

Workshop

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said Hilty. "It's a trick question. Enron did it and they're behind bars."

Hilty explained the work to create accounting and benchmark standardization to provide standards in charting accounting. For instance, in their benchmark recommendations, bST should be a separate account, but in the livestock expense category. Vet costs should be separate from livestock. These should be separate, such as hoof trimming.

It is important to separate categories, such as livestock sales, purchased culls, owner draws, and other items.

This separation allows the dairy accounts manager to track certain activities on the farm, and "provides a really good structure to your data and allows you to compare operation to operation a lot more smoothly," said Hilty.

In the end, managers have to understand that not all "inflow is income," he said. "You have to separate the cash flow from the profitability."

Peachey noted this type of system can allow the accounts manager to "step back and look at the big picture," he noted, of the farm's financial progress.

Hilty said that the definition of accounting is a function, a "measurement and communication function," he said. "But you also have to be able to communicate this to people."

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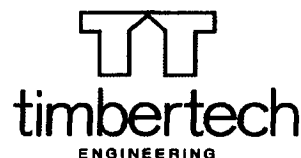


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