THE WEST OF SCOTLAND AGRICULTURAL COLLEGE

ECONOMICS DEPARTMENT REPORT

No. 1—1951 APRIL, 1951

POULTRY FLOCKS, 1949-50.

SOME COSTING FIGURES.

FOREWORD.

For a year ended on, or around, 30th September, 1950, the College had the co-operation of about 45 poultry-keepers in making an investigation into costs and returns. Rather less than half of this number had kept poultry costing returns for the College in previous years and the remainder of the records were obtained in response to the request of the National Farmers' Union of Scotland that poultry-keepers assist the College in an economic investigation starting with the year 1949-50.

At this stage, records from 40 of the co-operating farms and holdings have been completed and averaged and a summary of the results is presented here.

Both egg prices and feeding-stuffs prices are now higher than in the year reviewed.

Acknowledgment is made, with thanks, of the assistance given by the poultry-keepers whose records form the raw material of this statement and whose ready co-operation and patience in dealing with much detail was greatly appreciated by the members of staff who prepared the accounts for the individual farms and holdings.

J. A. GILCHRIST.

THE METHOD OF GROUPING.

The 40 enterprises from which results are incorporated here varied in type. Some were holdings with poultry as the sole, or main, enterprise, while others were accredited flocks or market-egg flocks kept on general farms. The variations in size are shown in one of the tables which follow.

The differences in size, in type and in marketing outlet made it necessary to group the records before preparing average results. The method of grouping used, while not satisfactory for all purposes, was as follows :—

Group A.1—Accredited Flocks (excepting those accredited flocks where sales were mainly market eggs) with egg yields of 144 eggs or more per hen—9 flocks.

A.2—Accredited Flocks (again excepting accredited flocks selling mainly market eggs) with egg yields of less than 144 eggs per hen—6 flocks.

Group B—Flocks where all, or almost all, of the laying birds were housed in batteries—10 flocks.

Group C.1—" Mainly Market Egg " flocks with egg yields of 144 eggs or more per hen—7 flocks.

C.2—" Mainly Market Egg " flocks with egg yields of less than 144 eggs per hen—8 flocks.

SOME PRELIMINARY POINTS.

The methods by which the figures of profit or loss were arrived at and information on the principal costing charges made are given at the close of the report—but some preliminary explanations are necessary.

Numbers of Hens.—This figure, required as a measure of flock size and for use in making several "per hen " calculations, is a reasonably accurate indicator of the number of laying birds carried. The numbers of adult laying stock and of pullets coming into lay were recorded by the majority of holdings with considerable accuracy and a record of sales, deaths and home-consumed birds withdrawn from the laying flock was also available. It was thus possible to obtain the number of " hen-days " monthly and also over the costing year, and from this total of " hen-days " the average numbers of laying stock were obtained. All calculations expressed " per hen " were based on this average.

Yield Per Hen.—In most cases the daily layings provided the basis of the total egg production figure for the year and the number of hens (obtained as above) was used to calculate the average yield per hen.

Revenue, Expenditure, Profit, Loss, Food Consumption, Etc., " Per Hen."—It has to be stressed that only with Group B—the battery flocks—do these (and other) figures expressed " per hen " represent the actual position " per laying bird," that is, the result which would be obtained if the laying birds were costed completely separately from the rearing of replacement stock. With all but the battery flocks, stock rearing (for replacement or for sale) was carried on and expenditure, weights of food consumed, etc., all include rearing costs as well as outlays made directly for the egg-producing birds. The calculation of such figures on a " per hen " basis is, in fact, merely a convenient way of bringing items of expenditure, receipt, etc., to a common standard.

Profit or Loss.—In preparing the profit and loss statements for each holding, neither interest on capital nor the managerial work of the holder or farmer was charged among expenses. Depreciation on equipment was charged at the usual rates (12½% was the rate applicable to much of the equipment). Other poultry—

ducks, geese and turkeys—were generally of little importance but where some were kept, sales of such stock, or their produce, was omitted and a deduction made from expenses (principally feeding-stuffs and labour) to make the necessary correction.

All manual labour—hired, family and by farmer or wife—was charged. In some cases, especially with small flocks, the making of close estimates of actual working time on poultry proved to be difficult and it is not unlikely that the averages given for labour—both in money and in hours—represent some degree of overstatement.

FLOCK SIZE.

