APPEALS PROJECT

THE WORLD BANK

LAGOS STATE GOVERNMENT

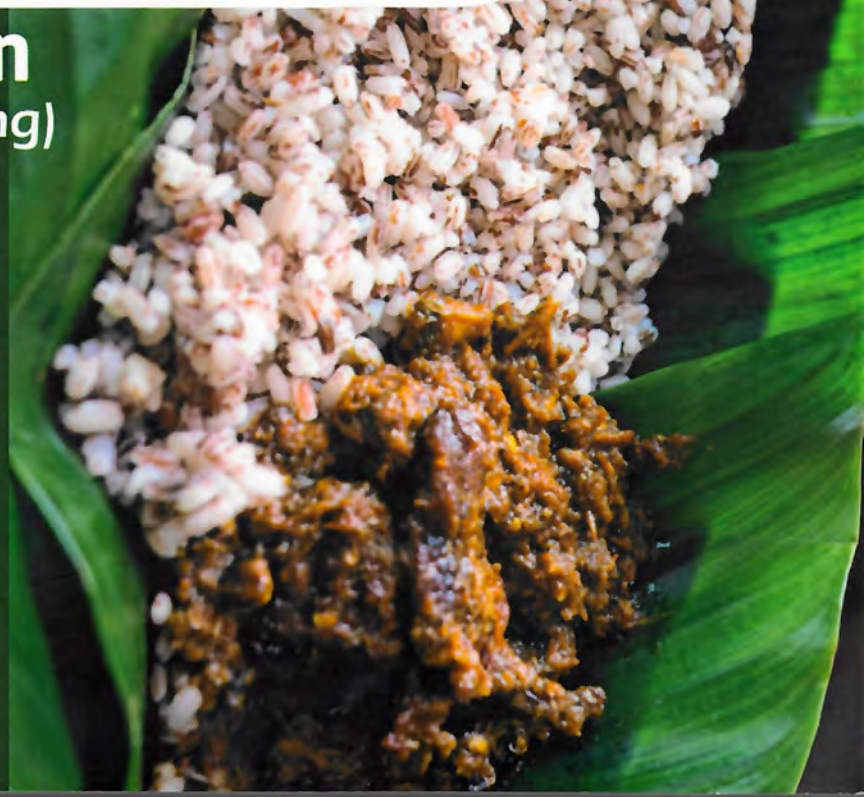
MINISTRY OF AGRICULTURE

AGRO-PROCESSING, PRODUCTIVITY ENHANCEMENT AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT

WORLD BANK ASSISTED

APPEALS PROJECT
Farmer's Record Keeping Handbook on

Rice Value Chain
(Processing and Marketing)



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Processing
Expenses
Income & Expenditure Report
Annual Income & Expenditure Report

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 × C + 32
C = F - 32/1.8
Formulas

Area
Square: A = s2
Rectangle: A=1 × w
Triangle: A = base/2 × height
Circle: A = πr2
Trapezoid: A = top + bottom × h/2

Volume
Cube: V = S3 x
Rectangular Box: V = length × width × ht
Cylinder: V = πr3 × 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

1st Year

Month .....,202...

					Output Entries		*Sales Entries*					
S/N	Date	Paddy to be processed(kg)/ milled rice(Kg)	Cost/Kg	Total Cost	Processed rice/Kg	Packaged Rice/Kg	Type of rice	Processed rice/Kg	Packaged rice/Kg	Selling Price (Kg)	Current Income (Processed/ Packaged rice)	Remarks

Expenses

Date	Fertilizer (Naira)	Manure/Organic fertilizer (Naira)	Seed/seedlings (naira)	Pesticide (naira)	Herbicide (naira)	Other Inputs (naira)	Rent/ Lease	Electricity (naira)	Labour/ Salary (naira)	Fuel (naira)	Kerosine (naira)	Water (naira)	Internet subscription (naira)	Telephone expenses (naira)

	Maintenance/ Repairs (naira)	Stationery (naira)	Staff welfare (naira)	Professional fee (naira)	Transportation (naira)	Bank charges (naira)	Equipments/ tools (naira)	Cost of Gifts /CSR (naira)	Packaging materials (naira)	Other Expenses (naira)	Tax (naira)	Total (naira)

