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CONSUMER COOPERATIVE ENTERPRISES
Hunt, Idaho

ANALYSIS OF SALES IN GENERAL STORES
For Month of December, 1942

Tobacco	25.7%	\$11,022.08
Groceries	40.7%	17,455.20
Household Goods	15.8%	6,776.23
Newspaper and Magazines	3.5%	1,501.06
Confections & Pastries	14.3%	6,132.91
	<u>100.0%</u>	<u>\$42,887.48</u>

According to Mr. Yoshioka's estimate, 60% of the groceries
or roughly \$10,500⁰⁰ came from the sale of canned goods.
This means that approx. \$100 was spent for canned goods in Dec.
by each person in the project. Assuming the average
can to sell at 20¢, this would amount to 5 cans per person.

DEFENSE

U S WAR RELOCATION AUTHORITY, HUNT

MINIDOKA CONSUMERS' COOPERATIVE BALANCE SHEET

CONSUMER COOPERATIVE ENTERPRISES

BALANCE SHEET

JANUARY 31, 1943-Je 30, 1943

ASSETS

Current Assets:

Fidelity National Bank	10818.11
Cash on Hand	5327.40
Petty Cash - Change Fund	970.00
Cash in Transit	3738.74
Deposits	1544.75
War Stamps	179.20
W.R.A. Accounts Receivable	9.00
Commission Receivable Estimated	928.15

Inventories:

General Merchandise	28001.74
Dry Goods	18505.09
Flower Shop	179.47
Shoe Repair Supplies	1809.94
Beauty Shop Supplies	160.40
Radio Shop Supplies	277.43

Total Inventories

48934.07

Total Current Assets

72449.42

Investments:

Associated Cooperative of Northern California	50.00
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Fixed Assets:

Store Fixtures	4691.56
Less Reserve for Depreciation	146.07
Office Fixtures	366.10
Less Reserve for Depreciation	11.21
Delivery Equipment	2150.00
Less Reserve for Depreciation	260.42
Messenger Equipment	99.50
Less Reserve for Depreciation	1.93
Shoe Repair Equipments	1766.48
Less Reserve for Depreciation	101.06
Barber Shop Equipment	512.10
Less Reserve for Depreciation	38.30
Beauty Shop Equipment	1721.07
Less Reserve for Depreciation	134.67
Warehouse Equipment	177.28
Less Reserve for Depreciation	13.00
Implements	748.32

Total Fixed Assets

11525.75

Prepaid Items:

Prepaid Insurance	327.37
Federal Luxury Tax Prepaid	49.70

Total Prepaid Items

377.07

Total Assets

84402.24

LIABILITIES AND MEMBERS EQUITIES

Current Liabilities:

Accounts Payable - General	37652.23
Merchandise Certificate	30.00
Accounts Payable - W.R.A.	2328.11
Accrued Wages	2766.11
Accrued Rent on Tools	182.88
Accrued Liability on Movie Admission Tax	65.31
Accrued Liability on Bank Charges	90.53
Accrued Liability on Clothing Issue	2140.18
Accrued Liability on Building Rental	1840.13
Notes Payable - National Cash Register Co.	2449.50
Cash Overage and Shortage	2.18

Total Current Liabilities

49547.16

Members Equity:

Reserve for Unforeseen Expenses	1387.30
Unallocated Reserve	33467.78

Total Members Equities

34855.08

Total Liabilities and Members Equities

84402.24



MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

B A L A N C E S H E E T

February 28, 1943

ASSETS

Current Assets:

Fidelity National Bank		\$10,704.30
Cash on Hand	\$6568.09	
Less: Cash Average & Shortage	<u>2.18</u>	6,565.91
Petty Cash--Change Fund		1,005.00
Cash in Transit		637.77
Deposits		1,433.95
War Stamps		161.90
W.R.A. Accounts Receivable		9.00
Commission Receivable Estimated		543.34
Inventories:		
General Merchandise	\$33,924.05	
Dry Goods	22,612.97	
Flower Shop	362.57	
Shoe Repair Materials	1,617.08	
Beauty Shop Materials	127.35	
Radio Shop Materials	251.73	
Photographic Materials	<u>14.81</u>	58,920.54
Total Current Assets		\$80,031.71

Investment:

Associated Cooperative of Northern California	50.00
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Fixed Assets:

Store Fixtures & Equipments	\$4,843.86	
Less Res. for Depr.	<u>219.37</u>	\$4,624.49
Shoe Repair Equipment	\$1,883.30	
Less Res. for Depr.	<u>150.53</u>	1,732.77
Barber Equipment	\$ 512.10	
Less Res. for Depr.	<u>52.36</u>	459.74
Beauty Shop Equipment	\$1,721.07	
Less Res. for Depr.	<u>182.47</u>	1,538.60
Warehouse Equip. & Fixtures	\$ 178.56	
Less Res. for Depr.	<u>16.37</u>	162.19
Delivery Equipment	\$2,000.00	
Less Res. for Depr.	<u>201.81</u>	1,798.19
Messenger Equipment	\$ 99.50	
Less Res. for Depr.	<u>4.69</u>	94.81
Office Fixtures & Equipments	\$ 462.87	
Less Res. for Depr.	<u>17.43</u>	445.44
Implements & Improvements		<u>995.20</u>
Total Fixed Assets		11,851.43

Prepaid Items:

Prepaid Insurance	\$ 292.24	
Federal Luxury Tax, Prepaid	46.58	
Mail Order Freight, Prepaid	<u>57.87</u>	396.69
Total Prepaid Items		\$92,329.83

Total Assets

LIABILITIES AND MEMBERS EQUITIES

Current Liabilities:

Accounts Payable--General	\$38,950.00	
Merchandise Certificate	2.00	
Accounts Payable--W.R.A.	2,328.11	
Accrued Wages	2,814.63	
Accrued Liability on Movie Admission Tax	60.76	
Accrued Liability on Bank Charges	100.00	
Accrued Liability on Clothing Issue	2,335.68	
Accrued Liability on Bldg. Rentals	319.39	
Notes Payable--National Cash Register	<u>2,289.50</u>	49,200.07
Total Current Liabilities		

Members Equities:

Reserve for Unforeseen Expenses	\$ 1,750.88	
Unallocated Reserve	<u>41,398.88</u>	43,129.76
Total Members Equities		\$92,329.83
Total Liabilities and Members Equities		

MINIDOKA
CONSUMERS' COOPERATIVE
STATEMENT OF INCOME AND EXPENSE
February 28, 1943

Income from Sales and Services:		
Sales - General Merchandise		\$40,896.95
Sales - Dry Goods		11,495.69
Sales - Flower Shop		665.82
Sales - Mail Order		10,128.42 10,128.42
Sales - Newspapers		601.73
Sales - Optical Department		680.90
Income - Laundry & Dry Cleaning		1,050.75
Income - Barber Shop		610.20
Income - Beauty Shop		437.00
Income - Shoe Repair Shop		804.91
Income - Watch Repair Shop		412.90
Income - General & Radio Repair		320.63
Income - Movie	\$ 609.36	
Less: Movie Admission Tax	<u>60.76</u>	<u>548.60</u>
Total Income from Sales and Services		\$68,654.50
Cost of Sales and Services:		
Inventory - General Merchandise, Feb. 1st		\$28,001.74
Inventory - Dry Goods		18,505.09
Inventory - Flower Shop		179.47
Inventory - Shoe Repair Materials		1,809.94
Inventory - Beauty Shop Materials		160.40
Inventory - Radio Shop Materials		<u>277.43</u>
Total Inventory, Feb. 1st		\$48,934.07
Purchases - General Merchandise	\$36,916.42	
Purchases - Dry Goods	14,997.17	
Purchases - Flower Shop	677.45	
Purchases - Shoe Repair Materials	591.52	
Purchases - Radio Shop Materials	109.91	
Purchases - Optical Materials	544.72	
Purchases - Watch Repair Materials	152.55	
Purchases - Barber Shop	.94	
Purchases - Mail Order Remittances	9,909.25	
Purchases - Movie Film Rental	251.38	
Purchases - Laundry & Dry Clean. Cost	816.60	
Purchases - Newspaper Cost	<u>493.24</u>	
Total Purchases		<u>65,461.15</u>
		\$114,395.22
Less: Inventory - Gen. Mdsc. Feb. 28th	\$33,924.03	
Inventory - Dry Goods	22,612.97	
Inventory - Flower Shop	362.57	
Inventory - General & Radio Repair	261.73	
Inventory - Shoe Repair	1,617.08	
Inventory - Beauty Shop	<u>127.55</u>	
Total Inventory, Feb. 28th		<u>58,905.73</u>
Cost of Sales and Services		<u>55,489.49</u>
Gross Gain on Sales and Services		\$13,165.01
Operating Expenses:		
Payroll - General Mdsc.	\$ 638.76	
Payroll - Dry Goods	306.32	
Payroll - Flower Shop	62.25	
Payroll - Mail Order	180.75	
Payroll - Newspapers	192.17	
Payroll - Optical Dept.	39.50	
Payroll - Laundry & Dry Cleaning	75.72	
Payroll - Barber Shop	322.00	
Payroll - Beauty Shop	188.50	
Payroll - Shoe Repair	355.99	
Payroll - Watch Repair	104.75	
Payroll - Radio Shop	125.03	
Payroll - Movie	39.50	
Payroll - Warehouse	<u>284.84</u>	2,916.08
Rent - Gen. Mdsc. Stores	70.30	
Rent - Dry Goods Stores	47.50	
Rent - Flower Shop	13.30	
Rent - Mail Order Dept.	15.20	
Rent - Laundry & Dry Cleaning	11.40	
Rent - Barber Shop	19.00	
Rent - Beauty Shop	13.30	
Rent - Shoe Repair	19.00	
Rent - Watch Repair	11.40	
Rent - General & Radio Repair	11.40	
Rent - Warehouse	<u>63.84</u>	295.64

Rent - Barber Tools	80.00		
Rent - Watch Repair Tools	37.50		
Rent - Radio Repair Tools	26.01		
Rent - Optical Repair Tools	10.00		
Rent - Shoe Repair Tools	<u>2.00</u>	155.51	
Store Supplies		303.53	
Mail Order Supplies		.60	
Movie Supplies		42.32	
Optical Supplies		2.50	
Truck Expenses		233.41	
Tool Expenses		5.70	
Laundry Service to Barber Shop		22.93	
Depreciation - Store Fixtures & Equipments			
	73.30		
Depreciation - Shoe Repair Equip.	49.47		
Depreciation - Barber Shop Equip.	14.06		
Depreciation - Beauty Shop Equip.	47.80		
Depreciation - Warehouse Fixture	3.37		
Depreciation - Delivery Equip.	<u>63.89</u>		
		251.89	
	Total Operating Expenses		<u>4,230.11</u>
Gross Gain on Operations		\$	8,934.90
General and Administrative Expenses:			
Payroll - Office		445.55	
Office Supplies		73.24	
Rent Office Space		23.75	
Rent - Office Equipment		40.65	
Telephone & Telegraph		39.68	
Postage		125.30	
Traveling Expense		130.07	
Insurance		35.13	
Depreciation - Office Fixtures		6.22	
Depreciation - Messenger Equipment		2.76	
Organization Expense		<u>1.00</u>	
	Total General and Administrative Expenses		<u>1,923.55</u>
Net Gain on Operations		\$	8,011.55
Other Income and Expenses:			
Purchase Discounts		382.70	
Income - Telegraph Service		369.23	
Less: Telegraph Cost	265.99		
Payroll-Telegraph	<u>39.50</u>	<u>305.49</u>	63.74
Irrigator - Newspaper Account			<u>45.85</u>
			492.29
Less: Bank Charges		68.23	
Loss on Sale of Fixed Assets		<u>115.00</u>	
Total Other Expenses		<u>183.23</u>	
Net Other Income			<u>1,309.06</u>
Net Gain for the Period		\$	<u><u>8,320.61</u></u>

CONSUMER ENTERPRISES
Hunt, Idaho

Balance Sheet as of March 31, 1943

ASSETS

Current Assets:

Cash in Bank	\$14,457.00	
Cash on Hand - Office	3,378.24	
Cash - Change Funds in Stores	<u>1,115.00</u>	\$18,950.24
Accounts Receivable - W.R.A.		9.00
Accounts Receivable - Laundry		149.50
Deposits on Orders		701.47
War Stamps		141.10
Commissions Receivable		310.90
Merchandise Inventories - Schedule 1		<u>66,791.44</u>
Total Current Assets		\$87,053.65

Investments: Schedule 2

Stock in Other Cooperatives		75.00
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Fixed Assets: Schedule 3

Store Fixture and Equipment	\$11,754.61	
Less: Allowance for Depreciation	<u>889.87</u>	10,864.74

Other Assets:

Prepaid Insurance	\$ 221.97	
Federal Luxury Tax	56.12	
Mail Order Prepaid Freight	6.59	
Photographic Supplies	<u>14.81</u>	<u>299.49</u>

Total Assets

\$98,292.88

LIABILITIES & MEMBERS EQUITIES

Current Liabilities:

Notes Payable (National Cash Register Co.)	\$ 2,769.50	
Accounts Payable	42,531.12	
Merchandise Certificates Outstanding	1.00	
Accounts Payable - W.R.A.	2,472.71	
Accounts Payable - Watch Repair Supplies	157.10	
Clothing Allowance Payable to Employees	2,954.06	
Accruals:		
Accrued Wages	\$ 2,956.79	
Rent on Tools	7.50	
Movie Admission Tax	60.39	
Bank Charges	100.00	
Traveling Expenses	29.00	
Payroll Taxes	905.93	
Auditing Expense	325.00	
Property Taxes	<u>400.00</u>	<u>4,784.61</u>
Total Current Liabilities		\$55,670.10

Members Equities:

Patronage Refunds Payable in Cash	\$35,620.13	
Patronage Refunds Deferred	<u>6,789.54</u>	42,409.67

Reserves:

Reserve for Educational Purposes		213.11
Net Earnings to March 31, 1943	\$42,622.78	
Allocated as Follows:		
For Educational Purposes	\$ 213.11	
Patronage Refunds Payable in Cash	35,620.13	
Patronage Refund in Certificates	<u>6,789.54</u>	<u>42,622.78</u>

Total Liabilities and Members Equities

\$98,292.88

COMMENT: Since the assets and liabilities at the time of the audit had not been turned over to the Minidoka Consumers' Cooperative, the cash collected for membership fees and bonds is not shown on this Balance Sheet. A separate Schedule (#5) is attached showing amount in memberships and bonds.

CONSUMER ENTERPRISES
Hunt, Idaho

Operating Statement
August 13, 1942 to March 31, 1943

Sales and Incomes			\$356,201.30
Less - Cost of Goods Sold:			
Purchases		\$341,629.85	
Warehouse Expenses:			
Payroll	\$ 1,532.09		
Payroll Taxes	76.60		
Rent of Building Spaces	383.04		
Supplies	21.94		
Truck Expense	839.04		
Tool Expense	122.43		
Depreciation	18.92		
Depreciation of Trucks	<u>403.20</u>		
		<u>3,397.26</u>	
		\$345,027.11	
Less: Mdse. Inventories, March 31, 1943		<u>64,218.38</u>	
Net Cost of Goods Sold			<u>280,808.73</u>
Gross Operating Income			\$ 75,392.57
Operating Expenses:			
Payroll	\$14,131.93		
Payroll Taxes	706.55		
Rent of Building Space	1,311.91		
Rent of Tool & Equipment	738.01		
Supplies & Repairs	6,338.74		
Depreciations	<u>805.17</u>		
Total		\$ 24,032.31	
Administrative & General Expenses:			
Payroll	\$ 2,428.14		
Payroll Taxes	121.40		
Photographic Shop Payroll	27.76		
Payroll Tax	1.38		
Office Supplies	1,158.81		
Office Expenses	17.83		
Rent of Building Space - Office	114.00		
Rent Office Equipment	232.23		
Telephone & Telegraph	251.81		
Postage	352.49		
Traveling Expenses	492.32		
Advertising	3.64		
Educational Expenses	97.57		
Insurance	222.61		
Depreciation - Office Equipment	25.36		
Depreciation - Messenger Equipment	7.45		
Organization Expense	17.50		
Auditing Expense	325.00		
Recording & Tax Fees	.25		
Rebate Stamp Expense	659.00		
Coupon Book Expense	280.00		
Personal Property Taxes	400.00		
Bank Charges	<u>212.99</u>		
Total		<u>7,449.54</u>	
Total Expenses			<u>31,481.85</u>
Net Operating Income			\$43,910.72
Other Income & Expenses:			
Income:			
Purchase Discounts Earned	\$ 1,830.24		
Cash Overage	<u>10.27</u>	1,840.51	
Expense:			
Irrigator (Co-op Bulletin) Expense	\$211.84		
Loss on Truck Sold	110.00		
Adjustment to Fixed Assets (Schedule 4)	<u>2,606.61</u>	<u>3,128.45</u>	
Net Other Expense			<u>1,287.94</u>
Net Earnings for the Period			<u>\$42,622.78</u>

CONSUMER ENTERPRISES
Hunt, Idaho

Departmental - Operating Statement

	<u>Sales</u>	<u>Cost of Sales</u>	<u>Gross Margin</u>	<u>Operating Expenses</u>	<u>Net Margin on Operation</u>
Canteen	\$243,233.13	\$200,990.00	\$42,243.13 17.37%	\$11,037.68	\$31,205.45 12.83%
Dry Goods	52,886.90	43,159.83	9,727.07 18.39%	3,437.98	6,289.09 11.89%
Flower Shop	4,763.54	3,754.04	1,009.50 21.19%	646.23	363.27 7.63%
Fish Store	1,949.98	1,318.76	631.22 32.37%	131.00	500.22 25.65%
Mail Order	21,327.90	17,148.43	4,179.47 19.60%	1,744.77	2,434.70 11.42%
Newspaper	3,884.69	2,450.01	1,434.68 36.93%	1,260.42	174.26 4.49%
Optical Department	3,596.36	2,784.06	812.30 22.59%	230.68	581.62 16.17%
Laundry & Dry Cleaning	5,092.97	4,341.68	751.29 14.75%	594.62	156.67 3.08%
Barber Shop	3,010.40	-	3,010.40 100.00%	2,573.13	437.27 14.53%
Beauty Shop	2,794.40	-	2,794.40 100.00%	1,924.92	869.48 31.11%
Shoe Repair Shop	3,232.99	20.38	3,212.61 99.37%	4,417.82	(1,205.21) (37.28%)
Watch Repair Shop	2,047.75	-	2,047.75 100.00%	1,495.17	552.58 26.98%
Radio & General Repair	885.06	-	885.06 100.00%	1,096.60	(211.54) (23.90%)
Movie	3,476.35	1,623.06	1,853.29 53.31%	550.85	1,302.44 37.47%
Bus Service	2,432.17	1,848.24	583.93 24.01%	162.80	421.13 17.31%
Telegraph Service	<u>1,586.71</u>	<u>1,370.24</u>	<u>216.47</u> 13.64%	<u>177.18</u>	<u>39.29</u> 2.48%
Combined	\$356,201.30	\$280,808.73	\$75,392.57 21.17%	\$31,481.85	\$43,910.72 12.33%
Non-Operating Expenses					<u>1,287.94</u> .36%
Net Earnings for the Period					<u>\$42,622.78</u> 11.97%

CONSUMER ENTERPRISES
Hunt, Idaho

Inventories - Schedule 1

General Merchandise:			
Canteen #1	\$3,535.28		
Canteen #2	3,167.18		
Canteen #3	4,411.56		
Canteen #4	4,063.39		
Warehouse	<u>23,286.53</u>	\$38,463.94	
Dry Goods:			
Warehouse	\$ 6,531.75		
Dry Goods Store - Block #14	9,310.13		
Dry Goods Store - Block #30	<u>9,269.36</u>	25,111.24	
Beauty Shop Supplies		114.25	
Flower Shop		242.56	
Fish Store		400.64	
Radio Repair Shop - Block #12	\$ 180.63		
Radio Repair Shop - Block #30	<u>116.50</u>	297.13	
Shoe Repair Shop - Block #12	\$ 921.60		
Shoe Repair Shop - Block #30	<u>1,240.08</u>	<u>2,161.68</u>	
Total			<u>\$66,791.44</u>

Investment in Other Cooperatives - Schedule 2

Associated Cooperatives of Northern California	\$ 50.00
Cooperative Distributors, Inc.	20.00
Northwest Cooperative Auditing & Service Association	<u>5.00</u>
Total	<u>\$ 75.00</u>

Summary of Fixed Assets & Depreciation - Schedule 3

	Cost	Depr. to <u>3-31-43</u>	Book Value
Store Fixtures	\$2,407.46	\$104.00	\$2,303.46
Dry Goods Dept. Equipment	1,303.24	61.45	1,241.79
Laundry & Dry Cleaning Furn. & Fix	70.00	5.90	64.10
Barber Shop Equipment	831.87	66.23	765.64
Mail Order Department Equipment	74.50	7.06	67.44
Radio Shop Equipment	10.00	.68	9.32
Warehouse Equipment	86.35	2.98	83.37
Watch Repair Shop Equipment	20.00	1.70	18.30
Shoe Repair Shop Equipment	1,686.67	104.30	1,582.37
Beauty Shop Equipment	1,778.82	216.99	1,561.83
Optical Department Equipment	10.00	.51	9.49
Fish Market Equipment	35.00	.59	34.41
Flower Shop Equipment	222.75	2.27	220.48
Office Furniture and Fixtures	559.80	32.06	527.74
Delivery Equipment	2,000.00	275.70	1,724.30
Messenger Equipment	99.50	7.45	92.05
Lumber, etc.	<u>558.65</u>	-	<u>558.65</u>
Totals	<u>\$11,754.61</u>	<u>\$889.87</u>	<u>\$10,864.74</u>

COMMENT: Cash Registers have been depreciated at 10% per annum. Trucks, bicycles, shoe repair equipment, barber shop equipment, and beauty shop equipment at 33-1/3% per annum. Counters and other furnitures 20% per annum.

CONSUMER ENTERPRISES
Hunt, Idaho

Adjustments to Fixed Assets & Depreciations - Schedule 4

	Original Cost in Books	Adjusted Cost	Original Depr. Allow	Adjusted Depr. Allow
Store Fixtures & Furnitures	\$5,138.35	\$4,152.95	\$295.55	\$184.16
Shoe Repair Equipment	2,558.80	1,636.67	208.59	104.30
Barber Shop Equipment	842.10	831.87	66.42	66.23
Beauty Shop Equipment	1,938.82	1,778.82	232.08	216.99
Warehouse Equipment	549.61	86.35	20.42	2.98
Trucks	2,000.00	2,000.00	275.70	275.70
Messenger Equipment	99.50	99.50	7.45	7.45
Office Fixtures	564.73	559.80	26.39	32.06
Lumber, etc.	1,112.04	558.65	-	-
Totals	\$14,803.95	\$11,754.61	\$1,132.60	\$889.87
Adjustments Made		3,049.34		242.73
Totals	<u>\$14,803.95</u>	<u>\$14,803.95</u>	<u>\$1,132.60</u>	<u>\$1,132.60</u>

Difference in Cost \$3,049.34
Difference in Depreciation Allowance 242.73

Net Difference Shown as Other Expenses \$2,806.61

COMMENT: As instructed by the Board of Directors, the Auditor, with the help of the Auditing Committee and the Chief Accountant, took an inventory of all equipment in the stores and service shops. As a result, all shelves and other constructions such as sidewalks, balcony at warehouse, etc., which was considered to have no value to the cooperative in case of liquidation were charged off the Fixed Assets account as direct expense.

The Operating Statement had been made before the inventory was taken; therefore, the item \$2,806.61 is shown as an Other Expense in the Operating Statement and has not been pro-rated to expenses of different departments separately.

Memberships and Bonds - Schedule 5

Accounting as at March 31, 1943

Total Membership Collected		\$11,512.00
Total Bonds Collected from Members		<u>10,030.00</u>
Total		<u>\$21,542.00</u>
Cash Deposited	\$21,521.00	
Less Bank Charges	<u>.52</u>	
Total in Bank as per Bank Statement and Letter, March 31, 1943	\$21,520.48	
Cash on Hand	<u>21.00</u>	\$21,541.48
Difference (Bank Charges Made by Bank)		<u>.52</u>
Total		<u>\$21,542.00</u>

COMMENT: The above shown amounts do not appear on the Balance Sheet for Consumer Enterprises as of March 31, 1943. This amount has been carried on a separate account in the bank and will be until such time that a working agreement has been mutually agreed upon by the W.R.A. and the Cooperative.

Membership and Bonds record is in order showing amount collected from each patron. Membership certificates have not been issued thus far.

