



Indian River County Youth  
Livestock and Horticulture Inc

# Accounting Book Manual 2023-2024

*The information contained in this manual is meant to be a guide to help you complete your accounting books. Within this manual there will be requirements per section, however there will also be suggestions on how to complete specific areas of the accounting books. The requirements will be clearly stated and any suggestions that are provided are optional.*

#### Requirements:

- Junior exhibitors are the only ones that can use pencil OR blue or black ink pen. Once you choose what you are using, it must be consistent throughout the book.
- Intermediate and Senior exhibitors are required to use a blue or black ink pen only. Once you choose which color pen you will be using, it must be consistent throughout the book.
- If the exhibitor is choosing to type their book, the whole book must be typed, with the captions being the only exception.
- If the exhibitor is choosing to handwrite the book, the whole book must be handwritten with the Expository Narrative as the only exception.
- ALL sections of this book MUST be completed when you turn in your book.
- ALL accounting books are required to be completed and turned in the morning of set-up (this is the Saturday before the opening of fair).
- If your project, for whatever reason, will not be checked in at the fair, you are still required to complete the accounting book, including buyers' letters (if applicable), to the best of your ability, and turn it in on set-up day.
- When turning in your accounting book(s), each book must be 3-holed punched and housed in a folder with brads/prongs to keep the pages together or some sort of organizer that is not a 3-ring binder. If completing more than one accounting book, each book must be housed in their own folder. **Books kept in a 3-ring binder will not be accepted. Books that are stapled or paperclipped together will not be accepted.**
- ***If your accounting book(s) are grossly incomplete, this will be determined by the accounting book coordinator or a designee from IRCYLH, or if you fail to turn in a book for a registered project, you will not receive your exhibitor packet (this contains your fair passes, parking passes, and exhibitor number) after set-up is completed. You will have to file an exemption request with the rules committee and wait for their decision to***



**determine if you are eligible to receive your packet and be allowed to check in your project(s) into fair on the following Friday.**

- These books are NOT scrapbooks and “extra” adornments will not garner points. These books are about the content, how well it is organized, how accurate is the information, and how detailed you are in your accounting records.
- All books will be sorted and judged according to species and within their peer group; meaning a Junior Rabbit exhibitor’s accounting book will compete with all the other Junior Rabbit exhibitors’ accounting books. Only accounting books earning a blue ribbon will be eligible to compete for the 1<sup>st</sup> place belt buckle within each species and age group. All blue ribbon and belt buckle winners will be announced before the live auction.
- All accounting books will be returned to the exhibitors AFTER they are released from tear-down on Sunday.
- **ALL volunteer graders of the accounting books fall under the category of Judges within our rules manual; meaning their decisions/grades are final and any disrespectful and disruptive behavior(s) will not be tolerated and could result in penalty or removal from the following show year.**

**Below are details for each of the various sections within the accounting books.**

### Cover page section:

- The photo must include the project and the exhibitor
- All information must be accurate

### Expository Narrative section:

- Write explaining the various aspects of your project
  - Remember to explain, in detail, the different areas of your project, i.e., feeding routine, medical/health, grooming
  - Breedstock projects:
    - include the identity of each project (either using tag numbers or names of the animals) in your narrative, etc.
  - The outline below is just a suggestion of a possible layout for your -Any Narrative Expository—it is NOT required that you include any or all of what is provided below:



- Introduction
  - Include your name, age, number of years in IRCYLH, introduce your project—give a reason why you chose this project; reason why you chose this breed; ect.
- Body Paragraph 1
  - You could introduce your preparations for the project—building/purchasing the housing materials, grooming supplies, feeding supplies, ect.
- Body Paragraph 2
  - Describe your project's daily, weekly, and/or monthly needs.
    - Feeding, cleaning their area, grooming, ect
- Body Paragraph 3
  - Discuss any health concerns you faced
  - Challenges with the project
  - What you did to overcome the challenges
- Conclusion
  - Describe any difficulties with the project; successes you had with the project, maybe some "lesson learners" and what you would do differently; include if you would participate in the project again.
- Remember, this is about your experience with your project.
- Judges will be judging the quality of your sentence structures, ability to organize your ideas into paragraphs that provide relevant details, spelling and grammar, and the overall appearance of the narrative.
- If needed, you may print additional Expository Narrative Continued... pages.
- If you are typing your narrative using Microsoft Word, you must adhere to the following requirements:
  - Font—New Times Roman
  - Font Size: between 10"—12"
  - Margins: between .5"—1"
  - Each page must include the header: Narrative Expository (centered on each page)
  - Do not worry about the page numbers.
  - Print your typed narrative, remove the lined pages, and insert your typed narrative.
- If you are using the typable PDF, all parameters have been set within the PDF.