Income and Expenditure Records

Income Report		
S/n	Income Type	Amount (naira)
1	Total income from paddy rice	
2	Total income from processed rice	
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S/n	**Expenditure Type**	**Amount (naira)**
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2	Manure/Organic fertilizers	
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5	Herbicide	
6	Other inputs	
7	Electricity	
8	Labour/ Salary	
9	Fuel	
10	Kerosine	
11	Water	
12	Internet subscription	
13	Telephone expenses	
14	Repair/ maintenance	
15	Stationery	
16	Staff welfare	
17	Professional fee	
18	Transportation	
19	Bank charges	
20	Equipments & tools	
21	Cost of gifts /CSR	
22	Packaging Materials	
23	Other expenses	
24	Tax	
	Total Expenditure	

Month .....,202...

S/N	Date	Paddy to be processed(kg)/ milled rice(Kg)	Cost/Kg	Total Cost	*Output Entries*		*Sales Entries*				Current Income (Processed/ Packaged rice)	Remarks
					Processed rice/Kg	Packaged Rice/Kg	Type of rice	Processed rice/Kg	Packaged rice/Kg	Selling Price (Kg)		

Processing

Expenses

Date	Fertilizer (Naira)	Manure/Organic fertilizer (Naira)	Seed/seedlings (naira)	Pesticide (naira)	Herbicide (naira)	Other Inputs (naira)	Rent/ Lease	Electricity (naira)	Labour/ Salary (naira)	Fuel (naira)	Kerosine (naira)	Water (naira)	Internet subscription (naira)	Telephone expenses (naira)

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Processing

Expenses

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Month .....,202...

					Output Entries		*Sales Entries*					
S/N	**Date**	**Paddy to be processed(kg)/ milled rice(Kg)**	**Cost/Kg**	**Total Cost**	**Processed rice/Kg**	**Packaged Rice/Kg**	**Type of rice**	**Processed rice/Kg**	**Packaged rice/Kg**	**Selling Price (Kg)**	**Current Income (Processed/ Packaged rice)**	**Remarks**

Date	Fertilizer (Naira)	Manure/Organic fertilizer (Naira)	Seed/seedlings (naira)	Pesticide (naira)	Herbicide (naira)	Other Inputs (naira)	Rent/ Lease	Electricity (naira)	Labour/ Salary (naira)	Fuel (naira)	Kerosine (naira)	Water (naira)	Internet subscription (naira)	Telephone expenses (naira)

	Maintenance/ Repairs (naira)	Stationery (naira)	Staff welfare (naira)	Professional fee (naira)	Transportation (naira)	Bank charges (naira)	Equipments/ tools (naira)	Cost of Gifts /CSR (naira)	Packaging materials (naira)	Other Expenses (naira)	Tax (naira)	Total (naira)

Income and Expenditure Records

Income Report		
S/n	Income Type	Amount (naira)
1	Total income from paddy rice	
2	Total income from processed rice	
3	Other income	
	Total income	

	Expenditure Report	
S/n	Expenditure Type	Amount (naira)
1	Fertilizer	
2	Manure/Organic fertilizers	
3	Seed/Seedlings	
4	Pesticide	
5	Herbicide	
6	Other inputs	
7	Electricity	
8	Labour/ Salary	
9	Fuel	
10	Kerosine	
11	Water	
12	Internet subscription	
13	Telephone expenses	
14	Repair/ maintenance	
15	Stationery	
16	Staff welfare	
17	Professional fee	
18	Transportation	
19	Bank charges	
20	Equipments & tools	
21	Cost of gifts /CSR	
22	Packaging Materials	
23	Other expenses	
24	Tax	
	Total Expenditure	

Month .....,202...

