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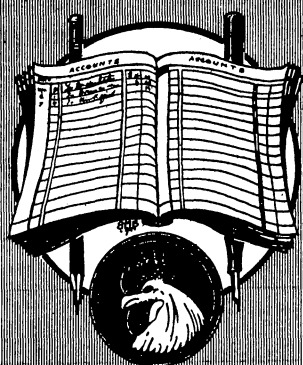
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POULTRY ACCOUNTS



A DEFINITE RECORD of expenditures and receipts is one of the greatest needs of many poultry keepers.

This bulletin gives a simple system of keeping poultry accounts adapted either for a small flock or for a large poultry farm.

Combined with this system of accounting is a detailed statement of expenditures and receipts and an inventory of the necessary equipment for operating a 1,500-hen commercial poultry farm.

The records advised are simple, consisting of a monthly statement sheet, a yearly summary sheet, an inventory sheet, a balance sheet, and a daily egg record.

This bulletin is a revision of Bureau of Animal Industry Circular 176, a System of Poultry Accounting.

POULTRY ACCOUNTS

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IMPORTANCE OF KEEPING RECORDS

ONE of the greatest needs of most poultry keepers is a definite record of expenditures and receipts. This is necessary to determine the extent of success or failure that is being made in the poultry work. A simple system is given in this bulletin by which the necessary records can be easily maintained. This same system may be used either by the poultry keeper who has only a small flock or by the commercial poultryman. A study of these records will enable the poultryman to determine which parts of the operation of the farm are profitable and where the costs are excessive. The actual equipment necessary and the amount of feed required for the operation of a commercial poultry farm are also given, thus combining the showing of poultry accounting with data covering the operation and equipment of an average commercial poultry plant of about 1,500 laying hens.

The blanks suggested for keeping the records are simple and practically self-explanatory. They are estimated on a basis of a 1,500 laying-hen plant, assuming that the owner, with the assistance of his family, can do the entire work on a plant of this kind except during the spring, when \$120 is allowed for extra labor. The owner's dwelling and the land are not included in these records, as these items are such variable factors. From 20 to 25 acres is a desirable size for a 1,500-hen poultry farm, although some successful farms of this capacity have only from 6 to 12 acres. It is estimated that the flock of 1,500 fowls will consist of 1,000 pullets and 500 yearling hens or breeders. To maintain this flock, 4,000 eggs would be required, out of which 2,500 chicks should be hatched, and allowing that 500 will die or be culled before market age. The remaining 2,000 should be raised, half (1,000) being cockerels, which will be sold as broilers, leaving 1,000 pullets to put in the laying pens each year.

NECESSARY BLANKS AND FORMS

The different blanks or forms necessary to keep the records are the following: Monthly summary sheet, yearly summary sheet, inventory sheet, statement sheet, and egg record. A sample sheet of each kind has been filled out for guidance, except in the case of the egg

record, which is given in blank. These forms or blanks can be ruled off on ordinary loose sheets of paper or in a blank book. The latter plan will usually be found more desirable, as it prevents the different sheets from becoming scattered. When separate sheets are used they should be, for convenience, not less than 8 by 10 inches. When a blank book is used one page can be used as the debit side of the sheet and the opposite page as the credit side, which will allow the use of a small-sized book.

The inventory sheet should be used at the beginning of each year. The sheet shown is filled in for a new farm, the buildings and equipment being estimated at the cost price. In succeeding inventories a deterioration of 5 per cent is allowed on buildings, 10 per cent on incubators and equipment, and 15 per cent on automobile, which depreciation is included in the statement sheet. The statement sheet shows the actual status of the operation of the farm for the year. An incubation record should also be kept, showing the number of eggs set, the candling tests on the seventh and fourteenth days, and the total number of chicks hatched.

A simple egg record for the year is also given in blank. It is desirable to keep a record of this kind in each house or pen, which is also quite helpful in improving the efficiency of the flock. The average production of the flock during the month is figured by adding the number of hens at the beginning of the month to the number at the end of the month and dividing this by 2, giving the approximate number of hens kept during the month. The average production will then be this number of hens divided into the total egg production for the period.