CONSUMER ENTERPRISES
Hunt, Idaho

Balance Sheet as of April 30, 1943

ASSETS

Current Assets:

Cash in Bank	\$11,616.07		
Cash on Hand - Office	2,663.50		
Cash - Change Funds in Stores	<u>1,115.00</u>	\$15,394.57	
Deposits on Orders		516.52	
War Stamps		113.00	
Commissions Receivable		534.08	
Merchandise Inventories:			
General Merchandise	\$39,170.41		
Dry Goods	36,480.05		
Beauty Shop Materials	82.00		
Flower Shop Materials	758.84		
Fish Shop	22.00		
General and Radio Repair	529.79		
Shoe Repair Materials	<u>2,168.24</u>	<u>79,211.33</u>	
Total Current Assets			\$95,769.50

Investments:

Associated Cooperatives of Northern California	\$	50.00	
Cooperative Distributors, Incorporated		20.00	
Northwest Cooperative Auditing & Service Ass'n		<u>5.00</u>	
Total Investments			75.00

Fixed Assets:

Store Fixture and Equipment	\$12,372.87		
Less: Allowance for Depreciation	<u>1,105.61</u>		
Total Fixed Assets			11,267.26

Other Assets:

Prepaid Insurance	\$	39.97	
Federal Luxury Tax		66.44	
Prepaid Photographic Materials		<u>14.81</u>	
Total Other Assets			<u>121.22</u>

Total Assets \$ 107,232.98

LIABILITIES & MEMBERS EQUITIES

Current Liabilities:

Notes Payable (National Cash Register Co.)	\$	3,077.30	
Accounts Payable		42,601.04	
Merchandise Certificates Outstanding		1.00	
Accounts Payable - W.R.A.		2,653.30	
Clothing Allowance Payable to Employees		3,687.50	

Accruals:

Accrued Wages	\$	2,909.44	
Rent on Tools		176.04	
Movie Admission Tax		57.65	
Bank Charges		100.00	
Traveling Expenses		16.85	
Payroll Taxes		1,096.30	
Auditing Expense		325.00	
Property Taxes		<u>400.00</u>	
Total Current Liabilities		<u>5,081.28</u>	\$57,101.42

Members Equities:

Patronage Refunds Payable in Cash	\$35,620.13		
Patronage Refunds Deferred	<u>6,739.54</u>		
	\$42,404.67		
Undivided Earnings	7,578.49		

Reserves:

For Educational Purposes	<u>141.91</u>		
Total Members Equities & Reserves			\$50,125.07

Total Liabilities, Members Equities & Reserves \$ 107,232.98

CONSUMER ENTERPRISES
Hunt, Idaho

Operating Statement
For the Month of April 1943

Sales and Incomes			\$ 69,246.94
Less - Cost of Goods Sold:			
Purchases		\$ 68,893.24	
Merchandise Inventory, April 1, 1943		66,791.44	
Warehouse Expense:			
Payroll	\$ 398.94		
Payroll Taxes	19.45		
Rent of Building Space	62.94		
Truck Expense	70.22		
Tool Expense	2.22		
Depreciation - Fixture & Equip.	1.44		
Depreciation of Trucks	63.89		
Total Warehouse Expense		609.10	
		\$135,793.78	
Less Inventories April 30, 1943		79,211.33	
Net Cost of Goods Sold			56,582.45
Gross Operating Income			\$ 12,664.49
Operating Expense:			
Payroll	\$ 2,687.77		
Payroll Taxes	134.92		
Rent of Building Space - Office	222.50		
Rent of Tool & Equipment	158.82		
Supplies & Expenses	290.93		
Depreciations	138.32		
Total		\$ 3,633.26	
Administrative & General Expenses:			
Payroll - Office	\$ 679.94		
Payroll - Photographic Shop	39.50		
Payroll Tax - Office	34.00		
Payroll Tax - Photographic Shop	2.00		
Office Supplies	194.80		
Office Expense	31.20		
Rent - Building Space	18.73		
Rent - Office Equipment	63.34		
Telephone & Telegraph	54.65		
Postage	59.39		
Traveling Expense	30.00		
Advertising	4.50		
Insurance	5.75		
Depreciation - Office	9.33		
Depreciation - Messenger	2.76		
Organization Expense	34.39		
Board of Directors Expense	4.00		
Bank Charges	74.37		
Total		1,542.65	
Total Expense			4,975.91
Net Operating Income			\$ 7,688.58
Other Income & Expenses:			
Income:			
Purchase Discounts Earned	\$ 383.79		
Expenses:			
Irrigator (Co-op Bulletin) Expense	150.51		
Net Other Income		233.28	
Net Earning for Month of April			\$ 7,921.86

CONSUMER ENTERPRISES
Hunt, Idaho

Balance Sheet as of May 31, 1943

ASSETS

Current Assets:

Cash in Bank	\$ 9,674.93		
Cash on Hand - Office	2,806.60		
Cash - Change Funds in Stores	<u>1,090.00</u>	\$ 13,571.53	
Deposits on Orders		296.11	
War Stamps		113.00	
Commissions Receivable		179.90	
Merchandise Inventories May 31, 1943:			
General Merchandise	\$37,634.88		
Dry Goods	33,244.33		
Beauty Shop	58.63		
Flower Shop	690.92		
Fish Market	130.83		
Radio Shop	315.41		
Shoe Repair Shop	<u>2,160.58</u>	<u>74,815.58</u>	
Total Current Assets			\$ 88,606.12

Investments:

Associated Co-op of North Cal., Inc.	\$	50.00	
Cooperatige Distributors, Inc.		20.00	
Northwest Cooperative Auditing & Service		<u>5.00</u>	
Total Investments			75.00

Fixed Assets: Schedule #1

Total Fixture & Equipments	\$ 12,386.84		
Less Allowance for Depreciation	<u>1,321.35</u>		
Book Value			\$ 11,065.49

Other Assets:

Prepaid Insurance	\$	50.77	
Federal Excise Tax		115.37	
Prepaid Photograph Supplies		<u>14.91</u>	
Total Other Assets			183.45
Total Assets			<u>\$ 99,720.06</u>

LIABILITIES & MEMBERS EQUITIES

Current Liabilities:

Notes Payable (National Cash Register Co.)	\$	2,227.30	
Accounts Payable		52,863.81	
Merchandise Certificates Outstanding		1.00	
Accounts Payable W.R.A.		2,963.12	
Cash Overage		209.40	
Accruals:			
Accrued Wages	\$	3,815.51	
Rent on Tools		168.08	
Movie Admission Tax		38.49	
Bank Charges		100.00	
Payroll Taxes		1,287.10	
Property Taxes		<u>400.00</u>	
Total Current Liabilities		<u>5,802.13</u>	\$ 44,178.91

Deferred Credits:

Mail Order Freight			35.23
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Members Equities:

Patronage Refunds Payable in Cash	\$	35,620.13	
Patronage Refunds Deferred		<u>6,784.54</u>	
		42,404.67	
Undivided Earnings		13,009.01	

Reserves:

For Educational Purposes		<u>92.34</u>	
Total Members Equities & Reserves			55,506.02

Total Liabilities and Members Equities

\$ 99,720.06

CONSUMER ENTERPRISES
Hunt, Idaho

Balance Sheet as of May 31, 1943

ASSETS

Current Assets:

Cash in Bank	\$ 9,674.93	
Cash on Hand - Office	2,806.60	
Cash - Change Funds in Stores	<u>1,090.00</u>	\$ 13,571.53
Deposits on Orders		296.11
War Stamps		113.00
Commissions Receivable		179.90
Merchandise Inventories May 31, 1943:		
General Merchandise	\$37,634.88	
Dry Goods	33,244.33	
Beauty Shop	58.63	
Flower Shop	690.92	
Fish Market	130.83	
Radio Shop	315.41	
Shoe Repair Shop	<u>2,160.58</u>	<u>74,875.58</u>
Total Current Assets		\$ 88,606.12

Investments:

Associated Co-op of North Cal., Inc.	\$ 50.00	
Cooperatige Distributors, Inc.	20.00	
Northwest Cooperative Auditing & Service	<u>5.00</u>	
Total Investments		75.00

Fixed Assets: Schedule #1

Total Fixture & Equipments	\$ 12,386.84	
Less Allowance for Depreciation	<u>1,321.35</u>	
Book Value		\$ 11,065.49

Other Assets:

Prepaid Insurance	\$ 52.77	
Federal Luxury Tax	115.67	
Prepaid Photograph Supplies	<u>14.81</u>	
Total Other Assets		183.45
Total Assets		<u>\$ 99,720.06</u>

LIABILITIES & MEMBERS EQUITIES

Current Liabilities:

Notes Payable (National Cash Register Co.)	\$ 2,227.30	
Accounts Payable	52,563.81	
Merchandise Certificates Outstanding	1.00	
Accounts Payable W.R.A.	2,968.12	
Cash Overage	209.40	
accruals:		
Accrued Wages	\$ 3,815.51	
Rent on Tools	168.08	
Movie Admission Tax	38.49	
Bank Charges	100.00	
Payroll Taxes	1,287.10	
Property Taxes	<u>400.00</u>	<u>5,809.13</u>
Total Current Liabilities		\$ 44,178.31

Deferred Credits:

Mail Order Freight	35.23
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Members Equities:

Patronage Refunds Payable in Cash	\$ 35,620.13
Patronage Refunds Deferred	<u>6,784.54</u>
	42,404.67
Undivided Earnings	13,009.01

Reserves:

For Educational Purposes	<u>92.34</u>	
Total Members Equities & Reserves		55,506.02

Total Liabilities and Members Equities

\$ 99,720.06

CONSUMER ENTERPRISES
Hunt, Idaho

Operating Statement

For the Month of May 1943

Sales and Incomes			\$ 58,970.30
Less - Cost of Goods Sold:			
Purchases		\$ 42,750.93	
Merchandise Inventory, May 1, 1943		79,211.33	
Warehouse Expense:			
Payroll	\$ 450.88		
Payroll Taxes	21.38		
Rent of Building Space	65.06		
Truck Expense	148.72		
Depreciation - Fixture & Equip.	1.44		
Depreciation of Trucks	63.89		
Supplies & Expenses	<u>3.69</u>		
Total Warehouse Expense		735.06	
		\$122,697.32	
Less Inventories May 31, 1943		<u>74,235.58</u>	
Net Cost of Goods Sold			<u>48,461.74</u>
Gross Operating Income			\$ 10,514.56
Operating Expense:			
Payroll	\$2,698.12		
Payroll Taxes	133.44		
Rent of Building Space - Office	230.40		
Rent of Tool & Equipment	147.58		
Supplies & Expenses	78.38		
Depreciations	<u>138.32</u>		
Total		\$ 3,426.24	
Administrative & General Expenses:			
Payroll - Office	\$ 734.72		
Payroll Tax - Office	21.68		
Office Supplies	178.59		
Rent - Building Space	19.36		
Rent - Office Equipment	52.84		
Telephone & Telegraph	37.88		
Postage	49.23		
Traveling Expense	5.00		
Insurance	6.15		
Depreciation - Office	9.33		
Depreciation - Messenger	2.76		
Organization Expense	9.11		
Board of Directors Expense	7.20		
Bank Charges	101.55		
Auditing Expense	47.57		
Misc. Expense	<u>69.77</u>		
Total		\$ 1,352.74	
Total Expense			\$ 4,778.98
Net Operating Income			\$ 5,735.58
Other Income & Expenses:			
Income:			
Purchase Discounts Earned	\$ 392.62		
Expenses:			
Irrigator (Co-op Bulletin) Exp.	<u>364.09</u>		
Net Other Income			<u>28.53</u>
Net Earning for Month of May			<u>\$ 5,764.11</u>

CONSUMER ENTERPRISES
Hunt, Idaho

Departmental - Operating Statement
Month of May, 1943

	<u>Sales</u>	<u>Cost of Sales</u>	<u>Gross Margin</u>	<u>Operating Expenses</u>	<u>Net Margin on Operation</u>
Canteen	\$30,750.81	\$26,232.96	\$4,517.85	\$1,465.65	\$3,052.20
Dry Goods	14,011.49	11,223.88	2,787.61	709.96	2,077.65
Flower Shop	1,302.57	976.29	326.28	124.22	202.06
Fish Store	1,700.67	1,309.02	391.65	109.83	281.82
Mail Order	3,652.37	3,435.09	217.28	330.61	(113.33)
Newspaper	616.50	575.51	40.99	223.08	(182.09)
Optical	150.41	680.97	(530.56)	53.86	(584.42)
Laundry	1,357.56	947.26	410.30	126.95	283.45
Barber	607.80	-	607.80	520.18	87.62
Beauty	333.95	23.37	310.58	284.80	25.78
Shoe Repair	1,205.70	477.19	728.51	409.30	319.21
Watch Repair	358.91	127.90	231.01	155.84	75.17
Radio	166.42	56.92	109.50	72.40	37.10
Movie	346.41	230.94	115.47	55.82	57.65
Bus	2,068.92	1,881.57	187.35	88.96	98.39
Telegraph	<u>345.81</u>	<u>282.87</u>	<u>62.94</u>	<u>47.62</u>	<u>15.32</u>
Combined	\$58,976.30	\$48,461.74	\$10,514.56	\$4,778.98	\$5,735.58
Net Non-Operating Income					<u>25.53</u>
Net Earning. for the Period					<u>\$ 5,764.11</u>

CONSUMER ENTERPRISES
Hunt, Idaho

Balance Sheet as of June 30, 1943

ASSETS

Current Assets:

Cash in Bank(Fidelity Nat'l Bank)	\$13,549.95		
Cash on Hand - Office	5,079.48		
Cash - Change Funds in Stores	<u>1,090.00</u>	\$ 19,719.43	
Deposits on Orders		399.12	
War Stamps		113.00	
Commission Receivable		329.94	
Merchandise Inventory June 30, 1943:			
General Merchandise	\$32,111.68		
Dry Goods	28,106.26		
Beauty Shop	148.34		
Fish Market	80.08		
Flower Shop	524.79		
Radio Shop	285.64		
Shoe Repair	2,294.69		
Optical Dept.	<u>497.77</u>	<u>64,049.25</u>	
Total Current Assets			\$ 84,610.74

Investments:

Associated Co-op of North Cal. Inc.	\$	50.00	
Cooperative Distributors, Inc.		20.00	
Northwest Cooperative Auditing & Service		<u>5.00</u>	
Total Investments			75.00

Fixed Assets:

Total Fixture & Equipment	\$ 12,577.20		
Less Allowance for Depreciation	<u>1,544.82</u>		
Book Value			11,032.38

Other Assets:

Prepaid Insurance	\$	1.51	
Prepaid Hunt High School Annual Fund		223.50	
Federal Luxury Tax		182.88	
Prepaid Photographic Supplies		<u>14.81</u>	
Total Other Assets			422.70
Total Assets			<u>\$ 96,140.82</u>

LIABILITIES & MEMBERS EQUITIES

Current Liabilities:

Notes Payable - National Cash Register Co.	\$	2,577.30	
Accounts Payable		24,945.37	
Merchandise Certificates Outstanding		1.00	
Cash Overage		424.84	
Accruals:			
Accrued Rent on Bldg.	\$	619.49	
" Wages		3,758.44	
" Rent on Tool & Equip.		171.28	
" Movie Adm. Tax		40.28	
" Bank Charge		100.00	
" Payroll Taxes		1,132.41	
" Property Taxes		<u>400.00</u>	
Total Current Liabilities		<u>6,221.90</u>	
			\$ 34,170.41

Deferred Credits:

Mail Order Freight			43.65
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Members Equities:

Patronage Refunds Payable in Cash	\$	35,620.13	
Patronage Refunds Deferred		<u>6,784.54</u>	
			42,404.67
Undivided Earnings			19,429.75

Reserve:

For Educational Purposes		<u>92.34</u>	
Total Members Equities & Reserve			\$ 61,926.76
Total Liabilities and Members Equities			<u>\$ 96,140.82</u>

CONSUMER ENTERPRISES
Hunt, Idaho

Operating Statement
April 1, to June 30, 1943

Sales and Incomes			\$174,895.77
Less - Cost of Goods Sold:			
Purchases		\$136,133.97	
Merchandise Inventories - April 1, 1943		66,791.44	
Warehouse Expense:			
Payroll	\$ 1,251.73		
Payroll Tax	61.93		
Rent - Building Space	190.94		
Depreciation - Fixture Equip.	5.23		
Depreciation - Delivery Truck	191.67		
Truck Expense	404.14		
Tool Expense	3.87		
Warehouse Supplies & Expense	3.69		
Total Warehouse Expense		<u>2,113.20</u>	
		\$205,038.61	
Less: Merchandise Inventories - June 30, 1943		<u>64,049.25</u>	<u>140,989.36</u>
Net Cost of Goods Sold			\$ 33,906.41
Gross Operating Income			
Operating Expenses:			
Payrolls	\$ 8,001.87		
Payroll Taxes	399.18		
Rent Building Space	675.90		
Rental on Tools & Equipment	457.18		
Store Supplies & Expenses	488.57		
Depreciation - Store Fixtures	421.59		
Total Operating Expenses		<u>\$ 10,444.29</u>	
Administrative & General Expenses:			
Payroll	\$ 2,179.62		
Payroll Tax	108.01		
Office Supplies	375.72		
Office Expenses	79.67		
Rent of Building Space - Office	56.82		
Rental on Office Equipment	174.02		
Telephone & Telegraph	157.83		
Postage	154.30		
Traveling Expense	57.20		
Advertising Expense	4.50		
Insurance Expense	30.43		
Depreciation - Office Fixtures	28.18		
Depreciation - Messenger Equipment	8.28		
Organization Expense	43.50		
Board of Directors Expense	11.20		
Auditing Expense	47.57		
Bank Charges	282.14		
Miscellaneous Expense	75.02		
Total Adm. & Gen. Expenses		<u>3,874.01</u>	
Total Expenses			<u>14,318.30</u>
Net Operating Income			\$ 19,588.11
Other Income & Expenses:			
Income:			
Purchase Discounts Earned		\$ 1,032.03	
Expense:			
Irrigator Expense (Co-op Publication)		<u>399.43</u>	
Net Other Income			<u>632.60</u>
Net Earnings for the Period			<u>\$ 20,220.71</u>

CONSUMER ENTERPRISES
Hunt, Idaho

Departmental - Operating Statment

April 1, to June 30, 1943

	<u>Sales</u>	<u>Cost of Sales</u>	<u>Gross Margin</u>	<u>Operating Expenses</u>	<u>Net Margin on Operation</u>
Canteen	\$99,302.26	\$83,080.22	\$16,222.04	\$ 4,560.55	\$11,661.49
Dry Goods	38,833.06	32,469.34	6,363.72	2,163.20	4,200.52
Flower Shop	4,244.42	2,811.54	1,432.88	364.51	1,068.37
Fish Store	5,824.51	4,348.99	1,475.52	380.60	1,094.92
Mail Order	3,811.45	2,979.60	831.85	712.96	118.89
Newspaper	1,954.48	1,705.35	249.13	631.38	(382.25)
Optical Department	1,746.70	1,695.89	50.81	237.07	(186.26)
Laundry & Dry Cleaning	3,820.26	3,062.19	758.07	368.96	389.11
Barber Shop	1,858.45	--	1,858.45	1,557.73	300.72
Shoe Repair Shop	3,361.73	1,416.15	1,945.58	1,266.10	679.48
Watch Repair Shop	1,072.01	353.26	718.75	460.48	258.27
Radio & General Repair	653.22	512.83	140.39	278.25	(137.86)
Movie	1,228.48	774.29	454.19	163.80	290.39
Bus Service	5,029.17	4,895.71	133.46	206.38	(72.92)
Telegraph Service	990.77	802.89	187.88	166.27	21.61
Beauty Shop	<u>1,164.80</u>	<u>81.11</u>	<u>1,083.69</u>	<u>800.06</u>	<u>283.63</u>
Combined	<u>\$174,895.77</u>	<u>\$140,989.36</u>	<u>\$33,906.41</u>	<u>\$14,318.30</u>	<u>\$19,588.11</u>

Other Income and Expense

Income:

Purchase Discounts Earned

\$ 1,032.03

Expense:

Irrigator Expense (Co-op Publication)*

399.43

Net Other Income

132.60

Net Earning for the Period

\$20,220.73

* Irrigator Expense (Co*op Publication)

Income from Subscription & Advertising

\$ 1,219.21

Expense:

Publication Cost

\$ 1,280.68

Traveling Expense

164.41

Postage

80.25

Supplies

61.77

Miscellaneous Expense

31.53

\$ 1,618.64

Total Expense

\$ 399.43

Net Cost of Publication

MINIDOKA CONSUMERS COOPERATIVE
Hunt, Idaho

Balance Sheet as of July 31, 1943

ASSETS

Current Assets:

Cash in Bank--Fidelity Nat'l Bank	\$47,548.99	
Cash on Hand	1,909.39	
Cash-Change Funds in Stores	1,020.00	\$50,478.38
Deposit on Orders		111.00
War Stamps		107.20
Commission Receivable-Estimated		240.67
Merchandise Inventory July 31, 1943:		
General Merchandise	\$31,687.51	
Dry Goods	17,866.38	
Beauty Shop	99.52	
Flower Shop	249.01	
Radio Shop	276.53	
Shoe Repair Shop	2,501.98	
Optical Department	454.80	52,935.73
Total Current Assets		\$103,872.98

Investments:

Associated Co-op of North Cal. Inc.	\$ 50.00	
Cooperative Distributors, Inc.	20.00	
Northwest Cooperative Auditing & Service	5.00	
Total Investments		75.00

Fixed Assets:

Total Fixture & Equipment	\$12,856.34	
Less Allowance for Depreciation	1,767.59	
Total Fixed Assets		11,088.75

Other Assets:

Prepaid Insurance	\$ 465.77	
Federal Luxury Tax	153.37	
Prepaid Photographic Supplies	14.81	
Total Other Assets		633.95
TOTAL ASSETS		\$115,670.68

LIABILITIES & MEMBERS EQUITIES

Current Liabilities:

Notes Payable - National Cash Register Co.	\$ 2,327.30	
Accounts Payable	14,936.85	
Merchandise Certificates Outstanding	1.00	
Cash Overage	634.55	
Accrual:		
Accrued Rent on Bldg.	\$ 961.85	
Accrued Wages	3,186.18	
Accrued Rent on Tool & Equip.	164.17	
Accrued Movie Admission Tax	13.18	
Accrued Bank Charge	100.00	
Accrued Payroll Tax	1,634.41	
Accrued Personal Property Tax	400.00	6,459.79
Patronage Refund Payable in Cash		35,620.13
Total Current Liabilities		\$ 59,979.62

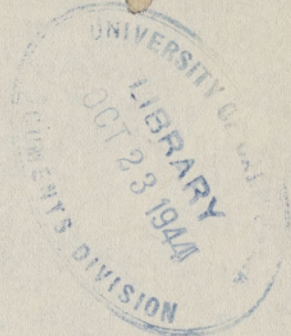
Fixed Liabilities:

Certificates of Indebtedness		9,675.00
Deferred Credit:		
Mail Order Freight		59.58
Total Liabilities		\$ 69,714.20

Members Equities:

Membership	\$11,063.00	
Patronage Refunds Deferred	6,784.54	
	17,847.54	
Undivided Earnings, April 1, To July 31, 1943	28,017.00	
Reserve:		
Educational Fund	91.94	
Total Members Equities & Reserve		\$145,956.48

Total Liabilities & Members Equities \$115,670.68



MINIDOKA CONSUMER'S COOP. ASSOCIATION
Hunt, Idaho

Departmental - Operating Statement

Month of July 1943

	<u>Sales</u>	<u>Cost of Sales</u>	<u>Gross Margin</u>	<u>Operating Expenses</u>	<u>Net Margin on Operation</u>
General Mises	\$34,742.67	\$28,293.49	\$ 6,449.18	\$ 1,596.76	\$4,852.42
Dry Goods	14,084.52	11,380.43	2,704.09	773.38	1,930.71
Flower Shop	670.09	642.13	27.96	84.35	(56.39)
Fish Market	823.94	554.88	269.06	71.59	197.47
Mail Order	3,973.49	3,747.40	226.09	183.12	42.97
Newspaper	645.39	298.14	347.25	103.03	244.22
Optical Dept.	124.73	94.57	30.06	46.33	(16.27)
Laundry	1,201.22	903.71	297.51	96.63	200.88
Barber	595.90	---	595.90	490.07	105.83
Beauty Shop	443.40	48.82	394.58	210.88	183.70
Shoe Repair	1,184.65	267.16	917.49	367.98	549.51
Watch Repair	381.20	164.57	216.63	156.80	59.83
Radio & General R.	205.47	56.81	148.66	63.12	85.54
Movie	118.62	88.47	30.15	28.74	1.41
Bus Service	864.36	787.18	77.18	41.72	35.46
Telegraph	<u>225.46</u>	<u>184.29</u>	<u>41.17</u>	<u>26.17</u>	<u>15.00</u>
Combined	<u>\$60,285.11</u>	<u>\$47,512.15</u>	<u>\$12,772.96</u>	<u>\$ 4,540.67</u>	<u>\$ 8,432.29</u>

Other Income & Expense

Income:

Purchase Discounts Earned

\$ 237.48

Expense:

Irrigator Expense (Co-op Publication)

82.52

Net Other Income

154.96

Net Earning for the Month of July 1943

\$8,587.25

Irrigator (Co-op Publication) Expense

Income From Subscription & Advertising

\$ 476.16

Expense:

