This way sales tax never shows as an expense. Since it is an extra amount the state makes you charge and collect for them, it is not an expense of yours.
3011	Only if needed	Federal Payroll Tax and Withholding Payable	Other Current Liabilities	Other Current Liabilities	ALE.13	
3012	Only if needed	State Payroll Tax and Withholding Payable	Other Current Liabilities	Other Current Liabilities	ALE.13	
3013	Only if needed	Property Taxes Payable	Other Current Liabilities	Other Current Liabilities	ALE.14	
3015	Only if needed	Operating and Revolving Loans	Other Current Liabilities	Loan Payable	ALE.15	
3020	for CPA adjustments	Current Portion of Long Term Loans Payable	Other Current Liabilities	Other Current Liabilities	ALE.1	This account is needed for formal financial statement presentation.
3030	Only if needed	Equipment Loans	Long Term Liabilities	Notes Payable	ALE.15	
3040	Only if needed	Conservation Loans	Long Term Liabilities	Notes Payable	ALE.15	
3050	Only if needed	Development Loans (Orchard/Vineyard)	Long Term Liabilities	Notes Payable	ALE.15	

3060	Only if needed	Development Loans (Herd and Pasture)	Long Term Liabilities	Notes Payable	ALE.15	
3070	Only if needed	Construction / Infrastructure Loans	Long Term Liabilities	Notes Payable	ALE.15	
3080	Only if needed	Housing Loans	Long Term Liabilities	Notes Payable	ALE.15	
3090	Rare - only if business is buying land	Land Loans	Long Term Liabilities	Notes Payable	ALE.15	
3500	Standard	Equity Accounts	Equity	Owner's Equity	ALE.16	
3501	Quickbooks Account. Required but do not use.	*Opening Bal Equity	Equity	Opening Balance Equity	Do not use	A Quickbooks account. Do not use for non-Quickbooks set ups.
3510	Standard	Capital Contribution - Owner 1	Equity	Owner's Equity	ALE.16	Investments by Owner 1
3520	Only if needed	Capital Contribution - Owner 2	Equity	Owner's Equity	ALE.16	Investments by Owner 2
3610	Standard	Draw - Owner 1	Equity	Owner's Equity	ALE.16	Withdrawals by Owner 1
3620	Only if needed	Draw - Owner 2	Equity	Owner's Equity	ALE.16	Withdrawals by Owner 2
3900	Required	*Retained Earnings	Equity	Retained Earnings	Do not use	Quickbooks account. Only post here if instructed to do so.
4000	Required	Agricultural Income	Income	Other Primary Income		Non-posting account.
4001	Livestock only	Live Sales of Purchased Livestock	Income	Other Primary Income		
4002	Livestock only	Live Sales of Raised Livestock	Income	Other Primary Income		

4003	Nursery business only	Sales of Nursery Stock Raised	Income	Other Primary Income		
4004	Nursery business only	Sales of Nursery Stock Purchased	Income	Other Primary Income		
4005	Co-op sales only	Taxable Co-op Dividends and Retains	Income	Other Primary Income		
4006	Co-op sales only	Non-Taxable Co-op Dividends and Retains	Income	Other Primary Income		
4010	Only if needed	Sales on Contract	Income	Other Primary Income		
4011	Only if needed	Sales on Commission	Income	Other Primary Income		
4015	Only if needed	Wholesale Sales	Income	Other Primary Income		You will also set up each of your customers in Accounts Receivable.
4016	Only if needed	Direct to Retail and Institution	Income	Other Primary Income		You will also set up each of your customers in Accounts Receivable.
4030	Only if needed	Direct Sales	Income	Other Primary Income		Non-posting account.
4031	Advanced - only if needed	Sale To Related Entity	Income	Other Primary Income		For selling product into floristry or value added business with related ownership
4032	Only if needed	Farmers Market Sales	Income	Other Primary Income		
4033	Only if needed	CSA Shares or Sales	Income	Other Primary Income		You will also set up each of your members as a customer in Accounts Receivable.

