

Chart of Accounts

Milk Production Revenue

Milk Production Revenue – Milk Revenue Total

Or

Milk Production Revenue – Milk Revenue Deferred

Milk Production Revenue – Milk Revenue Advanced

Milk Production Revenue – Milk Other

Milk Production Revenue – Less Dairy Insight Levy

Dairy Cash Working Expenses

FWE – Animal Health

FWE – Breeding & Herd Testing

FWE – Farm Dairy

FWE – Wages

FWE – Electricity – Farm

FWE – Electricity – Domestic

FWE – Electricity – Private portion

FWE – Irrigation – Electricity

FWE – Irrigation – Fuel

FWE – Irrigation – Other

FWE – Supplements Purchased & Made – Hay & Silage

FWE – Supplements Purchased & Made – Maize

FWE – Supplements Purchased & Made – Meal/Grain

FWE – Supplements Purchased & Made – Contracting

FWE – Supplements Purchased & Made – Other

FWE – Supplements Purchased & Made – Cropping – Seed

FWE – Supplements Purchased & Made – Supplements Purchased – General

FWE – Supplements Purchased & Made – Supplements Made – General

FWE – Supplements Purchased & Made – Cropping – General

FWE – Pasture Renovation – Seed

FWE – Pasture Renovation – Spray

FWE – Pasture Renovation – Contracting

FWE – Pasture Renovation – General

FWE – Fertiliser

FWE – Fertiliser – Nitrogen

FWE – Fertiliser – Lime

FWE – Fertiliser – Spreading/Cartage

FWE – Fertiliser – Other

FWE – Calf Rearing – Feed

FWE – Calf Rearing – Labour

FWE – Calf Rearing – Shavings/Sawdust & Equipment

FWE – Grazing – Heifers /Dry stock

FWE – Grazing – Wintering

FWE – Grazing – General FWE – Freight

FWE – Weed & Pest

FWE – Protective Clothing

FWE – Other

Dairy Cash Overhead Expenses

R & M – Private Dwelling
R & M – Other Buildings
R & M – Drains & Races, Tracks & Bridges
R & M – Fences & Hedges
R & M – Effluent Disposal
R & M – Loafing Pads
R & M – Plant Hire
R & M – Plant & Machinery
R & M – Shelter Trees
R & M – Irrigation
R & M – Water Supply
R & M – Yards
R & M – Other
Vehicle Expenses – Car
Vehicle Expenses – Private portion of car expenses
Vehicle Expenses – Fuel & oil
Vehicle Expenses – Farm Bike
Vehicle Expenses – Ute
Vehicle Expenses – Machinery Hire
Vehicle Expenses – Farm Vehicles
Admin – Accountancy
Admin – Advertising
Admin – Bank Charges
Admin – Computer Expenses
Admin – Consulting
Admin – Entertainment/travel
Admin – Legal
Admin – Subscriptions & Papers
Admin – Security
Admin – Telephone & Tolls
Admin – General
Standing Charges – Insurance – Farm
Standing Charges – Insurance – Dwelling
Standing Charges – Rates
Standing Charges –ACC
Standing Charges – Rent or Lease Land –Run Off
Standing Charges – Rent or Lease Land – Milking
Standing Charges – Lease Bailment Stock
Standing Charges – Lease – Vehicles, Plant & Machinery
Standing Charges – Interest – Mortgage
Standing Charges – Interest – Overdraft
Standing Charges – Interest - Overdraft
Standing Charges – Interest – Other
Standing Charges – Other

Dairy Non-Cash Revenue

Dairy Non-Cash Revenue - Income Equalisation Refund
Dairy Non-Cash Revenue - Depreciation Recovered
Dairy Non-Cash Revenue - Expenditure Carried forward
Dairy Non-Cash Revenue - Produce Used

Dairy Non-Cash Expenses

Dairy Non-Cash Expenses - Income Equalisation Deposit
Dairy Non-Cash Expenses - Loss on Sale of Asset
Dairy Non-Cash Expenses - Dairy Depreciation
Dairy Non-Cash Expenses - Deferred Expenditure claimed