The majority of the flocks were of comparatively small size, the numbers coming into the various size groups being :—

No. of Flocks with :—	Group A.1.	Group A.2.	Group B.	Group C.1.	Group C.2.	
Up to 150 hens	...	...	3	1	...	
150-200 hens	1	3	1	3	4	
250-350 hens	2	1	...	1	1	
350-500 hens	5	1	3	...	2	
500-750 hens	1	...	1	2	1	
750-1000 hens	...	1	2	...	...	
Over 1000 hens	...	...	...	...	...	
Total	9	6	10	7	8	=40
Average size of flock	371	375	445	311	362	
Total Hens Represented ...	3338	2248	4447	2178	2896	

Only 3 of the flocks costed carried over 750 hens, while 16 had only 200 hens or less.

YIELD PER HEN.

No. of Flocks with :—	Group A.1.	Group A.2.	Group B.	Group C.1.	Group C.2.	
Below 10 doz. (120 eggs) ...	...	2	...	...	4	
10-12 doz.	...	4	...	...	4	
12-14 doz.	5	...	4	4	...	
14-16 doz.	4	...	2	2	...	
16-18 doz.	...	...	2	...	...	
Over 18 doz. (216 eggs) ...	...	...	2	1	...	
	9	6	10	7	8	=40
Average group yield per hen ...	165	122	179	164	112	
Total eggs produced (dozs.) ...	45,960	22,759	66,246	29,852	26,926	

SEASONALITY OF EGG PRODUCTION.

For the five groups, the percentage of the year's total production represented by the monthly layings was :—

	Group A.1.	Group A.2.	Group B.	Group C.1.	Group C.2.
October	5·2	4·7	4·3	5·6	4·8
November	4·6	4·1	6·6	4·5	3·5
December	6·0	5·7	8·5	5·5	4·7
January	7·7	8·1	9·4	7·2	6·5
February	8·6	8·5	8·5	8·5	9·0
March	12·1	12·9	10·1	12·0	12·9
April	12·1	14·1	9·2	11·7	14·0
May	11·0	12·0	9·3	10·5	13·5
June	9·6	9·6	8·6	9·9	11·0
July	9·0	8·0	8·3	9·0	8·6
August	7·7	6·5	9·0	8·1	6·7
September	6·4	5·8	8·2	7·5	4·8
	100%	100%	100%	100%	100%

During the costing year under review the period when packing station prices were at their lowest point (3/9d. per dozen) lasted from about mid February to late in August. While the above monthly percentages

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represent production, and not actual sales, it is of interest to show the percentage of the year's production which was obtained during the seven months, February to August.

	Percentage of Year's Layings during February to August.
Group A.1	70%
Group A.2	72%
Group B.	63%
Group C.1	70%
Group C.2	76%

In contrast, December and January were months when the packing station price was at its peak for the year and in this two-month period, the battery group produced about 18% of the layings for the year.

PROFIT OR LOSS PER HEN.

In considering the averages of profit or loss, the manner in which the cost records were grouped must be kept in mind. Both of the A. groups—A.1. and A.2.—include only accredited flocks and in such cases hatching eggs, or day-old chicks or growing, laying or breeding birds made up a source of income additional to that from market eggs. In contrast, Group B. (the battery flocks) and Groups C.1. and C.2. represent flocks where practically all the income was from market eggs and flock culls. Included with the "market-egg" groups are a few flocks which, although "accredited," derived their income almost wholly from the sale of market eggs.

The group averages of profit or loss per hen were :—

No. of Flocks with :—	Group A.1.	Group A.2.	Group B.	Group C.1.	Group C.2.
Profits of :—					
30/- or more, per hen	1	...	...	2	...
20/- to 30/- per hen	2	...	...	1	...
10/- to 20/- per hen	2	...	2	...	...
0/- to 10/- per hen	2	1	4	2	3
Losses of :—					
0/- to 10/- per hen	2	2	1	2	4
10/- to 20/- per hen	...	...	2	...	1
20/- to 30/- per hen	...	...	...	...	...
30/- or more per hen	...	3	1	...	...
	9	6	10	7	8
Average for Group :—					
Profit of	13/3d	...	...	12/1d	...
Loss of	...	£1 3s 9d	1/3d	...	4/3d

Working on group averages, A.1. (accredited flocks with yields of over 12 dozen eggs per hen) and C.1. (market egg flocks with yields of over 12 dozen eggs per hen) showed average profits of 12/- to 13/- per hen. For Group B. (the battery group), the average result was a loss of 1/3d per hen. Both of the groups relating to flocks with yields of less than 12 dozen eggs per hen showed losses.

Within Group A.2., one flock with a very substantial loss considerably lowered the average return for the group but even when this flock is excluded the average for the group was a loss of 15/6d per hen. It is to be noted, however, that this was the only group in which the amount of home-grown grain available was negligible. Also, with the Battery group, this same item represented a value of only 6d per hen per annum.

STRUCTURE OF PROFIT OR LOSS.