4034	Only if needed	Internet Sales	Income	Other Primary Income		
4035	Only if needed	On-Farm Sales	Income	Other Primary Income		
4036	Only if needed	Direct to Restaurant & Catering Sales	Income	Other Primary Income		You will also set up each of your customers in Accounts Receivable.
4037	Only if needed	Sales of Purchased Agricultural Products	Income	Other Primary Income		
4040	Only if needed	Selling Costs	Income	Other Primary Income		Non-posting account.
4041	If selling to a cooler or packer/shipper	Commissions and Margin	Income	Other Primary Income		Commissions charged. Naturipe calls their charges "margins."
4042	If selling to a cooler or packer/shipper	Packing and Cooling Fees	Income	Other Primary Income		Deductions taken by commercial coolers, packer/shippers
4043	Advanced, usually for substantial wholesale accounts	Returns	Income	Other Primary Income		Deductions for returned product
4044	Advanced, usually for substantial wholesale accounts	Discounts	Income	Other Primary Income		Discounts allowed
4045	Inventory - Advanced	Samples and Spoilage	Income	Other Primary Income		An inventory adjustment account
4046	Only for co-op sales	Co-op Retains Withheld	Income	Other Primary Income		Only on co-op sales
4050	Recommended	Other Agricultural Income	Income	Other Primary Income		Non-posting account.

4051	Recommended	USDA Program Payments	Income	Other Primary Income		
4052	Recommended	State Ag Program Payments	Income	Other Primary Income		
4053	Only if needed	Custom Hire Income	Income	Other Primary Income		
4054	Only if needed	Grazing Income	Income	Other Primary Income		
4055	Recommended	Crop Insurance Proceeds	Income	Other Primary Income		
4056	Livestock only	USDA Livestock Loss Payments	Income	Other Primary Income		
4060	Only if needed	Non-Agricultural Income	Income	Other Primary Income		
4061	Quickbooks Account. Required but do not use.	Services	Income	Other Primary Income	Do not use	This account is required by QBO but should not be used. Use Custom Hire Income or a non-agricultural income account instead.
4062	Only if needed	Speaker Fees and Honoraria	Income	Other Primary Income		
4063	Only if needed	Event Fees	Income	Other Primary Income		
4064	Only if needed	Merchandise Sales	Income	Other Primary Income		
4065	Only if needed	Other Government Grants	Income	Other Primary Income		Use this for payments from government agencies other than the USDA

4066	Only if needed	Non Profit Grants	Income	Other Primary Income		
4067	Only if needed	Taxable Gifts Income (Donations and Gifts to Business)	Income	Other Primary Income		Do not use this account for personal gifts from family and close friends. Those types of gifts are not business income and are not taxable. Use this account to record any gifts or "donations" made in connection to your business such as from a Go Fund Me. Those types of gifts are al taxable income to the business. Also, try not to use the word donation, that word should only be associated with gifts to a non-profit organization.
4070	Only if needed	Sales of Value Added Inventory	Income	Other Primary Income		Non-posting account.
4071	Only if needed	Sales of Value Added Products	Income	Other Primary Income		You may add additional accounts between 4071and 4079 for various products.
4080	Requires knowledge of journal entry for an asset sale	Capital Gains and Losses	Income	Other Primary Income		Non-posting account.
4081	Requires knowledge of journal entry for an asset sale	Gain or Loss on Equipment Sold	Income	Other Primary Income		
4085	Livestock only	Gain or Loss on Livestock Held More Than 2 Years	Income	Other Primary Income		
4086	Nursery only	Gain or Loss on Long Term Nursery Stock	Income	Other Primary Income		
4090	Requires knowledge of journal entry for an asset sale	Gain or Loss on Other Assets Sold	Income	Other Primary Income		

4900	Recommended	Extraordinary and Other Income	Income	Other Primary Income		Non-posting account.
4901	Only if needed	Other Income	Income	Other Primary Income		Use if needed for business income not related to your normal business activities.
4902	Only if needed	Extraordinary Income	Income	Other Primary Income		Extraordinary income is usually associated with things like lawsuits or disaster payments.
4999	Quickbooks Account. Required but do not use.	Uncategorized Income	Income	Other Primary Income	Do not use	A Quickbooks account. Do not use for non-Quickbooks set ups.
5000	Required	Labor	Expenses	Other Business Expenses		Non-posting account. Post labor costs to this series if you do not have a plan to allocate labor between production, marketing and admin. Do not use this series if you are using the advanced labor allocation accounts.
5001	Only if needed	Labor: Cash Labor	Expenses	Other Business Expenses		
5002	Recommended	Labor: Contract Labor	Expenses	Other Business Expenses		
5003	Recommended	Labor: Payroll Wages and Salaries	Expenses	Other Business Expenses		
5004	Recommended	Labor: Payroll Tax Expense	Expenses	Other Business Expenses		
5005	Recommended	Labor: Workers Compensation Insurance	Expenses	Other Business Expenses		
5006	Only if needed	Labor: Other Employee Benefits	Expenses	Other Business Expenses		

