Chart of Accounts

Consulting Fees 251		Mack-C B S or T	Tunlocs Othory	vice Stated
Commissions Received 250		mask=C,P,S or I	uniess Otherv	vise Stated
Commissions Received 250				
Consulting Fees 251		*** PROFESSIONAL INCOME *** (190 – 199)		*** COST OF SALES *** (250 - 279)
Management Fees 252	190	Commissions Received		Opening Stock - Finished Goods
Patient Fees 253 Opening Stock Professional Fees 254 Opening Stock	191	-		•
Professional Fees 254 Opening Stock	192			-
255 Opening Stock 257 Opening Stock 257 Opening Stock - Construction WIP	193			
#** OTHER INCOME *** (200 – 218)	194	Professional Fees		-
#** OTHER INCOME *** (200 - 218)				
10		*** OTHER INCOME *** (200 – 218)		
Directors Fees 260 Closing Stock - Finished Goods	200			
Dividends Received 261 Closing Stock - Raw Materials 262 Closing Stock	201			
Interest Received 262	202			
Rebates 264	203	Interest Received	262	Closing Stock
Royalties	204	Lease Rentals	263	Closing Stock
Exchange Losses/Exchange Gains 267 Closing Stock - Construction WIP	205	Rebates		Closing Stock
Non Assessable Items 268	206			
Profit (Loss) on Disposal of Investments 269 Closing Work in Progress 270 - 275 Purchases	208			
#** SALE OF FIXED ASSETS *** Capital Gain on Disposal of Fixed Assets 1.1 Capital Gain on Disposal of Fixed Assets 2.2 Profit on Sale of Fixed Assets 2.3 Loss on Sale of Fixed Assets 2.4 Asset Realisation Account 2.5 Power 2.7 Power 2.7 Power 2.8 Power 2.9 Repairs & Maintenance 2.9 Direct Wages - Holiday Pay Accrual 2.9 Wages *** RENTAL ACCOUNTS *** (219 – 229) PROPERTY NAMES 2.0 01-09 Rent Received 2.1 01-09 Accounting 2.2 01-09 Commission 2.3 01-09 Depreciation 2.4 01-09 Interest 2.5 01-09 Profit on Sale of Asset 2.6 01-09 Repairs & Maintenance 2.7 01-09 Repairs & Maintenance 2.8 01-09 Sundry Expenses	209			-
*** SALE OF FIXED ASSETS *** Capital Gain on Disposal of Fixed Assets Profit on Sale of Fixed Assets 1.2 Profit on Sale of Fixed Assets 2.8 Depreciation 1.3 Loss on Sale of Fixed Assets 2.8 Freight & Cartage 2.8 Power 2.90 Repairs & Maintenance 2.91 Rubbish Disposal *** TRADING ACCOUNTS *** (230 - 249) 2.95 Subcontracts 3.0 - 249 Sales 2.97 Direct Wages - Holiday Pay Accrual *** RENTAL ACCOUNTS *** (219 - 229) 4.** RENTAL ACCOUNTS *** (219 - 229) PROPERTY NAMES 2.0 01-09 Rent Received 2.1 01-09 Accounting 2.2 01-09 Commission 2.3 01-09 Depreciation 2.4 01-09 Interest 2.5 01-09 Profit on Sale of Asset 2.6 01-09 Repairs & Maintenance 2.7 01-09 Repairs & Maintenance 2.8 01-09 Sundry Expenses	210	Profit (Loss) on Disposal of Investments		
Capital Gain on Disposal of Fixed Assets			2/0 - 2/5	Purchases
Capital Gain on Disposal of Fixed Assets		*** SALE OF FIXED ASSETS ***		
Profit on Sale of Fixed Assets 283 Depreciation	211			*** DIRECT COSTS *** (280 – 299)