The part played by "Revenue," "Expenditure," and the "Valuation Change" in determining the extent of the profit or loss in the groups was :—

	Per Hen :— Group A.1.	Group A.2.	Group B.	Group C.1.	Group C.2.
Revenue	£4 3/-	£2 18/-	£3 12/-	£3 3/-	£2 2/-
Expenses and Costs, omitting all Labour ...	2 13/-	3 1/-	3 1/-	1 18/-	1 15/-
BALANCE	£1 10/-	...	11/-	£1 5/-	7/-
DEFICIT	...	3/-	...	...	...
Labour Charge Made	1 0/-	1 4/-	12/-	13/-	11/-
BALANCE	10/-	...	...	12/-	...
DEFICIT	...	£1 7/-	1/-	...	4/-
Add Valuation Up	3/-	3/-	...	...	...
Less Valuation Down	...	...	...	...	...
PROFIT	13/-	...	...	12/-	...
LOSS	...	£1 4/-	1/-	...	4/-

As already stated, some difficulty was experienced in assessing accurately the amounts of labour used on some of the flocks and in view of this the above statement shows the labour charge separately to indicate the

extent of the charge made and to show the balance on the account before charging labour. The two high-yield groups—A.1. and C.1.—had balances of £1 10/- and £1 5/- respectively at that stage and group B. (the battery flocks) a balance of 11/- per hen.

A calculation per dozen of eggs produced gave :—

	Average Yield per Hen.	Profit per Doz. Eggs.
Group A.1	165	11½d
Group A.2	122	Loss 2/4d
Group B.	179	Loss 1d
Group C.1	164	10½d
Group C.2	112	Loss 5½d

It requires to be remembered that the profit shown for Group A.1 was not derived wholly from egg-production; receipts of rather over £1 per hen being obtained from hatching eggs and day-old chicks in this group.

It is worth while making clear what the figures given as profit (in the groups which made profits) represent. As far as possible all manual labour (including family and farmer) was charged as an expense but no charge was made for managerial work or for interest on capital.

REVENUE.

Detail of revenue per hen and per dozen of eggs produced is given in Tables 1 and 2 in the Appendix.

The figures given as Revenue are made up of two sections—the actual cash income from sales plus the credits given for eggs and poultry produce used in the household and the manurial value of the feeding stuffs used. The Group A.1 flocks—at approximately £4 per hen—had the highest income of any of the groups, but of this total, only £2 2/- was obtained from market eggs.

Figures for the individual groups are :—

Per Hen :—	Group A.1.	Group A.2.	Group B.	Group C.1.	Group C.2.
Income from Sales	£4 0/-	£2 15/-	£3 9/-	£3 2/-	£1 19/-
Credits	3/-	3/-	3/-	2/-	3/-
Total Revenue	£4 3/-	£2 18/-	£3 12/-	£3 4/-	£2 2/-

Prices Obtained.—All except one of the flocks costed were within " price-control " areas. The proportions of the output of market eggs sold during the higher priced periods varied. It was not possible to calculate an average price for the " table-poultry " sold as the types recorded under this name varied greatly in age, condition and price.

	Group A.1.	Group A.2.	Group B.	Group C.1.	Group C.2.
Market Eggs (per dozen)	4/3d	4/1d	4/4d	4/4d	4/2d
Hatching Eggs (per dozen) ...	6/10d	6/6d	...	...	...
Flock culls—each	7/6d	*...	9/4d	8/11d	7/2d
Day-olds—each	2/7d	2/2d	...	...	...

* Not available.

With regard to the average egg prices shown above, it has to be noted that in certain cases the revenue side of the cost record was based on an understanding that market egg sales would be recorded at " packing-station price."

EXPENDITURE.

The expenditure side of the individual flock accounts varied in content. For the complete holdings, the expenditure is almost wholly direct cash outgoings with an added estimate for the value of all family labour, but in these cases it was unnecessary to add any estimate for the share of farm " overhead " or " general expenses." With accounts for flocks on farms and for holdings flocks where only the poultry enterprise was costed, the actual cash outgoings were increased by estimates of the cost of home-foods, of family labour, of rent, of " overhead " share and of several other items. Tables 1 and 2 in the Appendix give the main headings under which expenditure was analysed.

The cost of feeding and the charge used for labour made up the two largest individual items of outgoings, with the exception of the battery flocks where the cost of replacement stock was second to the feeding-stuffs bill.