5007	Recommended	Labor: Safety and Sanitation	Expenses	Other Business Expenses		
5008	Recommended	Labor: Training and Enrichment	Expenses	Other Business Expenses		
5020	Required	Production	Expenses	Other Business Expenses		Non-posting account.
5021	Required	Production: On-Farm Fuel	Expenses	Other Business Expenses		
5022	Required	Production: Equipment Rental	Expenses	Other Business Expenses		
5023	Required	Production: Hand Tools	Expenses	Other Business Expenses		hand tools, gloves, flashlights
5024	Required	Production: Production Supplies	Expenses	Other Business Expenses		wire, lumber, nails, staples, latches, locks, sunscreen, bug spray, hats, etc.
5025	Required	Production: Repairs and Maintenance	Expenses	Other Business Expenses		contractors to do repair and maintenance, specialized materials and supplies
5026	Required	Production: Advice & Testing	Expenses	Other Business Expenses		PCA, Soil and water testing, etc.
5027	Required	Production: Trucking and Hauling (Inbound)	Expenses	Other Business Expenses		Costs to bring in production supplies and materials, replacement animals, nursery stock, etc.
5028	Required	Production: Production Utilities	Expenses	Other Business Expenses		Only use for direct utilities such as water pumping. If utilities are mixed post to 8000 or 9000 series.
5029	Required	Production: Production Waste Disposal	Expenses	Other Business Expenses		Only use for costs directly associated with production. If disposal costs are mixed post to 8000 or 9000 series.

5030	Nursery only	Production: Nursery	Expenses	Other Business Expenses		Use accounts in the 5030 series for nursery production.
5031	Nursery only	Production: Nursery Seeds and Starts	Expenses	Other Business Expenses		
5032	Nursery only	Production: Nursery Planting Medium	Expenses	Other Business Expenses		
5033	Nursery only	Production: Nursery Containers	Expenses	Other Business Expenses		
5034	Nursery only	Production: Nursery Other	Expenses	Other Business Expenses		Use accounts in the 5034-5038 series for other nursery production expenses.
5039	Nursery only	Production: Nursery Inventory Adjustments	Expenses	Other Business Expenses	ALE.8, AT.8	This account is the offset when you increase or decrease a NIMS inventory account for nursery items capitalized or sold.
5040	Recommended	Production: Crop & Pasture Expenses	Expenses	Other Business Expenses		Use accounts in the 5040 series for field expenses.
5041	Recommended	Production: Crop & Pasture Seeds and Plants Purchased	Expenses	Other Business Expenses		Not trees or vines, those are assets.
5042	Recommended	Production: Crop & Pasture Applications and Amendments	Expenses	Other Business Expenses		
5043	Recommended	Production: Crop & Pasture Irrigation	Expenses	Other Business Expenses		Water, related electricity and parts
5044	Recommended	Production: Crop & Pasture Other Cultivation Supplies	Expenses	Other Business Expenses		
5045	Recommended	Production: Custom Farming Expense	Expenses	Other Business Expenses		Use for payments to skilled equipment operators bringing their own equipment, and for contracts with custom farming companies.

5046	Recommended	Production: Crop & Pasture Open/Other	Expenses	Other Business Expenses		Use any number between 5046 and 5049 to add accounts related to crop and pasture production
5050	Livestock only	Production: Livestock	Expenses	Other Business Expenses		Use accounts in the 5050 series for livestock related expenses.
5051	Livestock only	Production: Production Livestock Purchased Animals Expense	Expenses	Other Business Expenses	AL.3 Livestock Assets	Use to expense animals purchased for market sales and to reduce NIMS inventory for animals sold.
5052	Livestock only	Production: Production Livestock Less amounts capitalized to NIMS	Expenses	Other Business Expenses	AT.1 Materials, Supplies and Inventory on Hand	Use to record NIMS inventory adjustment.
5053	Livestock only	Production: Production Livestock Animal Feed	Expenses	Other Business Expenses		
5054	Livestock only	Production: Production Livestock Veterinary and Animal Health	Expenses	Other Business Expenses		
5055	Livestock only	Production: Production Livestock Water Trucking	Expenses	Other Business Expenses		
5056	Livestock only	Production: Production Livestock Open/Other	Expenses	Other Business Expenses		Use any number between 5056 and 5059 to add accounts related to livestock production
5060	Open	Production: Production Open/Other	Expenses	Other Business Expenses		Use any number between 5061 and 5069 to add additional production-related accounts if needed.
5070	Advanced Only	Production: Allocated Labor	Expenses	Other Business Expenses		Use this series only if you have a plan to allocate labor between production, marketing and admin. If you have mixed labor costs post to the 9000 series and consider if you have the information you need to allocate labor to other accounts, and if this would be a useful activity.

