



LAGOS STATE GOVERNMENT

MINISTRY OF AGRICULTURE

**AGRO-PROCESSING, PRODUCTIVITY ENHANCEMENT
AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT**

WORLD BANK ASSISTED

APPEALS PROJECT

Farmer's Record Keeping Handbook on

Aquaculture Value Chain (Processing and Marketing)



Table of Contents

Introduction	3
How to Use This Book	4
Business Details	5
Glossary	6
Asset Register	7
1st Year's Activity Record on	8 - 55
- Processing	
- Expense Records	
- Income & Expenditure Records	
Annual Income & Expenditure Records	56
2nd Year's Activity Record on	57 - 104
- Processing	
- Expense Records	
- Income & Expenditure Records	
Annual Income & Expenditure Records	105

Introduction

The Lagos State Agro Processing, Productivity Enhancement and Livelihood Improvement Support – **APPEALS Project** aims to enhance agricultural productivity of small and medium scale farmers and improve value addition along priority value chains (Poultry, Aquaculture and Rice for Lagos State) in the participating states (Lagos, Cross River, Enugu, Kaduna, Kano, and Kogi state). It will provide support to beneficiaries addressing constraints facing them through the application of improved climate smart technologies, linkage to markets to mention a few.

The project is equally supporting Women, Youths, Persons with Disability and Special Needs with Agribusiness training and improved inputs.

The templates are being revised with the aim of ensuring a more inclusive record keeping templates that could be easily adopted for utilization by all categories of beneficiaries.

This revised handbook has been specifically designed to ensure that all beneficiaries of this project keep up to date records in a simple and efficient manner. This handbook will enable the beneficiaries have a clear understanding of their business both operationally and financially.

In addition to this the proper use of this document will enable the beneficiary gain access to grants, second level financing and more funding in the near future.

How To Use This Handbook

This revised handbook provides a concise framework which you can use to compile and organize key business activities in selected value chains of Poultry, Aquaculture and Rice as well as the priority areas of production, value addition and marketing. This revised handbook has been divided into separate sections which will be described below:

- 1. Business details:** This section should be completed by filing out all the lines. A section has also been provided for you to fill in any other information you believe is necessary.
- 2. Glossary:** Provides details of Key information referenced in the computation of analysed data, formulas, and others.
- 3. Asset Register:** In this section you are required to list out all the assets owned on your farm/business. This should include all heavy duty machineries to your chairs, tables, fans etc. This section should be continuously updated, that is anytime an asset is purchased it should be documented in this section.
- 4. Stock Records:** In this section you are required to provide information on stocks, Old stock on ground, date of arrival of new stock, no of stock by types and Prices of stock where necessary. This is expected to be updated ONLY when there are changes.
- 5. Daily Activities (Production, Processing, and Marketing):** In this section you are required to provide data for the key activities on each day of the week, week by week, month by month until the cycle is completed. Then you start another cycle. Where the cycle is less than a month as designed in the template, then you have multiple cycles within each page that will be aggregated either on weekly or monthly basis. The listed activities are designed on enterprise and value chain basis.
- 6. Expense Record:** In this section you are required to document all expenses incurred for the business/ farm on a particular day on a daily basis. These expenses include purchase of fuel, servicing of generator, purchase of medicine for staff etc.
- 7. Income & Expenditure Record:** In this section you are required to documents all Incomes from sales made to your staff or you collated monthly.

Please note that unit refers to kg, ml, litre, bunch, grams or any other metric being used.

Business Details

1. Business name: _____

2. Name of owner: _____

3. Address of business: _____

4. Contact number: _____

5. LGA: _____

6. Value Chain: _____

7. Enterprise: _____

8. Area of specialisation: _____

9. Describe your business: _____

10. Provide any other useful information: _____

Concentration of Chemical

1 milligram per liter (mg/l) = 1 part per million (ppm)
 2.72 pounds. = 1 ppm per acre foot of water
 1 gram per cubic meter = 1 mg/Liter
 All references to water are for fresh water.

Useful information

1 Gallon = 8.34 lbs or 3.78 kgs

Temperature

$$F = 1.8 \times C + 32$$

$$C = F - 32 / 1.8$$

Formulas

Area

Square: $A = s^2$

Rectangle: $A = l \times w$

Triangle: $A = \text{base}/2 \times \text{height}$

Circle: $A = \pi r^2$

Trapezoid: $A = \text{top} + \text{bottom} \times h/2$

Volume

Cube: $V = S^3$

Rectangular Box: $V = \text{length} \times \text{width} \times \text{ht}$

Cylinder: $V = \pi r^2 \times \text{length}$

Circle

Circumference

Land Area

15 standard plots = 1 Hectare of land

6 plots = 1 acre of land

2.5 acres = 1 hectare

Asset Register

S/N	Purchase Date	Equipment	Brand	Quantity	Cost	Total Cost	Life Span

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Month, 202....		Output Entries					Sales Entries			
		Fish Smoked (kg)	No of other Processed Products	No of Fish Smoked	Smoked Fish Sold (kg)	Selling Price/Kg	Current Income from other Processed Products (Lump)	Current Income Smoked Fish	Remarks	
Date	Fish to be Processed (kg)	Cost/(kg)	Total Cost							

