

Study on Stock Book

Mirza Hasanuzzaman, PhD

Professor

Department of Agronomy

Sher-e-Bangla Agricultural University

Email: mhzsauag@yahoo.com

Concept

A stock book is one kind of register where the farm products and materials are recorded item-wise and date-wise along with receipts and issues mentioning the quantity and number of materials with their price.

Objectives

1. It maintains the records of the different articles of a farm.
2. It keeps records of the different farm products.
3. It gives information on the receipt of materials from other organizations.
4. It maintains the prices of inputs and sold products.

Exercise:

SAU farm has 80 kg of jute seeds on 1st January 2023 and on 20th January 2023 SAU farm purchases 100 kg of jute seeds on cash payment from the market @ taka 40 per kg and on 15th March 2023 SAU farm purchases 30 kg of jute seed from BJRI to includes invoice bearing no. 1 on 15th March 2023, 20 kg seeds are sold to farmers local areas @ 35 per kg and on 15th March 30 kg jute seeds are used as seeds for jute cultivation in SAU farm. From the above information on jute seeds, prepare a stock book for SAU farm.

STOCK BOOK

OPENING BALANCE	Receipt					Number and date Book and Voucher in which the cost is paid or when stock received from a farm without any payment	Price (Tk)	Date	ISSUE					Return when a cash payment is made in full, or issue receipt no. in all other cash enters serial no. Supply register or bill numbers	Numbers in case of furniture, implement, machinery. Each reason for breaking or loss, if disposed-off should be entered	Evaluation on 31 st December of each year after allowing for depreciation
	DATE	When Received	Ton	kg	g				Number	To when issue	Ton	kg	g			
80 kg	20.11.2023	20.11.2023		100			2000	15.03.2023	Local farm		20			Receipt no. 205 Sl. No. 23		



15.03.2023	15.03.2023		30		Invoice no. 1 15.03.2023	1200	15.03.2023	SAU farm		30		Sl. No. 25		
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