

Chart of Accounts

Income - (100)

- 110 Training
- 120 Boarding
- 130 Lessons
- 140 Shows
- 150 Other (Sales, Sales Commissions, Payback, Etc.)

Direct Expenses (200)

These expenses go up & down when horse numbers go up & down.

- 210 Hay
- 220 Grain
- 230 Shavings
- 240 Wages
 - 241 Hourly Payroll
 - 244 Contract Labor
 - 247 Per Diem

Monthly Expenses (300)

These are expenses that you have every month regardless of horse volume

- 310 Mortgage or Rent
- 320 Vehical or Equipment loan payments
- 330 Utilities - (phone, electric, garbage, heating fuel)

Various Expenses (400)

These are expenses that are not the same every month nor vary based on horses

- 410 Administrative
- 420 Memberships
- 430 Vehical or equipment
 - 434 Vehical or equipment repairs & maintenance
 - 438 Vehical or equipment fuel
- 440 Supplies - Stable
- 450 Travel - Non Show
- 460 Miscellaneous

Show Expenses (500)

These are expenses directly related to shows - (hotel, entries, fuel, meals)

- 510 Hotels
- 520 Meals
- 530 Entries
- 540 Fuel
- 550 Supplies - Show
- 560 Miscellaneous - Show