# UNIVERSITY OF IDAHO AGRICULTURAL EXPERIMENT STATION

**DEPARTMENT OF DAIRY HUSBANDRY** 

# **CREAMERY RECORDS**

BY
O. W. HOLMES

**BULLETIN NO. 90** 

**JUNE, 1916** 

# UNIVERSITY OF IDAHO

# Agricultural Experiment Station

#### BOARD OF REGENTS

H. HARLAND, President	++-
EVANO. Vice-President	11
WILLIER S. DRUCE, Secretary	
1. 11. WILLIENS	- 11
RAMSAY M. WALKER Walla BERNICE McCOY, Superintendent of Public Instruction, ex-officio Boi	ice
Boi	ise

EDWARD O. SISSON, Ph.D., Commissioner of Education ...... Boise

# REGENTS' COMMITTEE ON AGRICULTURAL EXPERIMENT STATIONS AND EXTENSION

H. HARLAND

EVAN EVANS

WALTER BRUCE

### EXPERIMENT STATION STAFF

M A DRAMMON OF D	
M. A. BRANNON, Ph.D.	President, Botanist
J. D. JONES, M.S. (Agl.)	heaten Chamint
O. D. CENTER, M.S. (Agr.) Asst. Dire	ctor Director of Agricultural Extension
E. J. IDDINGS, B.S. (Agr.)	A.: 1 IT 1
I I PHTNAM PhD	Allimai Husbandman
J. J. PUTNAM, Ph.D.	Bacteriologist
*C. L. von ENDE, Ph.D.	Associate Chemist
IV. D. MODD, D.D. Agi. I	Compolicat
E. V. ELLINGIUN, B.S. (Agr.)	Dairy Huchandman
C. C. VINCENI, M.S. (Agr.)	Hortigulturist
IVI. A. VVILLIS, IVI.S.	Plant Dathalamiat
I. I. FEIERSUN, Ph.D.	Soil Toohnologist
PREN MOORE	Poulter Husbandman
C. W. HICKMAN, B.S. (Agr.)	A scietant A sime! IT 1
C. V. SINGLETON, B.S. (Agr.)	Assistant Animal Husbandman
W R WRIGHT RC	Assistant Animal Husbandman
W. R. WRIGHT, B.S.	Assistant Bacteriologist
H. P. FISHBURN, M.A.	····· Assistant Chemist
C. W. COLVER, M.S	Assistant Chamist
RAI E. NEIDIG, M.S	Accietant Chamist
3. I. ANUI. D.S	Acceptant Chamist
U. W. HULWES, BS (ACT)	Accietant Daine II.
W. C. EDMUNDSON, W.S. (Agr.)	Accietant Hontinultumint
G. J. DOWNING, B.S. (Agr.)	Assistant Horticulturist
C. V. SCHRACK, B.S. (Agr.)	Assistant Horticulturist
G. W. GRAVES, M.S. (Agr.)	Assistant Horticulturist
(CS PAV BS (Agr.)	Assistant Soil Technologist
G. S. RAY, B.S. (Agr.)	Assistant Agronomist
L. C. AICHER, B.S. (Agr.)	Superintendent Aberdeen Sub-Station
J. S. WELCH, B.S. (Agr.)	Superintendent Gooding Sub-Station
G. W. DEWEY, B.S. (Agr.)	Superintendent Taroma Cub Station
F. H. LAFKENZ, B.S. (Agr.)	. Superintendent Sandpoint Sub-Station
C. B. HAMPSON	Foreman Caldwell Demonstration Form
	Demonstration L'aim

<sup>\*</sup>By special arrangement.

#### CREAMERY RECORDS

#### Introduction.

Records are quite as necessary in the successful operation of a creamery as in any other business. The failure of many creameries is traceable to the lack of a definite system of records from which one could determine whether or not they were being operated on a paying basis. In the creamery business, it is possible to lose a considerable amount of money in a very short time. When the records are incomplete, it is almost impossible for a creamery operating on a large scale to determine the financial condition of business until its resources have been practically exhausted. Creamery losses occur in various ways, but none are more common than (1) paying for more butter fat than is actually received thru failure or neglect on the part of the management to check up on its station or route men, (2) failure to record credit sales, (3) waste of fuel and supplies, (4) unreasonably high cost of manufacture, (5) loss of cream cans and ice cream packers, (5) losses in marketing thru shortages in weights imposed by the buyer, (7) dishonest or careless dealings on the part of employes. Idaho creameries must quickly go out of business if operated under conditions that permit such losses. The system of records proposed in this publication is sufficiently complete for the average creamery. Its adoption will establish the enterprise on a thoro business basis and will enable the management to determine the true condition of business on short notice.