					Output Entries		*Sales Entries*					
S/N	**Date**	**Paddy to be processed(kg)/ milled rice(Kg)**	**Cost/Kg**	**Total Cost**	**Processed rice/Kg**	**Packaged Rice/Kg**	**Type of rice**	**Processed rice/Kg**	**Packaged rice/Kg**	**Selling Price (Kg)**	**Current Income (Processed/ Packaged rice)**	**Remarks**

Processing

Expenses

Date	Fertilizer (Naira)	Manure/Organic fertilizer (Naira)	Seed/seedlings (naira)	Pesticide (naira)	Herbicide (naira)	Other Inputs (naira)	Rent/ Lease	Electricity (naira)	Labour/ Salary (naira)	Fuel (naira)	Kerosine (naira)	Water (naira)	Internet subscription (naira)	Telephone expenses (naira)

	Maintenance/ Repairs (naira)	Stationery (naira)	Staff welfare (naira)	Professional fee (naira)	Transportation (naira)	Bank charges (naira)	Equipments/ tools (naira)	Cost of Gifts /CSR (naira)	Packaging materials (naira)	Other Expenses (naira)	Tax (naira)	Total (naira)

Income and Expenditure Records

Income Report		
S/n	Income Type	Amount (naira)
1	Total income from paddy rice	
2	Total income from processed rice	
3	Other income	
	Total income	

	Expenditure Report	
S/n	Expenditure Type	Amount (naira)
1	Fertilizer	
2	Manure/Organic fertilizers	
3	Seed/Seedlings	
4	Pesticide	
5	Herbicide	
6	Other inputs	
7	Electricity	
8	Labour/ Salary	
9	Fuel	
10	Kerosine	
11	Water	
12	Internet subscription	
13	Telephone expenses	
14	Repair/ maintenance	
15	Stationery	
16	Staff welfare	
17	Professional fee	
18	Transportation	
19	Bank charges	
20	Equipments & tools	
21	Cost of gifts /CSR	
22	Packaging Materials	
23	Other expenses	
24	Tax	
	Total Expenditure	

Annual Income and Expenditure Records

Annual Income Report		
S/n	Income Type	Amount (naira)
1	Total income from paddy rice	
2	Total income from processed rice	
3	Other income	
	Total income	

Annual Expenditure Report		
S/n	Expenditure Type	Amount (naira)
1	Fertilizer	
2	Manure/Organic fertilizers	
3	Seed/Seedlings	
4	Pesticide	
5	Herbicide	
6	Other inputs	
7	Electricity	
8	Labour/ Salary	
9	Fuel	
10	Kerosine	
11	Water	
12	Internet subscription	
13	Telephone expenses	
14	Repair/ maintenance	
15	Stationery	
16	Staff welfare	
17	Professional fee	
18	Transportation	
19	Bank charges	
20	Equipments & tools	
21	Cost of gifts /CSR	
22	Packaging Materials	
23	Other expenses	
24	Tax	
	Total Expenditure	

Processing

2nd Year

Month .....,202...

					Output Entries		Sales Entries					
S/N	Date	Paddy to be processed(kg)/ milled rice(Kg)	Cost/Kg	Total Cost	Processed rice/Kg	Packaged Rice/Kg	Type of rice	Processed rice/Kg	Packaged rice/Kg	Selling Price (Kg)	Current Income (Processed/ Packaged rice)	Remarks

Date	Fertilizer (Naira)	Manure/Organic fertilizer (Naira)	Seed/seedlings (naira)	Pesticide (naira)	Herbicide (naira)	Other Inputs (naira)	Rent/ Lease	Electricity (naira)	Labour/ Salary (naira)	Fuel (naira)	Kerosine (naira)	Water (naira)	Internet subscription (naira)	Telephone expenses (naira)

Month 202

	Maintenance/ Repairs (naira)	Stationery (naira)	Staff welfare (naira)	Professional fee (naira)	Transportation (naira)	Bank charges (naira)	Equipments/ tools (naira)	Cost of Gifts /CSR (naira)	Packaging materials (naira)	Other Expenses (naira)	Tax (naira)	Total (naira)

Income and Expenditure Records

Income Report		
S/n	Income Type	Amount (naira)
1	Total income from paddy rice	
2	Total income from processed rice	
3	Other income	
	Total income	

	Expenditure Report	
S/n	Expenditure Type	Amount (naira)
1	Fertilizer	
2	Manure/Organic fertilizers	
3	Seed/Seedlings	
4	Pesticide	
5	Herbicide	
6	Other inputs	
7	Electricity	
8	Labour/ Salary	
9	Fuel	
10	Kerosine	
11	Water	
12	Internet subscription	
13	Telephone expenses	
14	Repair/ maintenance	
15	Stationery	
16	Staff welfare	
17	Professional fee	
18	Transportation	
19	Bank charges	
20	Equipments & tools	
21	Cost of gifts /CSR	
22	Packaging Materials	
23	Other expenses	
24	Tax	
	Total Expenditure	

Month .....,202...

