

T H E S I S

on

AN ANALYSIS AND COMPARISON OF THE FINANCES OF THE
TWO HOME MANAGEMENT HOUSES OF OREGON STATE COLLEGE
FOR THE YEARS 1926-27 TO 1931-32 INCLUSIVE

Submitted to the
OREGON STATE AGRICULTURAL COLLEGE

In partial fulfillment of
the requirements for the
Degree of

MASTER OF SCIENCE

by

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July 15, 1932

APPROVED:

Redacted for Privacy

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ACKNOWLEDGMENT

I wish to express my appreciation to Dean Ava B. Milam and the School of Home Economics for the privilege of the use of records used in this study; also to Miss A. Grace Johnson, Head of the Department of Household Administration, for her kindly assistance and encouragement given during the period of this study. Appreciation is expressed to G. V. Skelton, Professor of Highway Engineering for the privilege of using the floor plans which appear in this thesis.

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TYPE AND PURPOSE OF THE STUDY

The type and purpose of this study is to make available:

- (1) a definite summarized analysis of the cost of operating the two home management houses
- (2) a definite summarized comparison of the cost of all operating expenses from year to year
- (3) a comparison of the costs of the two houses from year to year
- (4) better methods of handling home management house finances.

It is hoped that this material will be of value to other schools and colleges wishing to establish home management houses and that it will act as a means of comparison for those desiring to make a study of home management house costs.

INTRODUCTION

Brief History of Home Management Houses

Home management house is defined by Dr. Louise Stanley, Chief of the Bureau of Home Economics, as follows:

"It is a house in which groups of students organized as a family group live for varying periods, and apply their home economics training to the solution of different house-keeping and homemaking problems as they arise."

According to Blanche Halbert in an article written for the December 1925 issue of the Journal of Home Economics on "Practice Houses and Home Economics Cottages," the first two home management houses were established in 1904. Both Stout Institute at Menomonie, Wisconsin, and Tuskegee Institute in Alabama, have reported owning practice houses from this date. Since 1913, the movement has spread quite rapidly. Dutchtown, Louisiana, reports its first home economics cottage in 1907.

Most of the home management houses have been built for other purposes--principally for dwellings. It has usually been necessary for the schools to take what was available and nearby.

Dr. Benjamin R. Andrews of Teachers' College, Columbia University, in an article written for the Journal of Home Economics, June 1912, credits Miss Catherine Beecher as one of the founders of home economics because of her stand for definite training of women for the home. In her "Treatise

on Domestic Economy," published in 1841, she spoke of the need of training in household management. In her "Educational Reminiscences and Suggestions of 1874," she outlines an especially striking plan for "practice houses."

The purpose of the home management houses vary somewhat with the times, institution, location of institution, and group needs.

At a conference on Child Training Courses and on Children in Home Management Houses held in 1926,⁽¹⁾ the aims of home management houses were stated as:

1. Contact with child or children in the house.
2. Use of time and money, food problems of the family.
3. Social life of the family.
4. Individual responsibilities of home management house groups including adjustments of groups, use of leisure time, educational interests, needs of adults and children, health of family, and problems of house furnishing.

History and Description of Set-up of Home Management Houses at Oregon State College

In June, 1916, the School of Home Economics of Oregon State College added to its curriculum a home management house course, offered as an elective subject for juniors

(1) Bulletin 230 - Minnesota Union - U. of Minnesota, Minneapolis, Minnesota, pp. 23; 25-26, 1926.

and seniors in home economics. The house chosen was one formerly occupied by ex-governor Withycombe and has been called Withycombe House.

The course was conducted by six members of the home economics staff for a period of six weeks each. This temporary arrangement was considered advisable for the first year and the most significant result hoped from such a plan was more thorough acquaintance and interest on the part of the school as a whole with the problems of the course and, therefore, better solutions to these problems. The plan to have one instructor (preferably one who had experience in the house) in charge of the course during the subsequent years was put into operation in September, 1917. At this time, Miss A. Grace Johnson was appointed as instructor in charge and has since been in residence or in active supervision of all home management work.

