

Farm to Table Coding

The Child and Adult Nutrition Services provides resources on the USDA requirements for utilizing this program.

<https://doe.sd.gov/cans/index.aspx> - Look for the Farm to Table Resources links

<https://doe.sd.gov/cans/documents/BeefBison-FAQ.pdf>

Coding for USDA certified donated beef or meat would be as follows:

- To record the receipt of the value of the inventory when received.

Debit 51 172

Credit 1670

- Entry to adjust inventory at the end of the year.

Debit 51 256X 000 462

Credit 51 172

Coding for USDA certified beef or meat purchased from a local processor.

- To record the receipt of the value of the inventory when received.

Debit 51 171

Credit 51 Cash account

- Entry to adjust inventory at the end of the year.

Debit 51 256X 000 461

Credit 51 171