Publication Cost

\$ 467.80

Traveling Expense

47.54

Postage

24.50

Supplies

9.43

Miscellaneous Expense

9.41

Total Expense

558.68

Net Cost of Publication

\$ 82.52

DEFENSE

U.S. War relocation authority Hunt

MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

Balance Sheet as of August 31, 1943

ASSETS

Current Assets:

Cash in Bank - Fidelity Nat'l Bank	\$22,581.15	
Cash on Hand	8,704.05	
Petty Cash - Change Fund	<u>1,220.00</u>	\$32,505.20
Deposit on Order		293.50
War Stamps		107.20
Commission Receivable - Estimate		108.38
Merchandise Inventory Aug. 31, 1943		
General Merchandise	\$32,689.59	
Dry Goods	13,285.61	
Beauty Shop	112.71	
Radio Shop	291.79	
Shoe Shop	2,669.69	
Optical Department	<u>321.70</u>	\$49,371.09
Total Current Assets		\$82,385.37

Investments:

Associated Co-op of North Calif., Inc.	50.00	
Cooperative Distributors, Inc.	20.00	
Northwestern Co-op Auditing & Service Assn.	5.00	
Twin Falls Co-op Oil Co.	<u>5.00</u>	80.00
Total Investments		

Fixed Assets: Schedule #1

Total Fixture & Equipments	\$12,943.48	
Less Allowance for Depreciation	<u>1,977.41</u>	
Book Value		\$10,966.07

Other Assets:

Prepaid Insurance	\$ 305.60	
Federal Luxury Tax	135.57	
Prepaid Photographic Supplies	<u>14.81</u>	
Total Other Assets		\$ 455.98
 TOTAL ASSETS		 \$93,887.42

LIABILITIES & MEMBERS EQUITIES

Current Liabilities:

Notes Payable - Nat'l Cash Register Co.	\$ 2,077.30	
Accounts Payable - General	17,424.56	
Merchandise Certificate	5.00	

Accruals:

Rent on Building	\$ 651.90	
Wages	2,622.55	
Rent on Tool & Equipment	193.67	
Bank Charge	100.00	
Payroll Taxes	1,769.65	
Tax for Personal Property	<u>400.00</u>	5,737.77

Patronage Refund Payable in Cash	<u>8,544.14</u>	\$33,788.77
Total Current Liabilities		

Deferred Credit - Mail Order Freight

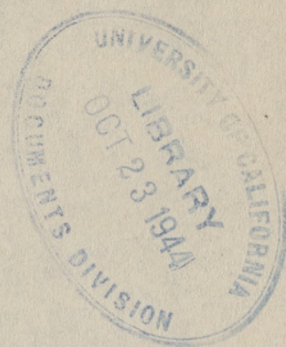
Fixed Liability - Certificate of Indebtedness 72.69
9,500.00

Member Equities:

Membership Capital	\$10,940.73	
Patronage Refunds Deferred	<u>6,784.54</u>	
	17,725.27	
Undivided Earning	32,709.85	

Reserve:

Educational Fund	<u>90.84</u>	
Total Members Equities		\$50,525.96
Total Liabilities & Members Equities		\$93,887.42



MINNAPPA CONSUMERS' COOPERATIVE
Minn., LaSalle

Operating Statement
for Month of Aug. 1943

Sales & Incomes			\$43,730.03
Loss: Cost of Goods Sold			
Purchases		\$32,511.95	
Merchandise Inventories - Aug. 1, 1943		52,935.73	
Warehouse Expense:			
Payroll	\$ 204.23		
Payroll Tax	10.21		
Rent on Bldg. Space	65.06		
Rental - Tools & Equipment	3.00		
Supply & Expense	13.48		
Truck Expense	42.67		
Depreciation - Fixture & Equipment	4.37		
Depreciation - Delivery Truck	63.89		
Total Warehouse Expense		<u>406.91</u>	
		\$85,854.59	
Less: Inventory August 31, 1943		<u>49,371.09</u>	
Net Cost of Goods Sold			\$36,483.50
Gross Operating Income			7,246.53
Operating Expense:			
Payroll	\$1,866.29		
Payroll Taxes	93.34		
Rent on Bldg. Space	232.32		
Rental on Tool & Equipment	140.67		
Supply & Expense	50.49		
Depreciation	<u>141.15</u>		
Total Operating Expense		\$ 2,524.26	
Administrative & General Expense:			
Payroll - Office	\$ 633.67		
Payroll Tax - Office	31.69		
Office Supply	26.75		
Office Expense	48.63		
Rent on Bldg. Space - Office	29.05		
Rental on Office Equipment	57.84		
Telegraph & Telephone	36.73		
Postage - Office	32.78		
Traveling Expenses	9.55		
Advertising Expense	21.00		
Insurance Expense	73.35		
Depreciation - Office Equipment	10.01		
Depreciation - Messenger Equip.	2.75		
Board of Directors Expense	37.07		
Bank Charges	95.01		
Miscellaneous	<u>13.25</u>		
Total General & Adm. Expense		\$ 1,160.54	
Total Expense			\$ 3,684.80
Net Operating Income			\$ 3,561.73
Other Income & Expenses:			
Income:			
Purchases Discount	\$ 282.57		
Cash Overage	280.25		
Other Income	<u>10.30</u>		
		\$ 573.12	
Expense:			
Loss on Sales of Fixed Assets	4.05		
Irrigator (Co-op Publication)	<u>68.39</u>		
		<u>72.44</u>	
Net Other Income			\$ 500.68
Net Earnings for Month of August 1943			\$ 4,062.41

MINIDOKA CONSUMERS' COOPERATIVE
Hant, Idaho

Departmental - Operating Statement

Month of August 1943

	<i>Sales</i>	<i>Cost of Sales</i>	<i>Gross Margin</i>	<i>Operating Expense</i>	<i>Net Margin or Operation</i>
General Mdso. Store	\$30,981.98	\$26,818.53	\$ 4,163.45	\$ 1,533.33	\$ 2,630.12
Dry Goods Store	5,464.12	4,300.96	1,163.16	455.65	707.51
Flower Shop	CLOSED				
Fish Market	CLOSED				
Mail Order Dept.	1,934.38	1,997.53	(63.15)	139.82	(202.97)
Newspaper Dept.	232.74	65.29	167.45	26.54	140.91
Optical Dept.	95.81	149.92	(54.11)	33.23	(87.34)
Laundry & Dry Clean. Serv.	974.16	789.15	185.01	84.47	100.54
Barber Shop	524.00		524.00	499.51	24.49
Beauty Shop	412.70	77.11	335.59	248.55	87.04
Shoe Repair Shop	856.65	506.95	349.70	342.35	7.35
Watch Repair Shop	337.60	103.25	234.35	156.64	77.71
Radio & Gen. Repair Shop	123.86	87.77	36.09	61.61	(25.52)
Movie	CLOSED				
Bus Service	1,506.07	1,366.90	139.17	74.24	64.93
Telegraph Service	<u>285.96</u>	<u>220.14</u>	<u>65.82</u>	<u>28.86</u>	<u>36.96</u>
Combined	<u>\$43,730.03</u>	<u>\$36,483.50</u>	<u>\$ 7,246.53</u>	<u>\$ 3,684.80</u>	<u>\$ 3,561.73</u>
Other Income & Expense					

Income:

Purchase Discounts Earned	\$	282.57	
Cash Overage		280.25	
Other Income		<u>10.30</u>	573.12

Expense:

Loss on Sales of Fixed Assets		4.05	
Irrigator (Co-op Publication)		<u>68.39</u>	<u>72.44</u>

Net Other Income

500.68

Net Earning for the Month of August 1943

\$ 4,062.41

Irrigator (Co-op Publication) Expense

Income from Subscription & Advertising 477.21

Expense:

Publication Cost	\$	424.46	
Traveling		59.27	
Postage		35.00	
Supplies		15.42	
Misc. Expense		<u>11.45</u>	
Total Expense			<u>545.60</u>

Net Cost of Publication

\$ 68.39

DEFENSE

U.S. War relocation authority. Hunt

MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

Balance Sheet as of November 30, 1943

ASSETS

Current:

Cash in Bank - Fidelity National Bank		\$42,725.97	
Cash on Hand - Office		15,246.38	
Cash Change Fund in Store		1,220.00	
Account Receivable		55.60	
New York Buying Office - Deposit		650.00	
Deposit & Advances on Orders		3,013.55	
Defense Stamps		106.20	
Commission Receivable - Estimate		300.69	
Inventory - Mdse. & Supplies Nov. 30, 1943			
General Merchandise Department	\$32,791.64		
Dry Goods Department	15,375.28		
Beauty Shop	122.53		
Radio Shop	212.93		
Shoe Shop	3,261.01		
Optical Department	189.70		
Laundry	166.10	52,119.19	
Total Current Assets			\$115,437.58

Investments:

Associated Co-op of Northern Calif.	50.00		
Co-operative Distributors, Inc.	20.00		
Northwest Co-operative Auditing & Service Assn.	38.95		
Twin Falls Co-operative Oil Co.	5.99		
Pacific Supply Co.	.57		
Total Investments			115.51

Fixed Assets:

Furniture, Fixture & Equipment	12,275.19		
Loss: Allowance for Depreciation	2,607.46		9,667.73

Other Assets:

Prepaid Insurance	146.08		
Federal Luxury Tax	132.24		
Prepaid Photographic Supply	14.81		
Total Other Assets			293.13

TOTAL ASSETS

\$125,513.95

LIABILITIES & PATRONS' EQUITIES

Current:

Payable for Checks Received for Collection & Safeguarding		\$ 8,094.97	
Notes Payable - Nat'l Cash Register Co.		1,327.30	
Accounts Payable - General		20,848.50	
Liability - Hunt Annual		3,333.11	
Merchandise Certificate		1.00	
Accruals:			
Rent on Building Space	\$ 320.34		
Wages	2,886.98		
Rent on Tool & Equipment	166.50		
Bank Charge	100.00		
Payroll Tax	1,313.13		
Interest (Certificates of Indebtedness)	289.45	5,076.40	
Total Current Liabilities			38,683.28
Deferred Credit - Mail Order Freight			68.02

Patrons' Equities:

Membership & Part Payments	13,501.85		
Certificate of Indebtedness	9,055.00		
Deferred Patronage Refunds	6,277.78		
Total Patrons' Equities			28,834.63

Reserves:

Reserve for Educational Purposes	56.28		
Unallocated General Reserve	4,898.84		
Net Saving for Period April 1 to November 30, 1943	52,972.90		
Total Reserves			57,928.02

TOTAL LIABILITIES & PATRONS' EQUITIES

\$125,513.95



MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

Departmental - Operating Statement

Month of November 1943

	Sales:	Cost of Goods Sold:	Gross Margin:	Operating Expense:	Operating Income:
General Merchandise Store	\$34789.58	\$29730.84	\$ 5058.74	\$1493.88	\$3564.86
Dry Goods Store	12074.35	9741.41	2332.94	628.05	1704.89
Mail Order Dept.	3298.47	2926.33	372.14	182.80	189.34
Newspaper Dept.	450.11	89.67	360.44	81.70	278.74
Optical Dept.	64.03	77.13	(13.10)	.16	(13.26)
Laundry	1359.79	1143.00	216.79	76.81	139.98
Barber Shop	637.60		637.60	498.66	138.94
Beauty Shop	420.10		420.10	257.02	163.08
Shoe	933.80	6.22	927.58	476.68	450.90
Watch Repair Shop	387.35		387.35	281.22	106.13
Radio Repair Shop	138.40		138.40	128.56	9.84
Bus Service	2038.02	1480.78	557.24	28.50	530.66
Telegraph	<u>272.91</u>	<u>219.77</u>	<u>53.14</u>	<u>26.20</u>	<u>26.86</u>
Combined	<u>\$56864.51</u>	<u>\$45415.15</u>	<u>\$11449.36</u>	<u>\$4153.40</u>	<u>\$7290.96</u>

Other Income & Expense

Income:

Purchase Discounts Earned	\$ 380.66	
Cash Overage	127.87	
Rent Income (Funeral Flower Stand)	<u>2.50</u>	511.03

Expense:

Irrigator (Co-op Publication)	<u>40.90</u>	
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Net Other Income 470.13

NET EARNING FOR THE MONTH OF NOVEMBER 1943 \$7761.09

Irrigator (Co-op Publication) Expense

Income from Subscription & Advertising \$499.87

Expense:

Publication Cost	\$410.04	
Traveling	47.57	
Postage	36.75	
Supplies	8.25	
Rent on Press & Type	16.00	
Miscellaneous Expense	<u>22.16</u>	
Total Expense		<u>540.77</u>

NET COST OF PUBLICATION \$ 40.90

DEFENSE

U.S. War relocation authority, Hunt

MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

Balance Sheet as of December 31, 1943

ASSETS

Current:

Cash in Bank - Fidelity National Bank	✓ \$62475.88	
Cash on Hand - Office	✓ 15877.80	15877.80
Cash Change Fund in Store	✓ 1270.00	1270
Account Receivable	✓ 27.80	17147.80
New York Buying Office	✓ 600.00	
Deposit & Advance on Orders	✓ 1126.70	
Defense Stamps	✓ 104.40	27.80
Commission Receivable - Estimate	✓ 136.75	138.75
INVENTORY OF MERCHANDISE & SUPPLIES AS OF Dec. 31, 1943		166.53
General Merchandise Dept.	\$29605.51	
Dry Goods Dept.	18695.80	
Beauty Shop	115.70	
Radio Shop	167.95	
Shoe Shop	3226.67	
Optical Dept.	178.40	
Laundry	132.80	
Total Current Assets	52124.83	✓

\$133746.14

Investments:

Associated Co-op of Northern California	50.00
Cooperative Distributors, Inc.	20.00
Northwest Cooperative Auditing & Service Assn.	38.95
Twin Falls Cooperative Oil Co.	5.99
Pacific Supply Co.	.57
Total Investments	115.51

Fixed Assets:

Furniture, Fixtures & Equipment	12276.05
Less: Allowance for Depreciation	2633.87
Book Value	9442.18

Other Assets:

Prepaid Insurance	210.66
Prepaid Store License	207.50
Federal Luxury Tax	122.25
Prepaid Photographic Supply	14.81
Total Other Assets	635.42
TOTAL ASSETS	\$143955.25

LIABILITIES & PATRONS' EQUITIES

Current:

Payable for Checks Rec'd for Collection & Safekeeping	5996.92
Notes Payable - Nat'l Cash Register Company	1077.30
Accounts Payable - General	28954.11
Liability - Hunt Annual	4094.11
Merchandise Certificate	151.75

ACCURALS

Rent on Building Space	320.34
Wages	3094.72
Rent on Tools & Equipment	183.67
Bank Service Charge	100.00
Payroll Tax	1460.18
Interest (Certificate of Indebtedness)	283.39
Total Current Liabilities	5455.30

\$ 45719.49

Deferred Credit:

Mail Order Freight	75.11
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Patrons' Equities:

Membership & Part Payments	13658.37
Certificate of Indebtedness	9070.00
Deferred Patronage Refund	6319.18
Total Patrons' Equities	29047.55

Reserves:

Reserve for Educational Purpose	56.28
Unallocated General Reserve	4803.46
Net Saving for Period - April 1, 1943 to Dec. 31, 1943	64237.36
Total Reserves	69097.10

TOTAL LIABILITIES & PATRONS' EQUITIES \$143955.25

\$143955.25

MINIDOKA CONSUMERS' COOPERATIVE
 Hunt, Idaho

Departmental - Operating Statement

Month of December 1943

	Sales:	Cost of Goods Sold:	Gross Margin:	Operating Expense:	Operating Income:
General Merchandise Store	\$55153.17	\$46606.82	\$ 8346.35	\$ 1728.76	\$ 6617.59
Dry Goods Store	15695.84	11992.53	3703.31	646.41	3056.90
Mail Order Department	2194.59	2133.00	61.59	185.26	(123.67)
Newspaper Department	357.31	55.63	301.68	89.91	211.77
Optical Department	38.90	11.34	27.56	.17	27.39
Laundry	1543.76	1128.10	415.66	75.58	340.08
Barber Shop	803.40		803.40	478.08	325.32
Beauty Shop	415.20		415.20	261.93	153.27
Shoe Repair Shop	1150.30	7.70	1142.60	904.65	237.95
Watch Repair	455.25		455.25	321.11	134.14
Radio Repair Shop	194.34		194.34	149.75	44.59
Bus Service	1801.20	1616.54	184.66	26.94	157.72
Telegraph	<u>290.46</u>	<u>241.61</u>	<u>48.85</u>	<u>26.94</u>	<u>21.91</u>
Combined	<u>\$80093.72</u>	<u>\$63993.27</u>	<u>\$16100.45</u>	<u>\$ 4895.49</u>	<u>\$11204.96</u>

Other Income & Expense

Income:

Purchase Discounts Earned	\$ 334.64
Cash Overage	132.29
Other Income	<u>1.50</u>
	\$ 468.43

Expense:

Irrigator (Co-op Publication)	<u>278.97</u>
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Net Other Income 189.46

NET EARNING FOR THE MONTH OF DECEMBER 1943 \$11394.42

Irrigator (Co-op Publication) Expense

Income from Subscription & Advertising \$430.45

Expense:

Publication Cost	\$576.36
Traveling	59.83
Postage	34.50
Supplies	5.90
Rent on Press & Type	16.00
Miscellaneous Expense	<u>24.03</u>

Total Expense 717.42

NET COST OF PUBLICATION \$278.97

MINIDOKA CONSUMERS' COOPERATIVE
BALANCE SHEET JANUARY 31, 1944
ASSETS

CURRENT:

Cash in Bank-Fidelity National Bank		\$49,172.61
Cash on Hand-Office		14,804.18
Cash Change Fund in Store		1,260.00
Account Receivable		27.80
Deposit & Advances on Orders		1,772.30
New York Buying Office-Deposit		600.00
Defence Stamps		104.40
Commission Receivable-Estimate		120.15
Inventory of Mdee. & Supplies 1/31/44		
General Mdee.	\$41,862.46	
Dry Goods	20,437.22	
Beauty	108.89	
Radio	226.12	
Shoe	2,609.98	
Optical	174.40	
Laundry	146.48	65,595.55

TOTAL CURRENT ASSETS

\$133,486.99

INVESTMENTS:

Associated Co-op of North Calif.	50.00
Cooperative Distributors, Inc.	20.00
Northwest Cooperative Auditing & Service Asso.	38.95
Twin Falls Cooperative Oil Co.	5.99
Pacific Supply Co.	.57

TOTAL INVESTMENTS

115.51

FIXED ASSETS:

Furniture, Fixtures & Equipment	12,790.15	
Less: Allowance for Depreciation	<u>3,064.49</u>	9,725.66

OTHER ASSETS:

Prepaid Insurance	138.44
Prepaid Store License Tax	287.50
Federal Luxury Tax	62.13
Prepaid Photographic Supply	<u>14.61</u>

TOTAL OTHER ASSETS

502.68

TOTAL ASSETS

\$143,801.04

MINIDOKA CONSUMERS' COOPERATIVE
BALANCE SHEET JANUARY 31, 1944
LIABILITIES & PATRONS' EQUITIES

CURRENT:

Payable for Checks Rec'd for Collection & Safekeeping	\$ 6,331.52
Notes Payable-National Cash Register Co.	827.30
Accounts Payable-General	30,393.46
Accounts Payable-Adding Machines	514.10
Liability-Hunt Annual	4,267.40
Merchandise Certificates	32.25

Accruals:

Rent on Bldg. Space	\$ 320.34	
Wages	5,134.69	
Rent on Tools & Equipment	173.67	
Bank Charges	100.00	
Payroll Tax	<u>1,623.14</u>	<u>5,357.04</u>

TOTAL CURRENT LIABILITIES \$ 47,723.07

DEFERRED CREDIT-MAIL ORDER FREIGHT 118.69

PATRONS' EQUITIES:

Memberships & Part Payment	13,788.37
Deferred Patronage Refunds	<u>6,340.16</u>

TOTAL PATRONS' EQUITIES 20,128.53

RESERVES:

Reserve for Educational Purposes	56.28
Unallocated General Reserve	4,670.41
Net Saving for Period 4/1/43 to 1/31/44	<u>71,104.06</u>

TOTAL RESERVES 75,830.75

TOTAL LIABILITIES & PATRONS' EQUITIES \$143,901.04

MINIDOKA CONSUMERS' COOPERATIVE
OPERATING STATEMENT
FOR THE MONTH OF JANUARY, 1944

	COMBINED	GEN. MDSE.	DRY GOODS
SALES:	\$59,403.95	\$42,855.13	\$ 9,240.11
Less: Cost of Sales			
Inventory 12/31/43	48,612.51	29,605.51	18,695.80
Purchases, Net	60,122.42	46,770.31	9,179.65
Warehouse Expense	868.41	625.26	217.10
	<u>109,603.34</u>	<u>77,001.08</u>	<u>28,092.55</u>
Less: Inventory 1/31/44	62,650.56	41,862.46	20,467.22
Cost of Goods Sold	<u>46,952.78</u>	<u>35,138.62</u>	<u>7,625.33</u>
Gross Operating Income	<u>12,450.17</u>	<u>7,716.51</u>	<u>1,614.78</u>
Percentage of Gross	20.97%	18.01%	17.48%
SELLING EXPENSE:			
Salaries	2,024.53	745.00	246.41
Payroll Tax	101.44	37.33	12.35
Supply & Expense	1,071.24	97.76	
Total Selling Expense	<u>3,197.21</u>	<u>880.09</u>	<u>258.76</u>
GENERAL EXPENSE:			
Rent Bldg. Space	226.00	85.50	47.50
Rental on Equipment	139.67		
Depreciation	144.67	24.36	12.04
Total General Expense	<u>510.34</u>	<u>109.86</u>	<u>59.54</u>
ADMINISTRATIVE EXPENSE:	<u>1,937.65</u>	<u>1,192.71</u>	<u>496.96</u>
TOTAL EXPENSES	<u>5,697.40</u>	<u>2,182.66</u>	<u>815.26</u>
NET OPERATING INCOME	<u>6,752.77</u>	<u>5,533.85</u>	<u>799.52</u>
	11.38%	12.91%	8.65%
NET OTHER INCOME	<u>475.93</u>		
NET SAVING FOR PERIOD	<u>7,228.70</u>		

MINIDOKA CONSUMERS' COOPERATIVE
OPERATING STATEMENT
FOR THE MONTH OF JANUARY, 1944

MAIL ORDER	NEWSPAPER DISTRIBUTION	OPTICAL	LAUNDRY	BARBER	BEAUTY
\$1,526.73	\$369.59	\$ 54.60	\$1,229.10	\$675.10	\$291.90
1,493.22	68.06	178.40	132.80		
17.37		17.50	1,027.54		
<u>1,510.59</u>	<u>68.06</u>	<u>195.90</u>	<u>1,160.64</u>		
		<u>174.40</u>	<u>145.48</u>		
<u>1,510.59</u>	<u>68.06</u>	<u>21.50</u>	<u>1,014.16</u>		
<u>16.14</u>	<u>301.53</u>	<u>33.10</u>	<u>314.94</u>	<u>675.10</u>	<u>291.90</u>
1.06%	81.53%	60.62%	17.49%	100.00%	100.00%
101.75	19.75		55.50	322.00	146.00
5.10	.99		2.78	16.13	7.31
	<u>1.50</u>			<u>14.17</u>	<u>86.86</u>
<u>106.85</u>	<u>22.24</u>		<u>58.28</u>	<u>352.30</u>	<u>240.17</u>
15.20			11.40	19.00	13.30
				60.00	
1.26		.16	1.16	20.51	45.19
<u>16.46</u>		<u>.16</u>	<u>12.56</u>	<u>119.51</u>	<u>59.49</u>
99.39	109.33		9.94	9.94	9.94
<u>222.70</u>	<u>131.57</u>	<u>.16</u>	<u>80.72</u>	<u>481.75</u>	<u>308.60</u>
(206.56)	169.96	32.94	134.16	193.35	(16.70)
13.53%	45.99%	60.83%	10.92%	28.64%	(5.72%)

MINIDOKA CONSUMERS' COOPERATIVE
OPERATING STATEMENT
FOR THE MONTH OF JANUARY, 1944

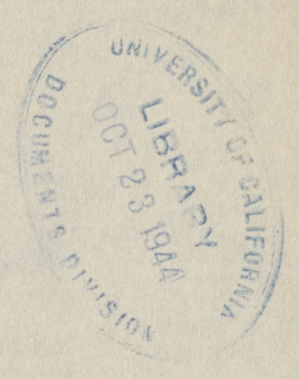
SEWE	WATCH	RADIO	BUS	TELEGRAPH
\$995.55	\$322.20	\$82.29	\$1,472.83	\$293.82
<u>8.68</u>	—	—	1,338.56	227.28
<u>8.68</u>	—	—	1,338.56	227.28
<u>8.68</u>	—	—	1,338.56	227.28
996.87	322.20	82.29	134.27	66.54
99.13%	100.00%	100.00%	9.12%	22.65%
206.17	107.75	54.70	19.75	19.75
10.33	5.40	1.74	.99	.99
787.92	101.30	11.75	—	—
974.42	214.45	48.17	20.74	20.74
19.00	11.40	5.70	—	—
19.00	30.00	10.67	—	—
39.03	.77	.17	—	—
77.05	42.17	16.54	—	—
19.89	9.94	9.94	9.94	9.94
1071.35	266.56	74.65	30.63	30.68
(84.49)	55.64	7.64	103.59	35.86
(8.49%)	17.87%	9.28%	7.03%	12.20%

