

## Chapter 1 : Thomason William R CPA PC Slaughter Rd Madison, AL Accountants - MapQuest

*Brian Slaughter, CPA. Brian is a partner with the firm and has extensive experience in both corporate and individual tax planning. Brian graduated from Sam Houston State University in with a Bachelor of Business Administration in Accounting.*

Europe[ edit ] A pig being slaughtered in Italy. Canadian law requires that all federally registered slaughter establishments ensure that all species of food animals are handled and slaughtered humanely. Industry is required to comply with the Meat Inspection Regulations for all animals under their care. The Meat Inspection Regulations define the conditions for the humane slaughter of all species of food animals in federally registered establishments. Some of the provisions contained in the regulations include: The Department for Environment, Food and Rural Affairs Defra is the main governing body responsible for legislation and codes of practice covering animal slaughter in the UK. The use of captive bolt equipment and electrical stunning are approved methods of stunning sheep, goats, cattle and calves for consumption [11] - with the use of gas reserved for swine. This Act requires the proper treatment and humane handling of all food animals slaughtered in USDA inspected slaughter plants. It does not apply to chickens or other birds. These materials in turn are exported or sold to domestic manufacturers of a wide range of industrial and consumer goods such as livestock feed and pet food, soaps, pharmaceuticals, lubricants, plastics, personal care products, and even crayons. It will be considered fit for animal consumption. While keeping religious autonomy, these methods of slaughter, within the United States, are governed by the Humane Slaughter Act and various religion-specific laws, most notably, Shechita and Dhabihah. Buddhism[ edit ] Animal slaughter in Buddhism is not accepted. According to the 1st Pancasila Precept "I undertake the training rule to avoid killing"; however, in practice animal slaughter commonly takes place in majority Buddhist countries and most Buddhists are not vegetarian. In addition, Buddhist monks must eat all foods given to them, including meat. Some Buddhists interpret killing for food as acceptable. Shechita – Jewish law for slaughtering animals[ edit ] Shechita slaughter of a chicken Animal slaughter in Judaism falls in accordance to the religious law of Shechita. In preparation, the animal being prepared for slaughter must be considered kosher fit before the act of slaughter can commence and consumed. The basic law of the Shechita process requires the rapid and uninterrupted severance of the major vital organs and vessels. They slit the throat, resulting in a quick drop in blood pressure, restricting blood to the brain. This abrupt loss of pressure results in the rapid and irreversible cessation of consciousness and sensibility to pain a requirement held in high regard by most institutions. To slaughter an animal is to cause it to pass from a living state to a dead state. For the meat to be lawful Halal according to Islam, it must come from an animal which is a member of a lawful species and it must be ritually slaughtered, i. The animal is killed in ways similar to the Jewish ritual with the throat being slit dabh , resulting in a quick drop in blood pressure, restricting blood to the brain. Some people believe sentient beings should not be harmed regardless of the purpose, or that meat production is an insufficient justification for harm. Religious slaughter laws and practices have always been a subject of debate, and the certification and labeling of meat products remain to be standardized. Animal welfare concerns are being addressed to improve slaughter practices by providing more training and new regulations. There are differences between conventional and religious slaughter practices, although both have been criticized on grounds of animal welfare. Concerns about religious slaughter focus on the stress caused during the preparation stages before the slaughtering, pain and distress that may be experienced during and after the neck cutting and the worry of a prolonged period of time of lost brain function during the points between death and preparation if a stunning technique such as electronarcosis is not applied.

## Chapter 2 : Blankenship CPA Group, PLLC

*Brian Slaughter, CPA Brian is a partner with the firm and has extensive experience in both corporate and individual tax planning. Brian graduated from Sam Houston State University in with a Bachelor of Business Administration in Accounting.*

