

Income & Expenses for a Farming Operation

Enter the amount spent on each expense in the Total Cost column, and then allocate that cost to the appropriate farm activities. For example, under wages, the total cost for Clerical & Office labor may be \$15,000 but that should be distributed over General Mgmt. & Admin, CSA, Farmer's Market, Wholesale, Restaurant, Resale as appropriate. You may not need all the rows or columns to track expenses on your farm, so use the level of detail that best fits your operation. At the bottom of the page you will need to allocate the expenses from Repair & Maint. of Buildings & Machines over the various farm activities as necessary. You can do this by re-typing the correct percentage in the cell with blue type to accurately represent the amount allocated to that farm activity.

	Total Costs \$	General Mgmt. & Admin.	Repair & Maint. of Buildings & Machines	Seed	Green house	Field Growing	Harvest & Packing	Production Labor	CSA	Farmer's Market	Wholesale	Restaurant	Resale	Check	Notes	Questions to CPA
Income																
Farmer's Market Sales																
Sales to other Farms																
Wholesale																
Restaurant Sales																
Resale																
CSA / Co-op																
Other: Describe in Notes																
Other: Describe in Notes																
Other: Describe in Notes																
Other: Describe in Notes																
Expenses																
Labor Expense:																
Wages:														0		
Clerical & Office														0		
Management (owner/other)														0		
Machine Shop														0		
Production Labor														0		
Bonus and other														0		
Retirement Plan														0		
Employee Benefits:														0		
Food														0		
Employee Housing														0		
Visa h2A expense														0		
Health & other Personal Ins.														0		
Profit Sharing Plans														0		
Payroll Taxes														0		
FICA - Social Security														0		
Worker's Comp														0		
FUTA - Fed Unemp														0		
SUTA - State Unemp														0		
Insurance:														0		
Crop														0		
Auto														0		
Farm														0		
Other Insurance														0		
Car & Truck Expense:														0		
Car														0		
Market Truck														0		
Delivery Truck														0		
General Farm Truck														0		
Fuel:														0		
Unleaded Gas														0		
Diesel														0		
Tractor Gas														0		
LP - Greenhouse														0		
LP - Other														0		
Electricity														0		
Telephone														0		
Internet														0		
Repair & Maintenance:														0		
Buildings & Equipment														0		
Other														0		
Supplies:														0		
Crop														0		
Greenhouse														0		
Packing Shed														0		
Shop														0		