✓
FILE

US War relocation authority Hunt

MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

Balance Sheet as of February 29, 1944



ASSETS

Current:

Cash in Bank - Fidelity Nat'l Bank		\$56,438.51	
Cash on Hand - Office		13,698.18	
Cash Change Fund in Stores		1,310.00	
Accounts Receivable		27.80	
Deposits & Advances on Orders		498.50	
Deposit - N. Y. Buying Office		600.00	
Defense Stamps		104.40	
Commission Receivable - Estimate		121.16	
Inventory of Mdse. & Supplies			
General Merchandise	\$46,421.53		
Dry Goods	26,708.00		
Beauty Shop	87.77		
General Repair Shop	216.42		
Shoe Repair Shop	2,969.25		
Optical Shop	168.00		
Laundry Department	136.48	76,707.45	
Total Current Assets			\$149,506.00

Investments:

Associated Co-op of North. Calif.	50.00		
Cooperative Distributors, Inc.	20.00		
N. W. Co-op Auditing & Service Assn.	53.95		
Twin Falls Co-op Oil Company	5.99		
Pacific Supply Company	.57		
Total Investments			115.51

Fixed Assets:

Furnitures, Fixtures & Equipments	12,933.25		
Less: Allowance for Depreciation	3,295.73		
			9,637.52

Other Assets:

Prepaid Insurance	141.96		
Prepaid Store License Tax - 1944	239.60		
Federal Luxury Tax	122.56		
Prepaid Photographic Supplies	14.61		
Total Other Assets			518.93

TOTAL ASSETS

\$159,777.96

LIABILITIES & PATRONS' EQUITIES

Current:

Payable for Checks Rec'd. for Collection & Safekeeping		\$17,407.64	
Notes Payable - Nat'l Cash Register Co.		577.30	
Account Payable - General		25,167.39	
American Express Company		390.97	
Liability - Hunt Annual		4,625.90	
Merchandise Certificates		13.25	
Accruals:			
Rent on Building Spaces	\$ 320.34		
Wages	2,858.17		
Tool Rentals	167.75		
Bank Charges	100.00		
Federal & State Payroll Taxes	1,527.64	4,983.90	
Total Current Liabilities			53,166.35
Deferred Credit - Mail Order Freight			141.82

Patrons' Equities:

Memberships & Part. Payments	13,872.19		
Deferred Patronage Refunds	6,348.26		
Total Patrons' Equities			20,220.45

Reserves:

Reserve for Educational Purposes	56.28		
Unallocated General Reserve	4,632.83		
Net Savings for the Period of April 1, 1943 to February 29, 1944	81,560.23		
Total Reserves			86,249.34

TOTAL LIABILITIES & PATRONS' EQUITIES

\$159,777.96

MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

Departmental - Operating Statement

Month of February 1944

	Sales:	Cost of Goods Sold:	Gross Margin:	Operating Expense:	Operating Income:
General Merchandise Store	\$44,340.04	\$36,421.27	\$ 7,918.77	\$1,634.80	\$6,233.97
Dry Goods	10,211.45	7,053.73	3,157.72	674.22	2,483.50
Mail Order Department	1,232.42	1,177.57	104.85	137.96	(33.11)
Newspaper Department	533.07	32.94	300.13	79.97	220.16
Optical Department	14.50	6.40	8.10	.17	7.93
Laundry Department	1,142.60	1,072.14	77.46	71.63	5.83
Barber Shop	432.60		432.60	387.52	95.08
Beauty Shop	372.00		372.00	226.30	145.70
Shoe Repair Shop	736.00	7.75	728.25	103.90	624.35
Watch Repair Shop	324.50		324.50	232.69	91.81
Radio Repair Shop	143.22		143.22	133.87	9.35
Bus Service	1,250.37	1,136.17	114.20	25.99	88.21
Telegraph	<u>293.00</u>	<u>256.21</u>	<u>36.79</u>	<u>25.99</u>	<u>10.80</u>
Combined	<u>\$60,932.77</u>	<u>\$47,164.18</u>	<u>\$13,768.59</u>	<u>\$3,635.01</u>	<u>\$9,933.58</u>

Other Income & Expense

Income:

Purchase Discounts	\$500.26	
Cash Overage	82.33	
Rent Income	29.75	
Commission on Travelers' Check	<u>12.32</u>	\$624.66

Expense:

Irrigator (Co-op Publication)	<u>98.97</u>	
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Net Other Income

525.69

NET EARNING FOR THE MONTH OF FEBRUARY 1944

\$10,459.27

Irrigator (Co-op Publication) Expense

Income from Subscription & Advertising	\$436.79
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Expense:

Publication Cost	\$407.42	
Traveling	45.48	
Postage	34.00	
Supply	8.50	
Rent on Press & Type	13.00	
Miscellaneous Expense	<u>24.36</u>	
Total Expense		<u>535.76</u>

NET COST OF PUBLICATION

\$ 98.97

DEFENSE

U.S. War Relocation Authority Hunt

MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

Balance Sheet as of March 31, 1944

ASSETS

Current:

Cash in Bank - Fidelity National Bank			\$37868.03
Cash on Hand - Office			15840.19
Cash Change Fund in Store			1430.00
New York Buying Office			600.00
Deposit & Advance on Order			574.80
Defense Stamps			104.40
Commission Receivable - Estimate			145.54
Inventory - Mdse. & Supplies March 31, 1944			
General Merchandise Department	\$42771.59		
Dry Goods Department	31239.57		
Optical Department	148.00		
Laundry	143.01	\$74352.17	
Beauty Shop Supplies	76.66		
Radio Shop Supplies	217.23		
Shoe Shop Supplies	2596.19	2890.08	77242.25
Total Current Assets			\$133805.21

Investments:

Associated Co-op of North. Calif.	50.00		
Cooperative Distributors, Inc.	20.00		
N. W. Co-op Auditing & Service Assn.	38.95		
Twin Falls Cooperative Oil Co.	5.99		
Pacific Supply Company	0.57		
Total Investment			115.51

Fixed Assets:

Furniture, Fixtures & Equipments	12645.71		
Less: Allowance for Depreciation	3527.18		
Book Value			9118.53

Other Assets:

Prepaid Insurance	125.09		
Prepaid Store License Tax	215.65		
Federal Luxury Tax	131.54		
Prepaid Photographic Supply	14.81		
Total Other Assets			487.09

TOTAL ASSETS

\$143526.34

LIABILITIES & PATRONS' EQUITIES

Current:

Payable for Checks Received for			
Collection & Sackkeeping		\$ 4428.00	
Accounts Payable - General		20446.07	
Liability.- Hunt Annual		527.29	
Merchandise Certificates		9.00	
Accruals:			
Rent on Building Space	\$ 315.21		
Wages	3040.58		
Rent on Tool & Equipment	280.97		
Bank Service Charge	100.00		
Payroll Tax	528.27	4265.03	
Total Current Liabilities			\$29675.39

Deferred Credit:

Mail Order Freight			141.82
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Patrons' Equities:

Memberships and Part Payments	14062.19		
Deferred Patronage Refund	6357.89		
Total Patrons' Equities			20420.08

Reserves:

Reserve for Educational Purpose	56.28		
Unallocated General Reserve	4455.83		
Net Saving for Period April 1, 1943 to March 31, 1944	88776.94		
Total Reserves			93289.05

TOTAL LIABILITIES & PATRONS' EQUITIES

\$143526.34



MINIDOKA CONSUMERS' COOPERATIVE
 Hunt, Idaho

Departmental - Operating Statement

Month of March 1944

	Sales:	Cost of Goods Sold:	Gross Margin:	Operating Expense:	Operating Income:
General Mdsc. Store	\$47633.76	\$40619.91	\$ 7013.85	\$1928.43	\$5085.42
Dry Goods Store	12060.67	10912.75	1147.92	922.87	225.05
Newspaper Dept.	265.65	165.14	100.51	87.23	13.28
Optical Dept.	1283.70	928.32	355.38	74.61	280.77
Laundry	1215.94	1036.31	179.63	78.75	100.88
Barber Shop	734.40		734.40	558.33	176.07
Beauty Shop	400.90		400.90	301.28	99.62
Shoe Repair Shop	1054.25	11.71	1042.54	670.05	372.49
Watch Repair Shop	403.05		403.05	284.97	118.08
Radio Repair Shop	86.71		86.71	109.61	(22.90)
Bus Service	1634.75	1485.45	149.30	27.39	121.91
Telegraph	<u>394.93</u>	<u>317.09</u>	<u>77.84</u>	<u>27.39</u>	<u>50.45</u>
Combined	<u>\$67168.71</u>	<u>\$55476.68</u>	<u>\$11692.03</u>	<u>\$5070.91</u>	<u>\$6621.12</u>

Other Income & Expense

Income:

Purchases Discount	\$461.52	
Cash Overage	101.46	
Rent Income	10.00	
Commission Earned on Travelers Checks	7.30	
Commission Earned on Mail Order Service	127.35	
Other Income (Shoe Repair Shop)	<u>1.50</u>	709.13

Expense:

Irrigator Publication Cost	<u>113.64</u>	
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Net Other Income 595.49

NET EARNINGS FOR THE MONTH OF MARCH 1944 \$7216.61

Irrigator (Co-op Publication) Expense

Income from Subscription & Advertisement \$458.61

Expenses:

Publication Cost	\$445.52
Traveling Expense	50.58
Postage	46.00
Rent on Press & Type	16.00
Miscellaneous Expense	<u>14.15</u>

Total Expense 572.25

NET COST OF PUBLICATION \$113.64

MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

Departmental - Operating Statement

For the Period April 1, 1943 to March 31, 1944

	Sales:	Cost of Goods Sold:	Gross Margin:	Operating Expense:	Operating Income:
General Mdse. Store	\$454199.46	\$378989.49	\$ 74209.97	\$20569.63	\$53640.34
Dry Goods Store	134167.32	107342.55	26824.77	9277.54	17547.23
Flower Shop	4914.51	3699.68	1214.83	341.81	873.02
Fish Department	6648.45	4880.02	1768.43	306.77	1461.66
Mail Order Department	18243.32	16430.29	1813.03	2490.66	(677.63)
Newspaper Department	4823.28	2072.72	2750.56	1773.23	977.33
Optical Department	3509.40	3152.97	356.43	341.22	15.21
Laundry	14643.86	11830.99	2812.87	958.54	1854.33
Barber Shop	7332.25		7332.25	5940.34	1391.91
Beauty Shop	4654.65		4654.65	3308.47	1346.18
Shoe Repair Shop	11990.28	82.93	11907.35	8545.65	3361.70
Watch Repair Shop	4424.96		4424.96	3310.77	1114.19
Radio Repair Shop	1792.16		1792.16	1877.02	(84.86)
Movie Department	1496.70	940.79	555.91	170.87	385.04
Bus Service	18349.62	16977.56	1372.06	381.38	990.68
Telegraph	<u>3676.83</u>	<u>2991.58</u>	<u>685.25</u>	<u>417.58</u>	<u>267.67</u>
Combined	<u>\$693867.05</u>	<u>\$549391.57</u>	<u>\$144475.48</u>	<u>\$60011.48</u>	<u>\$84464.00</u>
Other Income:					
Purchases Discount			\$ 4259.87		
Cash Overage			1598.21		
Rent Income			57.50		
Commission on Travelers Checks			31.22		
Commission Earned on Mail Order Service			127.35		
Other Income			<u>27.45</u>		
Total Other Income				\$ 6101.60	
Other Expense:					
Loss on Sale of Fixed Assets			4.05		
Irrigator Publication Cost			1320.22		
Interest Expense			<u>464.39</u>		
Total Other Expense				<u>1788.66</u>	<u>4712.01</u>
NET PROFIT					<u>\$66726.01</u>

69.100



Minidoka Relocation Project
HUNT, IDAHO
Phone: Jerome 017

MINIDOKA CONSUMERS' COOPERATIVE

(Incorporated Under District Of Columbia Act)

July 15, 1944

Mr. Dillon S. Myer
Director WRA
Barr Building
Washington, D. C.

Attention: Mr. Gerald Richardson

Dear Sir:

Kindly find enclosed two copies of our financial report for the month of April. They are copies of the operating statement as well as the balance sheet for the period of April 1-30, 1944.

As March 31, 1944, is the end of the fiscal year and subsequent to that date, the examination of the books has been conducted by the Auditor, consuming a better part of the month of April, the financial statement for the month of May is not as yet in completed form for transmitting it to you at this time. The operating statement as well as the balance sheet for the month of May will be mailed to you not later than the end of the month.

We regret very much the delay in transmitting to your office the above-mentioned reports.

Very truly yours,

MINIDOKA CONSUMERS' COOPERATIVE

Harry Hatate
General Manager

HH:tt

Enc.

MINIDOKA CONSUMERS' COOPERATIVE
BALANCE SHEET APRIL 30, 1944
ASSETS

CURRENT:

Cash on Hand-Office		\$13,222.50
Cash in Bank-Fidelity National Bank		56,277.83
Petty Cash Change Funds in Stores		1,485.00
New York Buying Office		600.00
Deposit on Orders		1,756.86
Defense Stamps		104.40
Commission Receivable-Estimate		114.97
Inventory of Mdse. & Supplies 4/30/44		
General Mdse.	\$42,490.96	
Dry Goods	34,257.99	
Optical	243.80	
Laundry	146.26	
Beauty Shop	92.30	
Radio Shop	131.68	
Shoe Shop	2,619.05	79,982.04

TOTAL CURRENT ASSETS

\$153,543.60

INVESTMENTS:

Associated Co-op of North Calif.	50.00
Cooperative Distributors, Inc.	20.00
Northwest Cooperative Auditing & Service Assn.	38.95
Twin Falls Cooperative Oil Co.	5.99
Pacific Supply Co.	.57

TOTAL INVESTMENTS

116.51

FIXED ASSETS:

Furniture, Fixtures & Equipments	13,048.74
Less: Allowance for Depreciation	<u>3,904.05</u>

BOOK VALUE

9,144.69

OTHER ASSETS

Prepaid Insurance	5.78
Prepaid Store License Tax	191.64
Federal Luxury Tax	<u>55.71</u>

TOTAL OTHER ASSETS

253.13

TOTAL ASSETS

\$163,056.93

MINIDOKA CONSUMERS' COOPERATIVE
BALANCE SHEET APRIL 30, 1944
LIABILITIES & PATRONS' EQUITIES

CURRENT:

Payable for Checks held for Cashing	\$ 7,536.30
Account Payable-General	27,720.63
Liability on Hunt Annual	429.66
Misc. Certificates	8.00
Liability on Optical-Estimate	200.00
Accruals:	
Rent on Bldg. Space	\$ 314.64
Wages	3045.96
Rent on Tools & Equip.	258.87
Bank Service Charge	100.00
Payroll Tax	180.32
Auditing Expense	350.00
Patronage Refund Payable in Cash	4,249.79
	<u>68,410.72</u>

TOTAL CURRENT LIABILITIES

\$108,555.10

PATRONS' EQUITIES:

Membership & Part Payments	14,196.19
Deferred Patronage Refund	<u>22,461.94</u>

TOTAL PATRONS' EQUITIES

36,658.13

RESERVES:

Reserve for Educational Purpose	1,346.55
Unallocated General Reserve	7,295.43
Net Earning for April	<u>9,201.72</u>

TOTAL RESERVE

17,843.70

TOTAL LIABILITIES & PATRONS' EQUITIES

\$163,056.93

MINIDOKA CONSUMERS' COOPERATIVE
OPERATING STATEMENT
FOR THE MONTH OF APRIL, 1944

	COMBINED	GEN. MDSN.	DRY GOODS
SALES:	\$ 69,157.21	\$46,951.47	\$13,178.96
Less: Cost of Sales			
Inventory 4/1/44	73,355.41	42,568.39	30,496.01
Purchases, Net	57,845.23	36,635.28	15,766.49
Warehouse Exp. (Schedule #1)	<u>1,183.93</u>	<u>828.75</u>	<u>295.98</u>
	132,384.57	80,032.42	46,558.48
Less: Inventory 4/30/44	<u>77,139.01</u>	<u>42,490.96</u>	<u>34,257.99</u>
Cost of Goods Sold	<u>55,245.56</u>	<u>37,541.46</u>	<u>12,300.49</u>
Gross Income	<u>13,911.65</u>	<u>9,410.01</u>	<u>878.47</u>
Percentage of Gross	20.12%	20.04%	6.56%
SELLING EXPENSE:			
Payroll	1,798.66	696.42	260.37
Payroll Tax	89.27	34.98	14.04
Supplies & Expense	719.85	78.05	5.07
GENERAL EXPENSE			
Rent on Bldg. Space	222.30	85.50	47.50
Rent on Tool & Equipment	207.87		
Depreciation	144.69	24.35	13.30
ADMINISTRATIVE EXPENSE: (Schedule #2)	<u>2,003.64</u>	<u>1,362.47</u>	<u>500.90</u>
TOTAL EXPENSES	<u>5,186.28</u>	<u>2,281.77</u>	<u>861.18</u>
NET OPERATING INCOME	<u>8,725.37</u>	<u>7,128.24</u>	<u>17.29</u>
	12.62%	15.18%	.13%
NET OTHER INCOME (Schedule #3)	<u>476.35</u>		
NET SAVING FOR PERIOD	<u>9,201.72</u>		

MINIDOKA CONSUMERS' COOPERATIVE
OPERATING STATEMENT
FOR THE MONTH OF APRIL, 1944

NEWSPAPER	OPTICAL	LAUNDRY	BARBER	BEAUTY	SHOE	WATCH
\$234.05	\$2,856.55	\$1,358.56	\$606.80	\$368.15	\$1,112.40	\$184.90
	148.00	143.01				
218.07	2,231.74	1,077.63				
				11.84	23.68	11.84
218.07	2,379.74	1,220.64		11.84	23.68	11.84
	243.80	146.26				
218.07	2,135.94	1,074.38		11.84	23.68	11.84
15.98	720.61	284.18	606.80	356.31	1,088.72	173.06
6.83%	25.23%	20.92%	100.00%	96.78%	97.87%	93.60%
19.75	39.50	56.05	228.05	109.98	182.68	104.75
.99	1.98	2.81	11.43	5.51	8.21	5.25
	20.32		19.02	9.81	413.32	57.76
	5.70	15.20	19.00	13.30	19.00	11.40
	5.00		151.70		13.00	27.50
	.17	1.17	20.55	45.17	39.05	.77
40.07	10.02	10.02	10.02	10.02	20.04	10.02
60.81	32.69	85.25	459.77	192.77	695.30	217.45
(44.83)	637.92	198.93	147.03	162.54	393.42	(44.39)
(19.15%)	22.33%	14.64%	24.23%	44.15%	35.37%	(24.01%)

MINIDOKA CONSUMERS' COOPERATIVE
OPERATING STATEMENT
FOR THE MONTH OF APRIL, 1944

RADIO	BUS	TELEGRAPH
\$168.05	\$1,714.11	\$423.21
	1,563.12	352.90
<u>11.84</u>	<u>1,563.12</u>	<u>352.90</u>
<u>11.84</u>	<u>1,563.12</u>	<u>352.90</u>
<u>11.84</u>	<u>1,563.12</u>	<u>352.90</u>
<u>156.21</u>	<u>150.99</u>	<u>70.21</u>
92.95%	8.81%	16.61%
41.63	19.75	19.75
2.09	.99	.99
116.50		
5.70		
10.67		
.16		
<u>10.02</u>	<u>10.02</u>	<u>10.02</u>
<u>186.77</u>	<u>130.76</u>	<u>30.76</u>
<u>(20.56)</u>	<u>120.23</u>	<u>39.55</u>
(18.19%)	7.01%	9.35%

Schedule #1

Warehouse Expense:

Payroll	\$693.66
Payroll Tax	67.83
Rent on Bldg. Space	63.84
Tool Rental	8.00
Supplies & Expense	99.24
Truck Expense	183.84
Depreciation on Equipment	3.64
Depreciation on Delivery Truck	63.88
TOTAL	<u>\$1,183.93</u>

Schedule #2

Administrative & General Expense:

Office Payroll	\$503.58
Payroll Tax-Office	25.23
Extended Illness	74.45
Office Supplies & Expense	2.98
Office Supplies	42.37
Office Expense	.18
Rent on Bldg. Space-Office	28.50
Rental on Office Equipment	53.17
Telephone & Telegraph	66.70
Postage	57.43
New York Buying Office Expense	50.00
Traveling Expense	551.24
Advertising Expense	24.42
Insurance Expense	30.83
Depreciation-Office	14.01
Depreciation-Messenger Equipment	2.77
Depreciation-Unused Equipment	2.46
Membership & Bond Certificate	2.05
Board of Directors Expense	3.00
Store License Tax	23.96
Rebate Stamp Expense	372.50
Bank Charges	63.88
Miscellaneous Expense	7.93
TOTAL	<u>\$2,003.64</u>

Schedule #3

Other Income

Purchase Discount	\$573.32
Cash Overage and Shortage	102.16
Rent Income	17.65
Commission on Travelers' Check	8.56
Commission on Mail Order Service	103.94
TOTAL	<u>805.63</u>

Other Expense:

Irrigator Publication Cost	<u>329.28</u>
----------------------------	---------------

Net other Income	<u>476.35</u>
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Net Saving for Period

\$9,201.72

2000 members

40 Congen members

15 Bd members

10 Elected 5 from Dept.

B

INCOME & EXPENDITURE STATEMENT
OF

COMMUNITY ACTIVITIES COOPERATIVE ASSOCIATION

May 1, 1944

Managers

INCOME

130 C.A. Staff
Piston -

MEMBERSHIP DUES:

Art Center (19)	5.30
Embroidery (50)	17.50
Brush Lettering (159)	55.65
Needle Craft (92)	31.60
Sewing School 16-15 (206)	71.60
Stencil Craft (18)	5.25
Woodcraft (46)	16.10
Tennis (55)	18.95
Goh Club (38)	13.30
Japanese Drama (63)	19.50
Music Dept. (193)	46.90
Victory Garden (262)	91.20

Total Membership Dues

\$392.75

Total Sales at Victory Garden	200.20
Vegetables Sold at Coop in March	3.28
Piano Rental (Music)	1.00
Rebate from Coop. (Music)	3.12
10% Comm. from Jive Bombers Dig	3.50
10% Comm. on March bus. of Tsuda	8.20
Supp. pay't on March bus. of Woodcraft	2.90

Total Receipts from Business

\$222.20

OTHER INCOME:

Advanced Payment
Public Donations received from Coop.

50.00
1,379.35
\$2,044.30

TOTAL INCOME (Forward)

30x50 Photo

C.A. fund 5 members

see flowers

see fertilizer ball

50 Staff

+ those pd for by C.A.C.A.

over 35 adults each 3mo.

20 children " "

moves under Coop.

Percentage on Paid Entertainment.

INCOME & EXPENDITURE STATEMENT Con't.