5072	Advanced Only	Production: Production Cash Labor	Expenses	Other Business Expenses		
5073	Advanced Only	Production: Production Contract Labor	Expenses	Other Business Expenses		
5074	Advanced Only	Production: Production Labor Payroll Wages and Salaries	Expenses	Other Business Expenses		
5075	Advanced Only	Production: Production Labor Payroll Tax Expense	Expenses	Other Business Expenses		
5076	Advanced Only	Production: Production Labor Workers Compensation Insurance	Expenses	Other Business Expenses		
5077	Advanced Only	Production: Production Labor Other Employee Benefits	Expenses	Other Business Expenses		
5078	Advanced Only	Production: Production Labor Safety and Sanitation	Expenses	Other Business Expenses		Shade, water, porta-potties, hand-washing stations, safety gear and training
5079	Advanced Only	Production: Production Labor Training and Enrichment	Expenses	Other Business Expenses		Training, snacks, meals, entertainment, family events, etc. for employee satisfaction
5080	Recommended	Production: Land Expenses	Expenses	Other Business Expenses		Use accounts in the 5080 series for costs related to land under production.
5081	Recommended	Production: Production Land Rent	Expenses	Other Business Expenses		
5082	Recommended	Production: Production Property Taxes	Expenses	Other Business Expenses		
5091	Advanced Only	Production: Non-Cash Depreciation Expense - Production Assets	Expenses	Other Business Expenses		

6000	Only if needed	Marketing	Expenses	Other Business Expenses		Non-posting account. Use accounts in the 6000-6020 for first physical handling of product
6001	Only if needed	Marketing: Pre-Cooling Equipment / Facility Rental	Expenses	Other Business Expenses		Renting equipment for pre-cooling.
6002	Only if needed	Marketing: Cooler Rental	Expenses	Other Business Expenses		Paid to use a cooler to cool and store product. Not for deductions from Cooler/PackerShip-per purchase payments (post those to a 4020 series account).
6003	Only if needed	Marketing: Packing and Cooling Facility Maintenance	Expenses	Other Business Expenses		
6004	Only if needed	Marketing: Packing and Cooling General Supplies	Expenses	Other Business Expenses		
6005	Only if needed	Marketing: Custom Pack	Expenses	Other Business Expenses		
6006	Only if needed	Marketing: Marketing Utilities	Expenses	Other Business Expenses		Only use if you can identify direct costs such as electrical for cooler. Otherwise post to 8000 or 9000 series.
6007	Only if needed	Marketing: Marketing Waste Disposal	Expenses	Other Business Expenses		Only use if you can identify direct costs of hauling out spoiled product. Otherwise post to 8000 or 9000 series.
6008	Only if needed	Marketing: Costs to Donate Unsaleable Product	Expenses	Other Business Expenses		Costs you incur to transport unsaleable product you would otherwise compost.
6010	Recommended	Marketing: Packaging Materials	Expenses	Other Business Expenses		
6011	Only if needed	Marketing: Labeling Materials	Expenses	Other Business Expenses		

