

Chart of Accounts Jumble Activity: Review the chart of accounts subcategories in the column on the right. The accounts are all mixed up! Categorize each with the proper parent category in the column on the left to organize the farm's chart of accounts. Remember, your parent categories include: Income, COGS, Operating Costs, Labor, Fixed, or G&A, One-Time.

*Copy the accounts in the scrambled column to the SubCat column within the range of the appropriate Parent Category.*

<b>Parent Category</b>	<b>SubCategory</b>	<b>Scrambled Accounts</b>
<i>Income</i>		Fuel for farm
		Wages for farm staff
		Produce Sales
		Chicken Sales
		Transplants
		Merchant Fees (Square, PayPal)
		Delivery expense
		Soil amendments + fertilizer
<i>Costs of Goods Sold</i>		Banking fees
		Porta potty
		Cover crop seed
		Dues and Subscriptions
		Legal/professional services
		Irrigation supplies
		Compost
<i>Labor</i>		Office supplies
		Propane for Greenhouse
		Soil tests
		Contracted Labor (custom hire)
		Beef Sales
		Rent
<i>General + Admin</i>		Beef processing
		Certification (Food safety)
		Resale Item Sales
		Packaging
		Utilities (electricity, water, trash, etc)
		Phone + internet
		Fencing
<i>Operating</i>		Repairs and maintenance
		Insurance, annual
		Property tax
		Small tools + supplies
		Marketing
		Payroll taxes
		Chicken Feed
<i>Fixed</i>		
<i>One-Time</i>		