Loss on Sale of Fixed Assets 4 Asset Realisation Account 289 Power 290 Repairs & Maintenance 291 Rubbish Disposal *** TRADING ACCOUNTS *** (230 – 249) 30 - 249 Sales 297 Direct Wages - Holiday Pay Accrual 298 Wages *** RENTAL ACCOUNTS *** (219 – 229) PROPERTY NAMES 9 01-09 Property Name 20 01-09 Rent Received 21 01-09 Accounting 22 01-09 Commission 23 01-09 Depreciation 24 01-09 Interest 25 01-09 Rates 27 01-09 Rates 27 01-09 Repairs & Maintenance 28 01-09 Repairs & Maintenance 298 Freight & Cartage Power 299 Power 290 Repairs & Maintenance 291 Rubbish Disposal Subcontracts Subcontracts Wages - Holiday Pay Accrual 298 Wages	212	·	283	
Asset Realisation Account 289	213			•
291 Rubbish Disposal	214			
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297 Direct Wages - Holiday Pay Accrual 298 Wages			291	Rubbish Disposal
*** RENTAL ACCOUNTS *** (219 – 229) *** PROPERTY NAMES 19 01-09 Property Name 20 01-09 Rent Received 21 01-09 Accounting 22 01-09 Commission 23 01-09 Depreciation 24 01-09 Interest 25 01-09 Profit on Sale of Asset 26 01-09 Rates 27 01-09 Repairs & Maintenance 28 01-09 Sundry Expenses		*** TRADING ACCOUNTS *** (230 - 249)		
*** RENTAL ACCOUNTS *** (219 – 229) 19 PROPERTY NAMES 19 01-09 Property Name 20 01-09 Rent Received 21 01-09 Accounting 22 01-09 Commission 23 01-09 Depreciation 24 01-09 Interest 25 01-09 Profit on Sale of Asset 26 01-09 Rates 27 01-09 Repairs & Maintenance 28 01-09 Sundry Expenses	230 - 249	Sales		·
PROPERTY NAMES			298	Wages
PROPERTY NAMES				
PROPERTY NAMES		*** DENTAL ACCOUNTS *** (210 220)		
19 01-09 Property Name 20 01-09 Rent Received 21 01-09 Accounting 22 01-09 Commission 23 01-09 Depreciation 24 01-09 Interest 25 01-09 Profit on Sale of Asset 26 01-09 Rates 27 01-09 Repairs & Maintenance 28 01-09 Sundry Expenses	210			
20 01-09 Rent Received 21 01-09 Accounting 22 01-09 Commission 23 01-09 Depreciation 24 01-09 Interest 25 01-09 Profit on Sale of Asset 26 01-09 Rates 27 01-09 Repairs & Maintenance 28 01-09 Sundry Expenses				
21 01-09 Accounting 22 01-09 Commission 23 01-09 Depreciation 24 01-09 Interest 25 01-09 Profit on Sale of Asset 26 01-09 Rates 27 01-09 Repairs & Maintenance 28 01-09 Sundry Expenses				
22 01-09 Commission 23 01-09 Depreciation 24 01-09 Interest 25 01-09 Profit on Sale of Asset 26 01-09 Rates 27 01-09 Repairs & Maintenance 28 01-09 Sundry Expenses				
23 01-09 Depreciation 24 01-09 Interest 25 01-09 Profit on Sale of Asset 26 01-09 Rates 27 01-09 Repairs & Maintenance 28 01-09 Sundry Expenses				
25 01-09 Profit on Sale of Asset 26 01-09 Rates 27 01-09 Repairs & Maintenance 28 01-09 Sundry Expenses				
26 01-09 Rates 27 01-09 Repairs & Maintenance 28 01-09 Sundry Expenses	224 01-09	Interest		
27 01-09 Repairs & Maintenance 28 01-09 Sundry Expenses	225 01-09	Profit on Sale of Asset		
28 01-09 Sundry Expenses				
19 01-09 Insurance				
	229 01-09	Insurance		
	-			

	Mask=C,P,S or T unless	Otherwise Stat	ted
	*** OVERHEAD EXPENSES *** (300 - 480)		*** OVERHEAD EXPENSES *** cont
300	Accountancy Fees	406	Packing & Wrapping
301	ACC Levy	407	Permits
302	Administration Fees	409	Photocopy
303	Advertising	410	Plans & Permits
305	Anditors Remuneration	411 412	Postage
306 307	Auditors Remuneration Auditor Other Fees paid	414	Printing & Stationery
308	Bad Debts Written Off	416	Protective Clothing
309	Bank Charges	422	Rates
310	Borrowing Costs	424	Replacements
314	Cleaning	427	Rent
