

## **SAM—INSTITUTIONAL FARMING AND PROCESSING OPERATIONS**

### **EQUIPMENT RECORDS**

**10991.2**

(Revised 5/87)

The original purchase of livestock that is considered equipment (i.e., all livestock regardless of cost, not purchased for laboratory or food purposes) will be entered in the Property Acquisition File in the same manner as other equipment.

The amount shown on the Livestock Inventories Report as "Natural increase this year" will be carried forward to the Property Acquisition File.

Property Survey Report, Std. Form 152, will not be prepared for livestock disposals except when it appears that losses have been incurred by theft or negligence. Individual dispositions of livestock, including survey reports for losses by theft or negligence, will not be entered in the Property Acquisition File because they are reflected in the calculation of the "Natural increase this year" on the Livestock Inventories Report.

Property Record Cards, Std. Form 153a, need not be retained for livestock except for the copies that become the Property Acquisition File. Property Cards for equipment plus the value of livestock, as shown on the Livestock Inventories Report, must equal the balance of Account No. 2341, Equipment.