The proposed system in all its details possibly is not necessary for the small creamery, but with increase of output and general broadening of business, the system complete will be found advantageous, if not absolutely necessary. A part of the forms can be purchased in stock; others, if used infrequently, can be ruled up by the bookkeeper. The

use of each form is discussed in the following pages:

#### Daily Cream Receiving Sheet

The daily cream receiving sheet, No. 1, should be used by the receiver at the door. Separate columns are arranged for sweet and sour cream; they may be changed to read Grade 1, and Grade 2, if thought desirable. For the sake of convenience, the column intended for the sample bottle numbers is placed as near as possible to the column in which are to be recorded the tests of cream samples. At the end of each day, the sheet should be turned in to the office, and the different deliveries copied on the corresponding patron's cream statement, No. 3, whenever time will permit.

It will be noted that spaces have been provided for gross and tare weights. The can should be weighed each time it is delivered; otherwise inaccurate weights may be entered, for appreciable quantities of mud and dirt frequently adhere to it, and scales frequently get out of balance

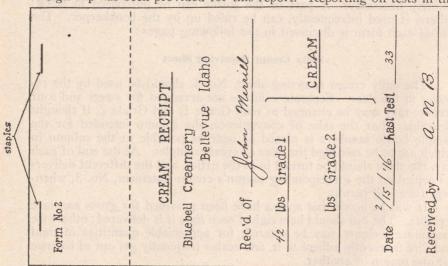
for one reason or another.

Form Nol

# DAILY CREAM RECEIVING SHEET University Creamery Moscow, Idaho

Patron Number	Name of Patron	Weight of can and cream	Weight of can	Net Weig Crea	ght of im sour	Test	Pounds of Butter- fat	Sanzple Bottle Number	
			a (ETA)						
49	John Doe	58	16	42		30	12.60	230	
SKIPS	Route 2	768	165	603	E agr	32	192.96	13 42	(dilp.)
110 6	Station B	480	80	10 TH AT	400	34	136.00	H 87.	72.V20X
65	a m Bell	98	18	80		30	24.00	a 42	
10 43 0	it al especial	T.	parame	Prikasa		100	Man Age	700	
2) 20	Bergley Rub 1	4 3324	M. sil	vil di		0.31	sta se sa	<b>HELISTA</b>	ale at
	TELL SELECTION		5.01		111/2	7,71	9-20-2	C Sept	
15 VII	Total fo	r the day		725	400		365.56		

Altho not required by law in this state, the giving of receipts to patrons is advisable; the practice tends to eliminate errors and to prevent misunderstandings. Form No. 2 is satisfactory. It should be written in duplicate as it is advisable to inform the patron at each delivery of the test of his cream on the previous delivery. A space on the carbon copy weigh slip has been provided for this report. Reporting on tests in this



way will result in less dissatisfaction on the part of the patron with the creamery and in the delivery of a richer and more uniform cream.

	Fori	To lance						
		ROUTE OR S UNIVERSI				T		So Black
	Station	A SERVICE						
Date	Patron	Name	Bottle	Us C	ream	Test	lbs Butter	
Vale	No.	name	No	Sour	Sweet	Test.	Fat	
			128					
					-			
_							ne conjectul	
_								
-								
								Commission of
Name and		Total						
		over from last shipme			Ca	ns Shi	pped	
		for next		-		Cans		
		eam shipped						
		nand			10" _			
		s on hand			12 4 -	1.	- 1	
	marks				1	Total		
V4	matens	EN DEBUT DES	and some				er Short	s success ni
		am according to station	EMP I					William Charles
Com	posite c	heck by Creamery	1		4 1 1 1 1	1		real beauties and on

#### Route or Station Report

Report No. 3 is for the use of route and station operators who receive cream, take the samples and turn them into the creamery to be tested. The report is sent in with the cream and the rest of the figuring is done by the creamery. A complete report is necessary, otherwise the receiver may become careless in his weighing and sampling.