### **Project Photo section:**

- Each accounting book must contain at least 4 photos of your project but no more than 10 total photos; one of the four photos must be of your project's pen(s); if completing a citrus project please include a photo of the area you are keeping your project.
- Each photo must include a dated caption with a detailed description of what is happening in the photograph. Some suggestions of photos could be:
  - Grooming/trimming care
  - Feeding/water routine
  - Health related care, i.e. deworming, supplements, vitamins, etc
  - Exercise routine,
  - Etc.
- You may reference your photo(s) in your narrative HOWEVER it is not required.



- All photos must be in chronological order, according to the dated caption.
- If typing, the captions can be handwritten or typed.
- Print out additional *Project Photos Continued* pages, if necessary.

### **Personal Exhibitor Goals section:**

- Each accounting book must have 2 identified goals set by the exhibitor.
- Using complete sentences, describe your goal, action steps you might take to achieve this goal, and explain if you did or did not meet your goal.
  - ***Not meeting your goal will NOT result in a deduction of points.***
- Exhibitor goals must be based on the exhibitor's ability to meet the goal **BEFORE** the start of the fair competitions, meaning exhibitor goals must **NOT** be based on winning Grand/Reserve Grand and/or Showmanship.
- Examples of possible goals exhibitors could set:
  - Researching and learning new handling techniques to improve their showmanship abilities.
  - Researching techniques to increase muscle mass; build healthy body fat or find a balance between muscle mass or body fat.
  - Researching/creating positive feeding routines
    - Market animals must meet specific weight requirements and health standards—feeding routines can directly impact daily, weekly, monthly weight gain or loss.
    - Breedstock animals must meet health standards however positive feeding routines could directly impact specific areas, i.e. body coverings—fur, feathers, etc., teeth health, just to name a few.
  - Researching and incorporating healthy supplements to help achieve specific results from your project, i.e. increase egg productivity, achieve a healthier body covering, etc.

### **Anatomy section:**

- Self-explanatory; follow the directions to complete the table and/or diagram.

### **Expense Record section:**

- Record any expenses that were incurred for the duration of the project; for breedstock projects, since some of these projects are continuous projects (year after year) exhibitors can start recording expenses from time of project registration.
- Expense will include but are not limited to:
  - Purchase price of project
  - Registration fee
  - Feeding, grooming, building supplies
  - ***Feed cost and health expenses will NOT be included in this section.***

### **Feed Record section:**

- Record all feed-related expenses in addition to the weight of the feed, i.e. 50 lbs. bags of chicken feed.
- Include any feeding supplements, feed, hay, or anything your project ingested excluding medicine for health-related concerns or issues.



- Citrus projects: this section would include fertilizer, or any additional supplement needed to improve the overall health of your tree.
- Total Number of Days on Feed—start counting days from the PURCHASE DATE of project until March 1<sup>st</sup>, 2024.
- Breedstock projects: since some of these projects are continuous projects (year after year) exhibitors can start recording feed and counting days on feed from time of project registration.

### **Health Record section:**

- Include the date, medication, dosage, withdrawal time, and cost of any medication given for the duration of the project.
- Breedstock projects, since some of these projects are continuous projects (year after year) exhibitors can start recording health from time of project registration.

### **Weight Record section (if applicable):**

- Include date, weight (in lbs.), number of lbs. gained or lost, number of days since last weight record, and average daily weight gain.
- Must include at least 3 different dates you weighed and recorded the information for your project.
- Since the accounting book is due BEFORE final weight-in, that date may not be used in this section.

### **Show Records section:**

- Include any shows you have registered the project for during the current show year.
- Include any premiums earned (cash awards)

### **Project Financial Summary section:**

- Carefully follow the various sections within this summary, including the additional notation in parentheses.

### **Ethical Statement and Acknowledgement section:**

- This section MUST be signed by the exhibitor and parent or guardian of the exhibitor.
- The statement at the bottom of the page, MUST be copied on the lines below; written in the exhibitors own handwriting.

### **Buyers Letters section (if applicable):**

- ALL market projects: citrus, commercial poultry (laying hens), swine, steer, market goat, market lamb, and market rabbit, MUST have 3 copies of their buyer's letter—each letter must be addressed to a different buyer.
- Even if your project does not make it to the fair, you MUST meet this requirement for all the above-mentioned projects.
- Failing to include 3 copies of your buyer's letter will result in an automatic 10-point deduction from your overall rubric score.
- \*\*\*\*We are aware that some of the accounting books may state a 20-point deduction, however that is a typo. Not meeting the requirement of 3 copies of the buyer's letter will result in a 10-point deduction for all of the above mentioned accounting books.\*\*\*\*

