

### 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

Frank Herna, Chief Dairy Instructor, Western Ontario

[Note.—This article on creamery and cheese factory accounting has been unavoidably delayed in publication in Farm and Dairy. It was received from Mr. Herna 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 No.	Patron's Name	CREAM			Value of Fat	Butter to Patrons			Net Cheque
		lbs. Test	lbs. Fat	lbs. Butt.		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			Cheese to Patrons			Butter Drawing Value	Net Cheque Drawers Cheque
		lbs. Test + 2% for Casein	Total Fat and Casein	Total Money	lbs.	Price	Value		
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.....

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

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

Dr. Butter

Total Butter made.....  
Average selling price per lb.....

(Continued on page 14)



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