Form No. 3a

Name of Route or Station

# ROUTE AND STATION FAT RECORD

Month of													
Date	Rec	eive	i	Paid	for	ov	er	sho	ort				
Received	lbs cream	Test	ths Fat	lbs Cream	lbs Fat	lbs Cream	ths Fat	Ubs Cream	lbs Fat				
				manh less in				Total A					
June 4	400	36	144.0	400	146,0				2.0				
" 8	364	34.75	126.49	369	128.22				1,73				
								1.02.20					
			MATERIAL PROPERTY.										
						ed and de	-		-				
	. 1												
								-					
		- 101							No.				
			•										
									AU - 2007				
Total for month							brief de	T (0)					

Instances are on record where the station or route men became careless in stirring and sampling the cream, and were frequently short several pounds of butterfat. The receiver should be checked up on each shipment or delivery without fail; Form No. 3a is to be used to record the results of his different shipments. Many creameries which have had no system of this kind have experienced considerable loss on the route each day thru the lax method of the route or station operator. This record will be found indispensable where a portion of the cream is delivered either by stations or by routes. Without this system of checking, resort to route and stations for a part of the supply of the cream positively cannot be advised. A record of the patrons' names,

grades and pounds of cream, and sample bottle numbers is kept by the station or route man. The necessary figuring is done in the office at the creamery. A report of the amount of cream held over for the next shipment, the amount shipped, the number of cans shipped, and the number of bottles or cans on hand is as important as any other part if the cream comes from a station. If from a route the latter part need not be reported by the route man. This record should be carried in duplicate or triplicate, one copy being returned complete to the station agent, and the other kept on file in the office.

Form No 4

# BLUEBELL CREAMERY COMPANY Moscow Idaho.

				of f		1	-				
ate	Pounds	Cream	Test	ws Fat	Price	Amo	unt	Ch	arges		-
ale	Sweet	Sour	1631	W3 Fat	FILCE	Altio	4110	Item	Price	Amo	int
			He gerry		w est	BRIDE	ar bis	his till	A SER		-
2	70	Para Maria	38	26.6	32						-
4	68		37	25,2	32						-
6	7/		37	26.3	32			1ª Butter	.32		32
			The Lorente	2/13 0	15377		3,317	PR 281 - Q1	0.00		-
1,000	1610,014	08.00	1770733	10 (F) (R)	10113		9010		10.00		-
746	9 1100,00	b a beg	AOTHER.	PI TIT	972750	770 80	100	des sell	1943.5	1000	1
		HUST BY			cosal:	0.07-03	3.10	/mediat.	11 (10)		
ALK	Wilso as	1.700		MARI O	7.07	1	-013	mod 2		0.00	
	MESERIN	I to be	HRI SS	NO THE	THE REEL	1. 13	3174	N SET A	(aba)	20107	T
To face	distribution	Total St.			A MA	99, 175	170	150 TV3V		11111	1
		100000			-	THE REAL PROPERTY.	100	9237 1317	-		+
							-	1		1000	-
200					The same	La Think	182				-
Tena	Total t	or Butter	fat	78,1	32	24	99	Total Chi	arges	No. in	32
	10121	or Date!	u.	Less Cha	nage	Life.	32		3,0	1	1
	The state of the s			Balance		24	67	- The Sale		4.1	

BLUEBELL CREAMERY COMPANY

Moscow, Idaho fune 15th 1916

Pay to the order of a way watson \$2467.

Twenty four and Too Dollars

for 781 bs Butterfat delivered during month of June

BLUEBELL CREAMERY COMPANY

To FIRST STATE BANK Moscow, Idaho

BLUEBELL CREAMERY COMPANY by 3 f. Grimes. Manager

#### Patron's Cream Statement and Check

The patron's cream statement and check combined, Form No. 4, is also carried in duplicate and should be bound in a book form containing about 50 sheets. The original is to be torn out at the perforation, and the carbon copy retained in the book which will later be used for reference. The average bank with which the creamery does business, will make these books for the creamery without cost to it, or at least, will bear onehalf of the expense. This is a very handy form to use when the patron is paid every two weeks or once a month; if paid oftener, the spaces in the statement may be reduced in number to meet the needs of that special creamery. Each patron should receive a number and this number should be placed at the head of the statement. If the numbers are placed consecutively in the check book, the check or statement can easily be located when payment is to be made. The column on the right will be found very useful when patrons wish to purchase butter or buttermilk from the creamery and when a charge is made by a route or railroad for delivering the cream to its destination. The statement is so arranged that it is possible for the creamery to buy and record two grades of cream, which may be graded as sweet and sour, or as grade 1 and grade 2. The check is attached to the statement, but can easily be detached at the perforations by the patron when he wishes to cash it.

