

Cost Analysis

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

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)

(GSF09) View CCA Report by Field (Master (Daryl))

Row	Type	Description	CCA Line	CCA Source	CCA Row
1	Account	40000 SALES/REVENUE			
2	Account	40001 Commission: Dealer	Commission: Dealer	Income line	48
3	Account	40010 Crop Ins Proceeds	Crop Insurance Proceeds	Income line	16
4	Account	40039 Crop Sales-NonLinked	Crop Sales:Misc NonLinked	Income line	15
5	Account	40040 Crop Sales-Cobs (I)	Crop Sales:Cobs	Crop sales	2
6	Account	40042 Crop Sales-Alfalfa	Crop Sales:Alfalfa	Crop sales	3
7	Account	40045 Crop Sales-Seed Corn	Crop Sales:Seed Corn	Crop sales	4
8	Account	40048 Crop Sales-Quality Lost	Crop Sales:Discard Discount	Income line	12
9	Account	40049 Crop Sales-SC cull	Crop Sales:Discard Sales	Income line	13
10	Account	40050 Crop Sales-Soybeans	Crop Sales:Soybeans	Crop sales	6
11	Account	40053 Crop Sales-Milo	Crop Sales:Milo	Crop sales	9
12	Account	40055 Crop Sales-Y Corn	Crop Sales: Y Corn	Crop sales	7
13	Account	40056 Crop Sales-Cobs (nl)	Crop Sales:Cobs	Income line	27
14	Account	40057 Crop Sales-Shucks (n	Crop Sales:Shucks	Income line	30
15	Account	40059 Crop Sales-Int (I)	Crop Sales:Int (I)	Crop sales	8
16	Account	40100 Other Income	Farm Service Revenue	Income line	51
17	Account	40123 Pasture Income	Farm Service Revenue	Income line	51
18	Account	40129 SERVICE REVENUE			
19	Account	40130 Shop Service (Hrly)	Shop Service	Income line	52
20	Account	40131 Shop Service (Int)	Shop Service	Income line	52
21	Account	40136 Shop Service (RPM)	Shop Service	Income line	52
22	Account	40240 Rental Income	Rental Income	Income line	32
23	Account	43000 F: Chop Iso(4Row)	FSR:Field Related	Income line	53
24	Account	43010 F: Chop Iso(12Row)	FSR:Field Related	Income line	53
25	Account	43020 F: Chop Iso(12Row)	FSR:Field Related	Income line	53

Row 1 of 1,887

OK Print Export Next Error

6 Errors Found

Following overhead allocations

- 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

ALL

- 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

Description	Percent Split
GROSS REVENUE	
Internal Transfers	100.00
Crop Insur. Proceeds	100.00
Gross Revenue	50.00
DIRECT EXPENSE	
Fertilizer	50.00
WIP Adjustments	50.00
Herbicides	50.00
Insecticides	50.00

<F3> = 100.00

Column Mapping for Consolidated Cost Analysis

(AAA16) Add CCA Map: New CCA Map

Column	Description	Center Range
1	corn	2??,400,402,403,2595,5543,212006,213450
2	Bean	3??,401,2598,5515,213600
3	Swine	26-30
4	Cattle	40-50
5	General Farms	0-2
6	Crop marketing	500
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		

- 26 Cull
- 28 Hogs-Breeding 1
- 29 Nursery
- 30 Hog Finishing 1
- 31 test
- 40 Cattle
- 50 Phil Phamhand
- 101 4849 JD Tractor
- 131 9500 JD Combine
- 206 Smith Corn 96
- 207 Smith Corn 97
- 208 Smith Corn 98
- 218 Jones Corn 98
- 306 Smith Beans 96
- 307 Smith Beans 97
- 308 Smith Beans 98
- 400 Corn15
- 401 soybean15
- 402 Yeiser Yellow Corn
- 403 Sand Hills Yellow Co
- 500 corn marketing
- 2595 NON GMO Corn (YDCORN)
- 2598 Soybeans (YBEANS)
- 2605 Wheat (RWHEAT)
- 5515 DC Soybeans
- 5543 GMD Corn
- 212006 Corn
- 212804 AAA-Acai-Crop-Test
- 213450 2017 NON GMO CORN
- 213600 2017 bean

Current Map Name: New CCA Map

Add Delete Print View by Center Save Cancel