Income & Expenses for a Farming Operation

with blue type to accurately represent the amount allocated to that farm activity. Repair & General otal Costs Field Harvest & Maint. of Green Productio Farmer's Mgnt. & Seed CSA Check Notes Questions to CPA Resale Wholesale Restaurant \$ Buildings & Machines house Growing Packing Labor Market Admin. 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 0 Clerical & Office Management (owner/other) 0 Machine Shop 0 Production Labor 0 Bonus and other 0 Retirement Plan 0 Employee Benefits: 0 Food 0 0 Employee Housing 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 0 Insurance: Crop 0 Auto 0 Farm 0 Other Insurance 0 Car & Truck Expense: 0 Car 0 Market Truck 0 0 Delivery Truck 0 General Farm Truck Fuel: 0 Unleaded Gas 0 Diesel 0 0 Tractor Gas LP - Greenhouse 0 LP - Other 0 Electricity 0 0 Telephone Internet 0 Repair & Maintenance: 0 Buildings & Equipment 0 Other 0 0 Supplies: Crop 0 Greenhouse 0 Packing Shed 0 Shop 0

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 Mgnt. & Admin, CSA, Farmer's Market, Wholesale, Restaurant, Resell 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 two to accurately represent the amount allocated to that fram activity.

Field Equipment		1		1		1								0	
														0	
Other Office														0	
														Ū	
Postage														0	
Printing														0	
Web Site														0	
Soil Amendments														0	
Seeds & Plants														0	
Pest Control														0	
Purchases For Resell														0	
Eggs														0	
Fruit														0	
Meat														0	
Vegetables														0	
Custom Hire - Field														0	
Custom Hire - Other														0	
Equipment Rental														0	
Freight														0	
Storage & Warehousing														0	
Marketing:														0	
Supplies/Fees														0	
Outsourced														0	
Professional Services														0	
Education / Subscriptions														0	
Land Use Costs:														0	
Land Rent														0	
Property Tax														0	
Property Tax on Improvements														0	
Equipment Depr - 179 Expense														0	
Depreciation - schedule														0	
Total Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	1
Total Labor Costs	\$0				NA	NA	NA	\$0	\$0	\$0	\$0	\$0	\$0		
Total Costs per Operation	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	
Allocate the expenses in 'Repair &		0%			10%	70%	20%		0%	0%	0%	0%	0%	0%	
Maint. Of Buildings & Machines'		\$0			\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	070	
across the Business as appropriate		ψŪ			ψŪ	ψŪ	ψŪ		ψŪ	ψŪ	ψŪ	ψŪ	ψŪ		
Total Expenses		¢0	1	1	\$0	\$0	\$0	L I	¢0	\$0	¢0	\$0	\$0		
rotal Expenses		\$0	1		\$ 0	\$U	\$ 0		\$0	\$U	\$0	\$U	\$U		