Record keeping on dairy farms

R A. Bettenay

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FARMING today is very much a business venture and the successful farmer is the one who is not only capable of doing the manual work, but who also has the ability to plan the work routine and determine which of the possible avenues is likely to bring the greatest financial return. For this, and many other reasons, simple but adequate records must be kept by all dairy farmers. Many types of records should be kept but if a routine is followed, a few moments' work each evening will suffice to keep things up to date.

Farm records can be divided into three types, namely those relating to farm and paddock history, those dealing with production records, and those dealing with the financial aspects and which are often kept by an accountant. Under farm and paddock history we can list the following:

(1) Daily Dairy.

The daily diary is simply a day-by-day record of activities on the farm. In it you should mention such things as sales of stock, including number and price, cultivation or seeding of paddocks, and the work carried out on that particular day. The diary is a useful reference but by itself is not sufficient for many purposes and it is desirable to keep other records under particular headings where the information can be more readily obtained.

(2) Paddock Records.

Few farmers know the history of the various paddocks on their farms and all too many rely on memory as to what fertiliser has been applied or when a paddock was last cultivated or cut for hay. This position should be rectified by giving each paddock a name or number and keeping a card index system or loose-leaf notebook with one sheet per paddock, on which is kept a record of everything done to the paddock. In the front of the notebook you should keep a rough plan of the farm showing the paddocks. This would be useful not only for you but also for the purchaser if the farm changed hands.

The paddock sheet should contain such information as acreage and when cleared and as full a history as possible of such things as fertiliser used, when cut for hay or silage, when cropped and so on. This information is essential if you are to determine what treatment should be applied from year to year and would be most helpful to an Adviser called in to determine deficiencies, etc., which might have appeared over the years.

(3) Fertility and Mating Records.

Over the last few years it has become evident that vibriosis is very widespread throughout the dairying areas and it is important to keep very complete records of heat periods and mating days of all cows, whether you are using natural mating or are a member of the Artificial Insemination Scheme. The best place to keep such records is in the dairy, and shed charts are available to members of some of the A.I. sub-centres and are to be made available at other centres. One chart is sufficient for about 30 cows with one line per cow, and there is provision for recording all heat periods and mating days. From these charts you can readily see when to watch for a cow coming on heat and whether she should be mated, keeping in mind that it is desirable not to mate before the third heat period after calving. The information supplied by a shed chart is also very necessary if you have infertility, as it will give a visiting veterinarian a lead as to what diseases may be present in the herd.
Many farmers find it useful to have a blackboard in the dairy for making notes of things which change from day to day. On these you should record such things as which cows are to be mated when on heat and where bail feeding varies with production, the amount each cow is to receive.

**PRODUCTION RECORDS**

(1) **Herd Recording Day Sheets and Annual Summary.**

No records on a dairy farm can be complete without production records of the individual cows and these are available only through Herd Recording. It has been amply demonstrated many times that, without these records, culling for production cannot be effectively carried out as it is impossible to select the low producers on appearance.

Members of the Herd Recording Units are visited once each month during the lactation period and are left with a Day Sheet showing the production of each cow on the day of test together with an estimated 30-day yield and a progressive total for the lactation. At the end of the season an annual summary is sent out showing production of all cows which completed test in the previous 12 months. This summary can be used as a basis for culling according to production but if the herd has been under test for longer than one year it is better to cull on the basis of lifetime production and for this reason the Department has devised a Cow Record Card which is available to all farmers for a small fee.

(2) **Cow Record Cards.**

These are available in a loose-leaf folder, the cost being 7s. 6d. for the folder and 3d. per card. One card is sufficient for the lifetime production of a cow and there is provision for such information as date of birth, etc., of the cow and tattoo number of any of her progeny so that promising cow families can be selected and concentrated upon in the breeding programme. The sheet has provision for up to ten lactations so that one sheet should be sufficient for almost any cow. Lifetime production is a much more useful basis for culling than the results of any single lactation and all records, good or bad, should be considered when you are deciding which cows are not paying their way and would be better replaced by heifers as these become available.

(3) **Annual Herd Production Records.**

It is surprising how few farmers can easily turn up figures showing the annual butterfat production records of the farm and it is most desirable that these be kept in a readily accessible form. Over the years these give an idea of progress being made on the farm. If this figure is available it can be used to determine butterfat production per cow and per acre and these can be compared to the results achieved by other farmers to give an idea as to where improvement can best be made.

**FINANCIAL RECORDS**

(1) **Cash Book.**

The cash book should contain details of all financial transactions as they occur and should be in two parts with expenses and income in separate sections. It is recommended that separate columns should be kept for the various classes of expense and receipt (Tables 1 and 2) and each item should occur twice, once in the totals column and once itemised in its appropriate column.

Items of personal and household expenditure should not be omitted but need not be shown in detail, if a monthly cheque is presented to the bank to cover anticipated routine household expenses.