315	Computer Expenses	428	Repairs & Maintenance
316	Commission Paid	429	Road Tax
317	Consultancy Fees	430	Royalties
318	Contract Work	431	Research & Development
320	Customer Promotion	433	Salaries
325	Data Processing Charges	435	Security Costs
326	Debt Collection	448	Staff Training & Welfare
327	Delivery Costs	449	Staff Advertising
329	Impairment losses	450 453	Staff Expenses
330 331	Depreciation Depreciation - Property Improvements	452 453	Stock Taking Expenses Storage Fees
332	Depreciation - Property Improvements Depreciation - Land & Buildings	453 454	Subscriptions
333	Depreciation - Plant & Equipment	460	Telephone
334	Depreciation - Motor Vehicles	463	Trade Waste Disposal
335	Depreciation - Office Furniture & Equipment	464	Travelling Expenses
336	Depreciation - Furniture & Fittings	468	Uniforms
337	Depreciation - Computer Software & Equipment	470	Wages
338	Depreciation - SPARE	471	Non Direct Wages - Holiday Pay Accrual
339	Development & Research	476	Workshop Expenses
345 01-06	Directors' Fees	477 01-06	Shareholders Salaries / Trust Distributions
346 01-06	Directors' Salaries	480	Income Tax Expense
347 01-06	Directors' Pension Fund Contributions		
348	Discount Allowed		
349	Donations		
357	Entertainment - Deductible		
358 360	Entertainment - Non Deductible Equipment Rental		
362	Fees & Permits		
364	Exceptional items		
368	Freight & Cartage		
369	Fringe Benefit Tax		
372	General Expenses		
373	GST On Fringe Benefits		
378	Impairments		
380	Insurance		
381	Interest		
381 01	Interest - Bank		
381 02	Interest - Mortgages		
381 03	Interest - Hire Purchase		
381 04	Interest - Debenture		
381 05 387	Interest - Other Laundry & Dry Cleaning		
388	Lease Payments		+
389	Legal Fees - Deductible		
390	Legal Fees - Non Deductible		
391	Licencing Fees		
393	Locum Fees		
394	Loss on Sale		
398	Magazines, Journals & Periodicals		
400	Motor Vehicle Expenses		
400 01	Motor Vehicle Depreciation		
400 02	Motor Vehicle Fuel		
400 03	Motor Vehicle Registration & Insurance		
400 04	Motor Vehicle Repairs & Maintenance		
400 05	Motor Vehicle Expenses - Other		
401	Operating Lease Payments		
	+		+
			<u> </u>

	Mask=C,P,S or T u	nless Otherw	vise Stated
	APPROPRIATION & PROVISION ACCTS(481-499)		*** CURRENT ASSETS ***(660-729)
	Dividend Paid (Subcode between Ord. & Pref. shares)	660	Assets Held for Disposal (subcode if required)
	Provision for Dividend	662	Cash on Hand
491	Transfer to / from General Reserve	664	Deposits
492	Transfer to / from Capital Redemption Reserve	671	Prepayments
	Transfer to / from Asset Revaluation Reserve	674	Accounts Receivable
	Minority Interest	675	Less: Provision for Doubtful Debts
	,	676	Account Receivable – Trade
	*** TRUST DISTRIBUTIONS ***(488-490) or 477		
	for P&L Distributions	677	Less: Provision for Doubtful Debts
488 01-99	Less Distributed as Beneficiaries Income During The	678	Account Receivable – Other
	Year. Enter Name of each Beneficiary in Subcodes	680	Cash at Bank / Bank Overdraft
489 01-99	Less Distributed as Beneficiaries Income After	681	Cash at Bank / Bank Overdraft