Per Hen :—	Group A.1.	Group A.2.	Group B.	Group C.1.	Group C.2.
Feeding	£1 15/-	£2 4/-	£1 18/-	£1 3/-	£1 1/-
Labour	1 0/-	1 4/-	12/-	13/-	11/-
Stock Bought	1/5	8d	19/3	2/9	1/4
All other Items	16/7	16/4	4/9	12/3	12/8
Total	£3 13/-	£4 5/-	£3 14/-	£2 11/-	£2 6/-

Feeding : Average Expenditure.—Purchased feeding formed the largest single item of expense. If to this is added, at estimated cost, the home-grown foods used, the average expenditure on feeding, expressed per hen, varied between £1 12/- to £2. It has to be remembered that this figure is not the expenditure incurred to feed the average laying bird for a year ; it represents the total food used for rearing and for egg production, expressed per hen. For Group B—the battery flocks—the average cost of £1 18/- per hen can, however, be taken as the approximate food cost per layer for the year.

Feeding : Prices and Consumption.—A few of the costing records failed to provide information on the weights of foods purchased and the averages which follow relate only to 38 flocks.

The averages of the in-buying prices of poultry foods (which, except in the battery flock group, include " rearing " and " growing " foods) and of the cost figures applied to home-grown grain, were :—

	Price (or Cost) Per Cwt.		
	Purchased Grain.	Purchased Mash.	Home Grain.
Group A.1	£1 6 4	£1 7 10	15/9d
Group A.2	1 2 9	1 8 7	...
Group B.	1 6 4	1 9 3	19/9d
Group C.1	...	1 9 0	18/0d
Group C.2	1 3 1	1 8 7	18/6d

The estimates placed on home-grown grain are based on crop-costing studies carried out as part of the investigational programme of this Department. The cost rates applied varied according to circumstances.

It is necessary to repeat that the costing year to which these figures relate was September, 1949, to September, 1950. After the annual price review in the Spring of 1949 and the removal of roughly half of the subsidy on farm feeding stuffs, prices rose and about six months of the costing year represents conditions after this rise. At the price-review in the Spring of 1950, the remaining subsidies on feeding stuffs were removed and a further rise in price came into operation. Thus the costing year includes two price periods and does not reflect the full effect over a year of the level of feeding stuff prices which ruled after April, 1950.

It was also possible to calculate an average of approximate food consumption per hen. While stocks of food on hand at the opening and closing dates have been neglected, they were generally small and would hardly affect the following figures :—

	Food Used, Expressed in Lbs. per Hen.		
	Purchased Grain and Mash.	Home Grain.	Total Grain and Mash.
Group A.1	136	34	170 lbs.
Group A.2	171¼	...	171¼ lbs.
Group B.	136¾	3¼	140 lbs.
Group C.1	77½	69¼	146¾ lbs.
Group C.2	79½	45½	125 lbs.
Average—All Groups	124	25½	149½ lbs.

These averages are also based on only 38 records representing a total of 14,387 hens. Again, the weights given include foods used for chick-rearing and growing stock. Only with Group B. (the battery group) does the weight given relate almost completely to egg-producing foods. The various supplementary items such as grit, potatoes, greens, etc., are omitted from the above weights.

An estimate was also made, on lines similar to the above, of the approximate consumption of feeding for each 12 dozens of eggs produced, omitting the supplementary foods.

	Average Yield per Bird.	Weight of Grain and Mash per 12 doz. eggs.
Group A.1	165 eggs	148 lbs.
Group A.2	122 eggs	203 lbs.
Group B.	179 eggs	112 lbs.
Group C.1	164 eggs	108 lbs.
Group C.2	112 eggs	102 lbs.
	Average all groups.	130 lbs.

The figure for Group B. (the battery flocks) where the food weights almost wholly exclude rearing and growing foods, showed an average use of 1 cwt. of food for each 12 dozen eggs produced.

Labour.—The higher labour charges shown in the accredited flocks were to be expected in view of their hatching and rearing programmes. The average for the battery group was 12/- per hen but few of the flocks reached the size of unit at which the greatest economy of labour was to be expected.

The figures of " labour hours per bird "—at best an estimate difficult to obtain with complete accuracy and likely to vary widely for many reasons—when averaged out for the groups, were :—

	Group A.1.	Group A.2.	Group B.	Group C.1.	Group C.2.
Hours per Hen	9	11	6	8	5
Hours per 12 doz. eggs	8	13	5	7	7

As a general average over 38 flocks for which this calculation could be made, labour use per hen averaged out at 8 hours and, per 12 dozen eggs, at between 7 and 8 hours.

Tables 3 and 4 in the Appendix give some information on this point for certain individual flocks, while the average labour charges for each group have been stated in the section dealing with the " Structure of Profit or Loss."

SOME AVERAGES PER DOZEN EGGS PRODUCED.