6012	Only if needed	Marketing: Organic Certification	Expenses	Other Business Expenses		
6013	Only if needed	Marketing: Other Certifications	Expenses	Other Business Expenses		
6014	Only if needed	Marketing: Marketing Miscellaneous	Expenses	Other Business Expenses		Accounts numbered 6014 to 6019 are available for other marketing expenses.
6020	Recommended	Marketing: Transportation and Shipping	Expenses	Other Business Expenses		6020-6029 Transporting product to market or customer
6021	Only if needed	Marketing: Reefer/Delivery Truck Maintenance	Expenses	Other Business Expenses		
6022	Only if needed	Marketing: Contract Trucking and Hauling (Outbound Product)	Expenses	Other Business Expenses		
6023	Only if needed	Marketing: Reefer/Delivery Truck Fuel	Expenses	Other Business Expenses		
6024	Only if needed	Marketing: Reefer/Delivery Truck Tolls	Expenses	Other Business Expenses		
6025	Only if needed	Marketing: Supplemental Product Purchases	Expenses	Other Business Expenses		Product purchased to fill out CSA boxes or a farmers market stand. Note this practice may cause problems with Organic Certification, other certifications, and Farmers Market compliance.
6026	Only if needed	Marketing: Ice	Expenses	Other Business Expenses		Ice and dry ice for direct sales
6027	Only if needed	Marketing: Selling Supplies	Expenses	Other Business Expenses		Boxes, bags, twist ties, plastic gloves, cleaning and sampling supplies

6030	Only if needed	Marketing: Credit Card Processing Fees	Expenses	Other Business Expenses		6030-6039 accounts are for direct costs associated with the point of sale, the actual sales transaction
6031	Only if needed	Marketing: Farmers Market Fees	Expenses	Other Business Expenses		
6032	Only if needed	Marketing: CSA Drop Site Costs	Expenses	Other Business Expenses		Rental, cleaning supplies, other as needed
6033	Only if needed	Marketing: Online Store Costs	Expenses	Other Business Expenses		Cost to maintain online store and process online sales
6034	Only if needed	Marketing: Shelving Fees and In-Store Promotion Costs	Expenses	Other Business Expenses		
6035	Only if needed	Marketing: Marketing Other/Open	Expenses	Other Business Expenses		Accounts numbered 6035 to 6039 are available for other selling expenses.
6040	Only if needed	Marketing: Price and Market Data	Expenses	Other Business Expenses		6040-6049 Creating and maintaining sales relationships
6041	Only if needed	Marketing: Graphics and Design	Expenses	Other Business Expenses		Art and design fees
6042	Only if needed	Marketing: Website and Social Media	Expenses	Other Business Expenses		Contract costs to create and maintain website, content, engagement
6043	Only if needed	Marketing: Marketing and Branding Consultants	Expenses	Other Business Expenses		Creating a marketing or branding strategy
6044	Only if needed	Marketing: Promotion and Advertising	Expenses	Other Business Expenses		Sponsoring local events or joining farm advocacy groups when your farm is acknowledged by name. Expenses associated with occasional on-farm events with no fees charges. You may also deduct the cost of gifts

6045	Only if needed	Marketing: Travel	Expenses	Other Business Expenses		Travel costs for sales and promotion. You must keep a personal calendar showing the business purpose of your business meals and entertainment. This is often a year end tax entry to record the value of the mileage deduction taken on the tax return.
6046	Only if needed	Marketing: Open for other travel expenses	Expenses	Other Business Expenses		Accounts numbered 6046 to 6049 are available to add detail to travel related expenses.
6050	Only if needed	Marketing: Shelling, Hulling	Expenses	Other Business Expenses		Use accounts in the 6050-6059 series for basic processing and value added activities
6051	Only if needed	Marketing: Commercial Kitchen Fees	Expenses	Other Business Expenses		Canning, etc.
6052	Livestock if needed	Marketing: Slaughter	Expenses	Other Business Expenses		
6053	Livestock if needed	Marketing: Cut and wrap	Expenses	Other Business Expenses		
6054	Livestock if needed	Marketing: Cleaning, Dying, Spinning	Expenses	Other Business Expenses		Wool and cotton
6055	Only if needed	Marketing: Other Processing	Expenses	Other Business Expenses		Such as curing hides
6056	Only if needed	Marketing: Open for other processing type expenses	Expenses	Other Business Expenses		Accounts numbered 6056 to 6069 are available for other processing type expenses.

