

**SAM – GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 2310,  
LAND**  
(Revised 5/1987)

**10430**

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned land and interests in land under the jurisdiction of the particular agency.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
20.	Land or interests in land are acquired by other than condemnation proceedings.	21.	Land or interests in land are disposed of.
28.	Land is acquired in condemnation proceedings by claim filed by agency.		
30.	Land is acquired in condemnation proceedings by claim filed by State Treasurer		