

**353.10 Cost calculated.**

In calculating the cost price of the agricultural lime to the county as referred to in [section 353.9](#), all elements of the cost of the operations, including the amortization of the purchase price of any quarries, lands, or equipment over the period during which any bonds, warrants or other obligations incurred by the county therefor shall mature, cost of all labor, proportionate and actual administrative overhead of county officials and other county executive employees in administering said chapter and conducting said business, repairs to plant machinery and equipment, wages of all employees and all other costs of production shall be kept in a separate system of accounts, and all books and records with respect to the cost of said agricultural limestone and the methods of bookkeeping and all records in connection with the production, disposal and sale of said agricultural limestone shall be open to the inspection of the public at all times.

[C39, §3142.18; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §202.10]  
C93, §353.10