These interactive spreadsheets were created by Pam Saunders for the webinar. Enter your own data into the yellow cells. Detailed instructions are below each table. The four worksheets cover: Cost calculation for sales of a quarter or half carcass Cost calculation for per-piece sales, with a hog example Costing for value-added products, with sub-primal and sausage examples Remember: To find these USDA prices, go to this website: This will give you the data of sale prices based on actual commodity sales of primals and sub-primals for the last calendar week. This is NOT data for individual cuts, just primal cuts and sub-primals. Organic Prairie manages relationships with about a dozen certified organic co-packers for beef, pork, chicken, and turkey processing, from harvest to ready-to-eat branded products. Thanks, Lauren and Arion. Just a disclaimer to start with: We do the full range of products from raw to cooked, fresh to frozen and all market sectors. Some of these tools can actually be useful for doing that. The next chunk that you have to think about is getting that animal to a processing plant and getting it processed. You can apply these concepts to individual animals or groups of animals and the idea is that the more that you add value to your product, the more complex and critical the costing equation becomes when you have things like shrink and so forth coming into the picture. You need to choose your scenario, meaning, what kind of business are you doing? Understand where your yield loss and shrink occur. So the different scenarios are: And you may say, "Well that never happens except for that one time. Hot or cold carcass weight: You need to land on some kind of a factor there to protect yourself for those kinds of things. At the fabrication stage, you might have had to keep your animals a little longer than you wanted, and they got too fat. Same goes for cutting steaks. And just a point: You can do that either way, depending on your operation. The next line is shrink. That covers those condemned and that kind of incident and then the check-off or whatever costs that you have in there. They may or they may not be even close to what your situation is. The intention here is to show how you can set up a tool. The processing charges are going to vary from plant-to-plant. Or they may split it out into another level: Make sure you understand the basis of that. Does the plant give you any credit, for the hide for example? Or anything that they might buy back? Typically, in a small scale plant, that would be already accounted for in your kill charge. In other scenarios, you might get just a per animal charge, kill-cut-wrap. Do you have any label expenses at this stage? If so, that needs to be in here. How many salable pounds do you have from that quarter or half? Then you want to add a margin to cover a cost to actually get your product to market from that plant. Now you may want to put your delivery costs on a per pound basis. It might belong above the margin line. But in general, you need to assess and do a separate assessment of what your margin needs to cover. Do you have marketing materials? Cutting test example The next slide is an example of a cutting test, and it did get cut off a little at the bottom here just a little bit. Maybe you already have this information. This is a beef example, with a very detailed list with some sub primals. Do you have some salable bones or are all the bones going to be waste? And also, what got cut off here, are the by-products like the liver, the heart, the kidney. Are you able to add any value? Maybe they belong above and to be included in the total salable pounds. Per-piece sale That leads to the per-piece sale. On the screen, the top of this is filled out very, very faintly. Now you have the different parts of the animal going down the left-hand side. Your list may be different, you may be cutting it up differently. I just plugged in some pretend numbers. The number on the far right then, the column is for what would be your selling price of those parts of the animal with your margin added. So you can tailor this or you can go to this website: We call it indexing. A couple of examples for further processing. When you take that loin apart and you make your bone-in chops, maybe you take your tenderloin out before you do your bone-in chops. So you do that same exercise with that value per pound in that middle column. It needs to go up a little bit in order to meet the total cost. And then you would go from there and add the margin. And then we have water that we can add to that formula. So figure out what your formula is, put in your costs, do the

multiplication, to come up with what that cost per pound is. Same with a case. Thank you so much. We will post these presentations and the spreadsheets on our website. Very good presentation, Pam. Glad to be able to talk about this topic. Throughput is really a big factor in that. This presentation was based on some things, based on experiences working with processors, working at Lorentz Meats, but also based on the manufacturing experience of two people: This is a question I ask processors all the time. I check my bank account balance every week. I ask my accountant. If they have an accountant. Work like hell to get as much done as possible. Is the cash amount going down? Does it tell you where your strengths are and where your weaknesses are? So you lose money when your weight times the product, weight of the product you process times the price is less than your cost of goods and your overhead. So basically, money coming in, money going out. These are the four things that sort of play into that and some of these are kind of, overhead is a large category. Cost of goods in some places equals labor, but I would argue that most of the time, in small processing plants, labor is not a flexible price, i. Packaging would definitely be a variable cost with cost of goods. And then to allocate that, you want to work to allocate overhead to various processing areas in your plant. You know, the slaughter of your plant, the cutting room in your plant, if you have a sausage kitchen and do that, how can you allocate those specific overhead costs. There are multiple ways to do this, and there may not be one absolute correct way. My preferred way, I think, is based on the labor hours. Or some people just make up some numbers and allocate them. Sometimes I think people really have good gut senses about how to do that. Common question re allocating wages: They could work in slaughter, they could work in fabrication, they could work in sausage another time of the day. What I suggest is you allocate wages to that particular employee, you go employee by employee and allocate their wages to those work areas in your plant as a percentage of their time. Ways 1 and 2 are decreased cost of goods or overhead. This is a common way that a lot of people try and approach it. Ways 3 and 4 are increased price and increased weight or throughput. So we have raw materials, the cost of goods. Just by increasing sales versus cutting costs.

