

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

### **ADJUSTMENT FOR SALARIES AND WAGES**

**10992**

(Revised and Renumbered 2/1965)

The salaries and wages entered in the Report of Farming Operations, Form BD-59, from the Monthly Budget Report, Std. Form 584, will be adjusted for the value of time worked on operations other than on those for which it was budgeted. Each farming and processing unit will be charged for the value of actual time worked for that unit by employees of other farming and processing units and also by employees whose salaries and wages were not budgeted for the Farming and Processing function. Conversely, each unit will be credited with the value of time worked for other farming and processing units or for other functions.

The head farmer will report to the accounting office monthly the (1) actual time, (2) employee's name, and (3) farming and processing units for which adjustments should be made. The accounting office will make these adjustments for salaries and wages from the information supplied by the head farmer. The adjustments will be priced at the employee's hourly rate as shown in the column headed "Overtime and Intermittent" in the Table of Hourly Rates. (See SAM Chapter [8500](#))