

Form of Account in Material Ledger

SUGAR ACCOUNT

[illegible]

MATERIAL USED

Materials are issued from stores upon the order of the foreman of each department, who also reports the quantity of material used and of goods manufactured.

The form used for this purpose should be as simple as possible. For example, such a form as the following, with names changed to suit the different departments :

CHOCOLATE DEPARTMENT

How much Sugar used	How many pounds Creams made
How much Glucose used	How many pounds Chocolates made
How much Nuts used	How many pounds Caramels made
How much Flavoring used	
How much Chocolate used	<i>Date</i>
How much Cream used	
.....	 <i>For man.</i>

From this daily report of the foreman of each department a monthly summary is made of "Material Used," and also of "Goods Produced" or "Goods Manufactured."

Form of Summary of Materials Used

Materials Used

Month of

CHOCOLATE DEPARTMENT

Date		L.F.	Sugar	Glucose	Nuts	Flavor-ings	Choco-late	Cream		
June	2									
"	3		70	30	12 $\frac{1}{2}$	6 oz.	25	1 gal.		
"	4		37	38	15	8 oz.	31	1 $\frac{1}{2}$ "		
Dec.			75	37 $\frac{1}{2}$	13 $\frac{1}{2}$	6 $\frac{1}{2}$ oz.	28	1 "		
Dec.			dec.	dec.	dec.	dec.	dec.	dec.		
SUMMARY										
Sugar . . . lbs. @ . . . = \$. . .										
Glucose . . . lbs. @ . . . = . . .										
Nuts . . . lbs. @ . . . = . . .										
dec. dec.										
Cost of Material Used . . \$. . .			Total for Mo.	Total for Mo.	Do.	Do.	Do.	Do.	Do.	