

Ranch Chart of Accounts in QuickBooks Pro™ Format

<u>Account</u>	<u>Type</u>
Bank Account	Bank
Accounts Receivable (crops)	Other Current Asset
Accounts Receivable (livestock)	Other Current Asset
Accounts Receivable (other)	Other Current Asset
Futures/Options	Other Current Asset
Inventory (crops for sale)	Other Current Asset
Inventory (finished livestock)	Other Current Asset
Inventory (raised unfinished livestock)	Other Current Asset
Year Weaned & Type	Other Current Asset
Inventory (purchased unfinished livestock)	Other Current Asset
Year Purchased Steers	Other Current Asset
Year Purchased Heifers	Other Current Asset
Inventory (stored feed)	Other Current Asset
Purchased Feed	Other Current Asset
Raised Feed	Other Current Asset
Investment in...	Other Current Asset
Growing Crops	Other Current Asset
Purch. UF L/S by Year	Other Current Asset
Raised UF L/S by Year	Other Current Asset
Marketable Securities	Other Current Asset
Notes Receivable (current)	Other Current Asset
Prepaid Expenses	Other Current Asset
Breeding Stock (purchased)	Fixed Asset
Breeding Bulls	Fixed Asset
Purch Cost	Fixed Asset
Accum Dep (Purch Bulls)	Fixed Asset
Breeding Cows	Fixed Asset
Purch Cost	Fixed Asset
Accum Dep (Purch Cows)	Fixed Asset
Breeding Horses	Fixed Asset
Purch Cost	Fixed Asset
Accum Dep (Horses Cows)	Fixed Asset

Replacement Heifers	Fixed Asset
Repl. Hfr – Add'l Investment	Fixed Asset
Repl Hfr – Purch Amt.	Fixed Asset
Breeding Stock (raised)	Fixed Asset
Raised Bulls	Fixed Asset
Accum Cost	Fixed Asset
Accum. Depr. (Rsd Bulls)	Fixed Asset
Raised Cows	Fixed Asset
Accum Cost	Fixed Asset
Accum. Depr. (Rsd Cows)	Fixed Asset
Buildings & Improvements	Fixed Asset
Purch Cost	Fixed Asset
Accum. Dep (B&I)	Fixed Asset
Land	Fixed Asset
Machinery & Equipment	Fixed Asset
Purch Cost	Fixed Asset
Accum. Dep (M&E)	Fixed Asset
Vehicles	Fixed Asset
Purch Cost	Fixed Asset
Accum. Dep (Vehicles)	Fixed Asset
Notes Receivable (non-current)	Fixed Asset
Other Non-Current Assets	Fixed Asset
Securities & Investments	Fixed Asset
Accounts Payable	Other Current Liability
Accrued Expenses	Other Current Liability
Accrued Income Taxes	Other Current Liability
Accrued Int. (current notes pay.)	Other Current Liability
Accrued Int. (non-current note)	Other Current Liability
CCC loans	Other Current Liability
Current Portion of Non-Current Notes	Other Current Liability
Current Notes Payable	Other Current Liability
Other Current Liabilities	Other Current Liability
Notes Payable	Long Term Liability
New Acct for each Note#	
Opening Balance Equity	Equity
Owner's Capital	Equity
Capital Contributions	Equity

Capital Distributions	Equity
Retained Earnings	Equity
Agricultural Program Payments	Income
Cooperative Distributions	Income
Crop Insurance Proceeds	Income
Crop Revenues	Income
Custom Work Income	Income
Gain (Loss)-Lvstk. Disposed	Income
Breeding Stock (purchased)	Income
Death loss of Bulls	Income
Death loss of Cows	Income
Death Loss of Horses	Income
Death loss of Heifers	Income
Gain(Loss)-Cull Bulls Sold	Income
Proceeds-Sale of Cull Bulls	Income
Basis in Cull Bulls Sold	Income
Gain(Loss)-Cull Cows Sold	Income
Proceeds-Sale of Cull Cows	Income
Basis in Cull Cows Sold	Income
Gain(Loss)-Cull Horses Sold	Income
Proceeds-Sale of Cull Horses	Income
Basis in Cull Horses Sold	Income
Breeding Stock (raised)	Income
Death loss of Bulls	Income
Death loss of Cows	Income
Gain(Loss) on Cull Bulls Sold	Income
Procees-Sale of Cull Bulls	Income
Basis in Cull Bulls Sold	Income
Gain(Loss) on Cull Cows Sold	Income
Proceeds-Sale of Cull Cows	Income
Basis Cull Cows Sold	Income
Livestock (raised market)	Income
Cull Rsd L/S (calves)	Income
Feeders	Income
Replacement Heifers	Income
Sale Bulls	Income
Stockers	Income