					Output Entries		Sales Entries					
S/N	Date	Paddy to be processed(kg)/ milled rice(Kg)	Cost/Kg	Total Cost	Processed rice/Kg	Packaged Rice/Kg	Type of rice	Processed rice/Kg	Packaged rice/Kg	Selling Price (Kg)	Current Income (Processed/ Packaged rice)	Remarks

Expenses

Date	Fertilizer (Naira)	Manure/Organic fertilizer (Naira)	Seed/seedlings (naira)	Pesticide (naira)	Herbicide (naira)	Other Inputs (naira)	Rent/ Lease	Electricity (naira)	Labour/ Salary (naira)	Fuel (naira)	Kerosine (naira)	Water (naira)	Internet subscription (naira)	Telephone expenses (naira)

Month 202

	Maintenance/ Repairs (naira)	Stationery (naira)	Staff welfare (naira)	Professional fee (naira)	Transportation (naira)	Bank charges (naira)	Equipments/ tools (naira)	Cost of Gifts /CSR (naira)	Packaging materials (naira)	Other Expenses (naira)	Tax (naira)	Total (naira)

Income and Expenditure Records

Income Report		
S/n	Income Type	Amount (naira)
1	Total income from paddy rice	
2	Total income from processed rice	
3	Other income	
	Total income	

	Expenditure Report	
S/n	Expenditure Type	Amount (naira)
1	Fertilizer	
2	Manure/Organic fertilizers	
3	Seed/Seedlings	
4	Pesticide	
5	Herbicide	
6	Other inputs	
7	Electricity	
8	Labour/ Salary	
9	Fuel	
10	Kerosine	
11	Water	
12	Internet subscription	
13	Telephone expenses	
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17	Professional fee	
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19	Bank charges	
20	Equipments & tools	
21	Cost of gifts /CSR	
22	Packaging Materials	
23	Other expenses	
24	Tax	
	Total Expenditure	

Month .....,202...

					Output Entries		Sales Entries					
S/N	Date	Paddy to be processed(kg)/ milled rice(Kg)	Cost/Kg	Total Cost	Processed rice/Kg	Packaged Rice/Kg	Type of rice	Processed rice/Kg	Packaged rice/Kg	Selling Price (Kg)	Current Income (Processed/ Packaged rice)	Remarks

Date	Fertilizer (Naira)	Manure/Organic fertilizer (Naira)	Seed/seedlings (naira)	Pesticide (naira)	Herbicide (naira)	Other Inputs (naira)	Rent/ Lease	Electricity (naira)	Labour/ Salary (naira)	Fuel (naira)	Kerosine (naira)	Water (naira)	Internet subscription (naira)	Telephone expenses (naira)

	Maintenance/ Repairs (naira)	Stationery (naira)	Staff welfare (naira)	Professional fee (naira)	Transportation (naira)	Bank charges (naira)	Equipments/ tools (naira)	Cost of Gifts /CSR (naira)	Packaging materials (naira)	Other Expenses (naira)	Tax (naira)	Total (naira)

Income and Expenditure Records

Income Report		
S/n	Income Type	Amount (naira)
1	Total income from paddy rice	
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3	Other income	
	Total income	

	Expenditure Report	
S/n	Expenditure Type	Amount (naira)
1	Fertilizer	
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19	Bank charges	
20	Equipments & tools	
21	Cost of gifts /CSR	
22	Packaging Materials	
23	Other expenses	
24	Tax	
	Total Expenditure	

Month .....,202...