It has already been stressed that only in Group B. (the battery flocks) did the costing records relate almost entirely to egg-production as distinct from the rearing of replacement pullets. Further, principally with Groups A.1 and A.2, some of the expenditure recorded was incurred for, and recouped by, the sale of day-olds and growing stock. In these cases it is not possible to separate off replacement costs or "sideline" costs and prepare a statement relating only to egg-production. With these qualifications in mind, which relate specially to Groups A.1 and A.2, some calculations per dozen eggs produced may be of interest.

	Group A.1.	Group A.2.	Group B.	Group C.1.	Group C.2.
Average Yield per Hen	165	122	179	164	112
Expenditure per Dozen :—					
Foods	2/10¾d	4/4d	2/6¾d	2/4¼d	3/0¾d
Labour	1/5¼d	2/4¾d	10d	11d	1/2d
New Equipment	2½d	8½d	¾d	¼d	½d
All Other Items	8½d	11¼d	1/6d	5d	8¼d
Sub-Total	5/3d	8/4½d	4/11½d	3/8½d	4/11½d
Less Valuation Up	2¼d	4d	¼d	...	½d
Add Valuation Down ...	...	...	...	¾d	...
Total	5/0¾d	8/0½d	4/11¼d	3/9¼d	4/11d
Profit	11½d	...	...	10½d	...
Loss	...	2/4d	1d	...	5½d
Revenue per Dozen	6/0¼d	5/8½d	4/10¼d	4/7¾d	4/5½d

In Group B.—the battery-flock group (and which includes 4 small flocks)—the average cost per dozen eggs produced, after charging all hired and family labour, was 4/11¼d. For the purpose of arriving at an estimate of egg-production costs (including the cost of rearing the necessary replacement stock), Group C.1—the "mainly market egg flocks with yields of 144 eggs or more per hen"—presents fewest difficulties, but the figure of 3/9¼d given above as representing approximate cost requires some qualification when the types of the individual flocks making up this group are examined. None of the 7 flocks in this group could be classified as a full-time specialist holding, concentrating on market-egg production. Three of the flocks were flocks on general farms and one of these flocks was situated in an area outwith egg-price control. Some details for the individual flocks in this group were :—

Code.	No. of Hens.	Yield per Hen.	Type.
A.	71	218	Flock kept on land specially rented
B.	167	159	Farm Flock
C.	219	169	Farm Flock
D.	236	154	Farm Flock
E.	306	151	Poultry kept on a small-holding
F.	575	162	Flock kept on land specially rented
G.	604	171	Poultry kept on a small-holding

These details indicate that the group is not sufficiently representative for the 3/9¼d per dozen to be taken without qualification as a typical average production cost in market egg flocks.

Combining Groups C.1 and C.2 gives 15 records made up of :—

Farm Flocks	7
Poultry on small-holdings	4
Flocks on specially rented land	3
Complete poultry-holding account	1

and an average of these 15 records gave :—

Average Yield per Hen	134 eggs
Expenditure per dozen :—	
Foods	2/8¼d
Labour	1/0¾d
New Equipment	¼d
All Other Items	6¼d
Sub-Total	4/3½d
Less Valuation Up	...
Add Valuation Down	... neg.
Total	4/3½d
Profit	3d
Loss	...
Revenue per Dozen	4/6½d

In this case, the approximate cost per dozen, including the rearing of replacement stock, on an average yield of 134 eggs per hen, averages out at 4/3½d and the average profit at 3d per dozen. The average size of flock over these 15 enterprises was about 330 hens.

COSTING METHODS AND CHARGES.

Some of the main points relating to accounting method, etc., have already been dealt with and a summary of the others is as follows. Home-grown foods were charged at estimated cost. Hired labour was charged according to the gross wage paid, plus an additional rate per hour to take account of " broken " time, holidays, etc. For farmers and family labour the following are indications of the rates applied :—

Male :	Farmer ...	2/6 per hour.	Female :	Wife	1/9 per hour.
	Over 20 years	2/5 per hour.		Over 21 years	1/8 per hour.
	15-16 years	1/1 per hour.		15-16 years ...	11d per hour.

The rent charge was made generally on the lines of charging a rental value per acre for land used wholly or mainly by the poultry. For insurances, the accounts of the complete holdings contain the total payments for fire and stock insurance while for farm flocks or other enterprise records, specific insurance on poultry equipment was charged. The fuel, light and power items were charged at actual or estimated cost, while the " repairs " item covers repairs to building, fences, drains—in total for the complete poultry holdings and for specific poultry expenditure only in the accounts for the other flocks. Horse work was charged at 1/3d per hour and tractor work at 3/9d per hour. The share of " overhead expenses " allocated to poultry was handled in various ways according to the circumstances of each flock. With the complete accounts of poultry holdings, this charge was unnecessary as all " direct " and " overhead " expenditure had already been included with normal expenditure, but with farm flocks, with flocks costed as only part of a holding and flocks carried on rented land adjacent to a dwelling house, the overhead charge was varied. All of these flock types were given an overhead charge at the rate of 3/4d per £ of all labour or, if car depreciation and running expenses had been fully charged in the accounts, at a lower rate. In some cases, an additional amount of " overhead " was applied on a " per acre " basis.