#### Sales Slip

A sales slip is generally given to the customer when the sale is made; Form No. 5 will be found very satisfactory. In some of the larger creameries, the sales are all made in the office and a carbon copy of the sale slip is taken to the buttermaker by the purchaser. This constitutes an order from the office to the buttermaker for the delivery of certain goods to the holder. This slip may be issued in triplicate form if found necessary, one copy being kept in the office and the other two copies taken from the office into the factory by the purchaser. One of these sales slips may be withheld by the buttermaker as a record of delivery and the other retained by the purchaser as a purchase memorandum.

In case the sale is for cash, the word cash may be inserted instead of name of the purchaser. It will then be understood that it is a credit sale when the name of the purchaser is placed on the sales slip. Cash received from customer for credit, may be recorded on sales slip as "Cash on Account."

SALES BELLEVIEW Form No5 Moscow Idah Name Chas	
	@
Sold byG	2. N. B.

#### Ledger Sales Sheet

The ledger is a record of all customers carrying an account with the creamery. The credit sales are reported to the bookkeeper on the sales slips and the bookkeeper copies them into the ledger. Ledger blank No. 6 will be found satisfactory for creamery accounts. Two accounts may be carried on the same page. This form is being used by a number of creameries at the present time. The ledger account may be carried in duplicate form; at the end of the month, all that is necessary is to add the account, tear out the original copy at the perforation, and send it to the customer. With this duplicate system, a carbon copy still remains in the ledger. These sheets may be kept in a loose-leaf book and when paid, may be removed and filed away in some systematic order. No copying at the end of the month will be necessary and for this reason less time will be required in sending out the bills. The accounts are placed alphabetically in the ledger and are separated by alphabetical guides. Each account and sheet may be numbered and the

-	Phone 66 MrBI	Belleview, Idah. To ELLEVIEW CRE	- 1	Y, Dr	r	1		Belleview Idaho  To  BELLEVIEW CR		ERY		
1	Balance	e ford from last Mo.			A sa			Balance ford from last Mo.	8	00		
						V	1	40 . Butter @ 34	/3	60	- CO	
						1 "		Cash on account 30 = Butter @ 34	10	20	8	00
No 6									31	80	-	00
Form No 6					10		18	Due to balance	31	80	-	80
-				6								
-					49 19							
1						<u> </u>						
anforation					Perforation							
(Carpon					Centors							

account registered on the guides if thought advisable, but this numbering of the account of each customer will be found necessary only in factories doing a large credit business.

#### Cash Record Sheet for Cash-Book

Each creamery should have in its set of books a cash book wherein all cash sales and cash receipts are to be entered in as great detail as may be deemed advisable. It will be found helpful to have a book containing sheets which are ruled as in Form No. 7 and always to record the name of all persons remitting cash or checks to be applied on their individual accounts. It is not absolutely necessary to include the names of those who are cash purchasers in the cash book, but the recording of the names of all who "pay on account" in the cash book will be found very helpful in preventing disagreements with customers as to times and amounts of payments. It then will be understood that when a name appears in the cash record, a payment on account has been received, the amount of which is entered in the left hand column. Cash sales may be filled in other columns on the same line and date, if thought advisable. It may be necessary to include a column for miscellaneous sales of buttermilk,

#### CASH RECORD

BLUEBELL CREAMERY Moscow, Idaho

MonthYear															and and an arrange of			
	Received on Acco	unt		Butter			Cream			Ice (	Crean		Miscel			Total Value		
	Name	Amou	nt	lbs	Valu	Value		Am't Value		Gals	Valu	re	Item	Value		Val	ue	
	W Grane	¥	61	101	34	34	40	4	75	15	22	50	milk	35.0	40	66	60	
	po un go main il							ALL PER	7 7		10 1	1						
			0.0	0.700	20010			CONT		6,815			No.					
				7			1											
	Total																	
			_															

cottage cheese, skimmed milk and products of that kind. This blank form for a cash record may also be purchased in book form from certain stationers. A grand total of the various columns for the month should equal the cash receipts for that month.

