

SAM – INSTITUTIONAL FARMING AND PROCESSING OPERATIONS

DISTRIBUTION OF STABLE AND TRACTOR

10993

(Revised and Renumbered 2/1965)

The Monthly Report of Stable and Tractor, will show days worked by animals and hours worked by tractors for each unit or operation. Horse-days and tractor-hours will be accounted as products of the Stable and Tractor unit. A monthly Production Advice will be prepared by the accounting office from the Monthly Report of Stable and Tractor for the total value of horse-days and tractor-hours worked. Horse-days and tractor-hours will be priced by using the average cost per horse-day and per tractor-hour for the preceding fiscal year. The unit price for a horse-day will be computed by dividing the total horse-days into the year's stable cost, including paid labor, purchased supplies, sundry expenses, and produced supplies. The unit price for a tractor-hour will be computed similarly, except that a charge for tractor usage will be added to the other expenses for determining the year's tractor costs. (See SAM 10993.1.)

The accounting office will prepare a monthly requisition to charge the various units for horse-days and tractor-hours consumed verifying such items with heads of units charged. Charges for horse-days and tractor hours will be distributed on the Analysis of Produced Stores Issued as local products consumed in production.

At the end of each year, the unit prices for the fiscal year just ended will be calculated and the year's charges to each unit will be adjusted for any difference between the unit prices for the preceding fiscal year and the fiscal year just ended. The Report of Farming Operations for the year just ended, which is prepared after this adjustment has been made, will show equal amounts for the Adjusted Credit for Production and the Total Direct Production Expenses.