

UNIVERSITY OF IDAHO
AGRICULTURAL EXPERIMENT STATION

DEPARTMENT OF DAIRY HUSBANDRY

CREAMERY RECORDS

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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 No 1

DAILY CREAM RECEIVING SHEET
University Creamery
Moscow, Idaho

Patron Number	Name of Patron	Weight of can and cream	Weight of can	Net Weight of Cream		Test	Pounds of Butter-fat	Sample Bottle Number
				sweet	sour			
				191				
49	John Doe	58	16	42		30	12.60	A 30
	Route 2	768	165	603		32	192.96	B 42
	Station B	480	80		400	34	136.00	H 87
65	A. M. Bell	98	18	80		30	24.00	A 42
Total for 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

Form No 2

CREAM RECEIPT

Blue bell Creamery
Bellevue Idaho

Rec'd of John Merrill

42 lbs Grade 1

CREAM

lbs Grade 2

Date 2/15/16

Fast Test 33

Received by A. M. B.

staples

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 one-half 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 SLIP

BELLEVIEW CREAMERY

Form No 5

Moscow Idaho June 6 1916

Name Chas Brown

<u>40</u> lbs Butter @ <u>34</u>		<u>13</u>	<u>60</u>
lbs Cheese @			
lbs Cream @			
gals Milk @			
gals B. Milk @			
gals Ice Cream @			
Cash on account			

Sold by A. 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

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

Month of June Year 1916 Buttef maker R. A. Moore

Date	lbs Fat churned	lbs Butter made		Percent Moisture	Percent Salt	lbs Overrun	Percent Overrun	lbs Butter on hand		Ice Cream			
		Prints	Cubes					Prints	Cubes	Gals made	Butterfat in Cream	Gals Sold	Gals onhand
3	802	967		15.4	2.2	165	205	74	10.60	32	244	52	63
Total													

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		
Butter fat received during the month	23,468 lbs.	
Butter fat sold as sweet cream	303 lbs.	
Butter fat made into ice-cream	1,200 lbs.	
Butter fat made into butter for month	21,965 lbs.	
Total	<u>23,468 lbs.</u>	<u>23,468 lbs.</u>
Pounds of butter made during month	26,709.4 lbs.	
Pounds of butter fat made into butter	21,965.0 lbs.	
Pounds of over-run for the month	4,744.4 lbs.	
Percent of over-run for the month	21.6	

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

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. lbs.	\$.....	
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
Ice on hand June 1
Supplies on hand June 1
Paid for Cream and Milk
Labor
Rent
Repairs
Drayage
Coal
Discounts and Credits
Interest and Insurance
Total
Profit and loss

FORM NO. 14-B
Monthly Statement

University Creamery, Moscow, Idaho, Month of, 191..

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
Amount 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 ice-cream 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

Date _____ No. _____

To _____

Return to

UNIVERSITY CREAMERY
 Moscow, Idaho

To _____

Date _____

No. _____

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.

Form 15 B

Date	(Names of Customers in this Column)			Irreg Customers
	John Doe Moscow			
1	3025	516	1036	601 Ash 204
2			514	
3		226	327	
4				
5				

30							
31							

CREAMERY RECORDS

Form No 16

DAILY REPORT OF RETAIL MILK ROUTE NO. _____

Driver _____

Checked by (out) _____ (In) _____

Date _____ 191 _____

TOTAL SALES						DRIVERS CREDITS		REMARKS
Article	out	In	Sold	Price	Value	Item	Amount	
Whole Milk	Gallons					Cash. Misc.		
	Quarts							
	Pints							
	1/2 Pints							
Cream	Quarts					Coupons		
	Pints							
	1/2 Pints							
B. Milk	Gallons					Tickets. Chgd		
Sk. Milk	Gallons					Tickets Cash		
Ice Cream	Gallons					Other Chges		
Butter	Pounds							
			short	over				
Bottles								
Cash								
Tickets								
Amount of Sales.						Amt of Credits		
Amount received on account						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.

AVAILABLE PUBLICATIONS

The following Publications may be obtained, without cost, by addressing the Agricultural Experiment Station, Moscow, Idaho:

Bulletins

60. Conditions Affecting the Production of Denatured Alcohol in the Northwest.
65. Alaska Wheat Investigations.
72. A Report on the Milling Properties of Idaho Wheat.
73. A Study of Idaho Butter with Suggestions for Improvement.
75. Composition of Irrigated and Non-Irrigated Fruits.
76. Tomato Culture in Idaho.
77. Lamb Feeding and Sheep Husbandry in Idaho.
78. Irrigation Practice.
79. Potato Culture.
81. Soils of the Cut and Burned-Over Areas of North Idaho.
84. The Annual Report of the Experiment Station for year Ending June 30, 1915.
85. The Use of Lime-Sulphur as a Summer Spray for Apple Scab.
86. Some Poisonous Plants of Idaho.
87. Insect Pests of the Orchards and Gardens of Idaho, and their Control.
88. The Milling Values of Dry-Farmed and Irrigated Wheat.
89. Sheep and Lamb Feeding Experiments.
90. Creamery Records.

Circulars

- No. 1, Spray Calendar.
- No. 2, Field Peas.
- No. 3, Feeding for Egg Production.

The list below may be obtained, also without cost, by addressing the Department of Agricultural Extension, Boise, Idaho:

Bulletins

3. Measurement of Irrigation Waters.
5. Hog Cholera in Idaho.
6. Rural School Lunches.
7. The Alfalfa Weevil.
8. Directory of Idaho Pure-Bred Breeders.
9. The County Agriculturist Movement.
10. Batters and Doughs.
11. Third Year Sewing-Girls' Club Work.
12. Instructions for Canning Fruits and Vegetables.
13. First Year Sewing-Girls' Club Work.
14. First Year Cooking—"Bread."
15. General Club Announcement.
16. Meat.

Circulars

1. Weeding Out Poor Orchard Varieties.
10. Home Economics Schools.
11. Farmers' Schools.
14. How to Keep Fowls Healthy.
15. Fitting Fowls for Exhibition.

Idaho Farm Hints

20. Help Fight Hog Cholera.
21. Warning. Look Out for Potato Diseases.