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Bulacan Agricultural State College and  
Department of Science and Technology -  
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# Cost and Return Computation Guide for Free-Range Chicken Production

**Sanggunian at mapapagkukuhanan ng impormasyon:**

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Farm Inputs/Expense Items for 100 heads FRC

| Items                  | Unit | Quantity | Cost   | Total       |
|------------------------|------|----------|--------|-------------|
| Ready-to-lay FRC       | head | 100      | P400   | P40,000.00  |
| Feeds                  | kg   | 3650     | P27    | 98,550.00   |
| Housing                | year | 1        | P4,000 | 4,000.00    |
| Vaccines and medicines | year | 1        | P500   | 500.00      |
| Total Expenses         |      |          |        | P207,934.00 |

Projected Sales

| Items          | Unit | Quantity | Selling Price | Total       |
|----------------|------|----------|---------------|-------------|
| Culls FRC      | kgs  | 190      | P150          | P28,500.00  |
| FRC Eggs       | pc   | 25,550   | P7            | P178,850.00 |
| Feeds Sacks    | pc   | 73       | P8            | P584.00     |
| Total Expenses |      |          |               | P207,934.00 |

| Sample Costing Computation:<br>Free-Range Chicken Production<br>Project Annual Income Statement |             |
|-------------------------------------------------------------------------------------------------|-------------|
| Projected Sales                                                                                 |             |
| Culls (95 heads @ P150/kg x 2kg)                                                                | P28,500.00  |
| FRC Eggs (100 heads x 70%=70pcs/day x 365 days @P7/pc)                                          | P178,850.00 |
| Feed Sack (73 pcs @ P8/pc)                                                                      | P584.00     |
| Total Sales                                                                                     | P207,934.00 |
| Projected Expenses                                                                              |             |
| 100 heads (RTL) @ P400/head                                                                     | P40,000.00  |
| Feeds (100g/day x 100 heads x 365 days=3,650 kgs/year @P27/kg)                                  | P98,550.00  |
| Housing (100 heads @P200/head=P20,000 good for 5 yrs=P4,000/yr)                                 | P4,000.00   |
| Vaccines and medicines (@P500/yr)                                                               | P500.00     |
| Total Cost                                                                                      | P143,000.00 |
| Annual Net Income                                                                               | P 64,884.00 |

Return on Investment (ROI)

Formula: ROI = Net Income/Initial Investment x 100

ROI= P64,884.00/P143,000.00 x 100

ROI = 45.37%

Farm Inputs/Expense Items for 3 female, 1 male FRC

| Items                  | Unit | Quantity | Cost   | Total      |
|------------------------|------|----------|--------|------------|
| Ready-to-lay FRC       | head | 4        | P400   | P1,600.00  |
| Feeds                  | kg   | 146      | P27    | P3,942.00  |
| Chick booster          | kg   | 7        | P72    | P504.00    |
| Housing                | year | 1        | P1,200 | P1,200.00  |
| Incubator rent         | pc   | 547      | P10    | P5,470     |
| Vaccines and medicines | year | 1        | P500   | P500.00    |
| Total Expenses         |      |          |        | P13,214.00 |

Projected Sales

| Items          | Unit  | Quantity | Selling Price | Total      |
|----------------|-------|----------|---------------|------------|
| Culls FRC      | kgs   | 8        | 200           | P1,600.00  |
| FRC Eggs       | pc    | 547      | 7             | 3,829.00   |
| FRC Chicks     | heads | 441      | 60            | 26,460.00  |
| Feeds Sacks    | pc    | 3        | 8             | 24.00      |
| Total Expenses |       |          |               | P31,913.00 |

\* Assumptions:

- Egg production rate was computed at 100% per day (3 heads x 100%=3pcs/day x 365 days= 1095 eggs)
- 50% of produced eggs will be sold as fresh eggs while the remaining 50% will be hatched to produce chicks(1095 eggs x 50%= 547 eggs each)
- Hatching rate is at 85% (547 eggs x 85%= 441 chicks)
- Estimated weight of culls is 2kg/h

| Sample Costing Computation:<br>Free-Range Chicken Production<br>Project Annual Income Statement |             |
|-------------------------------------------------------------------------------------------------|-------------|
| Projected Sales                                                                                 |             |
| FRC Culls                                                                                       | P1600.00    |
| FRC Eggs                                                                                        | P3,829.00   |
| FRC Chicks                                                                                      | P26,460.00  |
| Feed Sack                                                                                       | P24.00      |
| Total Sales                                                                                     | P 31,214.00 |
| Projected Expenses                                                                              |             |
| 4 heads FRC                                                                                     | P1,600.00   |
| Feeds                                                                                           | P3,942.00   |
| Chick booster                                                                                   | P504        |
| Housing                                                                                         | P1,200.00   |
| Incubator rent                                                                                  | P5,470.00   |
| Vaccines and medicines                                                                          | P500.00     |
| Total Cost                                                                                      | P 13,214.00 |
| Annual Net Income                                                                               | P 18,000.00 |

Return on Investment (ROI)

Formula: ROI = Net Income/Initial Investment x 100

ROI = P 18,000.00/13,214.00 x 100

ROI = 1.36%