Annual Statement of the Winchelsea Creamery 1909.

MONTH	Lbs. Cream	Average Test	Lbs. Fat	Lbs. Butter	Actual % Over-run	% Over-run paid Patrons	Total Money Received	Amount paid Patrons	Average Selling Price per lb Butter	Price paid Patrons per lb Butter	Price paid Patron per lb Fat	Cost of Manufacture and Cream hauling per lb	Total Cost
January	18548.5	27.61	5121.25	5954	16.26	16.	$ 1005 27	$ 1399.19	26.96	23 50	27 26	3 46	209 08
February	17167.5	27.73	4761.63	5539	16 32	16.	1429 24	1246.27	25.80	22 50	26 10	3 30	182 97
March	23158.5	29.13	6747.	7607	12.74	13.	1872.05	1597.47	24 60	21	23 73	3 60	274 58
April	30846.5	29.22	9016.08	10251	13.69	14.	2538 80	2178 33	24.76	21 25	24 23	3 51	360 47
May	61790.5	29.44	18191 62	21036	15.63	15.50	4563 76	3839.07	21.69	18 25	21 08	3 44	724 69
June	128790.	28 31	36468.31	42252	15 87	16.	9248 77	7816 62	21.88	18 50	21 46	3 38	1432 15
July	122806 5	28.22	34663.11	40155	15.84	16.	8809 28	7428.67	21.93	18 50	21 46	3 43	1380 61
August	105080.5	29 06	30523.13	35782	17.22	17.	7969 26	6798.58	22.27	19	22 23	3 27	1170 68
September	81895.5	29 26	23968.10	27839	16.15	16.	6513 29	5567.80	23.39	20	23 20	3 39	945 49
October	45611.5	29 26	13350.08	15080	13.	13.	3818 46	3318.92	25.31	22	24 86	3 31	499 54
November	36230.5	27.85	10092 25	11211	11.18	12.	3059 67	2690.64	27.29	24	26 88	3 20	369 03
December	30809.5	27.27	8382 60	9542	13 83	14.	2739 86	2409.35	28.71	25 25	28 78	3 46	330 51
Totals and Averages	702685.5	28 61	201285.16	232254	15 38		54167 71	46290.91	23.32	19 93	22 99	3 39	7876 80

NOTE:--To facilitate the work of reckoning the butter for each patron, the fractional part of each monthly over run was not used. A small balance of butter and its money value was, therefore, carried from month to month.

Jan 21st 1910.—We have this day audited the books of the Winchelsea Creamery for the year 1909 and have found them correct.

SIDNEY ANDREW
WILLIAM SMITH } Auditors

by a co-operative joint-stock company, the patrons are entitled to a knowledge of all the business transactions of the creamery relating to their personal accounts. Unless the patron is also a stockholder, the details of the accounts for expenses does not concern him. The stockholder, however, is entitled to the fullest details of the expense accounts, as salaries, supplies, fuel, etc.

Patrons of a creamery under private ownership have a right to the same information relative to their personal accounts, that has been mentioned in connection with patrons of the joint-stock company. The details of the cost of making the butter, and other expenses of management, are private affairs of the owner, and do not concern the patrons, unless there are expenses charged against them. They should know the details of any expense charged to them, in addition to the regular "making" charge. It is better, however, to have all expenses, or cost of management, covered by one "making" charge.

Monthly and yearly statements should be issued to the patrons by all creameries. The monthly statement should state :

1. The amount of milk or cream, in pounds.

2. The test. This should be determined by the use of the Babcock tester, and the use of scales in sampling.

3. The amount of butter-fat, in pounds. Multiply the pounds of milk or cream by the test, and the fat is ascertained.

3. The per cent. of overrun. This is the amount over 100 pounds of butter that is made from 100 pounds of fat. Some creameries issue statements showing that a certain quantity of butter-fat made 100 pounds of butter. The patron then has to figure out, if he wishes to know, the per cent. of overrun. It is much better to state that 100 pounds of fat made a certain quantity of butter, and the patron knows directly the per cent. of overrun. Example : 100 pounds fat made 116 pounds of butter ; 16 is the per cent. of overrun.

5. The amount of butter in pounds. By using the per cent. of overrun, the amount of butter is found. Some may ask, "Why take the trouble to reckon the butter, when the patrons will get full returns by paying according to the butter-fat ?" Simply because the majority of patrons want to know, and have a right to know, how much butter the creamery makes for them from their cream.

6. The net price to the patron per pound butter-fat. This item would be unnecessary if all creameries paid their patrons uniformly by the pound of butter. For the sake of comparison, it should be included, as many creameries pay according to the butter-fat.

7. The net price to the patron per pound butter. Paying by the pound of butter is the right method. It is butter that is made, not butter-fat. Butter-fat is not a salable commodity by itself. It is butter that it sold, and it is butter that should be paid for. The patron may desire to compare creamery prices with prices elsewhere. How can he compare the price per pound fat at the creamery, and the price of butter at the city or country stores ? It may be said that paying by butter-fat is the simpler way. Why, then, this extra work ? The answer is easy. It satisfies the patrons, and it pays.

