

## Creamery Department

Butter makers are invited to send contributions to this department, to ask questions on matters relating to butter making and to suggest subjects for discussion. Address letters to Creamery Department.

### Factory Accounting

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[Note.—This article on creamery and cheese factory accounting has been unavoidably delayed in publication in Farm and Dairy. It was received from Mr. Hems some weeks ago.—Editor.]

The following outline of a system of keeping factory books may be of interest to those who have not had much practical experience in factory book keeping. This is not intended as a model method but to give an idea of how creamery and cheese factory accounts may be kept in a simple but accurate manner.

The daily weights may be copied from the cream hauler's book into any of the Standard Monthly Milk or Cream Books. For a cheese factory the weights are copied from the daily milk sheets. The monthly totals and

No. 1.—The amount of Patron's cheques and statements are drawn directly from this book.

#### PATRON'S MONTHLY ACCOUNT BOOK (Creamery)

Net Price per lb. fat collected.....Net price per lb. fat delivered.....  
Per cent of over-run.....Month of.....19.....

Route	Patron's Number	Patron's Name	CREAM		Value of Fat	Butter to Patrons			Net Cheque
			lbs.	Test		lbs.	Price	Value	

Totals of Routes

#### No. 2.—Patron's Monthly Account Book. (Cheese)

Rate for Manufacturing.....  
Net Price per lb. of fat and Casein delivered.....  
Net Price per lb. of fat and casein collected.....  
Net Price per 100 lbs. milk delivered.....  
Net Price per 100 lbs. of milk collected.....Month.....19.....

Route	Patron's Number	Patron's Name	MILK		Total Fat and Casein	Total Money	Cheese to Patrons		Net Cheque
			lbs.	Test			lbs.	Price	

Totals of Routes

No. 3.—A test book for keeping records of the daily or composite tests of the Patron's milk or cream. This book is very handy for reference as the test of any patron's milk or cream can be traced back for months or years. To be used at the time of testing.

#### PATRON'S TEST BOOK

DATE	Route	Patron's No.	Patron's Name	Test	REMARKS

No. 4.—Shows a very good form of Patron's Monthly Creamery Statement. A similar one for cheese factories paying by test may be worked out by making the necessary changes in the headings.

#### PATRON'S MONTHLY STATEMENT

Mr.....19.....  
In Account with.....Creamery Co. for month of.....19.....

Cr.	Dr.	Test	lbs. Fat	100 lbs. Fat Made	lbs. Butter	Net Price per lb. Fat	Net Price per lb. Butter	Total Value	Amount of Cheque

Total Butter made.....

Average selling price per lb.....

(Continued on page 14)

tests (if payment is made monthly) are then transferred to a book ruled something like No. 1. For cheese factories paying by test a book may be ruled as in No. 2. As the total lbs. of fat, value and net cheques to patrons are worked out the figures are placed in the respective columns of book No. 1, if a creamery, in No. 2, if a cheese factory paying by test. If the routes are kept separate from those who haul their own milk or cream keeping the individual patrons as one route.

Proof of accuracy of the work of multiplication and so on is easily obtained by adding the total net cheques to the butter and other items deducted from each patron's total money. This addition must give the total money for the route. By multiplying the total fat of each route by the price per lb. must also give the total money for that route. Again if the fat totals of all the routes are added and then multiplied by the price a lb. of fat the result should be the total money that is to be paid out. In this way a mistake can be more easily detected as it will appear in some one route. If the whole month's business was put together without keeping the routes divided the whole work would have to be gone over until the mistake was found.



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