With stock valuations the general procedure was to retain all the livestock classes at fixed per head values at both the opening and closing valuations. Equipment on hand at the opening date and new equipment purchased during the year was depreciated at the usual rates.

On the revenue side, income was entered at prices realised, or, as with certain market egg sales, at the appropriate packing station price. Eggs used in the dwelling house, or given as perquisites, were credited generally at 2/6d per dozen and poultry, similarly used, at about two-thirds of their market value. The unexhausted manurial values of foods fed were credited according to the rates given in the official tables, all sales of manure having firstly been removed from the account.

APPENDIX TABLES.

The Appendix contains four tabular statements as follows :—

Table 1.—Financial Statement Per Hen, for 5 Groups.
Table 2.—Financial Statement Per Dozen, for 5 Groups.
Table 3.—Details of some individual " Farm Flocks " and " Specialist Producers."
Table 4.—Some Details of the Battery Flocks.

TABLE 1.

FINANCIAL STATEMENT PER HEN FOR 5 GROUPS.

Group A.1 :—Accredited flocks. Yield over 144 eggs.
Group A.2 :—Accredited flocks. Yield below 144 eggs.
Group B.:—Flocks wholly or mainly in Batteries.
Group C.1 :—Mainly Market Egg Flocks. Yield over 144 eggs.
Group C.2 :—Mainly Market Egg Flocks. Yield below 144 eggs.

EXPENDITURE

	A.1.	A.2.	B.	C.1.	C.2.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
EXPENSES AND COSTS:—					
Eggs	0 0 1	0 0 1	——	——	neg.
Chicks	0 0 6	0 0 3	0 1 7	0 2 1	0 1 3
Other Fowls	0 0 10	0 0 4	0 17 8	0 0 8	0 0 1
Bought Foods	1 15 2	2 3 9	1 17 8	1 3 3	1 0 9
Home Foods	0 4 9	neg.	0 0 6	0 8 9	0 7 9
Hired Labour	0 4 10	0 8 2	0 6 1	0 5 2	0 1 9
Farmer and Wife ...	0 13 5	0 15 7	0 4 9	0 4 10	0 8 2
Other Family Labour ...	0 1 8	0 0 6	0 1 8	0 3 0	0 1 0
Rent and Rates	0 1 2	0 1 3	0 0 4	0 0 9	0 0 7
Insurance	0 0 2	0 0 5	0 0 1	0 0 1	neg.
Fuel, Light, Power ...	0 0 9	0 2 0	0 0 4	0 0 3	0 0 3
Repairs	0 2 0	0 1 6	0 0 6	0 0 3	0 1 3
Horse Work	neg.	——	neg.	0 0 1	0 0 6
Tractor Work	0 0 1	——	——	neg.	0 0 3
Sundry Expenses	0 2 3	0 2 2	0 1 2	0 0 5	0 1 1
Share : Overheads ...	0 1 11	0 1 9	0 0 9	0 1 0	0 1 2
New Equipment	0 2 9	0 7 2	0 0 10	0 0 2	0 0 4
TOTAL	£3 12 4	£4 4 11	£3 13 11	£2 10 9	£2 6 2
OPENING VALUATION ...	2 2 4	2 16 3	3 2 10	2 10 6	2 3 6
PROFIT	£0 13 3	——	——	£0 12 1	——
TOTAL	£6 7 11	£7 1 2	£6 16 9	£5 13 4	£4 9 8

