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Mapped Accounts

3

Revenue Lines

3

Cost of Sales

6

Operating Expense

Proposed Chart of Accounts

Code	Account	Class	Behavior	Recommended Use
3100	Founder Capital Introduced	equity	fixed	Founder cash support and CEO amounts ploughed back as investment.
4000	Farm Produce Revenue	income	variable	Sales of cassava, maize, gari, pepper, and related produce.
4010	Consultancy Revenue	income	variable	Consultancy fees, advisory retainers, project management assignments.
4020	Other Operating Revenue	income	mixed	Ancillary revenue not falling into produce or consultancy.
5000	Seasonal Field Labor	cost of sales	variable	Planting, spraying, weeding, harvesting, shelling, bagging.
5010	Mechanization and Tractor Operations	cost of sales	variable	Tractor operator charges and mechanized field preparation.
5020	Farm Inputs and Consumables	cost of sales	variable	Seed, cuttings, fertilizer, chemicals, and field consumables.
6100	Operational Support Allowances	operating expense	fixed	Structured support allowances for farm manager, supervisor, caretaker family.
6200	Professional and Compliance Fees	operating expense	fixed	Accountant, auditor, and other professional support.
6300	Software and AI Infrastructure	operating expense	fixed	Cloud, database, communications, AI, and collaboration subscriptions.
6400	Office, Internet, and Utilities	operating expense	fixed	Office occupancy, internet, small office running costs.
6500	Fuel and Transport	operating expense	mixed	Routine movement, vehicle fuel, transport support.
6600	Property Maintenance	operating expense	fixed	Routine farm property upkeep outside capital works.

Examples and Application

Code	Examples
3100	CEO support draw reinvested into business, owner injections.
4000	Buyer payments, produce sales invoices, off-take receipts.

Code	Examples
4010	RFP wins, technical advisory contracts, GIS assignments.
4020	Training fees, recoveries, reimbursements.
5000	Cassava planting per acre, cassava harvest per tonne, maize harvest support.
5010	Ploughing, harrowing, ridging, planter support.
5020	Cassava stems, maize seed, crop chemicals, PPE.
6100	Field operations support allowance, caretaker maintenance allowance.
6200	Annual accounts, audit, tax filing support.
6300	Vercel, Supabase, Workspace, Twilio, AI platforms, Zoom.
6400	Accra office cost, internet subscriptions.
6500	Field fuel, deliveries, travel support.
6600	Basic repairs, cleaning, minor maintenance supplies.