					Output Entries		*Sales Entries*					
S/N	Date	Paddy to be processed(kg)/ milled rice(Kg)	Cost/Kg	Total Cost	Processed rice/Kg	Packaged Rice/Kg	Type of rice	Processed rice/Kg	Packaged rice/Kg	Selling Price (Kg)	Current Income (Processed/ Packaged rice)	Remarks

Processing

Date	Fertilizer (Naira)	Manure/Organic fertilizer (Naira)	Seed/seedlings (naira)	Pesticide (naira)	Herbicide (naira)	Other Inputs (naira)	Rent/ Lease	Electricity (naira)	Labour/ Salary (naira)	Fuel (naira)	Kerosine (naira)	Water (naira)	Internet subscription (naira)	Telephone expenses (naira)

	Maintenance/ Repairs (naira)	Stationery (naira)	Staff welfare (naira)	Professional fee (naira)	Transportation (naira)	Bank charges (naira)	Equipments/ tools (naira)	Cost of Gifts /CSR (naira)	Packaging materials (naira)	Other Expenses (naira)	Tax (naira)	Total (naira)

Income and Expenditure Records

Income Report		
S/n	Income Type	Amount (naira)
1	Total income from paddy rice	
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3	Other income	
	Total income	

	Expenditure Report	
S/n	**Expenditure Type**	Amount (naira)
1	Fertilizer	
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20	Equipments & tools	
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22	Packaging Materials	
23	Other expenses	
24	Tax	
	Total Expenditure	

Month .....,202...

S/N	Date	Paddy to be processed(kg)/ milled rice(Kg)	Cost/Kg	Total Cost	*Output Entries*		*Sales Entries*				Current Income (Processed/ Packaged rice)	Remarks
					Processed rice/Kg	Packaged Rice/Kg	Type of rice	Processed rice/Kg	Packaged rice/Kg	Selling Price (Kg)		

Expenses

Date	Fertilizer (Naira)	Manure/Organic fertilizer (Naira)	Seed/seedlings (naira)	Pesticide (naira)	Herbicide (naira)	Other Inputs (naira)	Rent/ Lease	Electricity (naira)	Labour/ Salary (naira)	Fuel (naira)	Kerosine (naira)	Water (naira)	Internet subscription (naira)	Telephone expenses (naira)

	Maintenance/ Repairs (naira)	Stationery (naira)	Staff welfare (naira)	Professional fee (naira)	Transportation (naira)	Bank charges (naira)	Equipments/ tools (naira)	Cost of Gifts /CSR (naira)	Packaging materials (naira)	Other Expenses (naira)	Tax (naira)	Total (naira)

Income and Expenditure Records

I Income Report		
S/n	Income Type	Amount (naira)
1	Total income from paddy rice	
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3	Other income	
	Total income	

	Expenditure Report	
S/n	**Expenditure Type**	**Amount (naira)**
1	Fertilizer	
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19	Bank charges	
20	Equipments & tools	
21	Cost of gifts /CSR	
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23	Other expenses	
24	Tax	
	Total Expenditure	

Month .....,202...

					Output Entries		*Sales Entries*					
S/N	Date	Paddy to be processed(kg)/ milled rice(Kg)	Cost/Kg	Total Cost	Processed rice/Kg	Packaged Rice/Kg	Type of rice	Processed rice/Kg	Packaged rice/Kg	Selling Price (Kg)	Current Income (Processed/ Packaged rice)	Remarks

Expenses

Date	Fertilizer (Naira)	Manure/Organic fertilizer (Naira)	Seed/seedlings (naira)	Pesticide (naira)	Herbicide (naira)	Other Inputs (naira)	Rent/ Lease	Electricity (naira)	Labour/ Salary (naira)	Fuel (naira)	Kerosine (naira)	Water (naira)	Internet subscription (naira)	Telephone expenses (naira)

	Maintenance/ Repairs (naira)	Stationery (naira)	Staff welfare (naira)	Professional fee (naira)	Transportation (naira)	Bank charges (naira)	Equipments/ tools (naira)	Cost of Gifts /CSR (naira)	Packaging materials (naira)	Other Expenses (naira)	Tax (naira)	Total (naira)