Weaned Bulls	Income
Weaned Heifers	Income
Weaned Mixed	Income
Weaned Steers	Income
Livestock purchased for resale	Income
Stockers	Income
Cull Purchased Stockers	Income
Miscellaneous farm income	Income
Futures/Options	Income
Wildlife Revenues	Income
Livestock (raised market) COS	Cost of Goods Sold
Cull Raised Livestock Cost of Sales	Cost of Goods Sold
Cull Raised Cattle COS	Cost of Goods Sold
Cull Raised Non-Cattle COS	Cost of Goods Sold
Feeders Cost of Sales	Cost of Goods Sold
Raised Feeders Cattle COS	Cost of Goods Sold
Raised Feeders Non-Cattle COS	Cost of Goods Sold
Finished Cost of Sales	Cost of Goods Sold
Raised Finished Cattle COS	Cost of Goods Sold
Raised Finished Non-Cattle COS	Cost of Goods Sold
Replacement Heifers Cost of Sales	Cost of Goods Sold
Raised Replacement Cattle COS	Cost of Goods Sold
Raised Replacement Non-Cattle COS	Cost of Goods Sold
Sale Bulls Cost of Sales	Cost of Goods Sold
Raised Sale Bull Cattle COS	Cost of Goods Sold
Raised Sale Bull Non-Cattle COS	Cost of Goods Sold
Stockers Cost of Sales	Cost of Goods Sold
Raised Stockers Cattle COS	Cost of Goods Sold
Raised Stockers Non-Cattle COS	Cost of Goods Sold
Weaned Calves Cost of Sales	Cost of Goods Sold
Lvstk. purchased for resale COS	Cost of Goods Sold
Cull Purchased Stockers Cost of Sales	Cost of Goods Sold
Cull Purchased Cattle COS	Cost of Goods Sold
Cull Purchased Non-Cattle COS	Cost of Goods Sold
Purchased Stockers Cost of Sales	Cost of Goods Sold
Purchased Stockers Cattle COS	Cost of Goods Sold
Purchased Stockers Non-Cattle COS	Cost of Goods Sold

Bank Charges	Expense
Car & Truck Expenses	Expense
Chemicals	Expense
Herbicide	Expense
Insecticide	Expense
Conservation Expense	Expense
Custom Hire (Machinery)	Expense
Harvesting	Expense
Pesticide Application	Expense
Planting	Expense
Tillage	Expense
Depreciation	Expense
Breed Stock (purchased or cap.)	Expense
Buildings & Improvements	Expense
Machinery & Equipment	Expense
Vehicles	Expense
Feed Purchased	Expense
Concentrate	Expense
Forage	Expense
Grain	Expense
Minerals, Salt & Additives	Expense
Protein	Expense
Feedyard	Expense
Feed & Yardage	Expense
Other	Expense
Fertilizer & Lime	Expense
Freight & Trucking	Expense
Crops	Expense
Livestock	Expense
Gasoline, Fuel & Oil	Expense
Insurance	Expense
Liability	Expense
Property	Expense
Vehicle	Expense
Interest (current loans)	Expense
Interest (non-current loans)	Expense

Labor or Management (hired)	Expense
Employee Benefits	Expense
Pension Plans	Expense
Payroll Expenses	Expense
Salary	Expense
Contract Labor	Expense
Labor & Mgmt. (owner operator)	Expense
Miscellaneous	Expense
Dues and Subscriptions	Expense
Inspection & Fees	Expense
Promotion/Assessments	Expense
Travel	Expense
Groceries	Expense
Professional Fees	Expense
Accounting	Expense
Education & Training	Expense
Legal	Expense
Marketing	Expense
Futures/Options	Expense
Rent or Lease (equipment)	Expense
Rent or Lease (land)	Expense
Rent or Lease (livestock)	Expense
Repairs	Expense
Buildings & Improvements	Expense
Machinery & Equipment	Expense
Vehicles	Expense
Seed	Expense
Storage	Expense
Supplies	Expense
Crops	Expense
General	Expense
Livestock	Expense
Office	Expense
Taxes (not income taxes)	Expense
Personal Property	Expense
Real Estate	Expense
Utilities	Expense

Electricity	Expense
Phone	Expense
Veterinary & Medicine	Expense
Breeding	Expense
Medicine/Hospital	Expense
Processing Cattle	Expense
Professional Vet Service	Expense
Cap.Gain(Loss)-Assets Disposed	Other Income
Gain(Loss)-Build.&Imp.Sale	Other Income
Proceeds-Sale of Build.&Imp.	Other Income
Basis in Build.&Imp.	Other Income
Gain (Loss) on Land Sold	Other Income
Proceeds-Sale of Land	Other Income
Basis in Land Sold	Other Income
Gain(Loss) in Mach., Veh.&Equip.	Other Income
Proceeds-Sale of Mach., Veh. & Equip.	Other Income
Basis in Mach., Veh. & Equip Sold	Other Income
Marketable Securities Sale	Other Income
Non-Marketable Securities Sale	Other Income
Other Assets Sale	Other Income
Extraordinary Gain	Other Income
Grazing Income (Non-Cash)	Other Income
Extraordinary Loss	Other Expense
Grazing Expense (Non-Cash)	Other Expense
Income Tax Expense	Other Expense
Support Center Cost Allocation	Other Expense
Finance	Other Expense
General and Administrative	Other Expense
Labor and Management	Other Expense
Machinery, Equipment & Vehicles	Other Expense
Transfer Cattle Cost Centers	Other Expense
Cow-Calf	Other Expense
Custom Fed Cattle	Other Expense
Preconditioned Calves	Other Expense
Replacement Heifers	Other Expense
Stocker Steers and Heifers	Other Expense
Transfer Crop Cost Centers	Other Expense

Grazing Native Pasture	Other Expense
Hay Production and Storage	Other Expense
Wheat – Grazing	Other Expense
Wheat – Grain	Other Expense
Transfer Investment Cost	Other Expense
Crops	Other Expense
Custom Fed Cattle	Other Expense
Preconditioned Calves	Other Expense
Replacement Heifers	Other Expense
Stocker Steers and Heifers	Other Expense
Stored Feed	Other Expense