

County 4-H Poultry Auction Revenue

Version Date	October 2026
Policies & Resources	None
Forms	Poultry Auction Revenue Form ; Gift Disclosure Form – UADA (Workday)
Contacts	Cash@uada.edu ; DevelopmentOffice@uada.edu
Related Guides	Receiving and Reporting Gifts

Introduction

The Arkansas 4-H Poultry Chain is a youth agricultural project that gives 4-H youth hands-on experience in poultry management, showing, and business skills. Because it is a low-cost, minimal space program designed to be accessible to youth regardless of where they live, it is a very popular program. 4-H members are given (or purchase) up to 25 chicks in the spring that they raise. Some of the poultry are shown at the county fair and possibly the district and state fair.

Although program rules vary between counties, 4-H youth are generally required to offer four pullets for sale at an auction held during the county fair with the proceeds going to the county 4-H program. In some counties, the auction is conducted by the fair association. In other counties, County Extension personnel conduct the auction.

This guide describes the recommended procedures when County Extension personnel conduct the auction with proceeds going to support the county 4-H program. This involves completing the [Poultry Auction Revenue Form](#) and possibly one or more [Gift Disclosure Forms](#).

Poultry Auction Revenue Form

On the day of the auction, complete the [Poultry Auction Revenue Form](#) as described below.

Poultry Auction Revenue				
County:		Auction Date:		
Pen #	Amount Paid	Market Value* (RC0036)	Donation Amt (RC0005)	Purchaser Name (and Address if Donation ≥ \$250)
1			0	
2			0	
3			0	
4			0	
5			0	
6			0	
7			0	
8			0	
9			0	
10			0	
11			0	
12			0	
13			0	
14			0	
15			0	
16			0	
17			0	
18			0	
19			0	
20			0	
21			0	
22			0	
23			0	
24			0	
25			0	
26			0	
27			0	
28			0	
29			0	
30			0	
Total	0	0	0	

* This amount is predetermined each year by the Poultry Science Department.

1. Enter your county name and the date of your 4-H auction.
2. Enter the market value of each pen, based on the predetermined value for that year's auction. If you do not know this amount, contact our Poultry Youth Specialist or your District Director. In most cases, chickens are sold four to a pen. Therefore, multiply the per-chicken value provided by four before entering the amount in the form. If for some reason there is a different number of chickens in a particular pen, adjust the market value of that pen accordingly.
Note: For UADA purposes, all chickens are valued at the same amount, regardless of whether they have won awards.
3. Until the Amount paid is entered, the Donation Amount will appear as a negative of the Market Value. This is due to the formula programed into the Donation Amount Column.
4. As pens are sold, the sale amount, name of the purchaser, and pen # should be entered on the form. If any purchaser pays a price that results in a Donation Amount of \$250 or more, the purchaser's address should be recorded. If the form is completed manually, when the auction is over the information should be entered into the electronic form. The form is designed to automatically calculate the Donation Amount, as well as totals for the Amount Paid and Market Value.
5. When the Amount Paid is entered, the correct amount of the donation should automatically be calculated. If the Amount Paid is lower than the Market Value, the Market Value will need to be changed to reflect the Amount Paid. The Donation Amount will be zero (0).
6. If the Donation Amount is a negative number, then you will need to replace the negative number with a zero (0). A negative number cannot be left on form.

7. If someone buys a pen, does not take the chickens, and the birds are resold, enter zero (0) in the Market Value column for the original purchaser and the actual Market Value for the second purchaser who actually takes the chickens. The idea is that the Market Value of the chickens should be entered once and only once on the form, no matter how many times they are sold.
8. Individual, official receipts are not required to be given to each purchaser. However, whomever collects the money on the day of the event should turn it over to county personnel for deposit. Then, one receipt for the total amount of the proceeds will be given to the person turning in the money.
9. If any purchaser wants a tax receipt for the amount of their donation, follow normal donation procedures. If the donation is less than \$250, a thank you note from the County office is sufficient. If the donation is \$250 or more, a Gift Disclosure Form should be completed for the donor/donation. Otherwise, complete ONE Gift Disclosure Form for the entire poultry auction revenue as shown below.

Note: When depositing the proceeds of the auction, make sure total market value is coded as Educational Sales and Services, and the total donation amount is coded as a Gift.

Gift Disclosure Form

Complete the collective [Gift Disclosure Form](#) as shown below.

 DIVISION OF AGRICULTURE RESEARCH & EXTENSION <i>University of Arkansas System</i> Clear Form		
GIFT DISCLOSURE FORM – UADA (Workday)		
Cash ☐ Check # Credit Card ☐ Stock ☐ Wire Transfer ☐ Already Deposited ☐		
RECEIPT ☐ BATCH ☐ DEPOSIT ☐		
A. DONOR INFORMATION		
Joint Gift? Yes ☐ No ☐ Anonymous Gift? Yes ☐ No ☐		
Donor (Person/Organization) Address Address Row 1 Address Row 2 City State Zip Phone Email	Entity ID 	
Contact (If Organization) 		
B. ACCOUNT INFORMATION		
Driver Worktag 	Cost Center 	Amount
Driver Worktag 	Cost Center 	Amount
C. GIFT INFORMATION		
In memory of: ☐ Or In honor of: ☐		
Name Address Row 1 Address Row 2 City State Zip NOK (If in memory of)		
The gift qualifies for a matching gift? (Enclose Form) ☐ Y ☐ N The gift is the result of a solicitation or proposal? (Provide Copy) ☐ Y ☐ N Thank you note sent to donor (Provide Copy) ☐ Y ☐ N Goods or services were returned to donor(s) – Quid Pro Quo ☐ Y ☐ N If yes, Value \$		
INCLUDE ALL DOCUMENTATION RECEIVED FROM DONOR, COPY OF CHECK, RECEIPT & DEPOSIT SLIP WITH DISCLOSURE FORM		
I certify: 1. I am not aware of any request to provide deliverables in connection with this gift; and 2. No deliverables will be provided in connection with work or research performed related to this gift.		
Employee Receiving Gift Signature _____ Employee Receiving Gift Printed Name _____ Department Head Signature _____ Date _____ Date _____		
Rev. May 2026 Forward all necessary documents to: DevelopmentOffice@uada.edu		

Header:
Check the box for “Already Deposited”

Section A:
For Donor, write “Poultry Auction”

For Contact, put “See Attached Form”
Leave other fields blank

Section B:
Complete fields based on how the proceeds were deposited.

Section C: Leave blank

Signatures:
The Employee Receiving Gift Signature can be left blank.

The Staff Chair should sign as the Department Head.

The Gift Disclosure Form should be emailed to the Development Office with a copy of the completed Poultry Auction Revenue form. The two completed forms should also be included in the Cash Sale transaction documentation. Finally, it is recommended that a copy of both forms be retained for your records.

Next Steps

As discussed more fully in the [*Receiving and Reporting Gifts*](#) process guide, the Development Office is responsible for providing IRS-acceptable tax receipts to donors. Furthermore, in the UADA gift database, all poultry auction donations will be credited to the county and 4-H program that generated them.