Non-Dairy Cash Revenue

Non-Dairy Cash Revenue – Crop Sales
Non-Dairy Cash Revenue - Wool Sales
Non-Dairy Cash Revenue - Deer Velvet
Non-Dairy Cash Revenue - Trees
Non-Dairy Cash Revenue - Other
Non-Dairy Cash Revenue - General

Non-Dairy Cash Expenses

Non-Dairy Cash Expenses – Shearing/Velveting
Non-Dairy Cash Expenses – Crop cultivation/harvesting
Non-Dairy Cash Expenses – Timber Milling
Non-Dairy Cash Expenses – Other
Non-Dairy Cash Expenses – General

Non-Dairy Non-Cash Revenue

Non-Dairy Non-Cash Revenue – Depreciation Recovered
Non-Dairy Non-Cash Revenue – Other

Non-Dairy Non-Cash Expenses

Non-Dairy Non-Cash Expenses - Depreciation
Non-Dairy Non-Cash Expenses – Loss on Sale
Non-Dairy Non-Cash Expenses – Other

Off Farm Cash Revenue

Off Farm – Salary, Wages & Fees Received
Off Farm – Interest Received
Off Farm – Dividends
Off Farm – Rent/Lease Received
Off Farm – Acc/Ins Protection Income
Off Farm – Other
Off Farm – Contracting > \$10000
Off Farm – Machinery Hire
Off Farm – Business

Off Farm Cash Expenses

Off Farm – Rental Expenses
Off Farm – Business Expenses
Off Farm – Other

Off Farm – Non-Cash Revenue

Off Farm – Depreciation Recovered
Off Farm – Other

Off Farm – Non-Cash Expenses

Off Farm – Depreciation
Off Farm – Loss on Sale
Off Farm – Other

Land

Land – Purchase of Land & Buildings
Land – Capital Expenditure on Development
Land - Sales of Land & Buildings

Balance Sheet – Assets

Current Assets

Current Assets – Cash at Bank
Current Assets – Savings Accounts
Current Assets – Sundry Debtors
Current Assets – Income Equalisation
Current Assets – GST Receivable
Current Assets – Prepayments
Current Assets – Deferred Expenditure
Current Assets – Other Current Assets

Non-Current Assets

Non-Current Assets - Livestock
Non-Current Assets - Fixed Assets
Non-Current Assets - Shareholders Current Accounts
Non-Current Assets - Beneficiary Current Accounts

Investments

Investments – Dairy Company Shares
Investments – Meat Company Shares
Investments – Fertiliser Company Shares
Investments – Other Farming Shares
Investments – Off Farm Shares
Investments – Off Farm and Other Investments

Balance Sheet – Liabilities

Current Liabilities

Current Liabilities – Bank Overdraft
Current Liabilities – Sundry Creditors
Current Liabilities – GST Owing
Current Liabilities – Revenue Rec'd in Advance
Current Liabilities – Other Current Liabilities

Term Liabilities

Term Liabilities – Bank Loans
Term Liabilities – Family Loans
Term Liabilities – HP
Term Liabilities – Other

Other

Other – Shareholder Current Accounts
Other – Beneficiary Current Accounts

Cash Reconciliation

Cash Rec - Other Sources of Funds

Cash Rec - Other Sources of Cash – Personal Funds Introduced

Cash Rec - Other Sources of Cash – Other Off Farm Income (Non-Taxable)

Cash Rec - Other Sources of Cash – Tax Refund

Cash Rec – Other Applications of Cash

Other Applications of Cash – Capital Withdrawn

Other Applications of Cash – Drawings

Other Applications of Cash – Personal Insurance

Other Applications of Cash – Donations & School Fees

Other Applications of Cash – Tax Paid

Cash Rec – Non-Cash – Sources and Applications of Funds

Non-Cash – Source of Funds Share Revaluation and/or Bonus Issue Shares

Non-Cash – Application of Funds Share Devaluation