The building was not owned by the college but was leased with an option to buy at the close of a three-year period for the stated sum of \$6,000. The house was purchased at the end of the year. The School of Home Economics paid a yearly rental of \$360, \$50 for taxes, and \$50 for upkeep of lawn. College rates were obtained for electricity, water, and light. The college spent \$325 in the purchasing of single beds, bedding, towels, dining room furniture and kitchen range. Some of the furnishings were left in

the house by the owner. The living room was furnished with rugs, chairs, settee, and table, presented by the Oregon Commission of the Panama Pacific International Exposition as a token of appreciation for the work of the young women of the school in conducting a lunch room in the Oregon Building during the Exposition.

Since that time the house has been re-furnished thru a sinking fund accumulated from year to year, gifts, and small amounts of state money.

In general, the aim in Oregon State College home management houses has conformed quite closely to the aims as outlined by the 1926 Conference on Child Training Courses and on Children in Home Management Houses, found on page 2. Much attention is given to child care, for since 1918 the Oregon State home management houses have cared for a baby in the house, this school being second in the United States to make the care of a baby a part of the course.

There are as many divisions made of the work in the house as there are girls registered for the course. For example, with six girls registered, one finds the following set-up: hostess-manager, cook, assistant cook, housekeeper, laundress, and child-director.

At the beginning of the second year, Miss A. Grace Johnson was chosen as manager and has, since that time,

been in charge of the home management houses. During the year 1924-25, Miss Emma Weld managed the house while Miss Johnson was away for a year of graduate work.

The home management house course was an elective course in Home Economics up to the close of the year 1925-26. It was made a required course for all seniors in Home Economics beginning with the school year 1926-27.

In order to accommodate the number of students effected by this change of requirements, it was necessary to open a second home management house. Since that time, two houses have been in operation. The second house was known as Covell House. Part of the house was used as the nursery school until the year 1930-31. At that time Covell House was retained for nursery school purposes only and Kent House was opened as the second home management house.

Reductions in the college budget have made it necessary since 1928-29 to have one or both of the houses supervised by teaching fellows. The following table shows the personnel since 1926. After the year 1928, Miss Johnson found other duties too heavy to be in residence, but as Head of the Department, maintains general supervision of the houses.

Withycombe House

1926-30 (4 yrs.)	May C. Frank, Instructor
1930-31	Edith Carse "
1931-32	Mrs. Mary L. Thomas, Teaching Fellow

Covell House

1926-28	A. Grace Johnson, Professor
1928-29	Mrs. M. V. Grace, Fellow
1929-30	Estelle Calkins

Kent House

1930-31	Frances Kelly, Instructor
1931-32	Eleanor Spike, Fellow

Other Studies

Some interesting comparisons of our houses may be shown with results obtained by Bonnie Virginia Goodman of Kansas State College of Agriculture and Applied Science, in a study on "Relation of the Cost of Furnishings and Equipment in Home Management Houses to the Value of the House and Lot, to the Approximate Income Represented by the House and Lot to the Income of the State in Which the House is Located." This study included forty home management houses from thirty-three colleges and universities located in twenty-three states.

Findings and Comparisons

- | | |
|---|---|
| 1. Number living in the home management houses ranged from 4 to 12 with an average of 7.3 people per house. | Oregon State
range 5 to 7
Average 6 |
|---|---|

- | | |
|---|--|
| 2. Number of rooms per house varied from 5 to 16 with an average of 8.6 for all houses, excluding both porches, pantries and halls. | Oregon State
range 9 to 10
rooms
Average 9.5 rooms |
| 3. Number of weeks in residence range from 3 to 17 weeks with an average of 7.5. | Oregon State
range 5 to 6 weeks
Average 5.5 weeks |
| 4. The lowest cost per month for operating the houses was \$56 with 6 persons in residence, and the highest was \$369. | Oregon State
lowest \$143.47
highest \$230.65 |
| 5. The lowest cost per person per month was \$8.57, highest \$30.75, average \$20.50. | Oregon State
lowest \$17.93
highest \$28.83
Average \$23.52 |
| 6. All the 40 home management houses included in the study pay for food consumed as is done at Oregon State. | |
| 7. Other findings:
30% pay rent
65% pay heat
65% pay lights
57% pay water
62% pay miscellaneous as janitor, cleaning and maid service. | Oregon State
does not pay rent
pays heat
pays lights
pays water
pays miscellaneous services |

Other expenses not paid by majority of other houses but paid by Oregon State houses:

1. Expenses of a baby.
2. Greater portion of expense of replacement and equipment.
3. Repair and labor.

Location and Description of Houses

The houses are located near the edge of the campus.