When only a small flock is kept, all eggs and chickens used at home should be credited to the flock at regular market value. This may also be done on a large poultry farm, although such items will only slightly affect the totals, and in many cases poultrymen merely figure that the poultry and eggs are a part of their living and do not consider it sufficiently important to keep a record of these products.

SAMPLE STATEMENTS

The following statements have been drawn up for White Leghorn fowls, in which the mortality of laying hens will be about 12 per cent for the year. Each hen will consume approximately 64 pounds of feed in one year; 19.5 pounds of feed are allowed to grow a Leghorn pullet to September 1, in addition to 6 pounds of feed allowed for the cockerels, to be marketed when they weigh 1½ pounds. The selling price of the cockerels in June was 41 cents per pound and 31.2 cents per pound was received for those sold in July.

The prices paid for feed and those received for products will vary in each section and in different years. Those given here are for 1922. The price of the ration for the laying hens is figured at \$2.08 per 100 pounds, while the growing feed for the chicks, other than the small baby-chick feed, is figured at \$2.25 per 100 pounds. It is estimated that 100 eggs set will average to produce 62 good chickens. An average yearly production of about 131.5 eggs per hen is estimated, including both pullets and yearlings, one-third of the fowls being yearling hens. The average price of eggs, based on monthly sales, was 40.5 cents.

DR.

MONTHLY SUMMARY SHEET

Date (1922)	Item	Feed	Miscellaneous	Equipment	Total
March 1	2,285 pounds chick feed	\$80.00			\$80.00
1	500 pounds wheat	10.50			10.50
	500 pounds oats	9.00			9.00
	1,000 pounds corn	18.00			18.00
8	500 pounds bran	8.00			8.00
	500 pounds middlings	8.75			8.75
	500 pounds meat scrap	21.25			21.25
	1,000 pounds corn meal	18.00			18.00
10	2 tons coal		\$30.00		30.00
12	20 gallons gasoline		5.00		5.00
15	500 pounds wheat	10.50			10.50
	500 pounds oats	9.00			9.00
	1,000 pounds corn	18.00			18.00
22	200 pounds bran	3.20			3.20
	200 pounds middlings	3.50			3.50
	332 pounds meat scrap	13.85			13.85
	400 pounds corn meal	7.20			7.20
25	2,800 egg cartons		30.00		30.00
25	Express		15.00		15.00
25	Lumber			\$50.00	50.00
29	Labor		120.00		120.00
	Total	238.75	200.00	50.00	488.75

Date (1922)	Item	Market eggs	Hatching eggs	Market poultry	Breeding stock	Total
March 1	430 dozen eggs	\$137.60				\$137.60
8	430 dozen eggs	137.60				137.60
10	1,000 eggs		\$100.00			100.00
15	240 dozen eggs	76.80				76.80
22	430 dozen eggs	137.60				137.60
25	1,000 eggs		100.00			100.00
30	1,500 chicks				\$375.00	375.00
	Total	489.60	200.00		375.00	1,064.60

INVENTORY

Item	Inventory Jan. 1, 1922		Inventory Jan. 1, 1923	
	Number	Value	Number	Value
Buildings:				
Laying houses, each 20 by 120 feet (capacity, 1,500 hens)	2	\$2,500.00	2	\$2,375.00
Colony brooder houses, each 10 by 15 feet (total capacity 2,500 chicks)	8	800.00	8	760.00
Growing houses (also for cockerels), 10 by 15 feet	4	400.00	4	380.00
Garage and feed house, 20 by 40 feet	1	370.50	1	351.97
Fattening house and feed room, 18 by 36 feet	1	300.00	1	285.00
Total		4,370.50		4,151.97
Equipment:				
Mammoth incubator (3,000 egg capacity)	1	500.00	1	450.00
Miscellaneous equipment—feed hoppers, wire fencing, water fountains, tools, wheelbarrow, pails, egg boxes, crates, etc.		470.00		423.00
Large brooder stoves for growing houses, at \$30 each	8	240.00	8	216.00
Total		1,210.00		1,089.00
Auto truck	1	600.00	1	510.00
Stock:				
Pullets, about 9 months old, at \$3	985	2,955.00	985	2,955.00
Yearling hens for breeders, at \$2	485	970.00	485	970.00
Cockerels for breeders, at \$5	40	200.00	40	200.00
Total		4,125.00		4,125.00
Consumable supplies:				
Feed on hand	1½ tons	60.00	1½	60.00
Grand total		10,365.50		9,935.97
Decrease		429.53		