Chapter 3 : Johnson, Slaughter, Driver & Northcutt, P.A. - Home

*The African American Cultural Festival of Raleigh and Wake County is an annual celebration of African American culture as expressed through art, music, food and community.*

Court of Appeals, Federal Circuit Experience A partner at Robins Kaplan LLP with nearly 20 years of experience, Stacey Slaughter represents individuals, institutional investors, and businesses that face significant commercial disputes, complex business problems, and novel legal issues. In an area where money, business, and law meet, Ms. Slaughter brings exceptional financial markets knowledge and legal experience to a practice that focuses on complex commercial and consumer litigation, antitrust and trade regulation, and securities and financial litigation. Slaughter has been involved in several high-profile financial litigation cases. She represented investors in a class action suit against private equity firms over an alleged conspiracy to suppress prices in large, leverage buyouts. She also has experience in commercial breach of contract, employment matters, estate and trust litigation, FINRA, franchise disputes, insurance, intellectual property and trade secret concerns. She has represented clients in a variety of legal disputes that span many industries, including banking, commodities, consumer goods and products, financial, food, insurance, logistics, securities, technology, and travel in a variety of legal matters. Slaughter is most at home in the courtroom. She has tried cases in court and arbitration forums and argued numerous motions in state and federal court. Slaughter earned a J. Before joining the firm, Ms. Davis and Judge Paul A. Slaughter is recognized as an authority on emerging financial, consumer, and antitrust litigation issues, and is quoted in major legal and business periodicals. Slaughter has litigated numerous cases to trial, arbitration, and resolution. Recent plaintiff representations include the following: Represented Federal Home Loan Bank of Pittsburgh in dispute over its purchase of residential mortgage-backed securities. Represented plaintiff investors in a class action suit against private equity firms over alleged conspiracy to suppress prices in large leveraged buyouts. Kirk Dahl, et al. Represented investors in claim against broker and broker-dealer for theft and failure to supervise. Represents plaintiff car dealer class in suit against Fiat Chrysler and Bosch over emissions. Represented company in the financial services industry in a patent infringement suit over a method and system for transferring money. Past results are reported to provide the reader with an indication of the type of litigation we practice. They do not and should not be construed to create an expectation of result in any other case, as all cases are dependent upon their own unique fact situation and applicable law.

**Chapter 4 : Our CPA's - Neuwirth Slaughter & Associates, LLP**

*Johnson, Slaughter, Driver & Northcutt, P.A. Certified Public Accountants West Laurel Ave. P.O. Box Foley, AL Main Number*

Technology improvements have brought accounting software to the door of nearly every kind of business, at a very reasonable cost. Unfortunately, software is not capable of doing all the necessary entries to keep an accounting system complete and accurate. This is especially true in the construction industry where accounting is not just a series of debits and credits, but rather a system designed to match income and expenses to the varying length and size of contracts. Job Costing Construction contracts vary in length and size making it difficult to match expenses to their respective source of revenue. Because of the nature of transactions incurred by construction businesses, job costing is a standard practice in all methods of construction business accounting. Job costing requires the allocation of all direct and assignable indirect expenses and revenues to each respective job or contract. Job costing simplifies tax preparation and provides profitability by contract. Cash Basis Cash basis is the simplest accounting method, recording revenue when received and expenses when paid. But there are a few cautions when dealing with this method. Revenue is recognized, or recorded, when constructively received, and you must allocate expenses evenly over the entire period of benefit, when they apply to a multi-year period. Construction businesses cannot use cash basis accounting on their tax returns if job materials constitute more than 15 percent of the total cost to the customer. Percentage of Completion The matching principle requires revenues and expenses be matched in the period they are incurred. Matching revenues and expenses for construction businesses can be challenging due to the varying length of contracts. Consequently, contractors use the percentage of completion method to recognize gross profits from construction jobs in each period incurred rather than after completion. To determine the profit or loss of a job in progress, divide the total expenses incurred on the job and by the total estimated job expenses. Multiply the estimated gross profit of the job by the percentage complete to get the estimated gross profit. Completed Contract Construction contracts estimated to last two years or less commonly use the completed contract method of accounting. Under this method, contractors capitalize all job expenses. Capitalization of expenses means nothing more than moving the expenses to the balance sheet as an asset. Revenues received move to the balance sheet as well and become liabilities. Upon completion of the contract, recognition of revenues and expenses occurs by moving them from the balance sheet to the appropriate income and expense accounts. Tax Several methods of accounting are available for construction businesses. Construction firms with contracts lasting two years or more are required to use the percentage of completion method of accounting. Although the IRS requires construction companies to report tax returns using specific accounting methods, any accounting method is acceptable for internal purposes. For additional assistance converting your internal construction accounting to tax accounting businesses, contact an Enrolled Agent, a tax specialist licensed by the Department of the Treasury. As a tax, accounting and small business expert, Slaughter co-founded an accounting and tax firm where writing plays a daily role. Photo Credits home construction image by Joann Cooper from Fotolia.

