

**LIST OF UNPAID STOCK RECEIVED REPORTS FOR FARMING AND  
PROCESSING OPERATIONS**

**10872**

(Revised 6/68)

The Stock Received Reports for farming and processing materials and supplies that have been received but not scheduled for payment by June 30 will be listed each year. The preparation of this list will be simplified if it is prepared promptly at the end of the fiscal year. A List of Unpaid Stock Received Reports for Farming and Processing Operations is illustrated on the following page.

Every unpaid farming and processing Stock Received Report listed will be compared to the List of Accounts Payable for such materials and supplies. (See Section 10873.) This comparison will be made in order to identify the unpaid Stock Received Reports for those materials and supplies that have been received by June 30 and that will be charged to the next year's appropriations. This identification is necessary in order to prepare the Worksheet—Farming and Processing Operating Expenses. (See Section 10990.) It will be made by checking off those Stock Received Report numbers on the List of Unpaid Stock Received Reports which are shown on the List of Accounts Payable.

An adjustment will be made in the Worksheet—Farming and Processing Operating Expenses (Section 10990) for the materials and supplies that have been received by June 30 but will be charged to next year's appropriation. The amount of this adjustment will be determined by (1) pricing the unchecked, unpaid Stock Received Reports in the same manner that the Purchased Stores Inventory will be priced (see Section 10861) and (2) analyzing these priced unpaid Stock Received Reports by operation, such as Farm General or Hog Ranch. See illustration on following page.