Withycombe House is an attractive building two and one-half stories high. There are nine rooms, exclusive of

bath and halls, and an attic which furnishes sleeping accommodations. There is also a full basement which supplies space for fuel storage and laundry unit.

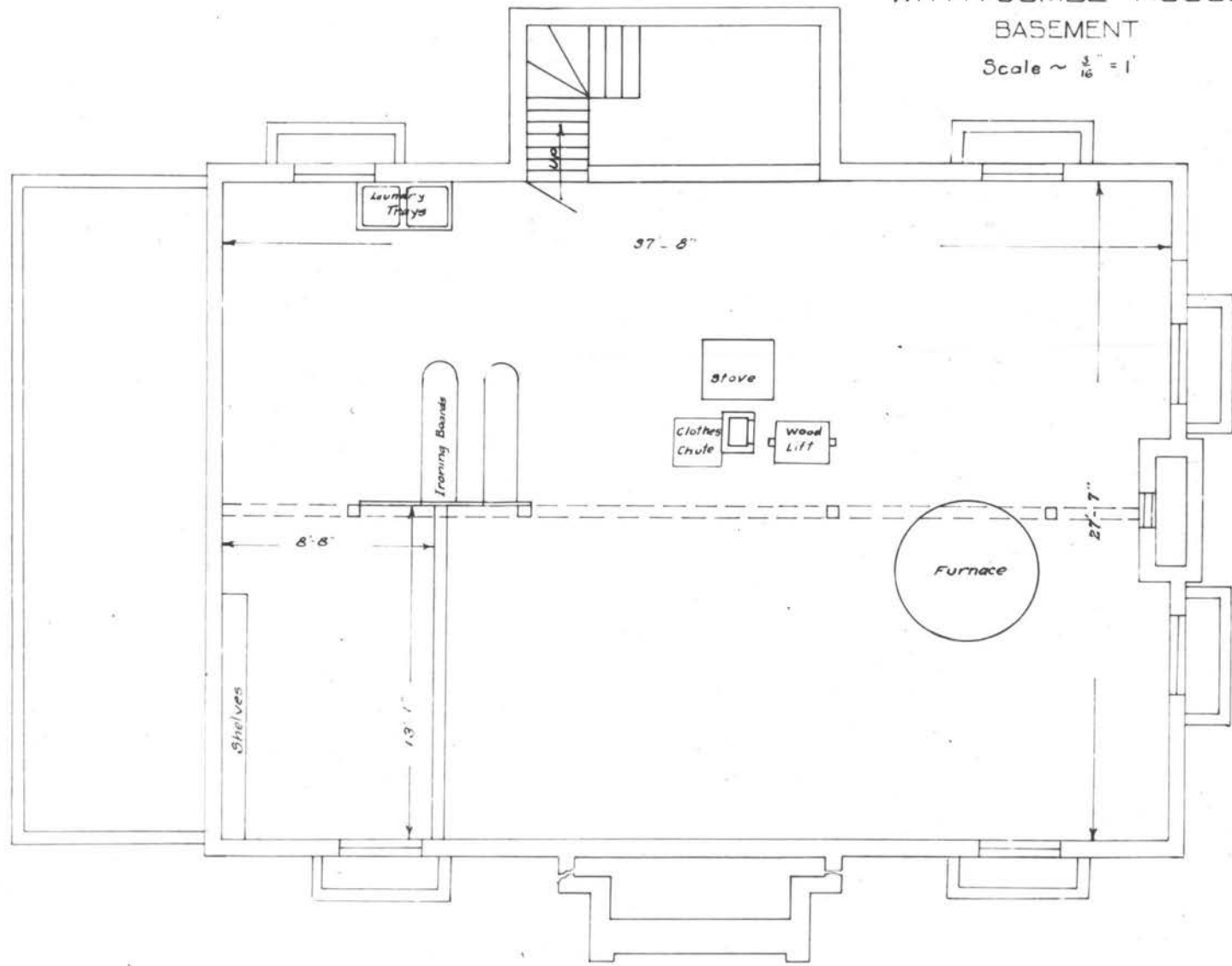
Covell House is a two story house with nine rooms, exclusive of bath, halls, sleeping porch, and basement. Since Covell House is used entirely as a nursery school, Kent House has been established to replace Covell as a second home management house. It is a comfortable two story house containing ten rooms, exclusive of baths and halls. A basement furnishes space for laundry unit and fuel storage.

