

ATTACHMENT #3 - NEWTON COMMUNITY FARM - OPERATING EXPENSES - CYs 2019 to 2021

	2019	2020	2021	Notes
Revenue				
Farm Operations	\$125,097	\$131,083	\$129,883	Includes ~\$65k to \$70k/yr from summer & late fall Community Supported Ag (CSA) shares; donated
Education Income	\$ 76,367	\$ 1,910	\$ 27,000	Program revenues affected as of 2020 by pandemic due to curtailment of on-site programs,
Public Support	\$132,436	\$231,468	\$158,234	Events = 2019/\$40k, 2020/\$45k, 2021/\$47.5k Major event is Seedling Sale.
Total Revenue	\$333,900	\$364,461	\$315,117	
Expenditures				
Farm Operations	\$ 41,488	\$ 46,932	\$ 49,865	Includes seeds, supplies, tools, equipment, vehicle upkeep, etc. Expect costs to rise in 2022
Educational Programs	\$ 10,199	\$ 2,423	\$ 3,300	Supplies.
Public Support	\$ 30,612	\$ 5,744	\$ 9,300	Costs of events and fundraising. Decrease from 2019 due to discontinuation of major events
Administrative & Office	\$ 26,195	\$ 31,776	\$ 29,376	Insurance, bank fees, tax prep, software, supplies, etc.
Maintenance	\$ 7,985	\$ 15,375	\$ 9,850	On-going building and site maintenance including doors in 2020, etc. Will increase in 2022
Payroll	\$219,641	\$214,755	\$206,089	Includes full-time staff (~3), part-time staff, and seasonal labor. Also rely on substantial
Utilities	\$ 12,769	\$ 11,436	\$ 15,200	
Total Expenditures	\$348,889	\$328,441	\$322,980	
Net Income Without Depreciation	\$(14,989)	\$ 36,020	\$ (7,863)	
Depreciation	\$ (30,000)	\$ (30,000)	\$ (30,000)	
Net Income With Depreciation	\$(44,989)	\$ 6,020	\$(37,863)	
Other Non-Routine Transactions:				
Revenue				
Donor-restricted funds: ED salary	\$ 40,325	\$ 19,163	\$ -	Portion of contributions pledged in prior years for ED salary (total for 3 yrs = \$80,650)
PPP Loan/Grant (maximum)	\$ -	\$ 45,198	\$ 41,485	2021 revenue - not included in initial budget due to uncertainty.
Total Non-Routine Revenue	\$ 40,325	\$ 64,361	\$ 41,485	
Expenses				
Contribution to Capital Account	\$ (5,000)	\$ -	\$ -	NCF aims to replenish capital account each year depending on financial situation; minimum
Farmhouse roof repair	\$ -	\$ (6,000)	\$ -	Critical repair; applied limited funds earmarked for capital expenditures
Total Non-Routine Expense	\$ (5,000)	\$ (6,000)	\$ -	
Net Non-Routine Transactions	\$ 35,325	\$ 58,361	\$ 41,485	
Net Income with Other Transactions	\$ (9,664)	\$ 64,381	\$ 3,622	

