

TITLE 7. AGRICULTURE
PART VI. MILK MARKETING BOARD
CHAPTER 149. UNIFORM SYSTEM OF ACCOUNTS
CHART OF ACCOUNTS

§ 149.46 Cooperative Cost Centers

- (a) Cost Centers for cooperatives, as defined in the act, shall be as follows:
- (1) *Field services.* Providing direct assistance to producers by inspecting and improving producer milk production and quality.
 - (2) *Laboratory.* Testing for quality and components of producer milk and bulk milk delivered to dealers including direct testing costs and related materials.
 - (3) *Producer payroll.* Making payment to producers for milk.
 - (4) *Sales invoicing.* Invoicing producer milk customers.
 - (5) *Dispatch, logistics and hauling.* Hauling and coordinating the hauling of producer milk for both collection and delivery of raw milk.
 - (6) *Calibration services.* Providing producer calibration services including cooperative-owned vehicles.
 - (7) *Producer relations.* Developing and maintaining producer relationships.
 - (8) *Customer relations.* Developing and maintaining customers for producer milk.
 - (9) *General and administrative.* Administering and managing the cooperative's milk marketing activity, including costs related to human resources, information technology, corporate and executive expenses, professional fees and occupancy. The amount shall be a proportion of these costs which the cooperative reasonably allocates to its milk marketing activity.
- (b) Cooperatives shall report these cost centers and allocate them into the applicable operating ledger accounts described in section 149.43(b) of this chapter. All allocations and reports shall be in accordance with generally accepted accounting principles. Cooperatives that are not in the reporting cross-section will submit a less detailed report.
- (c) The cost allocations shall be based only on the cooperatives' milk marketing activities for their producers (members and non-members).
- (d) The annual reporting deadline shall be May 1 for cooperatives that are included in the reporting cross-section and June 15 for all other cooperatives.