

SAM—INSTITUTIONAL STORES ACCOUNTING

DONATED FARM STORES RECEIVED REGISTER

10822.1

(Revised & Renumbered 2/65)

Priced Stock Received Reports for all donated items for farming and processing enterprises will be recorded in the Donated Farm Stores Received Register during the fiscal year (see SAM Section 10822). As of June 30 the total net value (fair value less charges) of such items issued during the year will be determined from this register in order to prepare the Worksheet—Farming and Processing Operating Expenses (see SAM Section 10990). Only Stock Received Reports for donated items for farming and processing enterprises will be priced and recorded in this register. The register is illustrated below.

DONATED FARM STORES RECEIVED REGISTER

Stock Received Report Number	Fair Value	Charges
203	\$100	\$10
900	75	10
953	125	15
954	500	55
1299	200	30
Totals	\$1,000	\$120

Average Charge Percentage:
 $\$120 \div \$1,000 =$ 12%

Net Value of Donations Received:
 $\$1,000 - \$120 =$ \$880