TOTAL INCOME (Brought Forward)

\$2,044.30

EXPENDITURE

Art Center (Add. Wage to T. Itokawa)	3.00	
Embroidery (" " " Kadota)	3.00	
Flower Making (Elect. Stove & String)	6.21	
Brush Lettering (Sal. & CA to Toda)	22.75	
Needlecraft (School Sup. & Add. Wage)	8.00	
Stencil Craft (School Supplies)	9.60	
Golf (Sal. & CA to Joe Kishi)	19.75	
Tennis (Add. Payment on Salt)	.56	
Goh Club (Sal. & CA to Horiye)	19.75	
Music (Wage to Miss Nakamura)	3.91	

Baseball:

Balance on Score board	1.73	
Yogore Baseball Club	197.65	
Skipper " "	169.72	
Solon " "	205.57	
El Santos " "	183.25	
Manzaknight " "	196.32	
S. P. Sears " "	169.70	
Red Sox " "	<u>214.65</u>	1,338.59

Victory Garden:

Seeds & Tools bought	63.36	
Lumber	19.99	
Sal. & CA to 4 hired personnel	32.00	
Extra Helpers	2.70	
Paid for Water Pipes	<u>16.00</u>	134.05

General Expenses:

Stationery printed	10.91	
Office Supplies & Equip.	2.77	
Postage Stamps	.60	
Sal. CA to hired person	<u>32.35</u>	46.63

Gift Shop:

Pillowcases to stencil	6.00	
Material bought for fixture	<u>8.40</u>	14.40
Aggler & Musser Seed Co.		<u>17.02</u>

TOTAL EXPENDITURE

\$1,697.22

NET INCOME

347.08

SURPLUS ACCOUNT FROM MARCH

448.05

Cash in Bank

\$789.68

Cash on Hand

5.45\$795.13

Fred Yabuki, C. A. C. A.
Business Manager

BALANCE SHEET
OF
COMMUNITY ACTIVITIES COOPERATION ASSOCIATION

May 1, 1944

ASSETS

Cash in Bank	\$789.68	
Cash on hand	<u>5.45</u>	\$795.13
Inventory; (May 1, 1944)		
Victory Garden	\$587.09	
Art & Craft	52.25	
Music Department	53.60	
Social Department	15.00	
Sport Department	405.92	
Office Equipment & Supplies	<u>28.82</u>	1,142.68
Note Receivable		150.00
Gift Shop		10.20
Aggler & Musser Seed Co.....		<u>17.02</u>
TOTAL ASSETS		<u>\$2,115.03</u>

LIABILITIES

Christmas Fund \$22.67

TOTAL LIABILITIES
NET WORTH

22.67
\$2,092.36
\$2,115.03

Prepared by

F. Yabuki, Bus. Mgr.
Comm. Act. Coop. Assn.

U.S. War relocation authority Hunt

MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

Balance Sheet as of May 31, 1944

ASSETS

Current:

Cash in Bank - Fidelity National Bank			\$53394.80
Cash on Hand - Office			16435.46
Cash Change Fund in Store			1585.00
New York Buying Office			650.00
Deposit & Advance on Order			1103.24
Defense Stamps			104.40
Commission Receivable			86.90
Inventory - Mdse. & Supplies May 31, 1944			
General Merchandise Department	\$44675.13		
Dry Goods Department	34096.09		
Optical Department	327.78		
Laundry	235.39	\$79334.39	
Beauty Shop Supplies	116.35		
Radio Shop Supplies	313.92		
Shoe Shop Supplies	2310.32	2740.59	82074.98
Total Current Assets			\$155434.78

Investments:

Associated Co-op of North Calif.		50.00	
Cooperative Distributors, Inc.		20.00	
N. W. Co-op Auditing & Service Assn.		38.95	
Twin Falls, Cooperative Oil Co.		5.99	
Pacific Supply Company		0.57	
Total Investment			115.51

Fixed Assets:

Furnitures, Fixtures & Equipments		13158.55	
Less: Allowance for Depreciation		4136.41	
Book Value			9022.14

Other Assets:

Prepaid Insurance		167.68	
Federal Luxury Tax		51.95	
Total Other Assets			219.63

TOTAL ASSETS

\$164792.06

LIABILITIES & PATRONS' EQUITIES

Current:

Payable for Check held for cashing		\$ 7318.82	
Accounts Payable - General		21200.76	
Liability - Hunt Annual		176.69	
Merchandise Certificates		8.00	
Liability on Optical		128.25	
Accruals:			
Rent on Building Space	314.64		
Wages	3030.50		
Rent on Tool & Equipment	255.45		
Bank Service Charge	100.00		
Payroll Tax	330.72	4031.31	
Patronage Refund Payable in Cash		68410.72	
Total Current Liabilities			\$101274.55

Patrons' Equities:

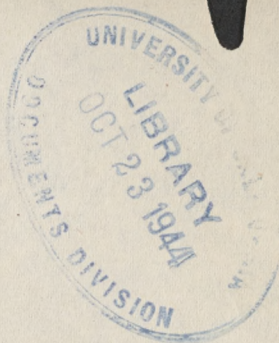
Memberships and Part Payments		13916.19	
Deferred - Patronage Refund		22462.42	
Total Patrons' Equities			36378.60

Reserves:

Reserve for Educational Purpose		1307.76	
Unallocated General Reserve		7262.00	
Net Earning for Period of April 1 - May 31		19569.15	
Total Reserves			27138.91

TOTAL LIABILITIES & PATRONS' EQUITIES

\$164792.00



MINIDOKA CONSUMERS' COOPERATIVE

Hunt, Idaho

Departmental - Operating Statement

Month of May 1944

	Sales:	Cost of Goods Sold:	Gross Margin:	Operating Expense:	Operating Income:
General Merchandise Store	\$45960.53	\$41349.00	\$4611.53	\$1686.40	\$2925.13
Dry Goods Store	13490.10	9248.39	4241.71	615.92	3625.79
Newspaper Department	336.18	120.98	215.20	42.97	172.23
Optical Department	1624.82	809.37	815.45	70.20	745.25
Laundry	1347.55	907.45	440.10	91.11	348.99
Barber Shop	605.80		605.80	455.45	150.35
Beauty Shop	427.50	9.45	418.05	377.10	40.95
Shoe Repair Shop	1078.15	18.90	1059.25	560.00	499.25
Watch Repair Shop	515.30	9.45	505.85	283.59	222.26
Radio Repair Shop	140.69	9.45	131.24	95.19	36.05
Bus Service	1779.47	1622.58	156.89	26.30	130.59
Telograph	385.20	321.22	63.98	26.30	37.68
Combined	<u>\$67691.29</u>	<u>\$54426.24</u>	<u>\$13265.05</u>	<u>\$4330.53</u>	<u>\$8934.52</u>

Other Income & Expense

Income:

Purchase Discounts Earned	\$ 457.31	
Cash Overage	71.84	
Rent Income	13.25	
Commission on Travelers Check	4.56	
Commission Earned on Mail Order Service	<u>44.07</u>	591.03

Expense:

Irrigator Publication Cost	<u>158.12</u>	
----------------------------	---------------	--

Net Other Income 432.91

NET EARNING FOR THE MONTH OF MAY 1944 \$9367.43

Irrigator (Co-op Publication) Expense

Income from Subscription & Advertising \$513.14

Expense:

Publication Cost	\$420.07
Traveling Expense	74.02
Postage	52.86
Supplies	44.89
Rent on Press & Type	16.00
Payroll & Payroll Tax	44.63
Miscellaneous Expense	<u>18.79</u>

Total Expense \$671.26

NET COST OF PUBLICATION \$153.12

WAR RELOCATION AUTHORITY
Consumer Enterprises Balance Sheet
MINIDOKA Relocation Center

File

BALANCE SHEETAs of Sept. 30, 1944ASSETS

			Comparative Condition Sept. 30, 1943:
<u>Current:</u>			
Deposit & Advance on Order	934.61		502.00
Petty-Cash Account Receivable	\$ 90.19		343.67
Change Funds, Cash on Hand & Others	11,049.17		10,439.88
Cash in Bank	55,114.29	\$ 67,188.26	\$ 27,600.97
Merchandise Inventories		56,350.18	47,893.34
<u>Total Current Assets</u>		\$ 123,538.44	\$ 86,779.86
<u>Investments:</u>			
- Various Co-ops - - - -		138.26	\$ 81.56
<u>Fixed:</u>			
Equipment	13,662.37		\$ 12,015.23
Less: Reserve for Depreciation	5,075.27	8,586.50	2,154.59
		-	\$ 9,860.64
<u>Prepaid Expense:</u>			
Prepaid Store License Tax	71.84		---
Unexpired Insurance	\$944.28		\$ 265.06
Supplies for Stores	4,046.56		3,330.49
Federal Tax Refund Claim	691.78	6,120.43	\$ 179.65
Fed. Luxury Tax	365.97		260.00
Others			
<u>TOTAL ASSETS</u>		\$ 138,383.63	\$ 4,935.20
			100,757.26

Number of people in project 6510Number of members 2670Number of employees 183

GENERAL COMMENT: (Give brief report on Board and membership activities for the month; also give any suggestions or recommendations that you have.)

BALANCE SHEETAs of Sept. 30, 1944LIABILITIES & MEMBERS EQUITIES

			Comparative Condition Sept. 30, 1943:
<u>Current:</u>			
Checks Held for Cashing	6,431.29		4,616.87
Short Term Loans & Notes	\$ 275.03		\$ 1,832.30
Accounts Payable	24,709.13		18,752.80
<u>Accruals:</u>			
Salaries	\$3,101.12		\$ 2,465.45
Payroll Taxes	543.83		1,907.55
Property Taxes	-		-
Rent	354.07		320.34
Utility Rent on Equipment & Tools	263.30		170.17
State-Sales-Tax Bank Service Charge	100.00		100.00
Federal-Excise-Tax Auditing	500.00		300.00
Workmens-Compensation Hunt Annual	43.04		-
Federal-income-Tax Store License Tax	-		225.00
State-income-Tax Int. on Certif. of Indebt.			293.65
	4,905.36		\$ 1,907.55
<u>Total Current Liabilities</u>	\$36,320.81		\$ 30,984.13
<u>Non-Current:</u>			
Long Term Notes & Mortgages	-		\$
<u>Members Equities:</u>			
Membership Fees	\$13,504.10		\$ 11,863.14
Certif. of Indebt. for Patr. Refunds	-		9,180.00
Reserve Certif. for Allocated Reserve	22,585.18		6,263.44
Unallocated Reserve	13,489.81		5,130.60
Educational Fund	1,286.49		\$ 60.33
	50,865.58		32,497.51
<u>Surplus:</u>	51,197.24		\$ 37,275.62
<u>TOTAL LIABILITIES & MEMBERS EQUITIES</u>	\$138,383.63		\$ 100,757.26

George J. Haralby, Jr.
Community Enterprise's-Supt.
(Chief Accountant)

WAR RELOCATION AUTHORITY

Income and Expense Statement

Minidoka Relocation Center

INCOME & EXPENSE STATEMENT

For Period Sept. 1, 1944 to Sept. 30, 1944

Based On	Dept. #1	Dept. #2	Dept. #3	Dept. #4	Dept. #5	Dept. #6	Dept. #7	Dept. #8	Dept. #9	Dept. #10	Dept. #11	Dept. #12	Dept. #13	Dept. #14	Dept. #15	Combined:
	67.29%	21.67%	0.23%	1.61%	1.78%	0.93%	0.58%	2.17%	0.65%	0.41%	2.46%	0.32%				100%
Sales - Actual	\$39,757.22	\$2,500.99	\$134.73	\$926.20	\$1,029.95	\$534.80	\$337.05	\$1,250.45	\$273.75	\$236.19	\$1,421.10	\$183.77	\$-	\$-	\$-	\$57,696.30
Purchase Cost of Sales	\$55,044.94	\$41,603.87	\$124.34	\$891.92	\$1,165.76	\$-	\$-	\$-	\$-	\$-	\$1,215.61	\$223.26	\$-	\$-	\$-	\$99,739.70
Reg. Inv. & Purch.-Actual	\$16.90	\$250.52	\$5.45	\$5.45	\$-	\$-	\$-	\$10.99	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$1,089.21
Whse. Exp. - Misc. Hldid.	\$55,851.84	\$41,254.39	\$129.79	\$897.37	\$1,165.76	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$100,829.91
Less: Ending Inv.-Actual	\$4,869.21	\$3,480.97	\$-	\$190.13	\$130.38	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$6,670.69
Cost of Sales	\$30,892.63	\$47,733.42	\$129.79	\$697.24	\$1,035.38	\$-	\$-	\$10.99	\$-	\$-	\$1,245.61	\$-	\$-	\$-	\$-	\$44,159.22
Gross Oper. Income	\$7,864.59	\$2,267.57	\$4.94	\$228.96	\$(5.43)	\$534.80	\$337.05	\$1,239.46	\$273.75	\$236.19	\$175.49	\$(39.49)	\$-	\$-	\$-	\$13,529.08...23.45%
Selling Expense:																
Salaries - Actual	\$759.14	\$278.76	\$-	\$38.97	\$39.50	\$271.70	\$129.42	\$225.83	\$104.75	\$40.81	\$24.59	\$33.93	\$-	\$-	\$-	\$1,248.40
Payroll Taxes - Salaries	\$37.83	\$13.97	\$-	\$1.95	\$1.98	\$13.71	\$6.43	\$11.31	\$5.25	\$2.04	\$1.23	\$1.10	\$-	\$-	\$-	\$77.60
Store Supplies - Actual	\$404.07	\$123.32	\$-	\$1.35	\$1.70	\$42.40	\$22.41	\$1514.08	\$113.60	\$19.98	\$-	\$-	\$-	\$-	\$-	\$2,196.09
Advertising - Sales	\$1197.04	\$416.05	\$-	\$41.27	\$42.18	\$334.01	\$142.44	\$1751.22	\$223.60	\$62.83	\$25.82	\$35.63	\$-	\$-	\$-	\$4,242.09...7.35%
General Expense:																
Repairs - Actual	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Insurance - Ins. Record	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Licenses - Actual	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Property Taxes - Actual	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Workmens Comp. - Salaries	\$126.35	\$72.50	\$-	\$30.70	\$20.90	\$19.00	\$4.88	\$19.00	\$4.40	\$5.20	\$-	\$-	\$-	\$-	\$-	\$292.43
Rent - Actual	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Utility Expense - Actual	\$25.44	\$13.29	\$-	\$-	\$1.17	\$20.00	\$45.17	\$39.06	\$7.75	\$1.17	\$-	\$-	\$-	\$-	\$-	\$145.45
Depreciations - Equip't.	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$200.30
Other - Actual	\$151.49	\$60.79	\$-	\$35.96	\$22.07	\$72.70	\$57.05	\$89.16	\$34.65	\$13.97	\$-	\$-	\$-	\$-	\$-	\$638.68...1.11%
Administrative Expense:																
Bank Charge	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$42.10
Travel Exp.	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$26.30
Salaries	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$829.56
Payroll Taxes	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$23.94
Insurance Expense	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$230.00
Auditing	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$127.36
Employees Insurance	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$23.96
Corp. Fees & Licenses	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$(75.54)
Office Supplies & Post. & Tel. & Telegraph Exp.	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$87.14
Rent Bldg. & Equip.	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Utility	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$22.03
Deprec. Office Equipment & Unused Equip.	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$561.07
Other Co-op. Fed. & Misc. Exp.	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$7,746.92...3.03%
Total Dist. on Sales	\$1197.04	\$436.73	\$34.94	\$17.47	\$8.74	\$47.4	\$8.74	\$8.74	\$8.74	\$8.74	\$8.74	\$8.74	\$-	\$-	\$-	\$6,627.19...11.49%
Total Oper. Expense	\$1,236.39	\$913.57	\$34.94	\$94.60	\$72.99	\$515.99	\$179.23	\$1,449.12	\$266.99	\$85.44	\$34.56	\$44.37	\$-	\$-	\$-	\$6,900.89...11.96%
Net Oper. Income	\$5,228.20	\$1,814.00	\$(30.30)	\$134.36	\$(78.42)	\$19.81	\$158.82	\$(609.56)	\$106.76	\$150.75	\$90.93	\$(83.86)	\$-	\$-	\$-	\$584.20
Other Income:																
Purch. Discounts Taken	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$287.04
Cash Overage	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$20.46
Rent Income	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$4.50
Comm. Earned on Travel Checks	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$417.50...1.58%
Other Expense:																
Interest Expense	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$464.72
Educational Expense	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$252.54
Free Press Expense, Net	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$719.26...1.24%

Legend:

List type of business represented by department numbers.

1. Gen. Mdse. Store
2. Dry Goods
3. Newspaper
4. Optical
5. Laundry
6. Barber Shops
7. Beauty
8. Shoe
9. Watch
10. Radio
11. Bus
12. Telegraph
- 13.
- 14.
- 15.

Percentage of Salaries To Total Sales:

Whse. 209.30
Selling. 1948.40
Adm. 579.56
3237.26
5.61%

NET INCOME FOR PERIOD, Sept. 1, 1944 to Sept. 30, 1944

\$7005.86 12.14%

George J. Nardby, Jr.
Chief Accountant

C-0189-nobu-wp

WAR RELOCATION AUTHORITY
Consumer Enterprises Balance Sheet
MINIDOKA Relocation Center

File

BALANCE SHEETAs of October 31, 1944ASSETS

Current:		Comparative Condition October 1944 :
Account Receivable	\$ 86.36	\$ 247.37
Petty Cash	\$1,161.93	1,342.20
Change Funds	9,349.34	12,044.85
Cash in Bank	67,602.81	\$78,200.44
Merchandise Inventories	56,418.34	48,710.39
<u>Total Current Assets</u>	<u>\$34,618.78</u>	<u>\$101,559.59</u>
<u>Investments:</u>		
Various Co-ops	138.26	81.56
	-	\$ -
<u>Fixed:</u>		
Equipment	\$ 13,659.87	\$ 12,667.49
Less: Reserve for Depreciation	5,313.96	8,345.91
		<u>2,382.49</u>
		\$ 9,685.00
<u>Prepaid Expense:</u>		
Prepaid Store License Tax	47.88	----
Unexpired Insurance	\$ -863.45	\$ 205.57
Supplies for Stores	3,728.89	3,186.57
Luxury Tax	391.82	\$ 112.64
Fed. Tax Refund Claim	691.78	5,504.78
<u>TOTAL ASSETS</u>	<u>\$ 148,826.77</u>	<u>\$ 114,830.93</u>

Number of people in project 6697Number of members 2662Number of employees 180

GENERAL COMMENT: (Give brief report on Board and membership activities for the month; also give any suggestions or recommendations that you have.)

BALANCE SHEETAs of October 31, 1944LIABILITIES & MEMBERS EQUITIES

Current:		Comparative Condition October 1944 :
Checksheld for cashing	\$ 5,954.51	\$ 6,577.34
Short Term Loans & Notes	\$ 136.25	\$ 1,582.30
Accounts Payable	26,655.91	19,395.21
Accruals:		
Salaries	\$ 3,075.92	\$ 2,599.83
Payroll Taxes	238.78	2,039.84
Property Taxes-Mail Order Frt.	-	37.18
Rent	354.07	320.34
Utility Rent on tools & Equipment	241.45	163.30
State-Sales-Tax-Bank charges	100.00	100.00
Federal-Excise-Tax-Auditing	500.00	300.00
Workmens-Compensation-Liability on Hunt annual		3,135.11
Federal-Income-Tax-Int. on Certif. of indebt.		292.30
State-Income-Tax-Store License Tax	-	225.00
	4,510.22	\$ -
<u>Total Current Liabilities</u>	<u>\$ 37,456.89</u>	<u>\$ 36,767.55</u>
<u>Non-Current:</u>		
Long Term Notes & Mortgages	-	\$ -
<u>Members Equities:</u>		
Membership Fees	\$ 13,459.10	\$ 12,362.71
Certif. of Indebt. for Patr. Refunds	-	9,135.00
Reserve Certif. for Allocated Reserve	22,585.71	6,277.78
Unallocated Reserve	13,819.79	5,046.60
Educational Fund	1,261.17	\$ 60.33
	51,125.77	32,882.42
Surplus:	60,244.11	\$ 45,180.96
<u>TOTAL LIABILITIES & MEMBERS EQUITIES</u>	<u>\$ 148,826.77</u>	<u>\$ 114,830.93</u>

George J. Hara
Community Enterprise's Supt.

WAR RELOCATION AUTHORITY

Income and Expense Statement

MINIDOKA Relocation Center

INCOME & EXPENSE STATEMENT

For Period Oct. 1 1944 to Oct. 31 1944

Based On	Dept. #1	Dept. #2	Dept. #3	Dept. #4	Dept. #5	Dept. #6	Dept. #7	Dept. #8	Dept. #9	Dept. #10	Dept. #11	Dept. #12	Dept. #13	Dept. #14	Dept. #15	Combined
Sales - Actual	65.34%	22.25%	0.56%	2.19%	1.90%	0.92%	0.49%	2.07%	0.64%	0.16%	2.67%	0.86%				100%
Purchase Cost of Sales	34.32%	11.63%	29.25%	11.47%	99.40%	48.14%	15.38%	10.21%	33.60%	85.51%	139.90%	415.4%				52234.53
Beg. Inv. & Purch-Actual	51748.26	37934.26	119.87	738.35	861.06	-	-	-	-	-	1269.18	32292	-	-	-	92993.90
Whse. Exp. - Misc. Hld.	829.94	31.98	-	-	-	-	-	12.00	24.00	-	12.00	-	-	-	-	1199.92
Less: Ending Inv.-Actual	57888.20	36206.26	119.87	738.35	861.06	-	-	12.00	24.00	-	1269.18	32292	-	-	-	94193.82
Cost of Sales	26919.54	28166.11	-	171.63	163.36	-	-	-	-	12.00	-	-	-	-	-	56418.34
Gross Oper. Income	28668.96	7081.13	119.87	566.72	697.70	-	-	12.00	24.00	-	1269.18	32292	-	-	-	37775.48
Selling Expense:	8463.77	2589.89	17.26	550.73	246.35	481.40	241.80	1058.00	53460	73.51	123.78	92.54	-	-	-	14469.05
Salaries - Actual	24.89%	21.85%	57.03%	58.61%	29.81%	100%	95.27%	97.78%	100%	85.97%	8.89%	22.37%	-	-	-	27.68%
Payroll Taxes - Salaries	633.58	282.50	11.75	19.75	40.57	233.25	85.00	277.57	104.75	7.88	22.75	26.99	-	-	-	1656.37
Store Supplies - Actual	34.74	14.5	.59	.89	2.03	71.18	7.76	76.76	5.55	.94	1.14	1.31	-	-	-	84.48
Advertising - Sales	336.39	74.85	-	6.00	-	6.02	30.71	446.00	116.05	136.56	-	-	-	-	-	1132.58
General Expense:	991.71	371.50	12.34	26.74	4260	240.45	121.97	672.47	226.45	146.31	23.87	27.40	-	-	-	2903.43
Repairs - Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance - Ins. Record	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses - Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes - Actual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Workmens Comp. - Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent - Actual	126.35	47.50	-	5.76	15.20	19.00	11.88	19.00	71.40	5.76	-	-	-	-	-	261.73
Utility Expense - Actual	-	3.29	-	.77	-	-	-	-	-	-	-	-	-	-	-	145.19
Depreciations - Equip't	25.11	-	-	5.00	1.17	30.55	45.18	39.9	76	17	-	-	-	-	-	180.95
Other - Actual	154.46	60.79	-	10.87	16.37	120.35	57.06	88.59	23.53	5.00	-	-	-	-	-	588.17
Administrative Expense:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91.62
BANK CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131.50
TRAVELING EXP.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	582.00
Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2729
Payroll Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31.68
Directors Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.60
Auditing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66.91
Bonds - Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23.76
Corp. Fees & Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	274.30
Office Supplies & Post.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	87.17
Rent Bldg & Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30.64
Utility TEL & TEL EXP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39.21
Repairs & Main. Of. Eq.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	665.26
Depr. Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1970.57
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5462.17
Total Dist. on Sales	1329.99	492.64	39.41	19.71	9.86	9.85	9.85	9.86	9.85	9.85	9.85	9.85	-	-	-	3777
Total Opera. Expense	2483.16	924.93	54.75	5732	6283	41020	18888	76794	27056	16763	33.74	3725	-	-	-	10464
Net Oper. Income	5980.61	1644.96	120.93	523.41	227.52	7.20	52.90	290.08	6404	(94.12)	90.04	55.29	-	-	-	1722
Other Income	11.52%	15.70%	41.34%	45.62%	25.89%	14.44%	20.85%	26.81%	19.14%	110.07%	6.46%	13.31%	-	-	-	104.73
Purch. Discounts Taken	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20656
Cash Overage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49.44
OTHERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26.00
Other Expense:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38933
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.75%
Educational Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32934
Free Press Expense, Net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33934

Legend:

List type of business represented by department numbers.

1. GEN. MER. STORE
2. DRY GOODS
3. NEWSPAPER
4. OPTICAL
5. LAUNDRY
6. BARBER SHOP
7. BEAUTY SHOP
8. SHOE REPAIR
9. WATCH REPAIR
10. RADIO REPAIR
11. BUS
12. TELEGRAPH
- 13.
- 14.
- 15.

PERCENTAGE OF SALARIES

WHSE. 814.58
 SELLING. 1728.87
 ADM. 544.75

3088.20

5.9%

NET INCOME FOR PERIOD, OCTOBER 1 1944 to OCTOBER 31 1944

9046.87 17.32%

George Y. Hara by J. A.
Community Enterprise's Supt.