	Balance Date. Name of each Beneficiary in Subcodes.	682	Cash at Bank / Bank Overdraft
490 01-99	Less Equity Distributions. Enter Name of each	690	Loans at Call
	Beneficiary into Subcodes.	691	Loans to Directors
		692	Loans to Employees
500	TRUST CAPITAL (500 00 - 500 99)	693	Intercompany Current Account
500 00	Trust Balance Brought Forward	694 01-99	Intercompany Current Account
500 01	Gifts from Settlor	695	Secured Loans
500 02	Tax Paid Trustees Income/Excess Exp. over Inc.	696	Unsecured Loans
500 05	Revaluation Gain / Revaluation Loss	699	Partners' Loans
500 06	Debt Forgiven by Settlor		*** STOCK ON HAND ***(720-729)
500 07	Imputation Credits Converted to Loss	720	Stock on Hand - Finished Goods
500 10	Funds Settled	721	Stock on Hand - Raw Materials
5xx	SHAREHOLDER/PARTNER/BENEFICIARY (501-599)	722	Stock on Hand
5xx 00	Balance at Beginning of Year	723	Stock on Hand
5xx 01	Capital Introduced	724	Stock on Hand
5xx 02	Share of Profit / Share of Loss	725	Stock on Hand
			Stock on Hand – Construction WIP (subcode between profits
5xx 08	Salary	727	recognised to date and progress claims certified to date)
5xx 20	Drawings	728	Stock on Hand - WIP for Uncompleted Contracts
5xx 21	Drawings – Other	729	Stock - Closing Work in Progress
5xx 22	Taxation Paid		
5xx 26	Expenses Private Share		*** FIXED ASSETS *** (730 760)
5xx 27	Vehicle Expenses Private Share	730	Freehold Land – at Cost
		731	Less: Accumulated Depreciation
	*** ANALYSIS of TRUST EQUITY ***(649-659)	760 30	Less: Impairments
649	Trust Capital to 19th May 1999	732	Land Revaluation
	Gifts From Settlor	733	Less: Accumulated Depreciation
	Forgiveness of Debt Prior to 19th May 1999	760 32	Less: Impairments
	Forgiveness of Debt Since 20th May 1999	734	Leasehold Land
	Realised Capital Gains	735	Less: Accumulated Depreciation
	Revaluation Gains	760 34	Less: Impairments
	Accumulated Trustees Income	736	Property Improvements - at Cost
	Unrealised Capital Gains	737	Less: Accumulated Depreciation
	Other	760 36	Less: Impairments
658	Equity Balancing Account	738	Buildings - at Cost
		739	Less: Accumulated Depreciation
	*** CAPITAL *** (600-619)	760 38	Less: Impairments
	XXXXX Ordinary Shares	740	Building Revaluation
601 00	XXXXX Ordinary Shares Fully Paid	741	Less: Accumulated Depreciation
601 01	Unissued Shares	760 40	Less: Impairments
	Redeemable Preference Shares	742	Plant & Equipment - at Cost
	Treasury Stock	743	Less: Accumulated Depreciation
	Members contributions/distributions to/from owners (Not- for-profit) – Balance forward to 00 sub code	760 42	Lass: Impairments
		760 42 744	Less: Impairments Motor Vahicles – at Cost
	Retained Profits/Accumulated Losses – Beginning of Year		Motor Vehicles – at Cost
	Profits Earned This Year / Losses This Year	745	Less: Accumulated Depreciation
	*** RESERVES ***(620-630)	760 44	Less: Impairments Office Euroiture & Equipment at Cost
622	Asset Revaluation Reserve	746	Office Furniture & Equipment - at Cost
622.00		747	Less: Accumulated Depreciation
622 00	Opening Balance	760 46	
622 01-99	Movement	760 46	Less: Impairments
622 01-99 623	Movement Capital Reserve	748	Furniture & Fittings - at Cost