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Date	Fish to be Processed (Kg)	Cost/(Kg)	Total Cost	Output Entries			Sales Entries			Remarks	
				Fish Smoked (Kg)	No of other Processed Products	No of Fish Smoked	Smoked Fish Sold (Kg)	Selling Price/Kg	Current Income from other Processed Products (Lump)		Current Income Smoked Fish

EXPENCES

S/N	Date	Medica- tion(#)	Rent/ Lease	Electricity Bills	Labour/ Salary	Fuel	Kerosine	Oguso (palm kernel chaff)	Condiments (garlic, ginger etc).	Water	Internet Subscription	Phone expense	Repairs Maintenance	Stationery

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Monthly Income & Expenditure Records

Income Report

S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		

Expenditure Report

S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Annual Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

PROCESSING

Month, 202...

Date	Fish to be Processed (Kg)	Cost/(Kg)	Total Cost	Output Entries			Sales Entries			Remarks
				Fish Smoked (Kg)	No of other Processed Products	No of Fish Smoked	Smoked Fish Sold (Kg)	Selling Price/Kg	Current Income from other Processed Products (Lump)	

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

PROCESSING

Month, 202...

Date	Fish to be Processed (Kg)	Cost/(Kg)	Total Cost	Output Entries			Sales Entries				Remarks	
				Fish Smoked (Kg)	No of other Processed Products	No of Fish Smoked	Smoked Fish Sold (Kg)	Selling Price/Kg	Current Income from other Processed Products (Lump)	Current Income Smoked Fish		

Staff Welfare	Professional Fees	Transportation	Bank Charges	Equipments & Tools	Cost for Gifts / CSR	Charcoal	Wood shavings	Firewood	Salt	Packaging Materials	Other Expenses	Tax	Total

Monthly Income & Expenditure Records

Income Report

S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		

Expenditure Report

S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Monthly Income & Expenditure Records

Income Report

S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		

Expenditure Report

S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

PROCESSING

Month,202...					Output Entries				Sales Entries				Remarks	
Date	Fish to be Processed (Kg)	Cost/(Kg)	Total Cost	Fish Smoked (Kg)	No of other Processed Products	No of Fish Smoked	Smoked Fish Sold (Kg)	Selling Price/Kg	Current Income from other Processed Products (Lump)	Current Income Smoked Fish				

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Staff Welfare	Professional Fees	Transportation	Bank Charges	Equipments & Tools	Cost for Gifts /CSR	Charcoal	Wood shavings	Firewood	Salt	Packaging Materials	Other Expenses	Tax	Total

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Monthly Income & Expenditure Records

Income Report

S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		

Expenditure Report

S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

PROCESSING

Month, 202...

			Output Entries			Sales Entries				Remarks	
Date	Fish to be Processed (Kg)	Cost/(Kg)	Total Cost	Fish Smoked (Kg)	No of other Processed Products	No of Fish Smoked	Smoked Fish Sold (Kg)	Selling Price/Kg	Current Income from other Processed Products (Lump)	Current Income Smoked Fish	Remarks

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Monthly Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Annual Income & Expenditure Records

Income Report		
S/N	Income Type	Amount
1	Total Income from fish	
2	Total Income from smoked fish	
3	Total Income from other	
Total Income		
Expenditure Report		
S/N	Expenditure Report	Amount
1	Fish Purchase cost	
2	Feed Cost	
3	Cost of fish to be processed	
4	Medication (Naira)	
5	Electricity	
6	Labour/ Salary	
7	Fuel	
8	Kerosine	
9	Water	
10	Internet subscription	
11	Telephone expense	
12	Repairs / Maintenance	
13	Stationery	
14	Staff welfare	
15	Professional fees	
16	Transportation	
17	Bank Charges	
18	Equipment & tools	
19	Cost for gifts / CSR	
20	Charcoal	
21	Wood shavings	
22	Firewood	
23	Salt	
24	Packaging materials	
25	Other expenses	
26	Tax	
Total Expenditure		

Note:

Note

For further enquiries contact:

**AGRO-PROCESSING, PRODUCTIVITY ENHANCEMENT
AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT**

Lagos State Appeals Coordinating Office,
LSADA Complex, Oko-Oba Agege, Lagos.
info@lagosappeals.ng
www.lagosappeals.ng

Hot Lines: 0814 383 8656, 0909 049 6110

Toll Free Lines: 0800 080 0088, 0800 080 0089

Developed by Next Generation African Innovative Farms (NEXTGEN)
in collaboration with Lagos APPEALS ProjectSCO

Designed and Printed by Excellent Rays Creations Inc
0813 877 7317, 0812 332 3586, 0901 900 6039