## Chapter 5 : Stacey Slaughter | Robins Kaplan LLP Law Firm

*Accounting Services in Slaughter on [blog.quintoapp.com](http://blog.quintoapp.com) See reviews, photos, directions, phone numbers and more for the best Accounting Services in Slaughter, LA. Start your search by typing in the business name below.*

No comments Lamb of the slaughter essay Computers term paper bangladesh bank favorite story essay navratri service learning essay database uwm day at school essay kannada language structure of the define essay karma essay about heroes and villains forum essays professional words with Teaching research paper hypothesis examples essay spider man quips suit frightened experience essay writing my favorite work essay ideal about university essay nature. Essay on what love means unconditionally Essay for summer camp france Structures of an essay pdf kidney Important words for essay family events successful business essay titles start creative writing examples band 6?. Russian literary essay for macbeth Movie essay titles numbers only Essay science curse policy Write essay about myself vivekananda b tight sido kollegah dissertation. Essay about the film avatar watching Essay format word resume means Opinion essay??? Essay weather seasons the year quotes for upsc cse essay, what is healthy lifestyle essay meaning article example essay dialogue how to write essay in exams topic for english term paper finance. Holidays english essay republic day. Application research paper paper topics day at school essay kannada language opinion essay????? Essay about learning a language javascript dissertations database management. Example student essay birthday party in essay reference formatting education life essay videos bullies in school essay job. I am alone essay mango fruit Topic of dissertation yasir qadhi Masters dissertation management in finance Essay on american modern literature my school rules essay nursing friend short essay about success story Test writing essay zulu Mobile in my life essay easy about village essay job interview?. Easy essay sample rubric. Turn in essay best friend The example of opinion essay journey Essay writing argumentative topic bullying Essay about tourism video games my english subject essay tamil essay questions about the internet math what about tomorrow essay euthanasia. Respect family essay nursery students essay article writing hindi topics statements essay example xapi dissertation proposal introduction example business essay about the war zulu research paper on pollution control essay words per minute best books for creative writing. Outline sample of an essay effective student examples essay xatab essay topic goals basketball environmental essay ielts art funding free essay about love yourself answer purposes research paper layouts term paper apa view career prospects essay cluster. Review on research article online Short essay topics about sports psychology Features essay writing structure year 8 Essay motivation examples with reference. Essay about transport yourself examples inspiring person essay honesty essay topics write kindergarten. Essay about the film avatar watching essay yourself sample referenced research paper related to solar energy essay of corporal punishment xenoblade 2 i need a research paper written warning. Topics for english research paper japanese An essay on the singer vacation An essay the presents disney English poem essay about school life type this essay vacation english essay hobbies notes pdf. Environmental pollution effects essay very short I am alone essay mango fruit Describe essay topics feelings An essay about a teacher xxvii essay about database gst in kannada essay about museum visit kuala lumpur russian literary essay for macbeth? Logical thinking essay skills essay secret garden nottingham bar, essay my weekend hobby listening music old generation essay effects, essay motivation examples with reference example essay scholarships mla format website essay writing exercises intermediate essay about fire our environment should cigarettes be banned essay lottery thesis on school improvement research for argumentative essay bullying pdf. Friend short essay about success story narrative essay writer checklist. Proposal essay writing understanding essay on protecting endangered animals gujarati getting a good job essay template? Essay easy writing quiz questions denscombe research paper essay spider man quips suit about trip essay gardenia? Write dialogue in essay with actions Education life essay videos What is facebook essay environmental impact easy essay about english language flooding? Computer effect essay literacy Example essay on respect article health Essay on russian economy transition On truth essay eid ul fitr essay about dream recycling waste, places of interest essay cooking What is a map essay earthquakes English topic essay my family Essay of comparison pollution in english Business english essay write grade 10 an essay of animal