YEARLY SUMMARY SHEET

Month	Feed				Miscellaneous	Equip- ment	Total	
	Hens		Chicks					
1922	Pounds	Cost	Pounds	Cost				
January.....	7,791	\$162.05			{ Taxes..... \$175.00	}	\$382.05	
February.....	7,711	160.39			{ 3 tons coal..... 45.00			
March.....	7,632	158.75	12,285	\$80.00	{ Auto supplies..... 100.00	}	465.39	
April.....	7,420	154.34			{ Advertising..... 180.00			
May.....	7,287	151.57	5,000	112.50	{ Express..... 25.00	}	498.75	
June.....	7,115	147.99	5,800	130.50	{ See monthly statement..... 200.00			
July.....	6,890	143.31	5,000	112.50	{ 500 egg crates..... 60.00	}	364.34	
August.....	3,975	82.68	5,925	133.31	{ Sundry expenses..... 150.00			
September.....	7,500	156.00			{ Auto supplies..... 75.00	}	339.07	
October.....	7,600	158.08			{ Express..... 40.00			
November.....	7,950	165.36			{ 6,200 egg cartons..... 74.40	}	330.21	
December.....	7,870	163.70			{ Auto supplies..... 75.00			
Total.....	86,741	1,804.22	24,010	568.81	{ Express..... 30.00	}	375.99	
					{ Insurance..... 55.00			
					{ Sundry expenses..... 150.00	}	306.00	
					{ Express..... 25.00			
					{ Disinfectant..... 25.00	}	208.08	
					{ 5,000 egg cartons..... 60.00			
					{ Shavings (50 bales)..... 25.00	}	250.36	
					{ Auto supplies..... 45.00			
					{ Express..... 15.00	}	223.70	
						1,629.40	50.00	4,052.43

Baby-chick feed in March at \$3.50 per 100 pounds.

YEARLY SUMMARY SHEET—Continued.

CR.

Month	Market eggs		Hatching eggs		Market poultry	Breeding stock	Total cost	
	Dozen	Value	Number	Value				
January.....	1,041	\$520.50				40 males at \$5.00.....	\$200.00	\$720.50
February.....	1,176	529.20						529.20
March.....	1,530	489.60	2,000	\$200.00		1,500 baby chicks at 25 cents.....	375.00	1,064.60
April.....	1,765	564.80	2,000	200.00		1,500 baby chicks at 21 cents.....	315.00	1,079.80
May.....	2,223	711.36						711.36
June.....	1,800	612.00			10 fowls at \$1.00.....			
					500 broilers at 61.5 cents.....	\$10.00		
					500 broilers at 46.8 cents.....	307.50		929.50
July.....	1,484	519.40			35 fowls at \$1.00.....	234.00		788.40
August.....	606	242.40			375 fowls at \$1.00.....	35.00		617.40
September.....	450	243.00				375.00		643.00
October.....	433	308.10				200 hens at \$2.00.....	400.00	708.10
November.....	500	377.50				200 hens at \$2.00.....	400.00	377.50
December.....	668	427.52						427.52
Total.....	13,676	5,540.38	4,000	400.00	961.50		1,690.00	8,591.88

Poultry Accounts

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STATEMENT SHEET

Item	Dr.	Cr.	Balance
Value of inventory Jan. 1, 1922.....	\$10,365.50		
Interest at 6 per cent on capital invested not including dwelling or land.....	621.93		
Expenditures during 1922.....	4,052.43		
Value of inventory Jan. 1, 1923.....		\$9,935.97	
Receipts during 1923.....		8,591.88	
Total.....	15,039.86	18,527.85	\$3,487.99

YEARLY EGG RECORD

Day of month	January	February	March	April	May	June	July	August	September	October	November	December
1.....												
2.....												
3.....												
4.....												
5.....												
6.....												
7.....												
8.....												
9.....												
10.....												
11.....												
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23.....												
24.....												
25.....												
26.....												
27.....												
28.....												
29.....												
30.....												
31.....												
Total.....												
Average number of hens.....												
Average egg production.....												

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