Both expense and income statements should be entered regularly as the money is paid into the bank or a cheque is made out to pay the bill. The amounts should be totalled at regular intervals—perhaps every month.

Where farmers buy goods from, and sell produce to, the one firm, a monthly statement is usually received itemising the various transactions but the actual cash payment covers only the excess of one over the other. However, the individual items should be transferred in detail to the cash book to give a complete picture of income and expenses from the various items.

The cash book will naturally cover the financial year and will “start from scratch” as at 1st July each year.

(2) **The Farm Inventory.**

At the end of the financial year a farm inventory should be made as this is necessary before the net income from the farm...
### Table 1
**FARM EXPENSES**
*For Year ended 30th June, 1960*

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### Table 2
**FARM INCOME**
*For Year ended 30th June, 1960*

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can be calculated. This is usually carried out with the aid of an accountant but farmers who are prepared and understand the methods of depreciating machinery, fencing, etc., could do this if they so desired.

Briefly the inventory includes firstly taking stock of everything on the farm at the end of the financial year and an exercise book can be used for this purpose with all items listed in the same order as the previous year to facilitate checking against the previous list. Items which should be listed include livestock, machinery and equipment, buildings, fences, water points, fodders and other supplies on hand.

Secondly it is necessary to place a value on all of these items which may be the actual cost price, or where items not purchased are concerned, maybe the market value or value to the property. Items which depreciate are then written down in succeeding years until they are sold or until the book value is reduced to nil. When items are sold, unless the sale price is the same as the book value, a cash adjustment must be made.

(3) Income Statement.

Once the farm and livestock inventories have been brought up to date it is possible to set out an income statement for the year. The net income from the farm will be the difference between total receipts and total expenses after allowance has been made for depreciation of plant and machinery and changes in stock numbers and value. It therefore represents the return to the farmer for his labour, management and capital investment plus any family labour used and not shown as a cash cost.

USING THE RECORDS

If the records listed above are kept, and understood, the farmer is in a strong position to review his farming activities to determine which of his ventures were the more profitable and which did not pay and should be either made more efficient or eliminated. Where the cash records are kept by an accountant it is important that the farmer should be fully conversant with the various items of income and expense so that he can make the right managerial decisions as to what activities should be concentrated upon to increase the farm income.

One of the major activities of Group Farm Advisers where they have been appointed has been to go thoroughly into the various items of farm income and expenses to determine where savings can be made by comparing the results on the one farm with the average of a large group of neighbouring farmers in the same line of business.

With its present staff the Agricultural Department is not in a position to assist all farmers in this way but a look at the Income and Expense Statement will often suggest to the Adviser where improvements can be made and savings effected.

A DURABLE LIMEWASH

A paint made from slaked lime, cement and skim milk makes a durable covering for farm buildings.

Fill a drum to a third of its capacity with unslaked lime and add water in small quantities to slake the lime thoroughly. Cover with a bag and let stand overnight, then take some of the lime putty and add to it about an equal bulk of cement, mixing the two thoroughly.

Thin down with skim milk and run through a sieve to take out any coarse stuff which may remain. Colouring matter to produce any desired shade may be dissolved in a small quantity of water and added to the mixture together with two handfuls of salt.

Where skim milk is unobtainable, tallow is added to the lime during the slaking process in which a large amount of heat is generated. The tallow is added in the proportion of 1 to 2 lb. of tallow to 7 lb. of lump lime.

In all washes containing cement, the mixture must be kept stirred while being applied as the cement tends to precipitate.
RAISIN FUDGE CAKE with ALMONDS

METHOD.

Beat the butter to a cream and gradually work in the first measure of sugar. Beat yolks of eggs, beat in second measure of sugar, raisins and melted chocolate. Sift together flour and spice, add to first mixture alternately with water and sour milk, lastly fold in egg whites, beaten very lightly. Turn into cake tin. Split almonds and press on edge each half nut in the top of the cake. Sift sugar over the almonds and top of cake. Bake 50 minutes in a moderate oven.

\[
\begin{align*}
\frac{1}{2} \text{ cup butter or substitute.} \\
\frac{3}{4} \text{ cups sifted brown sugar.} \\
2 \text{ egg yolks.} \\
\frac{1}{4} \text{ cup brown sugar.} \\
1 \text{ cup chopped raisins.} \\
4 \text{ oz. melted chocolate.} \\
\frac{1}{4} \text{ cup hot water.} \\
\frac{1}{2} \text{ cup thick sour milk.} \\
2 \frac{1}{2} \text{ cups S.R. flour,} \\
\frac{1}{2} \text{ teaspoon cinnamon.} \\
\frac{1}{2} \text{ teaspoon powdered cloves.} \\
2 \text{ egg whites.} \\
\frac{1}{4} \text{ cup blanched almonds.} \\
2 \text{ tablespoons granulated sugar.}
\end{align*}
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