622 01-99 623 623 00	Movement Capital Reserve Opening Balance	748 749	Furniture & Fittings - at Cost Less: Accumulated Depreciation
622 01-99 623 623 00 623 01-99	Movement Capital Reserve Opening Balance Movement	748 749 760 48	Furniture & Fittings - at Cost Less: Accumulated Depreciation Less: Impairments
622 01-99 623 623 00 623 01-99 624	Movement Capital Reserve Opening Balance Movement Unrealised Capital Reserve	748 749 760 48 750	Furniture & Fittings - at Cost Less: Accumulated Depreciation Less: Impairments Tools - at Cost
622 01-99 623 623 00 623 01-99 624 624 00	Movement Capital Reserve Opening Balance Movement Unrealised Capital Reserve Opening Balance	748 749 760 48 750 751	Furniture & Fittings - at Cost Less: Accumulated Depreciation Less: Impairments Tools - at Cost Less: Accumulated Depreciation
622 01-99 623 623 00 623 01-99 624 624 00 624 01-99	Movement Capital Reserve Opening Balance Movement Unrealised Capital Reserve Opening Balance Movement	748 749 760 48 750 751 760 50	Furniture & Fittings - at Cost Less: Accumulated Depreciation Less: Impairments Tools - at Cost Less: Accumulated Depreciation Less: Impairments
622 01-99 623 623 00 623 01-99 624 624 00 624 01-99 625	Movement Capital Reserve Opening Balance Movement Unrealised Capital Reserve Opening Balance Movement Unrealised Reserve	748 749 760 48 750 751 760 50 752	Furniture & Fittings - at Cost Less: Accumulated Depreciation Less: Impairments Tools - at Cost Less: Accumulated Depreciation Less: Impairments Computer Software & Equipment
622 01-99 623 623 00 623 01-99 624 624 00 624 01-99 625 625 00	Movement Capital Reserve Opening Balance Movement Unrealised Capital Reserve Opening Balance Movement Unrealised Revenue Reserve Opening Balance	748 749 760 48 750 751 760 50 752 753	Furniture & Fittings - at Cost Less: Accumulated Depreciation Less: Impairments Tools - at Cost Less: Accumulated Depreciation Less: Impairments Computer Software & Equipment Less: Accumulated Depreciation
622 01-99 623 623 00 623 01-99 624 624 00 624 01-99 625 625 00 625 01-99	Movement Capital Reserve Opening Balance Movement Unrealised Capital Reserve Opening Balance Movement Unrealised Reserve	748 749 760 48 750 751 760 50 752 753 760 52	Furniture & Fittings - at Cost Less: Accumulated Depreciation Less: Impairments Tools - at Cost Less: Accumulated Depreciation Less: Impairments Computer Software & Equipment Less: Accumulated Depreciation Less: Impairments
622 01-99 623 623 00 623 01-99 624 624 00 624 01-99 625 625 00 625 01-99 626 - 628	Movement Capital Reserve Opening Balance Movement Unrealised Capital Reserve Opening Balance Movement Unrealised Revenue Reserve Opening Balance	748 749 760 48 750 751 760 50 752 753 760 52 754	Furniture & Fittings - at Cost Less: Accumulated Depreciation Less: Impairments Tools - at Cost Less: Accumulated Depreciation Less: Impairments Computer Software & Equipment Less: Accumulated Depreciation