Form No 8

#### DAILY SALES RECORD

	Mon	nth of	_		Year	r		-										
		В	utţ	er				(	che	ese	7-30			Ice	Cr	eam		
	For	Cash		01	Accoun	2t	Fo	r Cash		or	Accou	nt	Fo	r Cash		or	Accou	nt
Date	lbs	Valu	e	lbs	Value	2	lbs Value		lbs	Value	9	gals Value		e	Gals	Valu	e	
1	50	15	00	700	175	00	10	2	00	50	10	00	20	20	00	50	50	00
2	400	136	00	100	34	34	6	1	26	64	12	80	5	7	50	33	33	00
3								1										•
4																		
5																		
	-		distribution of the state of th				1											
	-																	
				12														
							1											
			-		1	1		1	-		-	1		1	1			
29															1			
30																		
37																		
Tota	1				133													

#### Daily Sales Record

A daily sales record of all sales made for cash or credit is absolutely necessary; Form No. 8 will be found wholly adequate for this purpose. If more items are sold than are mentioned, the sheet may be enlarged and more columns added. By keeping this sort of a record, the total sales for the month can be quickly determined by totaling up the daily sales. This record, together with the "Daily make Record" should agree with the make report and daily inventory of the buttermaker. If thought advisable, the cash and credits sales may be added together and placed in one column, instead of two. Blank record books containing sheets ruled according to Form No. 8, can be purchased as stock books at very reasonable prices from some of the larger stationery companies.

Form No 9

## BUTTER AND ICE CREAM DAILY MAKE RECORD

Month June Year 1916 Butter in Cubes Butter in Pound Prints Ice Cream Day Pounds Pounds Balance Pounds Pounds Balance Gallons dallons Balance made sold on hand made sold on hand made sold onhand 670 430 240 210 90 120 102 43 59 2 820 1060 434 480 74 61 37 83 3 4 5

#### Daily Make Record

It will be found very advantageous to keep a daily and monthly record of the butter and ice-cream made and sold, and the balance remaining on hand. In case a large amount of butter is made and stored during the summer months, it is helpful to know on short notice just how much butter has been made during a certain period, or how much butter the creamery still has on hand. Such a record may also help to check leaks which might occur in the creamery's business thru the failure of someone to charge, or to make record of butter or ice-cream delivered to the trade. It is also an aid in checking any dishonest work in the creamery. Form No. 9 can be advantageously used for this purpose.

This record should be kept by the bookkeeper. The balance of each product on hand should agree with the buttermaker's inventory or count at the end of the day. In case they do not agree, it is evident that some error has been made during the day. It may be due to a sale of butter not recorded or to some butter made but not reported. If there is no regular bookkeeper, this daily report may be made by the buttermaker

or manager.

Form No 10

#### DAILY BUTTER AND ICE CREAM REPORT

1	Month of	lune	_Year	916		boso e	Buttermaker R. a Moore									
2-4.	ubs Fat	tos Butter	made	Percent	Percent	lbs	Percent	· lbs Butter	on hand	Ice Cream						
Date	churned	Prints	Cubes	Moisture	Salt	Overrun	Overrun	Prints	Cubes	Gals made	Butterfal in Cream	Gals Sold	Gals on hand			
	Soldier H	O Sale	i zuz	ha mi s		117-705	lo les	sulf a	Nilve ?	This			0.00			
3	802	967	Fig.	15,4	2.2'	165	20,5	74	10.60	32	24.4	52	63			
						100										
-				B. T.		menosti i	Se alles									
												2310				
											149	153	7 7 7 7			
Total	TO TO ALL							The same	W. S.	Taxa is a	1007					

#### Buttermaker's Report.

No buttermaker should fail to turn in some sort of a report on each churning. The report may be as complete as thought necessary to meet the needs of the creamery. It will be found very helpful to have a report on the quality of cream and quality of butter, as well as on the pounds of butter made and percentage of over-run. Form No. 10 will be found adequate in all cases and indispensable in the larger creameries. This report should be made out by the buttermaker and filed in the office each evening before closing. In some creameries, the first part of the report may be filled out by the person dumping and pasteurizing the cream and it can then be turned over to the buttermaker. A report similar to the buttermaker's report should be turned in by the ice-cream maker and cheese maker, if ice cream and cheese are products of the factory.