C-0189-nobu-wp

MINIDOKA CONSUMERS CO-OPERATIVE
HUNT, IDAHO

MAR 31 1945

MINIDOKA CONSUMERS' COOPERATIVE

Hunt, Idaho

COMPARATIVE BALANCE SHEET as of March 31, 1945

<u>ASSETS</u>		
<u>CURRENT:</u>	<u>March 31, 1945</u>	<u>March 31, 1944</u>
Fidelity National Bank	\$174,531.93	\$37,881.33
Cash on Hand - Office	9,944.12	15,853.05
Cash Fund in Stores	1,678.00	1,430.00
Account Receivable	408.72	
N. Y. Buying Office Deposit	650.00	
Deposit & Advance on Order	990.86	1,199.55
Defense Stamps		104.40
Commission Receivable	61.50	145.54
Inventories . . . Schedule I	<u>29,813.04</u>	<u>76,245.49</u>
Total Current Assets	\$218,078.17	\$132,859.36
<u>INVESTMENTS</u> . . . Schedule II	183.82	115.51
<u>FIXED ASSETS</u> . . . Schedule III		
Furniture, Fixture & Equip.	14,578.24	12,789.76
Less Allowance for Depreciation	<u>6,606.50</u>	<u>3,672.60</u>
	7,971.74	9,117.16
<u>OTHER ASSETS</u>		
Prepaid Insurance	1,210.59	22.65
Prepaid Movie Supply	17.50	
Federal Tax Refund Claim	943.75	897.24
Prepaid Store License Tax	215.62	215.60
Federal Luxury Tax		131.54
Laundry Collections - Ad Area		<u>50.00</u>
Total Other Assets	2,387.46	1,317.03
TOTAL ASSETS	<u>\$ 228,621.19</u>	<u>\$ 143,409.06</u>

MINIDOKA CONSUMERS' COOPERATIVE

Hunt, Idaho

COMPARATIVE BALANCE SHEET

LIABILITIES AND PATRONS' EQUITIES

<u>CURRENT</u>	<u>March 31, 1945</u>	<u>March 31, 1944</u>
Payable for checks held for cashing	\$56,501.80	\$ 4,428.00
Account Payable - General	15,381.48	20,121.63
American Express Co. - Payable	350.87	
Merchandise Certificates	10.75	9.00
Photograph Dept. Deposit	138.90	
Liability on Optical	730.65	132.75
Liability - Hunt Annual		527.29
Accruals . . . Schedule IV	<u>6,094.75</u>	<u>4,555.18</u>
Total Current Liabilities	\$ 79,209.20	\$ 29,773.85
 <u>PATRONS' EQUITIES</u>		
Membership & Part Payment	12,446.60	14,062.19
Deferred Patronage Refunds	<u>22,618.84</u>	<u>6,357.89</u>
Total Patrons' Equities	35,065.44	20,420.08
 <u>RESERVES</u>		
Reserve for Educational Fund	72.63	56.28
Unallocated General Res.	13,321.51	5,548.30
Net Savings for the Period of Apr., 1944 to Mar. 31, 1945.	<u>100,952.41</u>	<u>87,610.55</u>
Total Reserves	\$114,346.55	\$ 93,215.13
 TOTAL LIABILITIES & PATRONS' EQUITIES	 <u>\$ 228,621.19</u>	 <u>\$ 143,409.06</u>

	Gen. Mdse.	Dry Goods	Newspaper
<u>SALES</u>	\$ 40,430.96	\$11,271.42	\$ 243.85
Less: Cost of Sales	-		
Inventory 3/1/45	17,081.72	17,600.06	
Purchase Net	29,170.01	3,702.44	190.33
Warehouse Expense	1,629.09	235.67	
(Schedule V)	47,880.82	21,538.17	190.33
Less Inventory 4/1/45	15,168.49	13,196.57	
<u>Cost of Goods Sold</u>	<u>32,712.33</u>	<u>8,341.60</u>	<u>190.33</u>
<u>Gross Income</u>	<u>7,718.63</u>	<u>2,929.82</u>	<u>53.52</u>
% of Gross Income to Sales	19.09%	25.99%	21.95%
<u>Selling Expense</u>			
Payroll	789.09	332.30	22.40
Payroll Tax	39.53	16.64	1.12
Supplies-Expense	183.00	99.67	
	<u>1,011.62</u>	<u>448.61</u>	<u>23.52</u>
<u>General Expense</u>			
Rent on Bldg. Space	97.85	47.50	
Rent on Tools & Equip.			
Depreciation	26.29	12.05	
	<u>124.14</u>	<u>59.55</u>	
<u>Administrative & Gen. Exp.</u>	<u>1,129.53</u>	<u>314.90</u>	<u>6.81</u>
(Schedule VI)			
<u>Total Expense</u>	<u>2,265.29</u>	<u>823.06</u>	<u>30.33</u>
% of Total Operating Exp. to Sales	5.60%	7.30%	12.44%
<u>Net Operating Income</u>	<u>5,453.34</u>	<u>2,106.76</u>	<u>23.19</u>
% of Net Income to Sales	13.49%	18.69%	9.51%
<u>Other Income</u>			
Purchase Discount	79.97		
Cash Overage	143.08		
Rent Income	.25		
Comm. earned on Traveler's Check Sold	14.66		
" " " Express Service	46.85		
Others	<u>35.87</u>		
Total Other Income		\$ 320.68	
<u>Other Expense</u>			
Irrigator Publication Cost (Sche.VII)	352.39		
Loss on Sale of Fixed Assets	1.96		
Others	<u>31.40</u>		
Total Other Expense		<u>385.75</u>	
Net Other Income		(65.07)	

NET EARNING FOR THE MONTH OF MARCH, 1945

Bus	Telegram	Movie	Combined
\$ 1,265.66	\$ 318.21	\$ 1,135.92	\$ 58,763.67
			34,987.52
1,147.64	258.69	226.60	35,897.43
		58.59	1,952.93
1,147.64	258.69	285.19	72,837.88
			28,547.74
1,147.64	258.69	285.19	44,290.14
118.02	59.52	850.73	14,473.53
9.32%	18.70%	74.89%	24.63%
26.71	74.66	213.39	2,241.07
1.34	3.74	10.69	112.46
		41.48	657.94
28.05	78.40	265.56	3,011.47
1.08	1.08	81.44	305.43
		92.00	260.97
		12.50	158.90
1.08	1.08	185.94	725.30
35.36	8.88	31.73	1,641.71
64.49	88.36	483.23	5,378.48
5.10%	27.77%	42.54%	9.15%
53.53	(28.84)	367.50	9,095.05
4.23%	9.06%	32.35%	15.48%

(65.07)
9,029.98
15.37%

MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

DEPARTMENTAL OPERATING STATEMENT

March 1945

Optical	Laundry & Dry Cleaning	Barber	Beauty	Shoe Repair	Watch Repair
\$1,115.80	\$ 935.90	\$ 559.60	\$ 338.40	\$1,132.20	\$ 15.75
162.94	142.80				
518.12	683.60				
	.07	.19		29.32	
681.06	826.47	.19		29.32	
129.03	53.65				
552.03	772.82	.19		29.32	
563.77	163.08	559.41	338.40	1,102.88	15.75
50.53%	17.42%	99.96%	100%	97.41%	100%
41.22	46.13	281.51	115.47	226.98	71.21
2.07	2.31	14.11	5.79	11.56	3.56
4.66	2.58	7.26	31.04	283.75	4.50
47.95	51.02	302.88	152.30	522.29	79.27
5.70	15.20	19.00	11.88	19.00	5.70
5.00		131.97		22.00	10.00
.74		21.20	45.16	39.72	1.24
11.44	15.20	172.17	57.04	80.72	16.94
31.18	26.15	15.63	9.46	31.64	.44
90.57	92.37	490.68	218.80	634.65	96.65
8.12%	9.87%	87.68%	64.66%	56.05%	613.65%
473.20	70.71	68.73	119.60	468.23	(80.90)
42.41%	7.56%	12.28%	35.34%	41.36%	513.65%

MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

STATEMENT OF INVENTORIES

SCHEDULE I

Merchandise		
General Merchandise	\$15,168.49	
Dry Goods	13,196.57	
Optical Department	129.03	
Laundry & Dry Cleaning	53.65	
	<hr/>	\$28,547.74
Supplies		
Beauty Shop	119.28	
Shoe Repair Shop	1,146.02	
	<hr/>	1,265.30
Total Inventories		<hr/> <hr/> \$ 29,813.04

STATEMENT OF INVESTMENT

SCHEDULE II

Associated Co-op of Northern Calif.	\$ 98.06
Northwest Co-operative Auditing & Service Ass'n.	38.95
Twin Falls Co-operative Oil Co.	46.24
Pacific Supply Co.	.57
	<hr/>
Total Investment	<hr/> <hr/> \$183.82

STATEMENT OF FIXED ASSETS
(Fixture, Furniture, & Equip.)

SCHEDULE III

	<u>Cost</u>	<u>Depreciation</u>	<u>Book Value</u>
Gen. Mdse. Store	\$2,957.96	\$ 820.85	\$ 2,137.11
Dry Goods	1,303.24	398.46	904.78
Barber Shop	1,278.92	534.26	744.66
Watch Repair Dep't.	75.00	19.17	55.83
Optical Dep't.	45.00	21.37	23.63
Beauty Shop	1,778.82	1,306.72	472.10
Shoe Repair Shop	1,646.42	1,043.08	603.34
Warehouse Equipment	270.96	81.24	189.72
Delivery "	2,331.81	1,680.12	651.69
Movie "	150.00	62.50	87.50
Office Fixture & Equipment	2,042.30	490.56	1,551.74
Messenger Equipment	177.50	86.79	90.71
Unused "	113.50	61.38	52.12
	<hr/> 14,171.43	<hr/> 6,606.50	<hr/> 7,564.93
Lumber	406.81		406.81
	<hr/> <hr/> \$14,578.24	<hr/> <hr/> \$6,606.50	<hr/> <hr/> \$7,971.74

STATEMENT OF LIABILITIES

SCHEDULE IV

Accrual:

Rent on Bldg. Space	\$ 409.17
Payroll	4,158.78
Rent on Tools & Equipment	213.80
Bank Charges	100.00
Payroll Tax	535.38
Route Tax	189.32
Movie Rental & Cost	327.50
Federal Luxury Tax	96.98
Liabilities - Miscellaneous	63.82

Total Accruals \$ 6,094.75

STATEMENT OF WAREHOUSE EXPENSE

SCHEDULE V

Warehouse Expense

Payroll	\$ 661.87
Payroll Tax	33.17
Rent on Bldg. Space	63.84
Rent on Tools & Equipment	5.40
Supplies & Expense	103.55
Truck Expense	270.74
Depreciation - Equip. & Fixture	9.05
Depreciation - Delivery Equipment	60.61
Price Deduction - Gen. Mdse.	5.79
Price Deduction - Dry Goods	738.91

Total Warehouse Expense \$ 1,952.93

Distribution of Warehouse Expense

	<u>Transfers</u>	<u>% of Total</u>	<u>Portion of Exp.</u>
Gen. Mdse.	\$ 31,400.90	85.998%	\$ 1,629.09
Dry Goods	4,542.76	12.441	235.67
Barber Shop	3.66	.010	.19
Shoe Shop	565.16	1.548	29.32
Ldy. & Dry Cleaning	1.08	.003	.07
	<u>\$36,513.56</u>	<u>100 %</u>	<u>\$ 1,894.34</u>

Add Movie Dep't. 3% of \$1,952.93

Total Warehouse Expense \$ 1,952.93

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSE

SCHEDULE VI

Administrative & Gen. Expense

Office Payroll	\$ 1,237.70
Office Payroll Tax	61.82
Office Supply & Expense	101.11
Office Rent on Bldg. Space	28.50
Office Tools & Equip. Rent	77.51
Telephone & Telegraph Exp.	41.27
Office Postage	32.80
N. Y. Buying Office Exp.	87.44
Traveling Expense	10.00
Advertising Exp.	32.25
Insurance Exp.	175.01
Depreciation - Office Fixture & Furn.	35.65
" - Messenger Equip.	4.92
" - Unused	2.50
Board of Directors Expense	3.48
Store License Tax	23.96
Co-op Employees Party Expense	(200.00)
Bank Charges	86.99
Adm. Misc. Expense	(201.20)
	<u>\$ 1,641.71</u>

IRRIGATOR (Co-op Publication) EXPENSE & INCOME

SCHEDULE VII

Income from Subscription & Ad.	\$ 524.46	
Account Receivable as of 3/31/45	<u>408.72</u>	
	933.18	
Less Account Receivable 3/1/45	<u>320.10</u>	\$ 613.08
Expense:		
Publication Cost	686.96	
Postage	66.08	
Traveling Expense	88.36	
Supplies	74.75	
Rent on Press Type	16.00	
Payroll and Payroll Tax	29.71	
Miscellaneous	<u>3.61</u>	965.47
Net Cost of Publication		<u>\$ 352.39</u>

SCHEDULE VIII (Supplement)

PROJECT POPULATION as of March 31, 1945	6722
Number of Members " " " " "	2458
Number of Workers " " " " "	174
Total Payroll	\$ 4,140.66
Percentage of Total Payroll to Net Sales	7.05%

MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

Comparative Balance Sheet as of December 31, 1944

ASSETS

<u>Current</u>	<u>December 31, 1944</u>		<u>December 31, 1943</u>	
Fidelity National Bank	\$86759.32		\$62475.88	
Cash on Hand - Office	12544.40		15877.80	
Petty Cash - Change Fund in Stores	1778.00		1270.00	
Account Receivable	--		27.80	
New York Buying Office	650.00		600.00	
Deposit & Advance on Orders	1261.33		1126.70	
Defense Stamps	--		104.40	
Commission Receivable	79.57		138.73	
INVENTORY - Mdse. & Supplies				
General Merchandise	\$28353.02	\$29605.51		
Dry Goods Department	23156.30	18695.80		
Optical Department	214.82	178.40		
Laundry & Dry Cleaning	131.00	132.80		
Beauty Shop	137.41	115.70		
Radio & Gen. Repair Shop	647.74	167.95		
Shoe Repair Shop	2525.04	3228.67		
	<u>55165.33</u>		<u>52124.83</u>	
<u>Total Current Assets</u>		\$158237.95		\$133746.14
<u>Investments:</u>				
Associated Co-op of Northern Calif.	72.75		50.00	
Co-operative Distributors, Inc.	20.00		20.00	
Northwest Cooperative Auditing & Service Assn.	38.95		38.95	
Twin Falls Cooperative Oil Co.	5.99		5.99	
Pacific Supply Company	.57		.57	
<u>Total Investments</u>		138.26		115.51
<u>Fixed Assets</u>				
Furniture, Fixture & Equipment	14350.66		12276.05	
Less: Allowance for Depreciation	5825.24		2833.87	
<u>Book Value</u>		8525.24		9442.18

Other Assets:

Prepaid Insurance	735.03		210.86	
Prepaid Store License Tax	--		287.50	
Prepaid Movie Supply	36.50		--	
Prepaid Photographic Supply	--		14.81	
Federal Tax Refund Claim	691.78		--	
Prepaid Federal Luxury Tax	--		122.25	
Total Other Assets		1463.31		635.42
TOTAL ASSETS		<u>\$168364.94</u>		<u>\$143939.25</u>

LIABILITIES & PATRONS' EQUITIES

Currents

Payable for checks held for cashing	\$11280.91		\$ 5996.92	
Account Payable - General	23912.15		28954.11	
Notes Payable - Nat'l Cash Register Co.	--		1077.30	
Merchnadise Certificate	78.25		151.75	
American Express Co. - Payable	200.50		--	
Photograph Dept. Deposit	153.00		--	
Liability - Hunt Annual	--		4084.11	
Liability - Optical	224.60		--	
ACCURALS:				
Rent on Building Space	415.95		320.34	
Wages	3724.68		3094.72	
Rental on Tool & Equipment	277.65		183.67	
Bank Charge	100.00		100.00	
Movie Admission Tax	215.79		--	
Payroll Taxes	600.27		1468.18	
Federal Luxury Tax	79.52		--	
Interest (Certificate of Indebt)	--	5413.86	288.39	5455.30
Total Current Liabilities		\$41263.27		\$ 45719.49
Deferred Credit - Mail Order Freight				75.11

Patrons' Equities:

Membership & Part Payments	13341.60		13658.37	
Certificate of Indebtedness	--		9070.00	
Deferred Patronage Refunds	22596.43		6319.18	
Total Patrons' Equities		35938.03		29047.55

Reserves:

Reserve for Education Purpose	1026.76		56.28	
Unallocated General Reserve	13434.58		4803.46	
Net Earnings for Period, April 1 - Dec. 31	76702.30	91163.64	64237.36	69097.10
TOTAL LIABILITIES & PATRONS' EQUITIES		<u>\$168364.94</u>		<u>\$143939.25</u>

**MINIDOKA CONSUMERS CO-OPERATIVE
HUNT, IDAHO**

2

MINIDOKA CONSUMERS' COOPERATIVE

Hunt, Idaho

January 31, 1945

COMPARATIVE BALANCE SHEET

ASSETS

CURRENT

January 31, 1945

January 31, 1944

Fidelity Nat'l Bank	\$118,135.28	\$49,172.61
Cash on Hand---Office	11,214.40	14,804.18
Cash Fund in Stores	1,698.00	1,260.00
Account Receivable	420.00	27.80
N. Y. Buying Office---Deposit	650.00	600.00
Deposit & Advance on Order	632.73	1,772.30
Defense Stamps		104.40
Commission Receivable	75.21	120.15
Inventories---Schedule I	<u>40,638.78</u>	<u>65,595.55</u>
Total Current Assets	\$173,464.40	\$133,456.99

INVESTMENTS---Schedule II

178.51

115.51

FIXED ASSETS---Schedule III

Furniture, Fixture & Equip.	\$ 14,541.70	12,790.15
Less Allowance for Depr.	<u>6,078.23</u>	<u>3,064.49</u>
	8,463.47	9,725.66

OTHER ASSETS

Prepaid Insurance	642.52	138.44
Prepaid Movie Supply	16.00	
Federal Tax Refund Claim	943.75	
Prepaid Store License Tax	263.54	287.50
Federal Luxury Tax		62.13
Prepaid Photographic Supply	<u> </u>	<u>14.81</u>
Total Other Assets	<u>1,865.81</u>	<u>502.88</u>

TOTAL ASSETS

\$183,972.19

\$143,801.04

MINIDOKA CONSUMERS' COOPERATIVE

Hunt, Idaho

January 31, 1945

COMPARATIVE BALANCE SHEET

LIABILITIES AND PATRONS' EQUITIES

<u>CURRENT</u>	<u>January 31, 1945</u>	<u>January 31, 1944</u>
Payable for checks held for cashing	\$27,986.53	\$ 6,331.52
Notes Payable		827.30
Account Payable----General	14,745.34	30,907.56
Am. Express Co.----Payable	200.50	
Merchandise Certificates	15.75	32.25
Photograph Dep't.---Deposit	178.35	
Liability on Optical	963.25	
Liability---Hunt Annual		4,267.40
Accruals---Schedule IV	<u>4,816.28</u>	<u>5,357.04</u>
Total Current Liabilities	\$48,906.00	\$47,723.07
<u>DEFERRED CREDIT</u>		118.69
<u>PATRONS' EQUITIES</u>		
Membership & Part Payment	13,227.60	13,788.37
Deferred Patronage Refunds	<u>22,601.68</u>	<u>6,340.16</u>
Total Patrons' Equities	35,829.28	20,128.53
<u>RESERVES</u>		
Reserve for Educational Fund	915.52	56.28
Unallocated General Reserve	13,408.76	4,670.41
Net Saving for the Period of April to January 31.	<u>84,912.63</u>	<u>71,104.06</u>
Total Reserves	<u>99,236.91</u>	<u>75,830.75</u>
TOTAL LIABILITIES AND PATRONS' EQUITIES	<u>\$183,972.19</u>	<u>\$143,801.04</u>

	Gen. Mdse.	Dry Goods	Newspaper
<u>SALES</u>	<u>\$41,290.98</u>	<u>\$10,101.65</u>	<u>\$305.05</u>
Less: Cost of Sales			
Inventory 1/2/45	28,353.02	23,156.30	
Purchase Net	23,695.41	3,325.42	232.10
Warehouse Expense	779.76	600.51	
(Schedule V)	52,828.19	27,082.23	232.10
Less Inventory 2/1/45	18,339.97	18,940.56	
<u>Cost of Goods Sold</u>	<u>34,488.22</u>	<u>8,141.67</u>	<u>232.10</u>
Gross INCOME	6,802.76	1,959.98	72.95
% of Gross Income to Sales	16.48%	19.40%	23.91%
<u>Selling Expense</u>			
Pay Roll	732.60	262.75	19.75
Pay Roll Tax	36.25	13.17	.99
Supplies & Expense	120.06	15.28	
	<u>879.91</u>	<u>291.20</u>	<u>20.74</u>
<u>General Expense</u>			
Rent on Bldg. Space	97.85	47.50	
Rent on Tools & Equip.			
Depreciation	25.57	12.05	
	<u>123.42</u>	<u>59.55</u>	
<u>Administrative & Gen. Exp.</u>	<u>1,104.01</u>	<u>270.09</u>	<u>8.19</u>
(Schedule VI)			
<u>Total Expense</u>	<u>2,107.34</u>	<u>620.84</u>	<u>28.93</u>
% of Total Operating Exp.--Sales	5.10%	6.15%	9.48%
<u>Net Operating Income</u>	<u>4,695.42</u>	<u>1,339.14</u>	<u>44.02</u>
% of Net Income to Sales	11.37%	13.26%	14.43%
<u>Other Income</u>			
Purchase Discount			
Cash Overage			
Comm. earned on Traveller's Check Sold			
Comm. earned on Mail Order Service			
Comm. earned on Photograph Service			
Others			
<u>Total Other Income</u>			
<u>Other Expense</u>			
Irrigator Publication Cost (Schedule VII)			
Loss on Sale of Fixed Assets			
Others			
<u>Total Other Expense</u>			
<u>Net Other Income</u>			

NET EARNING FOR THE MONTH OF JANUARY, 1945

MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

DEPARTMENTAL OPERATING STATEMENT

January, 1945

Optical	Laundry & Dry Cleaning	Barber	Beauty	Shoe Repair	Watch Repair
\$1,132.13	\$717.35	\$583.00	\$415.85	\$953.30	\$233.45
214.82	131.00				
550.51	549.56				
		.47	1.08	7.33	
765.33	680.56	.47	1.08	7.33	
170.60	108.00				
594.73	572.56	.47	1.08	7.33	
537.40	144.79	582.53	414.77	945.97	233.45
47.47%	20.18%	99.92%	99.76%	99.23%	100.00%
26.48	39.50	279.30	132.65	215.50	82.00
1.33	1.98	13.99	6.65	10.80	4.11
10.52		31.58	58.03	366.96	77.30
38.33	41.48	324.87	197.33	593.26	163.41
5.70	15.20	19.00	11.88	19.00	5.70
5.00		135.85		25.00	15.00
.75		21.67	45.17	39.80	2.41
11.45	15.20	176.52	57.05	83.80	23.11
30.27	19.11	15.58	11.17	25.48	6.25
80.05	75.79	516.97	265.55	702.54	192.77
7.07%	10.56%	88.67%	63.86%	73.70%	82.57%
457.35	69.00	65.56	149.22	243.43	40.68
40.40%	9.62%	11.25%	35.88%	25.54%	17.43%

*

Telegraph Department

The amount of \$53.99 which was turned in to the cashier on 2/2 should be added to January Sales. The following corrected statement be submitted.

January Sales	\$440.11	
Cost	<u>359.84</u>	
Gross Income		\$80.27
% of Gross Margin		18.24%
Total Operating Expense	<u>76.77</u>	
Net Earning	<u>3.50</u>	
% of Net Earning to Sales		.80%

Radio & Gen.

