



Nearly every county in the state was represented at the extension schools held by the Extension Service of Iowa State College for managers and officers of livestock shipping associations in 1921-22. These schools are to be held again during 1922-23.

CONTENTS

	Page
INTRODUCTION	147
WHAT FORMS TO USE	149
Scale ticket	150
Manifest	151
Prorating sheet	152
Member's statement	153
Shipment record envelope	154
Shipment summary record	155
THE CASH RECORD	155
The cash journal, The book of accounts	155
Operating the cash journal	156
Information needed to determine the business standing	160
The accounts needed	162
Description of the accounts	164
Advances to shippers	168
Sales subject to inspection	168
THE NEED OF PERMANENT RECORDS	169
Records as protection to manager, board of directors, mem- bers and others	169
Records as a guide to management	170
Annual and monthly reports	171
Analyzing the business	174
Who should keep the books?	176
BETTER MARKETING METHODS	177
Terminal market methods of selling and weighing	178
Grading and prorating at home	181
Problems involved in prorating	182
Filling out the prorating sheet	188
Prorating mixed shipments	189
Short-weight and mixed carloads	194
ILLUSTRATIVE TRANSACTIONS	197