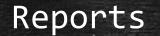


What It Is

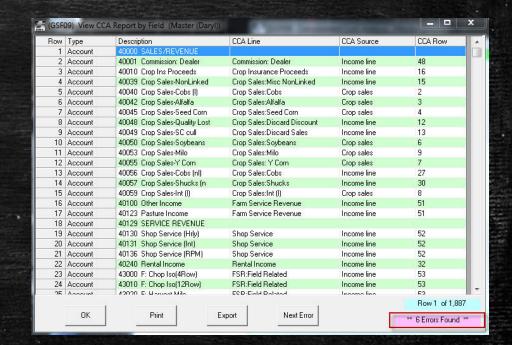
- Unit-based, accrual income statements for selected cost and profit centers
- Time-slice rather than "close-out"
 - Requires either extremely long time periods (for crops)
 - Or WIP adjustments to account for inventory changes
- May involve many levels of allocation
- Our focus for the past 9 years has been support and development of managerial accounting reports

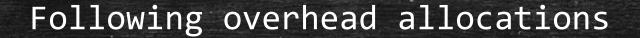


- Crop Cost Analysis
- Feeding Cost Analysis
- Consolidated Cost Analysis
- All are based on "templates" that "map" accounts and activities to specific lines

Template Tips

- Create "master" template, proof, then clone
- You'll need separate templates for:
 - Production vs. marketing (crops)
 - With and without Operating Profit and Net Income Lines
 - For specific stages of livestock for (multi-stage operations)
- Use "View by Field" to check for errors (duplications, skips)





- Support/Service Centers can be allocated to other Support/Service
 Centers before being allocated to the Production Centers
- These allocations can be show on the cost analysis with drill down to show where the expenses came from

Tips for setting up lines on template

- Use "Wide Open" ranges for lines to allow for additional accounts, products, etc.
- Decide if you want a summary or more details
- Determine if you are wanting to see the accounting detail or the production detail
- There are specialized lines:
 - Shadow expense accounts: Reports value assigned to Consolidating centers and entered into ledger accounts or wip center assignments
 - .Material inventory adjustments: Reports the value of Inventory Adjustments based on ledgers selected that are put in as material adjustments
 - Roll up consolidating centers: Combines consolidating centers

Line Types

<u>ALL</u>

- Expense
- Income
- Consolidating Center
- Cumulative Total
- Shadow Expense Account
- Material Inv Adjustment
- Section totals
- Roll up consolidating center
- Parts Feed Offset
- Parts Drug Offset
- Parts Direct Feed Offset

Feeding and Consolidated

- Feed lines
- Feed by class
- Move in
- Move out
- Drugs
- Death Loss
- Animal sales
- Animal purchases
- Feeding Wip Accounts

Crop and Consolidated

- Crop sales
- Crop purchases
- Crop Inventory
- Chemical
- Chemical by type
- Seed
- Fertilizer
- Fuel
- Field Operations
- Crop Wip Accounts

Divisors: Available in crop and feeding

Crop Options

- Current line
- Total Sold
- Total produced
- Internal Sales
- External Sales

Feeding Options

- Current line
- Sold+ moved out
- Total sold
- Total produced
- Internal sales + moved out
- External sales

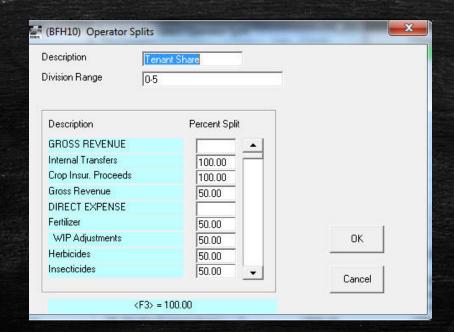
Splits

Accessible from the "Edit Splits" button

Up to 10 splits

• % lines determined by first ("master")

template



Column Mapping for Consolidated Cost Analysis