REVENUE

	A.1.	A.2.	B.	C.1.	C.2.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
INCOME :—					
Market Eggs	2 2 1	1 8 7	3 1 10	2 17 8	1 16 1
Hatching Eggs	0 18 9	0 8 9	——	——	0 0 1
Clear Eggs	0 0 1	0 0 7	——	——	——
Flock Culls	0 3 1	0 4 6	0 4 8	0 2 4	0 1 10
Day-olds	0 3 4	0 5 6	——	——	0 0 1
Other Poultry	0 11 4	0 6 5	0 2 5	0 1 9	0 1 1
Sundry Receipts	0 1 8	0 0 8	0 0 5	——	0 0 2
Equipment Sold	——	——	——	——	——
SUB-TOTAL	£4 0 4	£2 15 0	£3 9 4	£3 1 9	£1 19 4
CREDITS :—					
Eggs Used	0 1 0	0 1 0	0 1 6	0 0 10	0 1 1
Poultry Used	0 0 2	0 0 2	0 0 3	0 0 2	0 0 3
Manurial Values	0 1 4	0 1 6	0 1 1	0 0 9	0 1 0
TOTAL	£4 2 10	£2 17 8	£3 12 2	£3 3 6	£2 1 8
CLOSING VALUATION ...	2 5 1	2 19 8	3 3 4	2 9 10	2 3 9
LOSS	——	£1 3 10	£0 1 3	——	£0 4 3
TOTAL	£6 7 11	£7 1 2	£6 16 9	£5 13 4	£4 9 8

TABLE 2.

FINANCIAL STATEMENT PER DOZEN EGGS FOR 5 GROUPS.

Group A.1 :—Accredited flocks. Yield over 144 eggs.
Group A.2 :—Accredited flocks. Yield below 144 eggs.
Group B.:—Flocks wholly or mainly in Batteries.
Group C.1 :—Mainly Market Egg Flocks. Yield over 144 eggs.
Group C.2 :—Mainly Market Egg Flocks. Yield below 144 eggs.

EXPENDITURE

EXPENSES and COSTS:—	A.1.	A.2.	B.	C.1.	C.2.
	s. d.	s. d.	s. d.	s. d.	s. d.
Eggs	neg.	neg.	—	—	neg.
Chicks	0 0½	0 0¼	0 1¼	0 2	0 1¾
Other Fowls	0 0¾	0 0¼	1 2¼	0 0½	neg.
Bought Foods	2 6½	4 4	2 6¼	1 8½	2 2¾
Home Foods	0 4¼	neg.	0 0½	0 7¾	0 10
Hired Labour	0 4¼	0 9¾	0 5	0 4½	0 2¼
Farmer and Wife ...	0 11½	1 6½	0 3¾	0 4	0 10½
Other Family Labour ...	0 1½	0 0½	0 1¼	0 2½	0 1¼
Rent and Rates	0 1	0 1½	0 0¼	0 0¾	0 0¾
Insurance	neg.	0 0½	neg.	neg.	neg.
Fuel, Light and Power ...	0 0¾	0 2¼	0 0¼	0 0¼	0 0¼
Repairs	0 1¾	0 1¾	0 0½	0 0¼	0 1½
Horse Work	neg.	—	neg.	neg.	0 0¾
Tractor Work	neg.	—	—	neg.	0 0¼
Sundry Expenses	0 2	0 2½	0 1	0 0¼	0 1½
Share : Overheads ...	0 1¾	0 2¼	0 0½	0 1	0 1½
New Equipment	0 2½	0 8½	0 0¾	0 0¼	0 0½
TOTAL	5 3	8 4½	4 11½	3 8½	4 11½
OPENING VALUATION ...	3 1	5 6¾	4 2¾	3 8¼	4 8
PROFIT	0 11½	—	—	0 10½	—
TOTAL	9 3½	13 11¼	9 2¼	8 3¼	9 7½

REVENUE.

INCOME :—	A.1.	A.2.	B.	C.1.	C.2.
	s. d.	s. d.	s. d.	s. d.	s. d.
Market Eggs	3 0¾	2 10	4 1¾	4 2½	3 10½
Hatching eggs	1 4½	0 10½	—	—	neg.
Clear eggs	neg.	0 0¾	—	—	—
Flock Culls	0 2¾	0 5¼	0 3¾	0 2	0 2¼
Day-olds	0 3	0 6½	—	—	neg.
Other Poultry	0 10	0 7½	0 2	0 1½	0 1½
Sundry Receipts	0 1½	0 0¾	0 0¼	—	0 0¼
Equipment Sold	neg.	—	—	—	—
SUB-TOTAL	5 10¼	5 5¼	4 7¾	4 6	4 2½
CREDITS :—					
Eggs Used	0 1	0 1¼	0 1¼	0 0¾	0 1½
Poultry Used	neg.	0 ¼	0 0¼	0 0¼	0 0¼
Manurial Value	0 1	0 1¾	0 1	0 0¾	0 1¼
TOTAL	6 0¼	5 8½	4 10¼	4 7¾	4 5½
CLOSING VALUATION ...	3 3¼	5 10¾	4 3	3 7½	4 8½
LOSS	—	2 4	0 1	—	0 5½
TOTAL	9 3½	13 11¼	9 2¼	8 3¼	9 7½

TABLE 3.