#### FORM NO. 11

#### Monthly Butterfat and Over-Run Report

University Creamery, Moscow, Idaho. Date Rutter fat received during the month Butter fat sold as sweet cream Butter fat made into ice-cream Butter fat made into butter for month	303 lbs.	.23,468 lbs.
Total	23,468 lbs.	23,468 lbs.
Pounds of butter made during month Pounds of butter fat made into butter Pounds of over-run for the month Percent of over-run for the month		21,965.0 lbs.

#### Butterfat and Over-Run Record

The first part of Form No. 11 is a report on the amount of fat as cream received and the amount of fat as cream used in the different departments of the creamery. If reports are turned in by the buttermaker and ice-cream maker and the report as outlined under "Daily Sales Record" is kept, there will be no difficulty in getting out this report. Both of these reports may be used by the manager in making his monthly report to the creamery officials. The second part of the report gives the true over-run realized for the entire month and does not take into consideration individual churnings. This report takes into consideration any losses that may occur in the creamery during the month. Any excessive loss would be indicated by a low percentage of over-run for the month, In a way, this report gives the real over-run since it takes into consideration the amount of butter fat paid for and the amount of butter actually made.

#### **Expense Record**

This expense record, No. 12, is a monthly record of the expenses of the creamery and may be kept complete by the day or by the week if so desired. This report includes a classification of the various items of expense and may include depreciation, discounts and "bad accounts." Entries may be made when the purchase is made or when the account is paid. In case the entry is made when the expense is incurred, the check numbers may be inserted when the account is paid. This is probably the better method. Another column for the names in whose favor the checks are drawn may be inserted, if the business seems to demand it. However, this will generally be found unnecessary with the smaller creameries, since such a record is kept on the check stubs. In itemizing the expense in this way, it is an easy matter to study the expense of the creamery and to determine which item of expense is running too high. With such a record one has a splendid opportunity to keep a close check on every expense connected with the factory, and equally as good a chance to prevent wastes and unnecessary expense. It will be found advisable to keep some check on the amount of cash on hand and deposited in the bank in order that overdrafts may be prevented; three columns to the right have been included in connection with this expense record sheet

for that purpose. If deemed advisable, the checks for butter fat and milk may be added together each week and inserted in the columns as one sum. By so doing, less space in the butter fat and milk column will be needed. At the end of the year a separate sheet may be used to itemize the expenses by months. This will furnish a very concise, accurate and compact report of expenses and purchases for the year, from which that part of the annual report to the board of directors may be easily obtained.

Form No 12

#### EXPENSE AND PURCHASE RECORD

Date	Butter and Mi	fat	Labo		Pow Ligh and Fue	or	Ice		Cit	y er	Rent		Gener		Repair	'S	Total of chec draw	cks	Deposite in Bank	d	Bala in Ba	nce nk	Cash on hand
4.54																							
5					14	15				-			42	60			56	75				-	
6	12	60	8	00											-	60	21					-	
20	3300	00	40	00			18	50	10.00				10	35		45	3369	30					
							1																
				100		-														199			
							11:41	1			NA.			1									
441					19.6	100											5 164					10	12.0
	W. 192		4 11								17.24						-			7.1			
																					E 0.1		
				-																		-	
																-				8		-	
												100											
	18										1						Fall AV						
																					L'ITE		
			Series.	-			lack:										Per and						
	411		ugh	I Vis	BRW	100	box	1	1000	18.	11 60	Id	PIS .		ktuba	I G	MISS		an de			1	
NB			1970		100	110	CETY	1	6783	378	l bor	100	7915	1	Title.	m	T DEF		in the same	13			
			70.00					15	MEGA		1 68	1			/105is	997	37.518		00 3	10			
			1363	-		10		1		-	1	1	-	1				1	TO MIL	1	TO T	1	
	-			-	1 200		17.0	-		-		-		-						+		-	
Total		1						1		1				1		1.	de .	186				1	

#### Monthly Inventory

A monthly inventory will enable the manager to know when the supplies are running short, to determine the amount of supplies used and cost of the same, and to check waste in certain kind of supplies. This inventory should be taken at the close of the last day's business in the month. Supplies used during the month can be figured by adding the supplies purchased during the month to the supplies on hand on the first day of that month, and subtracting the supplies found by the last inventory. The amount of supplies used during the month should depend on the amount of products made or distributed to the trade. If an