6071	Advanced Only	Marketing: Marketing Labor to Harvest Unmarketable Crops for Donation	Expenses	Other Business Expenses		Post marketing labor to accounts in the 6070 series if known. If you have mixed labor costs post to the 9000 series and consider if you have the information you need to allocate labor to other accounts, and if this would be a useful activity. Only use if you pay to harvest an unmarketable crop for donation. There is a special additional tax credit associated with this type of labor cost.
6072	Advanced Only	Marketing: Marketing Cash Labor	Expenses	Other Business Expenses		
6073	Advanced Only	Marketing: Marketing Contract Labor	Expenses	Other Business Expenses		
6074	Advanced Only	Marketing: Marketing Labor Payroll Wages and Salaries	Expenses	Other Business Expenses		
6075	Advanced Only	Marketing: Marketing Labor Payroll Tax Expense	Expenses	Other Business Expenses		
6076	Advanced Only	Marketing: Marketing Labor Workers Compensation Insurance	Expenses	Other Business Expenses		
6077	Advanced Only	Marketing: Marketing Labor Other Employee Benefits	Expenses	Other Business Expenses		
6078	Advanced Only	Marketing: Marketing Labor Safety and Sanitation	Expenses	Other Business Expenses		Shade, water, porta-potties, hand-washing stations, safety gear and training
6079	Advanced Only	Marketing: Marketing Labor Training and Enrichment	Expenses	Other Business Expenses		Training, snacks, meals, entertainment, family events, etc. for employee satisfaction

6081	Only if needed	Marketing: Marketing Facilities Rent	Expenses	Other Business Expenses		
6082	Only if needed	Marketing: Marketing Facilities Property Taxes	Expenses	Other Business Expenses		
6091	Advanced Only	Marketing: Non-Cash Depreciation Expense - Marketing Assets	Expenses	Other Business Expenses		
7000	Only if needed	Non Agricultural Business Activities	Expenses	Other Business Expenses		Non-posting account. Use accounts in the 7000 series for special events, educational programs, agri-tourism, etc.
7010	Only if needed	Non Agricultural Business Activities: Educational Programs	Expenses	Other Business Expenses		
7020	Only if needed	Non Agricultural Business Activities: Agritourism	Expenses	Other Business Expenses		
7030	Only if needed	Non Agricultural Business Activities: Special Events	Expenses	Other Business Expenses		
7040	Only if needed	Non Agricultural Business Activities: Non Ag Open	Expenses	Other Business Expenses		Accounts 7040 to 7099 are open for other non-agricultural business activities. NOTE: if your non agricultural business activities are substantial enough for you to use many extra accounts in this section you should be getting ready to create a separate Quickbooks for those activities.
8000	Recommended	Administration	Expenses	Other Business Expenses		Non-posting account. Use accounts in the 8000 series for administrative expenses, things that are not directly associated with producing or selling products.
8001	Recommended	Administration: Bookkeeping	Expenses	Other Business Expenses		

8002	Recommended	Administration: Accounting and Tax Preparation	Expenses	Other Business Expenses		
8003	Recommended	Administration: IT (Software, Online Programs, Storage, Support)	Expenses	Other Business Expenses		
8004	Recommended	Administration: Attorney Fees	Expenses	Other Business Expenses		
8005	Recommended	Administration: Insurance	Expenses	Other Business Expenses		
8006	Recommended	Administration: Interest Expense	Expenses	Other Business Expenses		
8007	Recommended	Administration: Office Expense	Expenses	Other Business Expenses		Office supplies and most any other random administrative expense like stamps or registering your domain name, a good catch all account.
8008	Recommended	Administration: Bank Fees	Expenses	Other Business Expenses		Regular bank charges. Post credit card fees to marketing above.
8009	Recommended	Administration: Permits	Expenses	Other Business Expenses		Careful not to post marketing-related fees here
8010	Recommended	Administration: Miscellaneous Fees	Expenses	Other Business Expenses		Careful not to post marketing-related fees here
8020	Recommended	Administration: Admin Open/Other	Expenses	Other Business Expenses		Accounts numbered 8020 to 8069 are available for other administrative type expenses.

8071	Advanced Only	Administration: Admin Labor Open	Expenses	Other Business Expenses		Non-posting account. Post marketing labor to accounts in the 6070 series if known. If you have mixed labor costs post to the 9000 series and consider if you have the information you need to allocate labor to other accounts, and if this would be a useful activity.
8072	Advanced Only	Administration: Admin Cash Labor	Expenses	Other Business Expenses		
8073	Advanced Only	Administration: Admin Contract Labor	Expenses	Other Business Expenses		
8074	Advanced Only	Administration: Admin Labor Payroll Wages and Salaries	Expenses	Other Business Expenses		
8074	Advanced Only	Administration: Admin Labor Payroll Tax Expense	Expenses	Other Business Expenses		
8076	Advanced Only	Administration: Admin Labor Workers Compensation Insurance	Expenses	Other Business Expenses		
8077	Advanced Only	Administration: Admin Labor Other Employee Benefits	Expenses	Other Business Expenses		
8078	Advanced Only	Administration: Admin Labor Safety and Sanitation	Expenses	Other Business Expenses		Shade, water, porta-potties, hand-washing stations, safety gear and training
8079	Advanced Only	Administration: Admin Labor Training and Enrichment	Expenses	Other Business Expenses		Training, snacks, meals, entertainment, family events, etc. for employee satisfaction
8081	Only if needed	Administration: Admin Facilities Rent	Expenses	Other Business Expenses		