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	2019	2020	2021	2021	NOTES
Revenue					
Farm Operations					
CSA Income					
Fruit Share	\$ 2,460	\$ 5,984	\$ 5,915	\$ 5,915	
Full Shares	\$ 30,038	\$ 32,683	\$ 33,120	\$ 33,120	
Half Shares	\$ 24,288	\$ 22,976	\$ 23,808	\$ 23,808	
Hours	\$ 1,535	\$ 60	\$ -	\$ -	
Winter Share	\$ 6,765	\$ 6,800	\$ 7,040	\$ 7,040	
Total CSA Income	\$ 65,086	\$ 68,503	\$ 69,883	\$ 69,883	
Donated Produce	\$ 10,000	\$ 11,000	\$ 11,000	\$ 11,000	
Farm Stand - (Harvest bags in 2020)	\$ 30,977	\$ 26,931	\$ 25,000	\$ 25,000	
Farmers' Market	\$ 15,369	\$ 22,220	\$ 21,000	\$ 21,000	
Wholesale Produce	\$ 3,665	\$ 2,429	\$ 3,000	\$ 3,000	
Total Farm Operations Revenue	\$ 125,097	\$ 131,083	\$ 129,883	\$ 129,883	Includes ~\$65k to \$70k year from
Education Revenue					
Grants	\$ 2,818	\$ -	\$ -	\$ -	
Other Education Revenue	\$ 380	\$ 25	\$ -	\$ -	
Programs					
Group visits/off-sites	\$ 5,478	\$ 1,715	\$ 1,000	\$ 1,000	
On-site year-round	\$ 9,674	\$ 170			
Summer Youth Programs	\$ 58,017	\$ -	\$ 26,000	\$ 26,000	
Total Programs	\$ 73,169	\$ 1,885	\$ 27,000	\$ 27,000	
Total Education Income	\$ 76,367	\$ 1,910	\$ 27,000	\$ 27,000	Program revenues affected as of
Public Support					
Events					
Dinner on Farm	\$ 12,461	\$ -	\$ 6,500	\$ 6,500	
Growing Green Online Auction/CF	\$ -	\$ -	\$ 8,000	\$ 8,000	
Crisis Farming Event	\$ -	\$ 10,028	\$ -	\$ -	
Fall Festival	\$ 3,324	\$ -	\$ 2,000	\$ 2,000	
Seedling Sale	\$ 24,382	\$ 35,096	\$ 31,034	\$ 31,034	
Total Events	\$ 40,167	\$ 45,124	\$ 47,534	\$ 47,534	
Fundraising					
Corporate Support					
Corp Contr - Donor Restricted	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	
Corporate Donations in Kind	\$ 6,657	\$ -	\$ -	\$ -	
Corporate Sponsorships	\$ 13,650	\$ 15,124	\$ 18,000	\$ 18,000	
Corporate Volunteer Fee	\$ 100	\$ -	\$ -	\$ -	
Total Corporate & Org Support	\$ 21,407	\$ 15,124	\$ 19,000	\$ 19,000	
Grants	\$ -	\$ 9,800	\$ 14,000	\$ 14,000	Restricted and unrestricted
USDA Grants	\$ -	\$ 12,534	\$ -	\$ -	
Total Fdns & Govt Agencies	\$ -	\$ 22,334	\$ 14,000	\$ 14,000	
Individual Contributions	\$ -	\$ -	\$ -	\$ -	
CSA Registrant Add-on Donation	\$ -	\$ 1,410			
Donations - Donor Restricted	\$ 7,822	\$ 21,599	\$ 1,000	\$ 1,000	
Donations - General	\$ 53,461	\$ 61,418	\$ 45,000	\$ 45,000	
Donations in Kind	\$ 56	\$ -	\$ -	\$ -	
Major Gifts	\$ 5,000	\$ 62,500	\$ 30,000	\$ 30,000	includes Kalman bequest in 2020
Total Individual contributions	\$ 66,339	\$ 146,927	\$ 76,000	\$ 76,000	
Other Fundraising Income	\$ 1,092	\$ 776	\$ 1,200	\$ -	
Total Fundraising	\$ 88,838	\$ 185,161	\$ 110,200	\$ 109,000	
Total Public Support	\$ 129,005	\$ 230,285	\$ 157,734	\$ 156,534	
Administrative Income - Barn Rentals,	\$ 3,431	\$ 1,183	\$ 500	\$ 500	
Total Revenue	\$ 333,900	\$ 364,461	\$ 315,117	\$ 313,917	
Expenditures					
Farm Operation					
Bought Produce	\$ 14,393	\$ 16,412	\$ 17,510	\$ 17,510	
Donated Produce	\$ 10,000	\$ 11,000	\$ 11,000	\$ 11,000	
Field Supplies	\$ 794	\$ 1,239	\$ 1,775	\$ 1,775	
Greenhouse Supplies	\$ 4,973	\$ 3,016	\$ 4,366	\$ 4,366	
Irrigation Supplies	\$ 174	\$ 318	\$ 318	\$ 318	
Marketing	\$ 1,431	\$ 4,365	\$ 2,291	\$ 2,291	
Mulch	\$ 42	\$ 408	\$ 200	\$ 200	
Seed & Plants	\$ 4,816	\$ 6,447	\$ 6,873	\$ 6,873	
Other	\$ 852	\$ 1,422	\$ 700	\$ 700	shipping, 2020 intern honorarium
Soil Management/Compost	\$ 752	\$ 734	\$ 1,327	\$ 1,327	

