

## **SAM—INSTITUTIONAL FARMING AND PROCESSING OPERATIONS**

### **RAW PRODUCTS PROCESSED**

**10940**

(Renumbered 2/65)

Processing units will prepare and be charged with requisitions for purchased and/or produced stores they receive.

Processing units will prepared Production Advices for commodities they produce. These advices will be accounted in the same manner as production advices for farm products. (See Section 10920.)

The separation, pasteurization, and homogenization of milk will not be considered a processing operation regardless of where it is performed at the institution. Whole milk, cream, and skim milk will be considered products of the dairy. The manufacture of butter and cheese will be considered a processing operation. The dairy products put into process will be charged to the processing unit and the butter and cheese produced will be accounted as products of the processing unit. This procedure will be followed even though the processing operations are performed by the dairy.

Dressed pork and by-products will be considered products of the hog ranch. The manufacture of hams, bacon, and other commodities made from pork will be considered a processing operation. The pork put in process will be charged to the processing unit and the ham, bacon, or other commodities will be accounted as products of the processing unit.