CHART OF ACCOUNTS FOR HORSE OWNERS

INCOME

- 505 Training Fees
- 506 Purses Earned
- 508 Board and Care
- 519 Horses Sold
- 502 Other Income

COST OF HORSE OPERATIONS

701	Auto and Truck - Gas/Oil
702	Barn Stakes
703	Board and Care
704	Breeding Fees
705	Clippings
706	Dentistry
707	Entry Fees
708	Equipment Rental
709	Exercise Riders
710 711	Farrier
713	Feed Purchased
732	Jockey Fees
733	Lodging - Away From Home
735	Meals - Away From Home Medicine and Vitamins
737	Mortality Insurance
739	Nominations
741	Outside Horse Trainers
743	Outside Services
744	Payroll Account
749	Photographs & Videos
752	Pony to Post
753	Registration Foals
754	Rent - Stalls
755	Repairs - Auto-& Truck
756	Repairs - Building
757	Repairs - Equipment
758	Sales Preparation
761	Shavings
762	Show Costs
765	Silks
768	Supplies
769	Stallion Expenses
770	Tack and Equipment
771	Training Fees
772	Transfers
774	Vanning or Hauling
775	Veterinary Fees
777	Waste & Manure Removal
779	Workmen's Comp Insurance

ADMINISTRATIVE EXPENSES

801 807 811 812 814 815 825 826 827 832 834 839 841 849 850 853 858 860 853 858 860 861 869 870 872 874 875	Advertising Accounting Bank Charges Box Seats Client Expenses Paid Commissions Dues Employee Benefits Entertainment Insurance General Interest Legal Licenses Office Expense Office Supplies Pedigrees Postage Programs and Forms Refunds Rent - Business Seminars Small Tools Subscriptions Taxes - Sales Taxes - Other
874	Taxes - Sales
878	Taxes - Payroll EDD
879	Taxes - Horses
880	Telephone Business
881	Trash Removal
882	Travel - Air
884	Utilities - Business
215	Horses Purchased
203	Equipment Purchased
433	Draw - Personal
433	Draw - Loans Payable
433	Draw - Notes Payable

433 Draw - Notes Payable

EXPENSE SUMMARY FOR HORSE OWNERS

NAME_____

YEAR_____

HORSE OWNERS ONLY COMPLETE

(NO ESTIMATES OR APPROXIMATIONS)

HORSE EXPENSE	ADMINISTRATIVE EXPENSE			
	Advertising			
Board and Care	Bank Charges			
Breeding Fees	Box Seats			
Clippings	Commissions			
Entry Fees	Dues and Subscriptions			
Equipment Rental	Entertainment			
Exercise Riders	Insurance General - Business			
Farrier	Interest			
Feed	Lease Payments			
Gas and Oil	Legal			
Jockey Fees	Licenses			
Medicine and Vitamins	Lodging Away From Home			
Mortality Insurance	Meals Away From Home			
Nominations	Office Expense			
Outside Horse Trainers	Office Supplies			
Outside Services	Postage			
Pedigrees	Programs and Forms			
Photographs and Videos	Refunds			
Pony to Post	Registrations – Foals			
Rent - Stalls	Rent			
Repairs and Maintenance	Seminars and Meetings			
Sales Preparation	Small Tools			
Shavings	Taxes – Horse			
Show Costs	Taxes – Other			
Silks	Taxes – Payroll			
Tack Supplies and Equipment	Taxes – Property			
Training Fees	Telephone - Business Portion			
Vanning	Travel – Air			
Veterinary	Trash and Manure Removal			
Wages	Utilities - Business Portion			
Worker Compensation Insurance				
Automobile miles:				
Total miles				
Business miles				

FOR HORSE OWNERS ONLY ANNUAL INCOME AND ASSETS SUMMARY

NAME:			YEAR:	
INCOME:				AMOUNT
HORSES SOLD - NAME:	SEX	AGE	Date Sold	PRICE
HORSES SOLD - NAME.		AGE	Date Solu	PRICE
HORSES PURCHASED - NAME:	SEX	AGE	Purchase Date	COST
OTHER PROPERTY ACQUIRED (equipme	ent, improvemen	ts):		
	I			

CASH COLLECTIONS

Date Received	RECEIVED FROM	DESCRIPTION	AMOUNT	Date Deposited
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
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25				
26				
27				
28				
29				

Deposit Amount DATE PAID TO DESCRIPTION Check Account Check Checkbook Amount Number Number Balance

RECORD OF CHECKS