Form No 13

#### INVENTORY SHEET

	(p.16), 19	Mont	in (	01	TENE	ore se	91		
	On	Hand g of mo	nth	Purch	nased	On Hand			
Supplies Itemized	Amount	Valu	le	Amount	Value	Amount	Value		
Butter	3/4/ #	942	30						
Coal	3000 "	11	00						
Jee	70 tons	140	00						
Butter Boxes	150	17	00						
Wrapping Paper	5 m	10	00				3 50 61		
Salt	3 666	7	50						
Sugar	800 LL	48	50						
Butter Edor	3 gal	7	50						
Sulphure acid	5. gal	3	20						
Cartons	10,000	35	00						
Machine Oil	3	3	00						
Test Bottles	589	12	00						
Butter Eules 800	100	15	00						
					Hall B	1,000			
Total									

unreasonably large amount of supplies has been used or wasted during the month, that fact will be developed by the inventory. There also should be a daily inventory of products on hand and a monthly and annual inventory of products and supplies on hand. A monthly inventory blank such as is shown in Form No. 13 will be found very helpful in keeping a close check on accounts.

#### **Monthly Statement**

The monthly statement is a summary of the operations and standing of the creamery. It should be made out in full and filed with the officials of the creamery shortly after the last day of the month. Forms 14-A and 14-B will be found convenient ones. The information for this report may be obtained from the sales record, the expense record and the inventory record. Several copies of this statement should be made and one should be filed away as permanent records of the creamery. This report is absolutely necessary and a manager should never let a month go by

without making it. In case of a cooperative or stock company, a copy of this report should be furnished to each shareholder and patron.

### FORM NO. 14-A Monthly Statement

Month ...... Year .....

Resources	Resources   Value	Liabilities Value
Butter sold during mo 1bs.	\$	
Milk and Cream sold		
Miscellaneous Sales		
Butter on hand		
Cream on hand		
Ice on hand		
Coal on hand		
Supplies on hand		
Liabilities		
Butter on hand June 1 lbs		\$
Butter fat on hand June 1	SHOP STARL	
Ice on hand June 1	and off these	
Supplies on hand June 1		
Paid for Cream and Milk		
Labor		
Rent	to drawn 121 and	
Repairs	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Drayage		
Coal	- Castle Market College	
Discounts and Credits	The state of the state of	
Interest and Insurance	Ornours like 2	
Total		
Profit and loss		

### FORM NO. 14-B Monthly Statement

University Creamery, Moscow, Idaho, Month of	, 1	9	1.	
Number of patrons delivering cream				
Pounds of butter fat received during the month				
Average test of cream for the month				
Pounds of butter made during the month				
Price paid for butter fat for the month				
Average price received for butter for month				
Ar int of outstanding accounts on the books				
Amount still unpaid on building				
Amount still unpaid on creamery equipment				

## Checking of Cans and Ice-Cream Packers

The prevention of losses thru the disappearance of cans and icecream packers has been a perplexing one for the average creamery, and many ways of keeping check on these cans and packers have been suggested. When a can is loaned to a patron either a tag like Form No. 15 should be attached to it and the stub end retained until it has been returned to the creamery, or it should be charged to the patron under the serial number stamped on it. For the checking of ice-cream packers sent

Form No 15  LEAVE THIS TAG  ON FREEZER	То
Date No	On Colonia March
Return to UNIVERSITY CREAMERY Moscow, Idaho	Date

out to customers, either tag No. 15 or a record sheet like Form No. 15-B should be used. It has been suggested that tag No. 15 be fastened in a tin protector to prevent the tag from being torn from the packer before it is returned to the creamery. At the head of the sheet shown in Form No. 15-B, sufficient space is allowed to insert the name of the customer and his address. The date of the purchase is recorded along the margin. It is generally found advisable to record not only the number of the packer, but also the size; this may be done by allowing the first number recorded to represent the capacity of the container and the following number to indicate the serial number of packer. Packers sent to irregular customers may simply be charged in a general column on this record sheet to the address to which it was taken. A cross or check is marked thru the number whenever a packer is returned.