622 01-99 623 623 00 623 01-99 624 624 00 624 01-99 625 625 00 625 01-99	Movement Capital Reserve Opening Balance Movement Unrealised Capital Reserve Opening Balance Movement Unrealised Revenue Reserve Opening Balance Movement Unrealised Revenue Reserve Opening Balance Movement	748 749 760 48 750 751 760 50 752 753 760 52	Furniture & Fittings - at Cost Less: Accumulated Depreciation Less: Impairments Tools - at Cost Less: Accumulated Depreciation Less: Impairments Computer Software & Equipment Less: Accumulated Depreciation Less: Impairments

	Mask=C,P,S or T un	less Otherwise	Stated
	*** IMPUTATION (For Imputation Note)***(641-648		*** INVESTMENTS *** (770-799)
541	Imputation Account Opening Balance	782	Debentures in Listed Companies
42	Dividend Imputation Credits Paid	783	Debentures in Unlisted Companies
43	Dividend Imputation Credits Received	785	Equity in Joint Venture
45	Imputation Account Movements	786	Equity in Partnership
545 546	Memorandum Holding Account Excess Imputation Credits Converted	787 788	Fixed Term Deposits Government Securities
040	Excess imputation credits converted	790	Loans - Secured
	*** TAX (For tax note only) *** (885-893)	791	Loans – Unsecured
385	Deferred Income	795	Shares in Listed Companies - at Cost
386	Deferred Expense	796	Shares in Unlisted Companies
	r r r r r r r r r r r r r r r r r r r	797	Shares in Other Companies - at Cost
387	Group Loss Transferred In	799	Investment Properties
888	Subvention Loss Received	799 00	Carrying Amount
389	Loss Transferred to Shareholder	799 01	Additions - New Properties
		799 02	Additions - Existing Properties
391	Tax Losses Brought Forward	799 03	Disposals & Assets Held for Sale
393	Imputation Credits Converted to Loss	799 04	Revaluations
		799 05	Exchange Differences
392	Tax Note Memorandum Account (Contra account for codes 885 – 891, 893)	799 06	Transfer from Capital WIP
,,,,	<u> </u>	799 06	Acquired with Subsidiary
		799 08-99	Other
	*** CURRENT LIABILITIES ***(813-853)		
313 01	Hire Purchase Liability		*** INTANGIBLE ASSETS *** (802-812)
313 02	Hire Purchase Liability	802	Brands Amortisation
313 03	Hire Purchase Liability	802 00	Accumulated Amortisation
313 04	Hire Purchase Liability	802 01	Current Amortisation
314	Less Unexpired Hire Purchase Charges		
317	Deferred Tax	803	Brands Impairment
318	Income Tax	803 00	Accumulated Impairment
318 00	Taxation Opening Balance	803 01	Current Impairment
318 01	Terminal Tax Paid	803 02	Current Impairment Reversed
318 02	Provisional Tax Paid		
318 03	RWT Paid	804	Brands
318 04	Refund Received	804 00	Carrying Amount
318 05	Provision for Terminal Tax	804 01	Additions
318 06	Use of Money Interest Payable	804 02	Disposals
318 07	Additional and Other Taxes Payable	804 03	Revaluations
318 08	Use of Money Interest Paid	804 04	Exchange Differences
318 09	Additional and Other Taxes Paid	804 08-99	Other
318 10	Prior Year Tax Under Provided	005	Dualinainam : Funancea
318 11 318 12	Prior Year Tax Over Provided Imputation credits received	805	Preliminary Expenses
310 12 319	Provision for Dividend	807	Goodwill
320	Short Term Loan	807 00	Carrying Amount
320 322	Accounts Payable	807 01	Additions
323	Accounts Payable – Trade	807 02	Disposals
