POULTRY ACCOUNTING

Comparatively few farmers know whether their fowls are a source of profit or loss. Much of the product of the farm flock is used at home to supply the table with eggs and poultry, and the expenditure and receipts are spread over the year and are individually small, so that the farmer loses sight of the real value of his flock.

The farmer should know the expenses of feeding, housing, brooding and rearing, as well as the general management of the stock. He should also know the value of eggs and poultry sold annually. All this can be determined easily by the use of a simple monthly account sheet. The recording of the daily egg production will serve as an excellent guide in the general management of the flock. All deaths should be recorded and charged against the flock. If deaths occur in the laying flock it will be necessary to determine the average number of hens on hand for the month in order to ascertain the average egg production. The average number of hens in the flock for one month can be determined easily. Suppose there are 80 hens in the flock and that in the month of April, which has thirty days, one hen died on the tenth and four died on the twentieth. There were, then, 80 hens in the flock for the first ten days, 79 hens for the next ten days, and 75 hens for the last ten days. The average number in the flock for the month would be:

$$\frac{(10 \times 80) + (10 \times 79) + (10 \times 75)}{30} = 78.$$

From this the average egg production and the average cost of feed per bird could be determined.

Through the keeping of careful records the farmer should be enabled to make considerable improvements in management, which would mean larger profits.