Repair	Bus	Telegram	Movie	Combined
\$242.90	\$1,618.90	\$386.12	\$1,479.05	\$59,459.73
				51,855.14
	1,471.55	359.84	583.59	30,767.98
.01			42.96	1,432.12
.01	1,471.55	359.84	626.55	84,055.24
				37,559.13
.01	1,471.55	359.84	626.55	46,496.11
242.89	147.35	26.28	852.50	12,963.62
100.00%	9.10%	6.81%	57.64%	21.80%
22.75	22.75	62.25	193.27	2,082.55
1.14	1.14	3.12	9.68	104.35
120.37			70.17	870.27
144.26	23.89	65.37	273.12	3,057.17
5.70	1.08	1.08	88.22	317.91
4.00			126.00	310.85
.17			12.50	160.09
9.87	1.08	1.08	226.72	788.85
6.50	43.29	10.32	39.55	1,569.81
160.63	68.26	76.77	539.39	5,435.83
66.13%	4.22%	9.88%	36.47%	9.14%
82.26	79.09	*(50.49)	313.11	7,527.79
33.87%	4.89%	(13.08%)	21.17%	12.66%

\$126.06

174.60

12.62

1.74

43.60

218.93

** Refer to Schedule VII.

*** Readjustment for over-payment
of Federal Old Age Tax in
1944, which was previously
charged off to Other Expense.

\$577.55

**(432.37)

15.13

*** (21.39)

(438.63)

\$1,016.18

1.71%

8,543.97

14.33%

MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

STATEMENT OF INVENTORIES

SCHEDULE I

General Mdse.	\$18,339.97
Dry Goods	18,940.56
Optical Dept.	170.60
Laundry & Dry Cleaning	108.00
Beauty Shop	121.73
Radio & Gen. Repair Shop	528.07
Shoe Repair Shop	<u>2,429.85</u>
Total Inventories	<u>\$40,638.78</u>

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Statement of Investments

SCHEDULE II

Associate Co-op of Northern Calif.	\$ 72.75
Co-operated Distributors, Inc.	20.00
Northwest Co-operative Auditing & Service Ass'n	38.95
Twin Falls Co-operative Oil Co.	46.24
Pacific Supply Co.	<u>.57</u>
Total Investments	<u>\$ 178.51</u>

Statement of Fixed Assets

SCHEDULE III

	Cost	Depreciation	Book Value
Gen. Mdse. Store	\$2,912.96	\$ 749.01	\$2,163.95
Dry Goods Store	1,303.24	374.36	928.88
Barber Shop	1,306.42	501.94	804.48
Watch Repair Shop	125.00	24.20	100.80
Optical Dept.	45.00	19.89	25.11
Beauty Shop	1,778.82	1,216.40	562.42
Shoe Repair Shop	1,646.42	963.60	682.82
Warehouse Equipment	412.36	101.70	310.66
Delivery Equipment	2,331.81	1,558.90	772.91
Movie Equipment	150.00	37.50	112.50
Office Fixtures & Equip.	1,835.90	397.40	1,438.50
Messenger Equipment	177.50	76.95	100.55
Unused Fixture & Equipment	113.50	56.38	57.12
	<u>14,138.93</u>	<u>6,078.23</u>	<u>8,060.70</u>
Lumber Account	402.77		402.77
	<u>\$14,541.70</u>		<u>\$8,463.47</u>

STATEMENT OF LIABILITIES

SCHEDULE IV

Accrual:

Rent on Bldg. Space	\$ 415.95
Payroll	3,617.58
Rent on Tools & Equipment	246.25
Bank Charge	100.00
Payroll Taxes	144.78
Movie Admission Tax	220.64
Federal Luxury Tax	71.08
Total Accruals	<u>\$4,816.28</u>

STATEMENT OF WAREHOUSE EXPENSE

SCHEDULE V

Warehouse Expense

Payroll	\$ 801.69
Payroll Taxes	40.16
Rent on Bldg. Space	63.84
Rent on Tools & Equipments	9.00
Supplies & Expenses	279.89
Truck Expense	169.52
Depreciation - Equip. & Fixture	7.41
" - Delivery Equip.	<u>60.61</u>
Total Warehouse Expense	<u>\$1,432.12</u>

Statement of Administrative & General Expense

SCHEDULE VI

Administrative & Gen. Expense

Office Payroll	\$ 687.84
Office Payroll Tax	34.46
Extended Illness Comp.	.00
Office Supply & Expenses	87.99
Rent on Bldg. Space	28.50
Rent on Tools & Equipments	27.50
Telephone Telegraph Expense	78.79
Office - Postage	53.50
N. Y. Buying Office Exp.	53.72
Traveling Expense	35.43
Advertising Expenses	85.00
Insurance Expenses	124.04
Depreciation - Office Fixture & Furnitures	32.30
" - Messenger Equip.	4.93
" - Unused Equip.	<u>2.52</u>

Continued on next page--

Admin. & Gen. Expense - Continued

Board of Directors Expense	\$ 101.60
Store License Tax	23.96
Co-op Employees Party Expense	1.70
Bank Charges	92.97
Adm. Misc. Expense	<u>33.06</u>
Total Admin. & Gen. Expense	<u>\$1,589.81</u>

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IRRIGATOR (Co-op Publication) Expenses & Incomes
for January 1945

SCHEDULE VII

Income from Subs. & Advertisement	\$ 846.12	
Acc't Receivable as of 1/31	<u>420.00</u>	\$1,266.12
Expenses:		
Publication Cost	578.69	
Postages	67.20	
Traveling Exp.	59.75	
Supplies	72.57	
Rent on Press Types	16.00	
Payroll and Tax	23.89	
Misc. (Subs., Frt. & etc.)	<u>15.65</u>	
Total Expense		<u>833.75</u>
Net Income from Publication		<u>\$ 432.37</u>

EXPENSE & INCOME STATEMENT For the periods of
April 1, 1944 to January 31, 1945

Income from Subs. & Ad.	\$ 6,563.00	
Account Receivable as of 1/31	<u>420.00</u>	\$ 6,983.00
Expense:		
Publication Cost	7,129.60	
Postage	643.01	
Traveling Expense	704.02	
Supply	325.75	
Rent on Press Types	160.00	
Payroll & Payroll Taxes	345.74	
Misc. (Subs., Frt. & etc.)	<u>236.30</u>	
Total Expense		<u>9,544.42</u>
Net Cost of Publication		<u>\$ 2,561.42</u>

The appearance of Account Receivable in the January Statement resulted in a sizable increase of the Irrigator income but the amount of \$420.00 should cover the cost of past 10 months. Therefore, the above will be more comprehensible statement pertaining to the set-up of the account receivable.

SCHEDULE VIII (Supplement)

PROJECT POPULATION	as of Jan. 31, 1945	7314
Number of Members	" " " " "	2616
Number of Workers	177
Total Payrolls\$3,572.08
Percentage of Total Payroll to Net Sales	6.01%

Submitted By: *George Y. Hara*

MINIDOKA CONSUMERS CO-OPERATIVE
HUNT, IDAHO

JUN 30 1945

MINIDOKA CONSUMERS' COOPERATIVE

Hunt, Idaho

June 30, 1945

COMPARATIVE BALANCE SHEET

ASSETS

<u>CURRENT:</u>	<u>June 30, 1945</u>	<u>June 30, 1944</u>
Fidelity National Bank	\$ 73,938.41	\$75,449.25
Cash on Hand - Office	24,780.00	19,112.08
Cash Fund in Stores	1,578.00	1,685.00
Account Receivable	274.65	
New York Buying Office Deposit		650.00
Deposit & Advance on Order	317.15	312.72
Defense Stamps		104.40
Commission Receivable	74.74	88.61
Inventories - Schedule I	<u>23,029.33</u>	<u>76,780.41</u>
Total Current Assets	\$123,992.28	\$174,182.47
<u>INVESTMENTS</u> . . . Schedule II	133.82	115.51
<u>FIXED ASSETS</u> . . . Schedule III		
Furniture, Fixture & Equip.	14,457.07	13,246.05
Loss Allowance for Depreciation	<u>8,403.23</u>	<u>4,369.37</u>
	6,053.84	8,876.68
<u>OTHER ASSETS</u>		
Prepaid Insurance	891.17	370.45
Prepaid Store License Tax	143.74	143.72
Federal Tax Refund Claim	<u>943.75</u>	<u>897.24</u>
Total Other Assets	1,978.66	1,411.41
TOTAL ASSETS	<u>\$132,158.60</u>	<u>\$184,586.07</u>

MINIDOKA CONSUMERS' COOPERATIVE

Hunt, Idaho

June 30, 1945

COMPARATIVE BALANCE SHEET

LIABILITIES AND PATRONS' EQUITIES

<u>CURRENT</u>	<u>June 30, 1945</u>	<u>June 30, 1944</u>
Payable for checks held for cashing	\$10,153.96	\$13,579.00
Account Payable - General	18,443.79	28,531.34
Railway Express Co. - Payable	.20	
Patronage Refund Payable in Cash		68,401.72
Merchandise Certificate	8.75	7.00
Liability on Optical	1,098.00	387.93
Liability - Hunt Annual		346.69
Unearned Irrigator Subscriptions	295.00	
Accruals . . . Schedule IV	<u>4,769.05</u>	<u>4,351.62</u>
Total Current Liabilities	\$ 34,768.75	\$115,605.30
 <u>PATRONS' EQUITIES</u>		
Membership and Part Payment	9,653.91	13,850.19
Deferred Patronage Refunds	<u>47,572.82</u>	<u>22,462.59</u>
Total Patrons' Equities	57,226.73	36,312.78
 <u>RESERVES</u>		
Reserve for Educational Fund	1,394.31	1,307.76
Non Member 10% Credit	160.76	
Unallocated General Reserve	18,116.58	7,224.49
Not Savings for the Period of April 1, 1944 to June 30, 1945	<u>20,491.47</u>	<u>24,135.74</u>
Total Reserves	\$ 40,163.12	\$ 32,667.99
TOTAL LIABILITIES AND PATRONS' EQUITIES	<u>\$132,158.60</u>	<u>\$184,586.07</u>

DEPARTMENTAL OPERATING STATEMENT

For the month of June, 1945

<u>G. M. #40</u>	<u>G.M. Ad.</u>	<u>D. G. #14</u>	<u>D.G. #30</u>	<u>Newspaper</u>	<u>Optical</u>
\$ 6,873.81	\$ 2,647.09	\$ 4,886.60	\$ 5,091.95	\$ 145.93	\$ 1,413.60
1,659.16	799.47	4,486.22	3,791.67		87.00
4,973.17	1,605.33	3,705.08	3,583.36	110.24	691.53
234.40	75.68	182.14	176.18		
6,866.73	2,480.48	8,373.44	7,551.21	110.24	778.53
1,396.10	403.36	4,494.99	3,547.75		79.55
5,470.63	2,077.12	3,878.45	4,003.46	110.24	698.98
1,403.18	569.97	1,008.15	1,088.49	35.69	714.62
20.41%	21.53%	20.63%	21.37%	24.46%	50.55%
133.56	101.75	113.67	110.61	19.75	38.48
6.68	5.22	5.68	5.39	.99	1.92
29.47	25.76	1.07	3.90		8.56
169.71	132.73	120.42	119.90	20.74	48.96
19.00		23.75	23.75		5.70
					5.00
6.20	2.27	7.99	7.05		1.63
25.20	2.27	31.74	30.80		12.33
492.81	189.94	350.44	365.16	10.61	101.30
687.72	324.94	502.60	515.86	31.35	162.59
10.00%	12.28%	10.28%	10.13%	21.48%	11.50%
715.46	245.03	505.55	572.63	4.34	552.03
10.41%	9.25%	10.35%	11.25%	2.97%	39.05%

	<u>G. M. #6</u>	<u>G. M. #14</u>	<u>G. M. #30</u>
<u>SALES</u>	<u>\$ 6,958.00</u>	<u>\$ 7,245.73</u>	<u>\$ 7,035.49</u>
Less: Cost of Sales			
Inventory 6/1/45	1,960.38	1,921.08	1,511.10
Purchase & Transfer	5,057.31	4,936.86	5,030.76
Warehouse Expense (Schedule V)	238.42	232.87	237.17
	<u>7,256.11</u>	<u>7,090.81</u>	<u>6,779.03</u>
Less Inventory 6/30/45	1,824.29	1,609.57	1,333.55
<u>COST OF GOODS SOLD</u>	<u>5,431.82</u>	<u>5,481.24</u>	<u>5,445.48</u>
<u>GROSS INCOME</u>	<u>1,526.18</u>	<u>1,764.49</u>	<u>1,590.01</u>
% of Gross Income to Sales	21.93%	24.35%	22.60%
<u>SELLING EXPENSE</u>			
Payroll	161.34	123.46	142.93
Payroll Tax	8.07	6.17	7.15
Supply & Expense	36.96	31.54	46.61
	<u>206.37</u>	<u>161.17</u>	<u>196.69</u>
<u>General Expense</u>			
Rent on Bldg. Space	19.00	23.75	23.75
Rent on Tools & Equip.			
Depreciation	6.80	7.42	7.57
	<u>25.80</u>	<u>31.17</u>	<u>31.32</u>
<u>Administrative & Gen. Exp.</u>	<u>498.97</u>	<u>519.50</u>	<u>504.44</u>
(Schedule VI)			
<u>Total Expense</u>	<u>731.14</u>	<u>711.84</u>	<u>732.45</u>
% of Total Operating Exp. to Sales	10.51%	9.82%	10.41%
<u>Net Operating Income</u>	<u>795.04</u>	<u>1,052.65</u>	<u>857.56</u>
% of Net Income to Sales	11.42%	14.53%	12.19%
<u>Other Income</u>			
Purchase Discount	36.29		
Cash Overage	193.41		
Comm. Earned on Travelers Check Sold	10.30		
" " " Express Service	29.80		
" " " Photography Service	7.95		
Others	<u>44.49</u>		
Total Other Income		322.24	
<u>Other Expense</u>			
Irrigator Publication Cost (Sche. VII)	393.12		
Cashiers Dept. Expense (Sche. VIII)	174.53		
Others	<u>3.77</u>		
Total Other Expense		571.42	
<u>Net Other Income</u>		<u>(249.18)</u>	

NET EARNING FOR THE MONTH OF JUNE 1945

MINIDOKA CONSUMERS' COOPERATIVE

HUNT, IDAHO

<u>Ldy. & Dry</u> <u>Cleaning #12</u>	<u>Ldy. & Dry</u> <u>Cleaning #30</u>	<u>#12</u> <u>Barber</u>	<u>#30</u> <u>Barber</u>	<u>Beauty</u> <u>Shop</u>	<u>#12</u> <u>Shoe Shop</u>
\$ 358.90	\$ 375.10	\$ 221.40	\$ 203.20	\$ 405.10	\$ 631.70
43.85	67.00				
334.30	342.00				3.74
378.15	409.00				3.74
99.55	113.30				
278.60	295.70				3.74
80.30	79.40	221.40	203.20	405.10	627.96
22.37%	21.17%	100%	100%	100%	99.41%
19.75	19.75	133.41	109.24	101.75	107.75
.99	.99	6.67	5.46	5.09	5.39
.84	.50			81.44	159.45
21.58	21.24	140.08	114.70	188.28	272.59
5.70	5.70	9.50	9.50	11.88	9.50
		47.20	50.80		9.00
		11.69	10.62	45.64	30.35
5.70	5.70	68.39	70.92	57.52	48.85
25.67	27.03	15.74	14.72	29.09	45.17
52.95	53.97	224.21	200.34	274.89	366.61
14.75%	14.39%	101.27%	98.59%	67.86%	58.04%
27.35	25.43	(2.81)	2.86	130.21	261.35
7.62%	6.78%	(1.27%)	1.41%	32.14%	41.37%

<u>#30</u> <u>Shoe Shop</u>	<u>Bus</u>	<u>Telegram</u>	<u>Movie</u>	<u>Combined</u>
\$ 463.95	\$ 1,742.07	\$ 459.59	\$ 570.10	\$ 47,729.31
				16,326.93
	1,576.42	388.17	149.93	32,484.46
5.54			42.87	1,429.01
5.54	1,576.42	388.17	192.80	50,240.40
				14,902.01
5.54	1,576.42	388.17	192.80	35,338.39
458.41	165.65	71.42	377.30	12,390.92
98.81%	9.51%	15.54%	66.18%	25.96%
100.94	22.75	44.88	185.90	1,791.67
5.05	1.14	2.24	9.29	89.58
93.72			22.59	542.41
199.71	23.89	47.12	217.78	2,423.66
9.50	1.08	1.08	81.44	283.58
6.00			60.00	178.00
11.67			12.50	169.40
27.17	1.08	1.08	153.94	630.98
33.19	124.91	32.85	40.72	3,422.26
260.07	149.88	81.05	412.44	6,476.90
56.06%	8.60%	17.64%	72.35%	13.57%
198.34	15.77	(9.63)	(35.14)	5,914.02
42.75%	.91%	(2.10%)	(6.16%)	12.39%

(249.18)

\$ 5,664.84
11.87%

MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

Statement of Inventories

SCHEDULE I

Merchandise

Gen. Merchandise - Whse.	\$ 5,389.33
#6	1,824.29
#14	1,609.57
#30	1,333.55
#40	1,396.10
Ad Area	403.36
	1,885.01
Dry Goods - Whse.	4,494.99
#14	3,547.75
#30	79.55
Optical Dept.	99.55
Ldy. & Dry Cleaning #12	113.30
Ldy. & Dry Cleaning #30	

\$ 22,176.35

Supplies

Beauty Shop	63.95
Shoe Repair Shop #12	367.22
Shoe Repair Shop #30	421.81

852.98

Total Inventories

\$ 23,029.33

STATEMENT OF INVESTMENT

SCHEDULE II

Associated Co-op of Northern California
Northwest Co-operative Auditing Service Ass'n
Twin Falls Co-operative Oil Company
Pacific Supply Company

\$ 48.06
38.95
46.24
.57

Total Investment

\$ 133.82

STATEMENT OF FIXED ASSETS
(Fixturo, Furniture & Equip.)

SCHEDULE III

	<u>Cost</u>	<u>Depreciation</u>	<u>Book Value</u>
General Mdso. - Store #6	\$ 625.61	\$ 274.39	\$ 351.22
Store #14	640.62	290.22	350.40
Store #30	670.62	305.86	364.76
Store #40	585.61	254.64	330.97
Ad Area	217.75	95.91	123.84
Dry Goods #14	650.62	316.22	334.40
" " #30	652.62	313.40	339.22
Barber Shop #12	724.39	413.27	311.12
" " #30	554.53	364.65	189.88
Optical Dept.	95.00	38.42	56.58
Beauty Shop	1,778.82	1,479.95	298.87
Shoe Repair Shop #12	1,203.92	886.08	317.84
" " #30	442.50	347.42	95.08
Warehouse Equipment	221.46	63.52	157.94
Delivery Equipment	2,331.81	1,874.27	457.54
Movie Equipment	150.00	100.00	50.00
Office Fixturo & Equipment	2,139.30	728.68	1,410.62
Messenger Equipment	177.50	101.88	75.62
Unused Equipment	308.75	156.45	152.30
	<u>\$ 14,171.43</u>	<u>\$ 8,403.23</u>	<u>\$ 5,768.20</u>
Lumbar	285.64		285.64
	<u>\$ 14,457.07</u>	<u>\$ 8,403.23</u>	<u>\$ 6,053.84</u>

STATEMENT OF ACCRUED LIABILITIES

SCHEDULE IV

Rent on Building Space	\$ 426.08
Payroll	3,207.16
Payroll Tax	634.83
Movie Admission Tax	105.68
Federal Luxury Tax	215.58
Movie Rental & Cost	30.00
Rent on Tools & Equipment	45.30
Bank Charges	100.00
Liabilities - Miscellaneous	4.42
	<u>\$ 4,769.05</u>

STATEMENT OF WAREHOUSE EXPENSE

SCHEDULE V - A

Warehouse Expense

Payroll	\$ 502.09
Payroll Tax	25.11
Rent on Bldg. Space	114.00
Rent on Tools & Equipment	1.30
Supplies & Expense	114.23
Truck Expense	213.62
Depreciation - Equip. & Fixture	3.72
Depreciation - Delivery Equip.	64.71
G.M. Price Deduction, Spoilage & Breakage	85.36
D.G. Price Deduction, Spoilage & Breakage	304.37
	<u>\$ 1,429.01</u>

SCHEDULE V - B

Distribution of Warehouse Expense

	<u>Transfers</u>	<u>% of Total</u>	<u>Portion of Exp.</u>
General Mdse. 6	\$ 4,999.35	17.20%	\$ 238.42
" 14	4,880.29	16.80	232.87
" 30	4,973.10	17.11	237.17
" 40	4,916.17	16.91	234.40
" Ad Area	1,586.93	5.46	75.68
Dry Goods 14	3,819.22	13.14	182.14
" 30	3,693.73	12.71	176.18
Shoe Repair Shop 12	79.68	.27	3.74
" 30	116.72	.40	5.54
	<u>\$29,065.19</u>	<u>100 %</u>	<u>\$1,386.14</u>
Add Movie Dept. 3% of \$1,429.01			<u>42.87</u>
Total Warehouse Expense			\$1,429.01

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSE

SCHEDULE VI

Administrative & Gen. Expense

Office Payroll	\$ 1,033.88
Office Payroll Tax	111.82
Merit Awards	1,191.00
Office Supply & Expense	145.30
Office Rent on Bldg.	20.90
Office Tools & Equip. Rent	19.50
Telephone & Telegraph Expense	26.09
Office Postage	38.11
N. Y. Buying Office Expense	4.96
Traveling Expense	46.05
Advertising Expense	41.00
Insurance Expense	156.18
Depreciation - Office Fixture & Furniture	41.40
" - Messenger Equipment	5.03
" - Unused	4.83
Organization Expense	.56
Board of Directors Expense	17.34
Store License Tax	23.96
Co-op Employees Party Exp.	470.93
Adm. Misc. Expense	23.42
	<u>\$ 3,422.26</u>

IRRIGATOR (Co-op Publication) EXPENSE & INCOME

SCHEDULE VII

Income from Subscription & Advertisement	\$468.81	
Add Acc't. Receivable as of 6/30/45	236.50	
Acc't. Payable as of 6/1/45	<u>320.00</u>	556.50
		1,025.31
Less Acc't. Receivable as of 6/1/45	365.00	
Acc't. Payable as of 6/30/45	<u>295.00</u>	660.00
		\$ 365.31
Expense:		
Publication Cost	449.97	
Postage	94.80	
Traveling Expense	118.96	
Supply	55.73	
Rent on Press Type	16.00	
Payroll & Payroll Tax	20.91	
Miscellaneous	<u>2.06</u>	
		<u>758.43</u>
Not Cost of Publication		\$ 393.12

SCHEDULE VIII

Cashier Dept. Expense & Income

INCOME . . . Check Handling Charges \$ 102.51

EXPENSE

Pay Roll	\$ 68.25	
Pay Roll Tax	3.41	
Rent on Bldg. Space	7.60	
Insurance	13.13	
Bank Charge	100.00	
Mailing Fee (To Bank)	24.46	
" " (From Bank)	60.19	
	<u>277.04</u>	

Net Cost

174.53

SCHEDULE IX (Supplement)

PROJECT POPULATION as of June 30, 1945.	4,819
Number of Members " " " " "	1,942
Number of Workers " " " " "	165
Total Pay Roll	\$ 3,327.64
Percentage of Total Pay Roll to Net Sales	6.97%

Approved by:

S. Murakami
Acting Treasurer

**MINIDOKA CONSUMERS CO-OPERATIVE
HUNT, IDAHO**

JUL 31 1945

MINIDOKA CONSUMERS' COOPERATIVE

HUNT, IDAHO

July 31, 1945

Comparative Balance Sheet

ASSETS

<u>CURRENT:</u>	<u>July 31, 1945</u>	<u>July 31, 1944</u>
Fidelity National Bank	\$ 81,358.47	\$28,100.42
Cash on Hand - Office	18,040.00	14,869.30
Cash Furd in Stores	1,078.00	1,685.00
Account Receivable	373.90	
New York Buying Office Deposit		650.00
Deposit & Advance on Order	281.00	307.72
Defense Stamps		104.40
Commission Receivable	79.68	77.27
Inventories - Schedule I	<u>19,191.76</u>	<u>72,623.60</u>
Total Current Assets	\$120,402.81	\$118,423.71
<u>INVESTMENTS</u> . . . Schedule II	85.76	115.51
<u>FIXED ASSETS</u> . . . Schedule III		
Furniture, Fixture & Equip.	14,430.36	13,732.74
Less Allowance for Depreciation	<u>8,692.43</u> 5,738.13	<u>4,604.16</u> 9,128.58
<u>OTHER ASSETS</u>		
Prepaid Insurance	744.59	588.56
Prepaid Store License Tax		119.76
Federal Tax Refund Claim	<u>943.75</u>	<u>897.24</u>
Total Other Assets	<u>1,688.34</u>	<u>1,605.56</u>
TOTAL ASSETS	<u>\$127,915.04</u>	<u>\$ 129,273.36</u>

MINIDOKA CONSUMERS' COOPERATIVE

Hunt, Idaho

July 31, 1945

COMPARATIVE BALANCE SHEET

LIABILITIES AND PATRONS' EQUITIES

<u>CURRENT:</u>	<u>July 31, 1945</u>	<u>July 31, 1944</u>
Payable for checks	\$ 6,978.54	\$11,017.86
held for cashing		
Account Payable - General	15,704.95	28,130.30
Railway Express Co. - Payable	20.08	
Merchandise Certificate	3.75	64.50
Patronage Refund Payable in Cash		6,800.22
Liability on Federal Luxury Tax		87.52
Liability on Optical	291.87	578.75
Liability - Hunt Annual		332.17
Unearned Irrigator Subscriptions	238.91	
Accruals . . . Schedule IV	<u>4,000.75</u>	<u>4,101.37</u>
<u>Total Current Liabilities</u>	\$ 27,238.85	\$51,112.69
 <u>PATRONS' EQUITIES</u>		
Membership and Part Payment	8,733.91	13,156.70
Deferred Patronage Refunds	<u>47,596.19</u>	<u>22,464.14</u>
<u>Total Patrons' Equities</u>	56,330.10	35,620.84
 <u>RESERVES</u>		
Reserve for Education Fund	1,367.12	1,196.49
Non Member 10% Credit	160.76	
Unallocated General Reserve	18,019.19	7,191.49
Net Savings for the Period of April 1, 1944 to July 31, 1945	<u>24,799.02</u>	<u>34,151.85</u>
<u>Total Reserves</u>	\$ 44,346.09	\$ 42,539.85
 TOTAL LIABILITIES AND PATRONS' EQUITIES	 <u>\$127,915.04</u>	 <u>\$ 129,273.36</u>

DEPARTMENTAL OPERATING STATEMENT

For the month of July, 1945

<u>G. M. #40</u>	<u>G.M. Ad.</u>	<u>D. G. #14</u>	<u>D. C. #30</u>	<u>Newspaper</u>	<u>Optical</u>
\$ 7,705.95		\$ 2,696.98	\$ 2,430.21	\$ 115.47	\$1,465.18
1,396.10		4,494.99	3,547.75		79.55
5,576.50		1,097.90	1,068.74	87.21	766.26
254.77		49.81			
7,227.37		5,642.70	4,664.94	87.21	845.81
903.35		3,410.92	2,853.51		71.72
6,324.02		2,231.73	1,811.43	87.21	774.00
1,381.93		465.10	618.78	28.26	691.09
17.93%		17.25%	25.46%	24.47%	47.17%
135.91	7.86	104.52	114.16	19.75	22.75
6.80		5.09	5.84	.99	1.14
28.12		7.64	1.98		1.05
170.83	7.86	117.25	121.98	20.74	34.41
19.00		23.75	23.75		5.70
					5.00
6.20		7.99	7.05		1.63
25.20		31.74	30.80		12.33
414.25		144.87	130.61	6.11	78.78
610.28	7.86	293.86	283.39	26.85	125.52
7.92%		10.90%	11.66%	23.25%	8.57%
771.65	(7.86)	171.24	335.39	1.41	565.57
10.01%		6.35%	13.90%	1.22%	38.60%