8. The total value.

9. Any indebtedness of patron.

10. The total amount of butter made.

11. The average selling price. By deducting the net price per pound of butter to the patron, from the average selling price, the cost per pound is ascertained.

A copy of the monthly statement of the Winchelsea Creamery is submitted with this article.

Annual statements should comprise the monthly totals and averages for the year. A copy of the annual statement of the Winchelsea Creamery for 1909 is also submitted.

Judging from a purely business standpoint, parts of this statement may appear unnecessary. But to the Winchelsea Creamery patrons every item contains information showing conditions throughout the whole year. They will note differences in the averages of the tests ; in the percentages of overrun, and in production and prices. The creamery management should seek to be able to give satisfactory reasons for these differences, in so far as they lie under its control. The patrons should also study these diffrences, as they bear on production, particularly so in regard to the quality of the cream, as it affects butter yield and butter prices.

The annual statement should at any rate contain the total butter made, the total money received, the amount paid patrons, the average selling price, the net price to patrons, the total cost of making, and the cost per pound of butter.

This statement should be audited by auditors appointed by the patrons.

It is a good plan for the management of the creamery and its patrons to have an agreement as to cost of making. The patrons of the Winchelsea Creamery and its proprietor have agreed that the charges for making, cream-hauling, and all other expenses, shall not exceed four cents per pound of butter.

At the annual meeting of the patrons of the Winchelsea Creamery, on March 3rd, 1909, it was decided that, owing to the lack of uniformity in the methods of testing cream and of paying patrons of creameries throughout Ontario, and the consequent misunderstanding and dissatisfaction among the patrons, something should be done. The following resolution was then carried, all present voting for it : "That a uniform method of paying patrons be adopted in all Ontario creameries; that the patrons be paid for the butter made from their milk or cream, as ascertained by the Babcock test and the percentage of overrun; and that this resolution be brought before the Minister of Agriculture by the Dairymen's Association of Western Ontario ; and that Robt. Taylor, M. Elford, John Delbridge and W. H. Passmore be a committee to draft a copy of this resolution, and present it to Frank Herns, Secretary of Dairymen's Association of Western Ontario.

After all, these matters are in the hands of the patrons. Let them demand complete and true statements, and uniform methods in paying, and they will get them.

W. G. MEDD,
Huron Co., Ont. Prop. Winchelsea Creamery.

WINCHELSEA, ONT. Feb 11 1910

Mr. Robt Davis

In Account With The Winchelsea Creamery

G. W. MEDD, Proprietor.

For the month of January

CR. Lbs. Cream	Test	Lbs. Fat	100 lbs. Fat made	Lbs. Butter	Net price fat per lb.	Net price butter per lb.	Total Value	Amount of Cheque
286	28	80.08	116 lbs Butter	92.89	28 42/100 c	24½ c	$ 22.75	$
DR. Lbs. Butter 2						27½ c	$ .55	$ 22.20

Total Butter made 8605 lbs.
Average Selling Price per lb 28 02/100 c

NOTE.—Cream supplied to the Winchelsea Creamery should be clean, sweet, untainted and rich in quality. Cream haulers are instructed to pour the cream into their pails before sampling; to sample each and every weight of cream; to weigh to half pounds, and to reject all cream that cannot be made into first-class butter.

POULTRY.

When Hens Should Lay.

The Poultry Department of the Central Experimental Farm, at Ottawa, is conducted for the purpose of discovering and demonstrating profitable methods in poultry-keeping, and making such information as widely public in farm circles as possible. It is not run for display purposes alone, though many visitors seem to have that general idea about various branches of "The Farm." One afternoon last summer a couple of tourists took a survey of the poultry plant, and before going the lady stepped into the office of Supt. A. G. Gilbert to compliment him on "the fowls" they had seen.

"I suppose you are getting lots of eggs?" she queried.

"No, ma'am."

"What ! And you have so many beautiful birds ?"

"Not to lay when eggs are cheap."

"Well, well ! Did you ever !"

"People who wish to produce eggs to sell at 15 cents a dozen, may do so. We are having our hens lay when eggs are worth 40 cents a dozen."

The lady flounced out on the walk, remarking, sotto voice, to her spouse, "My dear, we had better be going. There's a very disagreeable man in there."

Artificial Incubation.

Editor "The Farmer's Advocate" :

One of the most important problems that has ever confronted the poultry public is that of artificial incubation and brooding. It demands our most careful attention. Without it, to rear chickens in large numbers, and of uniform age, would be very difficult, if not impossible.

There are many makes of incubators and brooders. I know of over seventy. This gives us a fair conception of the prodigious number of machines sold each year, to enable so many companies to continue to operate.

We have had a good deal of experience in operating incubators and brooders. Our experience may be useful to beginners who are not acquainted with the artificial method.