8082	Only if needed	Administration: Admin Facilities Property Taxes	Expenses	Other Business Expenses		
8091	Advanced Only	Administration: Non-Cash Depreciation Expense - Admin Assets	Expenses	Other Business Expenses		
8999	Quickbooks Account. Required but do not use.	Uncategorized Expense	Expenses	Other Business Expenses	Do not use	QB required. This should never be used.
9000	Only for advanced systems with the ability to allocate consistently.	Shared Costs / Costs To Allocate	Expenses	Other Business Expenses		Non-posting account. Use the 9000 series of numbers for shared expenses if you have a plan to allocate them between production, marketing and admin. Decide if you have the information you need to allocate the expenses to accounts in the 5000-8000 series. How much work would it be to calculate the journal entry? What value would you get from making the journal entry? How often would you make the calculation and journal entry? Maybe you just want to make the calculation from time to time but never make the journal entry?
9001	Advanced Only	Shared Costs / Costs To Allocate: Shared Rent	Expenses	Other Business Expenses		
9002	Advanced Only	Shared Costs / Costs To Allocate: Shared Property Taxes	Expenses	Other Business Expenses		
9003	Advanced Only	Shared Costs / Costs To Allocate: Shared Insurance	Expenses	Other Business Expenses		
9004	Advanced Only	Shared Costs / Costs To Allocate: Shared Utilities	Expenses	Other Business Expenses		

9005	Advanced Only	Shared Costs / Costs To Allocate: Shared Waste Disposal	Expenses	Other Business Expenses		
9006	Advanced Only	Shared Costs / Costs To Allocate: Shared Shared Open/Other	Expenses	Other Business Expenses		Accounts numbered 9006 to 9069 are available for other non-labor allocations.
9071	Advanced Only	Shared Costs / Costs To Allocate: Shared Labor Open	Expenses	Other Business Expenses		Post Labor costs to the 5000-8000 series accounts if you can clearly and accurately distinguish labor type. For any mixed labor (person does production and marketing, or marketing and events and admin, etc.) post labor costs here. Decide if it is worth it to create a spreadsheet to calculate how you would re-allocate labor to the 50008000 series. How often would you do that calculation? Would you use the data? Maybe you just want to look at the spreadsheet occasionally and not make a journal entry in Quickbooks.
9072	Advanced Only	Shared Costs / Costs To Allocate: Shared Cash Labor	Expenses	Other Business Expenses		
9073	Advanced Only	Shared Costs / Costs To Allocate: Shared Contract Labor	Expenses	Other Business Expenses		
9074	Advanced Only	Shared Costs / Costs To Allocate: Shared Labor Payroll Wages and Salaries	Expenses	Other Business Expenses		
9075	Advanced Only	Shared Costs / Costs To Allocate: Shared Labor Payroll Tax Expense	Expenses	Other Business Expenses		
9076	Advanced Only	Shared Costs / Costs To Allocate: Shared Labor Workers Compensation Insurance	Expenses	Other Business Expenses		

9077	Advanced Only	Shared Costs / Costs To Allocate: Shared Labor Other Employee Benefits	Expenses	Other Business Expenses		
9078	Advanced Only	Shared Costs / Costs To Allocate: Shared Labor Safety and Sanitation	Expenses	Other Business Expenses		Shade, water, porta-potties, hand-washing stations, safety gear and training
9079	Advanced Only	Shared Costs / Costs To Allocate: Shared Labor Training and Enrichment	Expenses	Other Business Expenses		Training, snacks, meals, entertainment, family events, etc. for employee satisfaction
9091	Advanced Only	Shared Costs / Costs To Allocate: Shared NonCash Depreciation Expense	Expenses	Other Business Expenses		
9092	Advanced Only	Shared Costs / Costs To Allocate: Shared Non-Cash Other	Expenses	Other Business Expenses		

END