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# EXPERIMENT 9 MAINTAINING RECORDS FOR INGREDIENTS/ COMPOUNDED FEEDS

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## Structure

- 9.1 Introduction
  - Objective
- 9.2 Experiment
  - 9.2.1 Principle
  - 9.2.2 Requirements
  - 9.2.3 Procedure
  - 9.2.4 Observations
  - 9.2.5 Results
- 9.3 Precautions

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## 9.1 INTRODUCTION

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In feed mill and godown operation, the records of all transactions have to be meticulously maintained in order to arrive at the economic returns of the enterprise. The records must be such that they are accountable, auditable, easy to maintain, easy to understand and convenient to arrive at the economic returns of the feed mill operation.

### Objective

After performing this experiment, you will be able to:

- identify different types of record maintained in the feed mill operation.

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## 9.2 EXPERIMENT

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### 9.2.1 Principle

The success of any feed mill depends on its proper maintenance of equipments, timely and regular operation and good record keeping system. It is not only helpful for quality assurance purposes but also essential for tracking, ordering, receiving, inventory, shipping, accounting, etc. You can also assess the economics of the mill and improve the capacity of the unit.

### 9.2.2 Requirements

- Different types of record maintained in a feedmill

### 9.2.3 Procedure

- 1) Visit a nearby poultry feed mill and godown.
- 2) Observe various records and ledgers maintained in the feed mill and godowns and note down the details mentioned in Sl. No. 9.2.4.

### 9.2.4 Observations

Observe for the following information on the record maintained at the feed mill and godowns and note down your observations on:

- i) Records for Accounting and Audit
  - a. Ledger –feed
  - b. Ledger- equipment
  - c. Ledger- electricity, water and miscellaneous
  - d. Ledger sales (Feed)
  - e. Ledger sales (Gunny bags)
  - f. Cash book
  - g. Miscellaneous records to maintain records of land, building etc.
- ii) Registers for Feed Mill Operation and Godown
  - a. Feed ingredients procured and issued
  - b. Equipment purchase and maintenance
  - c. Feed mill and godown maintenance
  - d. Miscellaneous expenditure
  - e. Sales (feed)
  - f. Sales (Gunny bags)
  - g. Bank transactions

### 9.2.5 Results

Based on your understanding of the theory on record keeping and your observations during the visit. Discuss with the local veterinarian or feed mill manager about the merits and improvements of record keeping. Also give your opinion on the maintenance of the records and the regularity of the entry.

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## 9.3 PRECAUTIONS

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- Before going to the plant, prepare well on the theoretical part of record keeping.
- Visit at the date and time convenient to the feed mill manager with prior permission.