FC	rm 15 B	3									
Date	(Nan John Doe Moscow	res of 9	Eustom	us in	this .	Irreg Customer	Proping 1			10.4	
1	3025	516		1036	1446	601 ash 204	ar soft	ent to	1000	1 201	
2				514	o days	Contract of	I TENT	1 180			
3	100	226		327	1040	Sign.	wer)	tine i	o tio	(Aug 1)	2 3 2
4											
5-		T Man	Part	Serios C	-mid d	Sta 48	00.30	and the			
	I A BO	90 91	THE SALE	HITE ST	gyorli	1032	88.50	1 100	Mode	3.57.18	1
			t here	Stor Stor	ana d						
30	p Hops		i heni i oz i	METAL	ne d lo ed		A STORY		insile Magar		

DAILY REPORT OF DETAIL MILK DOLLTE NO

Form No 18

Checked by (or

	Driver		
ıt)	(dn)	Date	191
AL S	SALES	DRIVERS' CREDITS	TO A STATE OF THE

TOTAL SALES							DRIVERS	REDITS	
Article		out	In	Sold	Price	Value	Item	Amount	REMARKS
Whole Milk	Gallons Quarts Pints Pints Quarts Pints Pints Pints						Cash. Misc. Coupons Tickets. Chgd		
B. Milk	Gallons						Tickets Cash		
Sk. Milk	Gallons						Other Chges		
Ice Cream	Gallons								
Bulter	Pounds		Party.	in the	dian	No bouse			
	32/1/27			short	over	- 41 to 19	127.7		
Bottles									
Tickets								30 13	
						erales	13 - 0 se		emil to old adl the
							Amt of Credits Shortage		
Grand Total									

#### Retail Milk Route Report

City milk routes are sometimes operated in connection with creameries and when that is done, it will be found advisable to keep a record of the amounts of milk, cream, cheese, butter and ice-cream taken out in the morning, and the amounts remaining in the evening after all deliveries for the day have been made. Experience has proven that many bottles are lost because of the carelessness of the route men in failing to gather in all bottles delivered on the previous day. They should be check-up on the number taken out and returned during a stated period, as for a week or a month. The record will then indicate whether or not bottles are lost on the route.

The route men may also take out more butter, buttermilk, cream and ice-cream than they have orders for, to meet special calls. By keeping a complete record on sheet No. 16, errors or dishonest dealing may be detected. It is poor business to permit the route men to take butter, milk, cream and ice-cream unrestrictedly out of the dairy or creamery storage. The driver's credits should equal the total sales made for the day.

#### AVAIDABLE PUBLICATIONS

obtained, without cost, by addressing without cost, by addressing the Depart-the Agricultural Experiment Station, ment of Agricultural Extension, Boise, Moscow, Idaho:

The following Publications may be The list below may be obtained, also Idaho:

#### Bulletins

Conditions Affecting the Production of Denatured Alcohol in the Northwest.

65 Alaska Wheat Investigations.

72. A Report on the Milling Properties

of Idaho Wheat. A Study of Idaho Butter with Sug-73. gestions for Improvement.

Composition of Irrigated and Non-75. Irrigated Fruits.

76. Tomato Culture in Idaho.

Lamb Feeding and Sheep Hus-77. bandry in Idaho. 78.

Irrigation Practice. 79. Potato Culture.

81. Soils of the Cut and Burned-Over 14 Areas of North Idaho.

The Annual Report of the Experi- 16. 84 ment Station for year Ending June 30, 1915.

The Use of Lime-Sulphur as a 85. Summer Spray for Apple Scab.

86. Some Poisonous Plants of Idaho. 87. Insect Pests of the Orchards and Gardens of Idaho, and their Con-

The Milling Values of Dry-Farmed and Irrigated Wheat.

89. Sheep and Lamb Feeding Experi- 15. Fitting Fowls for Exhibition. ments.

90. Creamery Records.

#### Circulars

No. 1. Spray Calendar. No. 2, Field Peas.

No. 3, Feeding for Egg Production.

#### Bulletins

9.

3. Measurement of Irrigation Waters.

5. Hog Cholera in Idaho. 6. Rural School Lunches. The Alfalfa Weevil.

8. Directory of Idaho Pure-Bred Breeders.

The County Agriculturist Movement.

10. Batters and Doughs.

11. Third Year Sewing-Girls' Club Work.

Instructions for Canning Fruits 12. and Vegetables.

13. First Year Sewing-Girls' Work.

First Year Cooking—"Bread." 15. General Club Announcement.

Meat.

#### Circulars

1. Weeding Out Poor Orchard Varieties.

10. Home Economics Schools.

11. Farmers' Schools.

How to Keep Fowls Healthy. 14.

#### Idaho Farm Hints

20. Help Fight Hog Cholera.

21. Warning. Look Out for Potato Diseases.