324	Accounts Payable – Other	807 03	Revaluations
325	Accruals	807 04	Exchange Differences
326	Settlors Loan		
327	Settlors Loan	808	Goodwill Impairment
328	Lease Liability	808 00	Accumulated Impairment
329	Less Unexpired Lease Charges	808 01	Current Impairment
330	Loans Secured (Current Portion)		
331	Loans Unsecured (Current Portion)	809	Research & Development
332	Employee Entitlements	809 00	Carrying Amount
332 00	Opening Balance	809 01	Additions
332 01	Additional Provision	809 02	Disposals
332 02	Amount Utilised	809 03	Revaluations
332 03	Effect of Discounting	809 04	Exchange Differences
332 04-98	Other	0.1.5	
332 99	Transfer from/to Current	810	Research & Development Impairment
334 01-99	Provision	810 00	Accumulated Impairment
335 01-99		810 01	Current Impairment
350	GST Input	810 02	Current Impairment Reversed
351	GST Output	011	Becareh & Davelanment Amartication
352	GST Payments	811	Research & Development Amortisation Accumulated Amortisation
252			
853	GST	811 00 811 01	Current Amortisation

	Mask=C,P,S o	or T unles:	s Otherwise Stated
	*** NON CURRENT LIABILITIES *** (854-884)		
854	Debenture		
855	Hire Purchase Liability		*** SUSPENSE ACCOUNT *** (899-905)
855 01-50	Hire Purchase Liabilities - 1-5 years	899	Suspense
855 02-99	Hire Purchase Liabilities - Over 5 years	900	Suspense
856	Less Unexpired Hire Purchase Charges	901	Suspense
857	Lease Liability	902	Suspense
857 01-50	Lease Liabilities – 1-5 years	903	Suspense
857 51-99	Lease Liabilities – Over 5 Years	904	Suspense
858	Less Unexpired Lease Charges	905	Suspense
859	Loan – Secured		
860	Loan – Unsecured		
862	Mortgage		
863	Mortgage		
864	Employee Entitlements		
864 00	Opening Balance		
864 01	Additional Provision		
864 02	Amount Utilised		
864 03	Effect of Discounting		
864 04-98	Other		
864 99	Transfer from/to Current		
866	Payables		
867	Payables		
868	Payables		

Farming Chart of Accounts (Mask = F)				
	CATTLE	\		
100 01-99	Sales - Cattle			
	Deaths - Cattle			
	Killed for Rations - Cattle			
	Opening Stock - Cattle Purchases - Cattle			
	This is the Natural Increase Account for Cattle			
	Closing Stock - Cattle		FOR LIVESTOCK VALUATION SCHEME	
			Opening and Closing stock, use following sub codes:	
	SHEEP	Sub code		
	Sales - Sheep	01 - 09	Herd scheme	
	Deaths - Sheep	10 - 19	National standard cost	
	Killed for Rations - Sheep Opening Stock - Sheep	20 - 29 30 - 39	Market value Other valuation	
	Purchases - Sheep	30 - 39	Other Valuation	
	This is the Natural Increase Account for Sheep			
116 01-99	Closing Stock - Sheep			
	HORSES			
	Sales - Horses			
	Deaths - Horses	167.00	MILK OR WOOL PRODUCTION ACCOUNT	
	Killed for Rations - Horses Opening Stock - Horses	167 00 167 01-30	Supply Account Number/Dairy Unit number Income (use the month as account name)	
	Purchases - Horses	167 31-50	Other Income	
	This is the Natural Increase Account for Horses	167 51-99	Expenses	
	Closing Stock - Horses			
	PIGS		MILK OR WOOL PRODUCTION ACCOUNT	
	Sales - Pigs	168 00	Supply Account Number/Dairy Unit number	
	Deaths - Pigs	168 01-30	Income (use the month as account name)	