DETAILS OF SOME INDIVIDUAL "FARM FLOCKS" AND "SPECIALIST PRODUCERS."

The "Farm Flock" figures represent the results from costings of a poultry enterprise on general farms.

The "Specialist Producers" represent the results from the financial accounts of small-holdings with poultry as the sole, or main, source of income.

	Code No.	Group.	No. of Hens.	Revenue per Hen.	Yield per Hen (Eggs).	Per Hen. Sales Exceeded Food Charge.	Labour Charge. Total £.	Labour Charge. Hours/Hen.	Per Hen. Profit or Loss.
FARM FLOCKS.									
	1	A.1	662	£5 8/-	180	£3 9 0	£869	14¼	£1 5 0
	2	A.1	473	£3 6/-	156	£1 6 8	£161	3	£1 3 0
	3	A.1	365	£3 18/-	177	£1 17 0	£239	5½	£1 0 0
	4	C.1	236	£2 14/-	154	£0 17 6	£136	4¾	£0 4 0
	5	C.1	219	£3 16/-	169	£3 1 4	£73	3¾	£2 6 0
	6	C.1	167	£2 16/-	159	£0 6 0	£63	4¼	£0 9 0 (Loss)
	7	C.2	472	£2 4/-	124	£0 18 8	£199	5¼	£0 3 0
	8	C.2	425	£2 9/-	134	£1 3 6	£183	4	£0 8 0
	9	C.2	241	£2 6/-	110	(—) £0 3 7	£80	4	£0 8 0 (Loss)
	10	C.2	193	£1 6/-	79	£0 11 2	£60	2	£0 3 0
SPECIALIST.									
	11	A.1	362	£3 17/-	154	£1 12 4	£499	11½	£0 3 0 (Loss)
	12	A.1	354	£4 0/-	147	£1 18 0	£567	11	£0 5 0
	13	A.1	279	£5 9/-	183	£2 18 11	£338	11	£0 14 0
	14	A.1	265	£3 12/-	176	£1 17 2	£245	8½	£0 7 0
	15	A.2	437	£2 16/-	132	£0 18 11	£405	8¼	£0 7 0 (Loss)
	16	A.2	346	£2 10/-	128	£0 10 6	£412	10	£0 9 0 (Loss)
	17	A.2	208	£4 6/-	139	£2 13 2	£448	18	£2 0 0 (Loss)
	18	C.2	211	£2 17/-	139	£0 5 5	£218	9	£0 3 0 (Loss)

Remarks.

Code No. 1.—Sales of hatching eggs, growing poultry and day-olds important.
Code No. 2.—Sales of hatching eggs of some importance but income from growing poultry and day-olds unimportant.
Code No. 3.—Sales of hatching eggs of some importance but income from growing poultry and day-olds unimportant.
Code No. 5.—Flock outwith egg-price control area.
Code No. 13.—Sales of hatching eggs important and of growing poultry fairly important.
Code No. 17.—Flock numbers being reduced during year.

It is to be noted that none of the above flocks are in the "Battery" group.

TABLE 4.

SOME DETAILS OF THE FLOCKS IN GROUP B—THE BATTERY FLOCKS.

Code No.	No. of Hens.	Revenue per Hen.	Yield Per Hen (Eggs).	Per Hen. Sales Exceeded Food Charge.	Labour Charge. Total £.	Labour Charge. Hours/Hen.	Per Hen. Profit or Loss.
19	962	£3 11 0	160	£1 8 1	£557	4½	£0 14 0 (Loss)
20	943	£4 6 0	219	£2 10 1	£491	5½	£0 3 0
21	720	£3 1 0	161	£0 14 5	£830	11	£0 2 0
22	499	£2 15 0	147	£1 4 10	£90	2½	£0 17 0
23	400	£4 8 0	197	£2 19 1	£209	4½	£0 4 0
24	362	£3 4 0	172	£0 17 10	£269	6	£0 8 0 (Loss)
25	157	£3 6 0	194	£1 2 0	£72	4¼	£0 11 0 (Loss)
26	145	£3 10 0	163	£1 11 8	£89	5	£0 3 0
27	143	£3 6 0	173	£1 0 5	£138	8¼	£1 11 0 (Loss)
28	116	£4 2 0	219	£2 4 4	£33	3	£0 18 0

Remarks.

Code No. 19.—Some flock disturbance due to installing new equipment. Birds at closing valuation depreciated.
Code No. 20.—Expenses include considerable sum for overdraft interest.
Code No. 21.—Complete holding account.
Code No. 22.—Battery flock on a dairy farm.
Code No. 23.—Battery flock on a farm.
Code No. 25.—Some flock disturbance due to installing new equipment.

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