	G. M. #6	G. M. #14	G. M. #30
<u>SALES</u>	<u>\$ 7,717.19</u>	<u>\$ 7,769.00</u>	<u>\$ 6,993.89</u>
Less: Cost of Sales			
Inventory 7/1/45	1,324.29	1,609.57	1,532.55
Purchase & Transfer	5,505.78	5,732.09	5,570.05
Warehouse Expense (Schedule V)	251.51	261.87	245.31
	<u>7,581.58</u>	<u>7,603.53</u>	<u>6,948.91</u>
Less Inventory 7/31/45	1,315.65	1,496.87	1,186.36
<u>COST OF GOODS SOLD</u>	<u>6,265.93</u>	<u>6,104.66</u>	<u>5,762.55</u>
<u>GROSS INCOME</u>	<u>1,451.26</u>	<u>1,664.34</u>	<u>1,231.34</u>
% of Gross Income to Sales	18.91%	21.42%	17.61%
<u>SELLING EXPENSE</u>			
Payroll	185.08	134.91	138.50
Payroll Tax	9.25	6.75	6.99
Supply & Expense	69.48	50.86	36.76
	<u>263.81</u>	<u>192.52</u>	<u>182.25</u>
<u>General Expense</u>			
Rent on Bldg. Space	19.00	23.75	23.75
Rent on Tools & Equip.			
Depreciation	6.80	7.42	7.56
	<u>25.80</u>	<u>31.17</u>	<u>31.31</u>
<u>Administrative & Gen. Exp.</u>	<u>414.93</u>	<u>417.65</u>	<u>375.99</u>
(Schedule VI)			
<u>Total Expense</u>	<u>704.54</u>	<u>641.34</u>	<u>589.55</u>
% of Total Operating Exp. to Sales	9.13%	8.26%	8.43%
<u>Net Operating Income</u>	<u>746.72</u>	<u>1,023.00</u>	<u>641.79</u>
% of Net Income To Sales	9.68%	13.17%	9.18%
<u>Other Income</u>			
Purchase Discount	72.13		
Cash Overage	57.87		
Rent Income	.50		
Comm. Earned on Travellers Check Sold	8.40		
" " " Express Service	42.15		
Others	<u>179.05</u>		
Total Other Income		360.10	
<u>Other Expense</u>			
Irrigator Publication Cost (Sche. VII)	320.22		
Cashiers Dept. Expense (Sche. VIII)	148.80		
Others	<u>62.27</u>		
Total Other Expense		531.29	
Net Other Income		<u>(171.19)</u>	

NET EARNING FOR THE MONTH OF JULY 1945

MINIDOKA CONSUMERS' COOPERATIVE

Hunt, Idaho

<u>Ldy. & Dry</u> <u>Cleaning #12</u>	<u>Ldy. & Dry</u> <u>Cleaning #30</u>	<u>#12</u> <u>Barber</u>	<u>#30</u> <u>Barber</u>	<u>Beauty</u> <u>Shop</u>	<u>#12</u> <u>Shoe Shop</u>
\$ 361.30	\$ 296.20	\$ 219.40	\$ 199.20	\$ 367.95	\$ 487.30
99.55	113.30				
271.76	220.92				
				2.26	5.97
371.31	334.22			2.26	5.97
66.60	115.30				
304.71	218.92			2.26	5.97
76.59	77.28	219.40	199.20	365.69	481.33
20.09%	26.09%			99.39%	98.77%
13.08	19.75	121.50	99.42	112.83	91.03
.65	.99	6.08	4.97	5.64	4.55
1.50	1.00	6.95	6.75	48.09	143.95
15.23	21.74	134.53	111.14	166.56	239.58
5.70	5.70	9.50	9.50	11.88	9.50
		47.85	49.30		8.50
		11.68	10.61	45.64	30.34
5.70	5.70	69.03	69.91	57.52	48.34
20.60	15.85	11.77	10.64	19.92	26.26
41.53	43.29	215.33	191.69	244.00	314.18
10.89%	14.62%	98.14%	96.23%	66.31%	64.47%
35.06	33.99	4.07	7.51	121.69	167.15
9.20%	11.47%	1.86%	3.77%	33.07%	34.30%

#30					
Shoe Shop	Bus	Telegram	Movie	Combined	
\$ 433.55	\$ 1,872.99	\$ 488.69	\$ 469.70	\$ 42,110.05	
				14,902.01	
	1,693.47	403.42	317.82	28,111.92	
6.87			34.85	1,161.67	
6.87	1,693.47	403.42	352.67	44,175.60	
				11,825.64	
6.87	1,693.47	403.42	352.67	32,349.96	
426.68	179.52	85.27	117.03	9,760.09	
98.42%	9.58%	17.45%	24.92%	23.18%	
98.08	22.75	42.29	174.46	1,658.68	
4.90	1.14	1.49	8.72	81.98	
184.41			21.21	619.22	
287.39	23.89	43.78	204.39	2,359.98	
9.50	1.08	1.08	81.44	283.58	
6.00			90.00	207.15	
11.66			12.50	167.08	
27.16	1.08	1.08	183.94	657.31	
23.31	100.73	26.26	25.13	2,263.66	
337.86	125.70	71.12	413.46	5,281.35	
77.93%	6.71%	14.55%	88.03%	12.54%	
38.82	53.82	14.15	(296.43)	4,478.74	
20.49%	2.87%	2.90%	(63.11%)	10.64%	

(171.19)
(0.41%)
4,307.55
10.23%

MINIDOKA CONSUMERS' COOPERATIVE

Hunt, Idaho

Statement of Inventories

SCHEDULE I

Merchandise

Gen. Merchandise - Whse.	\$ 6,270.71	
#6	1,315.65	
#14	1,498.87	
#30	1,186.36	
#40	903.35	
Dry Goods - Whse.	699.31	
#14	3,410.92	
#30	2,853.51	
Optical Dept.	71.72	
Ldy. & Dry Cleaning #12	66.60	
Ldy. & Dry Cleaning #30	115.30	
		\$ 18,392.30

Supplies

Beauty Shop	63.83	
Shoe Repair Shop #12	351.71	
Shoe Repair Shop #30	383.92	
		799.46

Total Inventories		<u>\$ 19,191.76</u>
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STATEMENT OF INVESTMENT

SCHEDULE II

Northwest Co-operative Auditing Service Ass'n	38.95
Twin Falls Co-operative Oil Co.	46.24
Pacific Supply Co.	.57
<u>Total Investment</u>	<u>\$ 85.76</u>

STATEMENT OF FIXED ASSETS
(Fixture, Furniture & Equipment)

SCHEDULE III

	<u>Cost</u>	<u>Depreciation</u>	<u>Book Value</u>
General Mdse. - Store #6	\$ 625.61	\$ 281.19	\$ 344.42
Store #14	640.62	297.64	342.98
Store #30	670.62	313.42	357.20
Store #40	585.61	260.84	324.77
Dry Goods #14	650.62	324.21	326.41
Dry Goods #30	652.62	320.45	332.17
Barber Shop #12	724.39	424.95	299.44
Barber #30	554.53	375.26	179.27
Optical Dept.	95.00	40.05	54.95
Beauty Shop	1,778.82	1,525.59	253.23
Shoe Repair Shop #12	1,203.92	916.42	287.50
Shoe Repair Shop #30	442.50	359.08	83.42
Warehouse Equipment	221.46	67.23	154.23
Delivery Equipment	2,331.81	1,938.97	392.84
Movie Equipment	150.00	112.50	37.50
Office Fixture & Equipment	2,139.30	770.06	1,369.24
Messenger Equipment	177.50	106.91	70.59
Unused Equipment	526.50	257.46	269.04
	14,171.43	8,692.23	5,479.20
	258.93		258.93
	<u>\$ 14,430.36</u>	<u>\$ 8,692.23</u>	<u>\$ 5,738.13</u>

STATEMENT OF ACCRUED LIABILITIES

SCHEDULE IV

Rent on Building Space	\$ 426.08
Payroll	2,857.03
Payroll Tax	313.69
Movie Admission Tax	93.94
Federal Luxury Tax	29.86
Movie Rental & Cost	30.00
Rent on Tools & Equipment	147.65
Bank Charges	100.00
Liabilities - Miscellaneous	2.50
	<u>\$4,000.75</u>

STATEMENT OF WAREHOUSE EXPENSE

SCHEDULE V - A

Warehouse Expense

Payroll	\$ 495.44
Payroll Tax	24.77
Rent on Bldg. Space	114.00
Rent on Tools & Equipment	0
Supplies & Expense	130.51
Truck Expense	67.99
Depreciation-Equip. & Fixture	3.71
Depreciation-Delivery Equip.	64.70
G. M. Price Deduction, Spoilage, & Breakage	131.78
D. G. " " " "	128.77
	<u>\$ 1,161.67</u>

SCHEDULE V - B

DISTRIBUTION of WAREHOUSE EXPENSE

	<u>Transfers</u>	<u>% of Total</u>	<u>Portion of Exp.</u>
General Mdse. #6	\$ 5,344.53	22.32%	\$ 251.51
" " #14	5,564.21	23.24	261.87
" " #30	5,212.76	21.77	245.31
" " #40	5,413.24	22.61	254.77
Beauty Shop	46.85	.20	2.26
Shoe Shop #12	123.44	.53	5.97
Shoe Shop #30	146.52	.61	6.87
Dry Goods #14	1,057.93	4.42	49.81
Dry Goods #30	<u>1,029.82</u>	<u>4.30</u>	<u>48.45</u>
	<u>23,944.30</u>	<u>100%</u>	<u>1,126.82</u>
Add Movie Dept. 3 % of \$1,161.67			<u>34.85</u>
			<u>\$ 1,161.67</u>

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSE

SCHEDULE VIAdministrative & Gen. Expense

Office Payroll	\$ 963.32
Office Payroll Tax	50.05
Merit Awards	28.00
Office Supply & Expense	140.07
Office Rent on Bldg.	20.90
Office Tools & Equip. Rent.	32.00
Telephone & Telgraph Exp.	57.72
Office Postage	5.25
N. Y. Buying Office Exp.	14.00
Traveling Expense	476.80
Advertising Exp.	29.00
Insurance Expense	133.45
Depreciation - Office Fixture & Furniture	41.38
" - Messenger Equipment	5.03
" - Unused	7.10
Board of Directors Exp.	8.05
Store License Tax.	143.74
Auditing Expense	97.50
Rebate Stamp Exp.	6.30
Adm. Misc. Expense	5.00
	<u>\$2,263.66</u>

IRRIGATOR (Co-op Publication) Expense & Income

SCHEDULE VII

Income from Subscription & Advertisement		\$360.27
Add Acc't. Receivable as of 7/31/45	\$250.00	
Acc't. Payable as of 7/1/45	<u>295.00</u>	<u>545.00</u>
		905.27
Less Acc't. Receivable as of 7/1/45	236.50	
Acc't. Payable as of 7/31/45	<u>238.91</u>	<u>475.41</u>
		\$ 429.86
Expense:		
Publication Cost	590.01	
Postage	55.32	
Traveling Expense	60.20	
Supply	2.60	
Rent on Press - Type	16.00	
Payroll & Payroll Tax	23.89	
Miscellaneous	<u>2.06</u>	
		<u>750.08</u>
Net Cost of Publication		\$ 320.22

SCHEDULE VIII

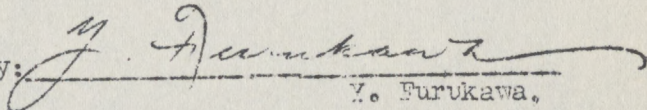
CASHIER DEPT. EXPENSE & INCOME

INCOME . . . Check Handling Charges		\$ 93.53
 EXPENSE		
Pay Roll	\$ 62.58	
Pay Roll Tax	3.13	
Rent on Bldg. Space	7.60	
Insurance	13.13	
Bank Charges	100.00	
Mailing Fee (To Bank)	24.73	
" " (From Bank)	<u>31.16</u>	
		<u>242.33</u>
		<u>\$ 148.80</u>

SCHEDULE IX (Supplement)

PROJECT POPULATION as of July 31, 1945	4,244
Number of Members " " " " "	1,746
Number of Workers " " " " "	135
Total Pay Roll	\$ 3,116.44
Percentage of Total Payroll to Net Sales	7.40%

Approved by:


Y. Furukawa,
Acting Treasurer

**MINIDOKA CONSUMERS CO-OPERATIVE
HUNT, IDAHO**

AUG 31 1945

MINIDOKA CONSUMERS' COOPERATIVE
Punt Idaho

Comparative Balance Sheet as of August 31, 1945

ASSETS

CURRENT:

Fidelity National Bank	\$ 80,144.01	
Cash on Hand - Office	14,866.62	
Account Receivable	66.68	
Deposit & Advance on Order	278.00	
Commission Receivable	70.00	
Inventories - Schedule I	<u>1,415.64</u>	
Total Current Assets		\$ 96,840.95

INVESTMENTS . . . Schedule II 85.76

FIXED ASSETS . . . Schedule III

Furniture, Fixture & Equip.	12,242.61	
Less Allowance for Depreciation	<u>7,054.14</u>	5,188.47

OTHER ASSETS:

Prepaid Insurance	1,189.14	
Federal Tax Refund Claim	<u>943.75</u>	
Total Other Assets		<u>2,132.89</u>

\$ 104,248.07

LIABILITIES & PATRONS' EQUITIES

CURRENT:

Account Payable - General	\$ 6,166.43	
American Express Co. - Payable	200.50	
Railway Express Co. - Payable	71.93	
Merchandise Certificate	5.75	
Patronage Refund Payable in Cash	22,421.05	
Accruals - Schedule IV	<u>3,797.14</u>	
Total Current Liabilities		\$32,660.80

PATRONS' EQUITIES:

Membership and Part Payment	5,518.91	
Deferred Patronage Refunds	<u>47,634.41</u>	
Total Patrons' Equities		53,153.32

RESERVES:

Reserve for Educational Fund	1,054.62	
Non Member 10% Credit	160.76	
Unallocated Gen. Reserve	<u>17,218.57</u>	
Total Reserves		<u>18,433.95</u>

\$ 104,248.07

DEPARTMENTAL OPERATING STATEMENT

as of August 31, 1945

<u>G. M. #40</u>	<u>D. G. #14</u>	<u>D. G. #30</u>	<u>Newspaper</u>	<u>Optical</u>	<u>Ldy. & Dry Cleaning #12</u>
\$ 2,956.84	\$ 3,169.32	\$ 2,312.01	\$ 183.49	\$ 360.30	\$ 378.65
903.35	3,410.92	2,853.51		71.72	66.60
2,133.08	503.63	407.77	151.11	159.38	250.00
90.49	21.36	17.30			
3,126.92	3,935.91	3,278.58		231.10	316.60
52.52	247.66	306.27		49.79	
3,074.40	3,688.25	2,972.31	151.11	181.31	316.60
(117.56)	(518.93)	(660.30)	32.38	178.99	62.05
(3.98%)	(16.37%)	(28.56%)	17.65%	49.68%	16.39%
62.45	93.43	64.93	13.99	22.75	19.75
3.12	4.67	3.25	.70	1.14	.99
52.03	5.00	5.00		3.66	1.00
117.60	103.10	73.18	14.69	27.55	21.74
				5.00	
				52.55	
335.45	359.46	262.38	20.88	41.06	42.80
453.05	462.56	335.56	35.57	73.61	64.54
15.32%	14.60%	14.51%	19.39%	20.43%	17.04%
(570.61)	(981.49)	(995.86)	(3.19)	105.38	(2.49)
(19.30%)	(30.97%)	(43.07%)	(1.74%)	29.25%	(0.65%)

	G.M. #6	G.M. #14	G.M. #30
<u>SALES</u>	<u>\$3,030.63</u>	<u>\$7,114.58</u>	<u>\$6,757.00</u>
Less: Cost of Sales			
Inventory 8/1/45	1,315.65	1,498.87	1,186.36
Purchase & Transfer	1,548.86	4,944.97	4,971.09
Warehouse Expense (Schedule V)	65.75	209.80	210.91
	<u>2,930.26</u>	<u>6,653.64</u>	<u>6,368.36</u>
Less Inventory 8/31/45	42.41	44.93	43.95
<u>COST OF GOODS SOLD</u>	<u>2,887.85</u>	<u>6,608.71</u>	<u>6,324.41</u>
<u>GROSS INCOME</u>	<u>142.78</u>	<u>505.87</u>	<u>432.59</u>
% of Gross Income to Sales	4.71%	7.11%	6.40%
<u>SELLING EXPENSE</u>			
Pay Roll	42.06	141.41	113.32
Pay Roll Tax	2.85	6.32	5.45
Supply & Expense	36.39	72.22	54.32
	<u>83.30</u>	<u>219.95</u>	<u>173.09</u>
<u>General Expense</u>			
Rent on Tools & Equipments			
	<u>343.80</u>	<u>807.31</u>	<u>766.59</u>
<u>Administrative & Gen. Exp.</u>			
(Schedule VI)			
	<u>427.10</u>	<u>1,027.26</u>	<u>939.68</u>
<u>Total Expense</u>	<u>427.10</u>	<u>1,027.26</u>	<u>939.68</u>
% of Total Operating Exp. to Sales	14.09%	14.44%	13.90%
<u>Net Operating Income</u>	<u>(284.32)</u>	<u>(521.39)</u>	<u>(507.09)</u>
% of Net Income to Sales	(9.38%)	(7.33%)	(7.50%)
<u>Other Income</u>			
Purchase Discount	60.42		
Cash Overage	94.75		
Comm. Earned on Travellers Check	14.74		
" " " Express Service	1.00		
Gain on Sale of Fixed Assets	309.27		
Others	<u>315.07</u>		
Total Other Income		795.25	
<u>Other Expense</u>			
Irrigator Expense (Sche.VII)	132.60		
Cashiers Dept. Expense (Sche.VIII)	107.55		
Others	<u>29.00</u>		
Total Other Expense		269.15	
<u>Net Other Income</u>		<u>526.10</u>	

NET EARNING FOR THE MONTH OF AUGUST 1945

MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

<u>Ldy. & Dry</u> <u>Cleaning #30</u>	<u>#12</u> <u>Barber</u>	<u>#30</u> <u>Barber</u>	<u>Beauty</u> <u>Shop</u>	<u>#12</u> <u>Shoe Shop</u>	<u>#30</u> <u>Shoe Shop</u>
\$ 535.90	\$ 103.20	\$ 108.80	\$ 240.30	\$ 465.60	\$ 265.55
115.30					
350.00					
465.30					
465.30					
70.60	103.20	108.80	240.30	465.60	265.55
13.17%					
15.91	60.84	60.16	74.00	77.60	51.39
.80	3.04	3.01	3.70	3.88	2.57
1.00			2.91	79.98	95.02
17.71	63.88	63.17	80.61	161.46	148.98
	23.40	27.20		7.00	4.25
	87.28	90.37		168.46	153.23
60.90	11.83	12.53	27.14	52.89	30.27
78.61	99.11	102.90	107.75	221.35	183.50
14.67%	96.04%	94.58%	44.84%	47.54%	69.10%
(8.01)	4.09	5.90	132.55	244.25	82.05
(1.50%)	3.96%	5.42%	55.16%	52.46%	30.80%

<u>Bus</u>	<u>Telegram</u>	<u>Movie</u>	<u>Combined</u>
\$ 1,944.18	\$ 534.47	\$ 206.48	\$ 30,667.30
			11,422.28
1,755.43	462.28	159.17	17,796.77
			615.61
			29,834.66
			787.53
1,755.43	462.28	159.17	29,047.13
188.75	72.19	47.31	1,620.17
9.71%	13.51%	22.91%	5.28%
22.75	40.90	124.78	1,102.42
1.14	2.04	6.24	54.91
		2.01	412.54
23.89	42.94	133.03	
		52.00	118.85
		185.03	
220.62	60.55	23.31	3,479.77
244.51	103.49	208.34	5,168.49
12.58%	19.36%	100.90%	16.85%
(55.76)	(31.30)	(161.03)	(3,548.32)
(2.87%)	(5.86%)	(77.99%)	(11.57%)

526.10
1.72%
(3,042.22)
(9.85%)

MINIDOKA CONSUMERS' COOPERATIVE
Hunt, Idaho

Statement of Inventories

SCHEDULE I

MERCHANDISE

Gen. Merchandise - Whse.	\$ 64.82	
#6	42.41	
#14	44.95	
#30	43.95	
#40	52.52	
Dry Goods - #14	247.66	
#30	306.27	
Optical Department	<u>49.79</u>	
		\$ 852.35

SUPPLIES

Shoe Repair #12	278.77	
Shoe Repair #30	<u>284.52</u>	
		<u>563.29</u>

Total Inventories \$ 1,415.64

STATEMENT OF INVESTMENT

SCHEDULE II

Northwest Co-operative Auditing Service Ass'n	38.95
Twin Falls Co-operative Oil Company	46.24
Pacific Supply Company	<u>.57</u>
Total Investment	<u><u>\$ 85.76</u></u>

STATEMENT OF ACCRUED LIABILITIES

SCHEDULE IV

Rent on Bldg. Space for July 1945	\$ 426.08
Payroll	1,530.98
Service Award	172.00
Special Appreciation Award	1,025.00
Payroll Tax	525.31
Federal Luxury Tax	14.77
Rent on Tools & Equip	3.00
Bank Charges	<u>100.00</u>
	<u><u>\$ 3,797.14</u></u>

STATEMENT OF FIXED ASSETS
(Fixture, Furniture & Equipment)

SCHEDULE III

	<u>Cost</u>	<u>Depreciation</u>	<u>Book Value</u>
General Mdse. - Store #6	\$ 625.61	\$ 281.19	\$ 344.42
" " #14	640.62	297.64	342.98
" " #30	570.62	313.42	257.20
" " #40	585.61	260.84	324.77
Dry Goods #14	350.52	324.22	26.30
" " #30	652.62	320.43	332.19
Barber Shop #12	724.39	424.95	299.44
" " #30	554.55	375.26	179.29
Optical Dept.	95.90	40.05	55.85
Shoe Repair #12	1,203.92	916.42	287.50
" " #30	442.50	359.03	83.47
Warehouse Equipment	321.46	67.23	254.23
Delivery Equipment	2,331.81	1,938.97	392.84
Office Fixture & Equip.	2,139.30	770.06	1,369.24
Messenger Equipment	177.50	106.91	70.59
Unused Equipment	526.50	257.46	269.04
	<u>\$ 12,242.61</u>	<u>\$ 7,054.14</u>	<u>\$ 5,188.47</u>

STATEMENT OF WAREHOUSE EXPENSE

SCHEDULE V-A

Warehouse Expense

Payroll	\$ 385.61
Payroll Tax	19.55
Supplies & Expense	40.86
Truck Expense	99.01
G. M. Price Deduction, Spoilage, & Breakage	52.40
D. G. " " " "	18.18
	<u>\$615.61</u>

SCHEDULE V-B

DISTRIBUTION of WAREHOUSE EXPENSE

	<u>transfers</u>	<u>% of Total</u>	<u>Portion of Exp.</u>
General Mdse. #6	\$ 1,548.86	10.68%	\$ 65.75
#14	4,944.97	34.08	209.80
#30	4,971.09	34.26	210.91
#40	2,133.08	14.70	90.49
Dry Goods #14	503.63	3.47	21.36
#30	407.77	2.61	17.30
	<u>\$ 14,509.40</u>	<u>100%</u>	<u>\$ 615.61</u>

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSE

SCHEDULE VI

Administrative & Gen. Expense

Office Payroll	\$ 880.28
Office Payroll Tax	131.25
Extended Illness Comp.	19.20
Service Awards	365.00
Appreciation Award	180.00
Special Appreciation Award	1,205.00
Office Supply & Expense	180.34
Office Tools & Equip. Rent	57.00
Telephone & Telegraph Exp.	32.21
Traveling Expense	29.55
Insurance Expense	158.45
Office Postage	24.00
Board of Directors Exp.	206.86
Messenger Exp.	5.65
Ad. Misc. Exp.	5.00
	<u>\$ 3,479.77</u>

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IRRIGATOR (Co-op Publication) Expense & Income

SCHEDULE VII

EXPENSE:

Publication Cost	\$ 35.00
Postage	20.00
Travelling Exp.	2.56
Rent on Press - Type	16.00
Payroll	56.23
Payroll Tax	2.81
Net Cost of Publication	<u>\$ 132.60</u>

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CASHIER DEPT. EXPENSE & INCOME

SCHEDULE VIII

INCOME . . . Check Handling Charges	\$ 107.62
EXPENSE	
Payroll	\$ 45.50
Payroll Tax	2.27
Insurance	13.13
Bank Charges	100.00
Mailing Fee (to Bank)	25.34
" " (from ")	28.93
	<u>215.17</u>
Net Cost Cost	<u>\$107.45</u>