

FBM Chart of Accounts & Accounting Tips

Farm Revenue Accounts

Crop Sales
 Corn Sales
 Soybean Sales
 Vegetable Sales
 All Others
Government Payments
 Gov Pay Counter Cyclical
 Gov Pay CRP
 Gov Pay Direct
 Gov Pay LDP
 Gov Pay Market Gain
Other Farm Income
 Capital Sales
 Custom Hire Income
 Patronage Dividend Income
 Insurance Income
 Refunds
 Rent Income

Farm Expense Accounts

Crop Expenses
 Crop Chemicals
 Crop Drying Fuel
 Crop Fertilizer
 Crop Insurance
 Crop Marketing
 Crop Seed
 Crop Storage
Farm Insurance Expense
 Insurance Building
 Insurance Liability
 Insurance Vehicle
Fuel & Oil Expense
 Fuel Diesel Farm
 Fuel Diesel Road
 Fuel Gasoline
 Fuel Oil & Lube
Other Farm Expenses
 Bank Charges
 Capital Purchases
 Custom Hire Expense
 Depreciation Expense
 Dues & Subscriptions Expense
 Interest Expense
 Office Supplies Expense
 Taxes Federal Income
 Taxes Real Estate
 Taxes State Income
Professional Expense
 Profess Accounting
 Profess Consulting
 Profess Legal
Rent & Lease Expense
 Rent Building
 Rent Land
 Rent Machinery
Repairs & Maintenance Expense
 Repair Building
 Repair Machinery
 Repair Vehicles
Utilities Expense
 Utilities Electricity
 Utilities LP Gas
 Utilities Phone
 Utilities Waste Removal

Nonfarm Income

Nonfarm Wages & Salary
Nonfarm Business Income
Nonfarm Rental Income
Nonfarm Interest Income
Nonfarm Cash Dividends
Tax Refunds
Other Nonfarm Income

Other Nonfarm Expenses

Nonfarm Vehicle Purchases
Nonfarm Real Estate Purchases
Other Nonfarm Capital Purchases
Nonfarm Savings & Investments
Income & Social Security Taxes

Family Living Expense Accounts

Food & Meals
Medical Care
Health Insurance
Cash Donations
Household Supplies
Clothing
Personal Care
Dependent Care
Gifts
Education
Recreation
Nonfarm Utilities
Nonfarm Vehicle Operating
Household RE Taxes
Dwelling Rent
Non-farm Interest
Household Repairs
Life Insurance
Disability Insurance
Long Term Care Insurance
Miscellaneous
Partnership Withdrawals
Corporate Dividends