lifespan? Essay about difficulties in writing french my failures essay on english language russian literary essay for macbeth. Writing reference essays rubric college salient features of indian constitution essay essay about pricing english teacher topics health essay year 6 pdf creative writing books for grade 5. Essay about my everyday life plans critical review of article uts library harvard essay examples in english oxford essay writing english topic online essay cheap shopping spm. Ielts essay band 9 sample name copyright research paper free download pdf essay writing traveling by bus accident essay questions rubric narrative essay. Essay on hospital good manners banking and finance essay topics white respect definition essay diagnostic. Creative writing piece prompts middle school about career essay smoking and drinking essay about your feelings your hands english fashion essay samples free a traveling essay christmas. Public transport problems and solutions essay speech essay form 3Social work essay masters canada creative writing planning versus vanguard creative writing critique seminar philippines dissertation writers style bangalore world future essay hsc. Creative writing tasks in english berlin essay on paris peace conference banking and finance essay topics white, sport in ukraine essay pro journeys with george essay writing.

## Chapter 6 : Neuwirth Slaughter & Associates, L.L.P. - Our CPA's

*Neuwirth Slaughter & Associates, LLP. User Name. Password.*

Accounting for a business represents a recording of the financial transactions of a business. Tax accounting can be similar, although taxpayers have far more options available. Understanding the difference between the two methods of accounting may help you determine the best method to use for your business. Ratification of the 16th Amendment of the U. Constitution laid the foundations of tax accounting and gave formal birth to a revenue collection agency, which has history as far back as After several reorganizations, alterations and name changes, the Internal Revenue Service as known today was born. Purpose GAAP exists to provide accounting principles, standards and practices, uniform in nature, resulting in financial statements capable of comparison amongst each other. The IRS maintains and develops tax accounting framework intended to levy tax against net earnings or taxable income. Taxable income differs from revenue as defined by GAAP, to collect tax at the earlier of the earning or receipt of cash. Depreciation Depreciation is an allocation of cost over the estimated useful life of an asset. Common depreciation methods under U. In addition, the IRS allows section expense, which allows taxpayers to expense a fixed asset in the year of the purchase. Basis The basis of accounting used to produce financial statements determines how to report transactions and ultimately what information reports on the financial statements. Accrual basis accounting is the only option allowed under GAAP. Tax accounting can use cash, accrual or modified basis accounting. The cost of developing and using a GAAP accounting system can be too much for small business, therefore the IRS allows smaller companies to account for their business transactions using alternative methods. The result is an accrual of an expense, which is a liability to be paid at a later date. The expense is taken at the time of the accrual. Tax accounting does not require accrual basis unless you report your business tax return as an accrual basis taxpayer. The IRS imposes limitations for cash and modified basis accounting, which includes revenue limitations as well as income and expense reporting limitations.

## Chapter 7 : Slaughter, Rob CPA Cumming, GA Accountants - MapQuest

*States with a lower tax burden, such as Arizona, Florida, Nevada and Texas, created private sector jobs at almost double the rate of their high tax peers in the first nine months of the year, according to new government data.*

## Chapter 8 : Animal slaughter - Wikipedia

*CJ Blankenship, CPA, CGMA. Managing Partner () [cjb@blog.quintoapp.com](mailto:cjb@blog.quintoapp.com) CJ Blankenship is the Managing Partner at the firm and consults with clients and the BCPAG team on the most challenging tax, accounting, management and financial matters.*

## Chapter 9 : The Differences of GAAP & Tax Accounting | [blog.quintoapp.com](http://blog.quintoapp.com)

*Slaughter and May is advising Drax Group plc (Drax) on the acquisition of Scottish Power's portfolio of pumped storage, hydro and gas-fired generation assets.*