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	Tools and Equipment	\$ 2,155	\$ 804	\$ 2,450	\$ 2,450	
	Vehicles	\$ 1,080	\$ 767	\$ 1,055	\$ 1,055	
	Continuing education	\$ 26				
	Total Farm Operations Expenditures	\$ 41,488	\$ 46,932	\$ 49,865	\$ 49,865	
	Educational Programs					
	Animals	\$ 759	\$ 1,265	\$ 1,700	\$ 1,700	
	Continuing education	\$ -	\$ 52	\$ 350	\$ 350	
	Discounts-Education	\$ 4,394	\$ 31	\$ -	\$ -	
	Licensing Fee	\$ 190	\$ 276	\$ -	\$ -	
	Other	\$ 103	\$ -	\$ 150	\$ 150	
	Outside instructors/consultants	\$ 1,035	\$ -	\$ -	\$ -	
	Publicity/Marketing	\$ 130	\$ -	\$ 100	\$ 100	
	Supplies	\$ 3,588	\$ 799	\$ 1,000	\$ 1,000	
	Total Educational Programs	\$ 10,199	\$ 2,423	\$ 3,300	\$ 3,300	
	Public Support Expenses					
	Events					
	Discounts-Events-FoF	\$ 369	\$ -	\$ -	\$ -	
	Entertainment	\$ 325	\$ -	\$ -	\$ -	
	Food	\$ 17,634	\$ -	\$ 5,000	\$ 5,000	
	Materials	\$ 6,045	\$ 614	\$ -	\$ -	
	Permits	\$ 225	\$ -	\$ -	\$ -	
	Publicity	\$ 238	\$ 113	\$ -	\$ -	
	Total Events	\$ 24,836	\$ 727	\$ 5,000	\$ 5,000	
	Fundraising					
	Materials	\$ 2,443	\$ 2,691	\$ 1,600	\$ 1,600	t-shirts purchased 12/2020
	Postage	\$ 1,262	\$ 1,417	\$ 700	\$ 700	
	Printing	\$ 2,071	\$ 909	\$ 2,000	\$ 2,000	
	Total Fundraising	\$ 5,776	\$ 5,017	\$ 4,300	\$ 4,300	
	Total Public Support Expenses	\$ 30,612	\$ 5,744	\$ 9,300	\$ 9,300	
	Administrative Expenses					
	Bank and Payment Processing Fees	\$ 4,939	\$ 9,420	\$ 5,500	\$ 5,500	
	Insurance	\$ 9,998	\$ 10,422	\$ 12,036	\$ 12,036	
	Office Supplies	\$ -	\$ 603			
	Other Office Expenses	\$ 1,023	\$ 2,251	\$ 1,250	\$ 1,250	
	Software	\$ 3,693	\$ 4,541	\$ 4,350	\$ 4,350	
	Total Office Expenses	\$ 19,653	\$ 27,237	\$ 23,136	\$ 23,136	
	Staff Expense	\$ 1,174	\$ 489	\$ 700	\$ 700	
	Tax Prep	\$ 4,620	\$ 4,000	\$ 4,000	\$ 4,000	
	Other Office Expenses	\$ 748	\$ 50	\$ 1,540	\$ 1,540	
	Total Administrative Expense	\$ 26,195	\$ 31,776	\$ 29,376	\$ 29,376	
	Preservation					
	Building Maintenance	\$ 6,551	\$ 15,019	\$ 9,500	\$ 9,500	inc. doors in2020
	Site Maintenance	\$ 1,434	\$ 356	\$ 350	\$ 350	
	Total Preservation	\$ 7,985	\$ 15,375	\$ 9,850	\$ 9,850	
	Payroll Expenses					
	Education Manager	\$ 43,000	\$ 37,969	\$ -	\$ -	
	Education Instructors	\$ 18,268	\$ 32	\$ 21,000	\$ 21,000	
	Executive Director	\$ 56,152	\$ 51,500	\$ 54,075	\$ 54,075	
	Farm Manager	\$ 45,211	\$ 46,567	\$ 48,896	\$ 48,896	
	Farm Stand	\$ 5,878	\$ 2,336	\$ 3,780	\$ 3,780	2020 also includes farmers market
	Assistant Grower & HS Intern Instructor	\$ 22,113	\$ 27,686	\$ 30,122	\$ 30,122	2020 also includes temp farming staff due to pandemic limitations
	Office Staff, OCE Mgr, Barn Event Staff	\$ 10,660	\$ 31,894	\$ 31,200	\$ 31,200	
	Payroll Taxes	\$ 18,359	\$ 16,771	\$ 17,016	\$ 17,016	
	Total Payroll Expenses	\$ 219,641	\$ 214,755	\$ 206,089	\$ 206,089	
	Total Utilities	\$ 12,769	\$ 11,436	\$ 15,200	\$ 15,200	
	Total Expenditures	\$ 348,889	\$ 328,441	\$ 322,980	\$ 322,980	
	Net Income Without Depreciation	\$ (14,989)	\$ 36,020	\$ (7,863)	\$ (9,063)	
	Depreciation (balance sheet)	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)	
	Net Income With Depreciation	\$ (44,989)	\$ 6,020	\$ (37,863)	\$ (39,063)	
	Other Non-Routine Transactions:					
	Revenue					

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