	Killed for Rations - Pigs Opening Stock - Pigs	168 31-50 168 51-99	Other Income Expenses	
	Purchases - Pigs	100 31 33	Expenses	
	This is the Natural Increase Account for Pigs			
	Closing Stock - Pigs		MILK OR WOOL PRODUCTION ACCOUNT	
		169 00	Supply Account Number/Dairy Unit number	
	GOATS	169 01-30	Income (use the month as account name)	
	Sales - Goats	169 31-50	Other Income	
	Deaths – Goats Killed for Rations – Goats	169 51-99	Expenses	
	Opening Stock – Goats			
	Purchases – Goats			
145 01-99	This is the Natural Increase Account for Goats			
146 01-99	Closing Stock - Goats			
150.01.00	DEER			
	Sales – Deer Deaths – Deer			
	Killed for Rations – Deer			
	Opening Stock – Deer			
	Purchases – Deer			
	This is the Natural Increase Account for Deer			
156 01-99	Closing Stock -Deer			
	DATRY CATTLE			
160.01.00	DAIRY CATTLE Sales - Diary Cattle			
	Deaths - Dairy Cattle			
	Killed for Rations – Dairy Cattle			
	Opening Stock – Dairy Cattle			
164 01-99	Purchases – Dairy Cattle			
	This is the Natural Increase Account for Dairy Cattle			
166 01-99	Closing Stock – Dairy Cattle			

	FARMING CONT		*** FARM EXPENSES ***
			FARM LAFLINGLO
	*** OTHER FARM REVENUE ***	184	REPAIRS & MAINTENANCE
170	Agistment	184 01	Buildings
171 172	Barley	184 02	Drains
172 173	Contracting Eggs & Poultry	184 03 184 04	Dwelling
173 174	Eggs & Poultry Grain	184 04	Fencing Plant
175	Hay	184 06	Tracks & Yards
176	Milk	184 07	Water Supply
177	Oats		
178	Plant Hire	185	Spare
179	Seeds		
180	Skins	304	Animal Health
181 182	Stud Fees Wheat	312 313	Calf Food Bull Hire
183	Wool	319	Crop Spraying
103	W 001	322	Crop Spraying Crop Spraying
	*** FARM PRODUCE ***	323	Dam Sinking
186	CROP ACCOUNT	324	Dairy Expenses
186 01-10	Sales	350	Drench, Dips & Veterinary Supplies
	Other Income	351	Drugs
	Purchases	361	Farm Management
	Opening Stock Closing Stock	363 367	Fertilizer Fodder
	Direct Expenses	371	Grazing
186 71-99	•	374	Hay Baling
		375	Hay Cartage
187	ORCHARD ACCOUNT	376	Herd Testing
	Sales	377	Harvesting
	Other Income	379	Horse Expenses
187 21-30		385	Irrigation Expenses
	Opening Stock Closing Stock	392 399	Livestock Expenses Medical Supplies
	Direct Expenses	402	Milk Shed Expenses
187 71-99	·	408	Pest Control
		423	Rations
188	OTHER PRODUCE ACCOUNT	436	Seed
188 01-10		440	Share Farming
	Other Income	441	Shearing & Crutching
188 21-30		444	Show Expenses
	Opening Stock Closing Stock	446 447	Soil Conservation Spraying
	Direct Expenses	451	Stock Fodder Expenses
188 71-99	•	455	Stock Food
		469	Veterinary Expenses
189	OTHER PRODUCE ACCOUNT	473	Wool Classing
189 01-10		474	Wool Core Testing
	Other Income	475	Wool Packs
189 21-30			
	Opening Stock Closing Stock		
	Direct Expenses	685	Stock & Station Agent Account
189 71-99			
			*** LIVESTOCK ON HAND ***
		710 01-10	Stock on Hand - Cattle
		711 01-10	Stock on Hand - Sheep
		712 01-10	Stock on Hand - Horses
		713 01-10	Stock on Hand - Pigs
		714 01-10	Stock on Hand - Goats
		715 01-10 716 01-10	Stock on Hand – Deer Stock on Hand – Dairy Cattle
		710 01-10	Stock off Haria Daily Cattle
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