Floor plans of the above described houses will follow.

WITHYCOMBE HOUSE

BASEMENT

Scale ~ $\frac{1}{16}'' = 1'$

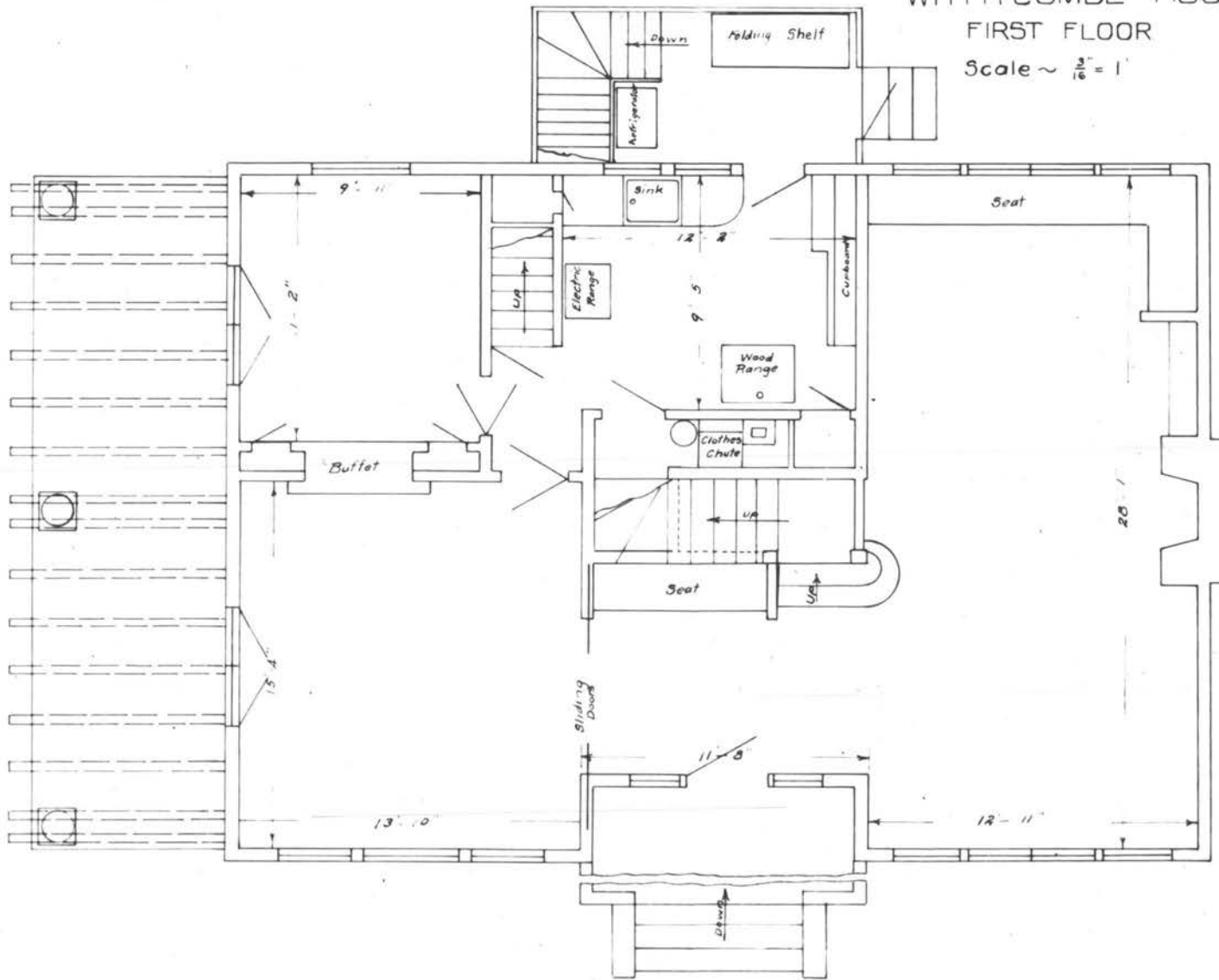


-6-

WITHYCOMBE HOUSE

FIRST FLOOR

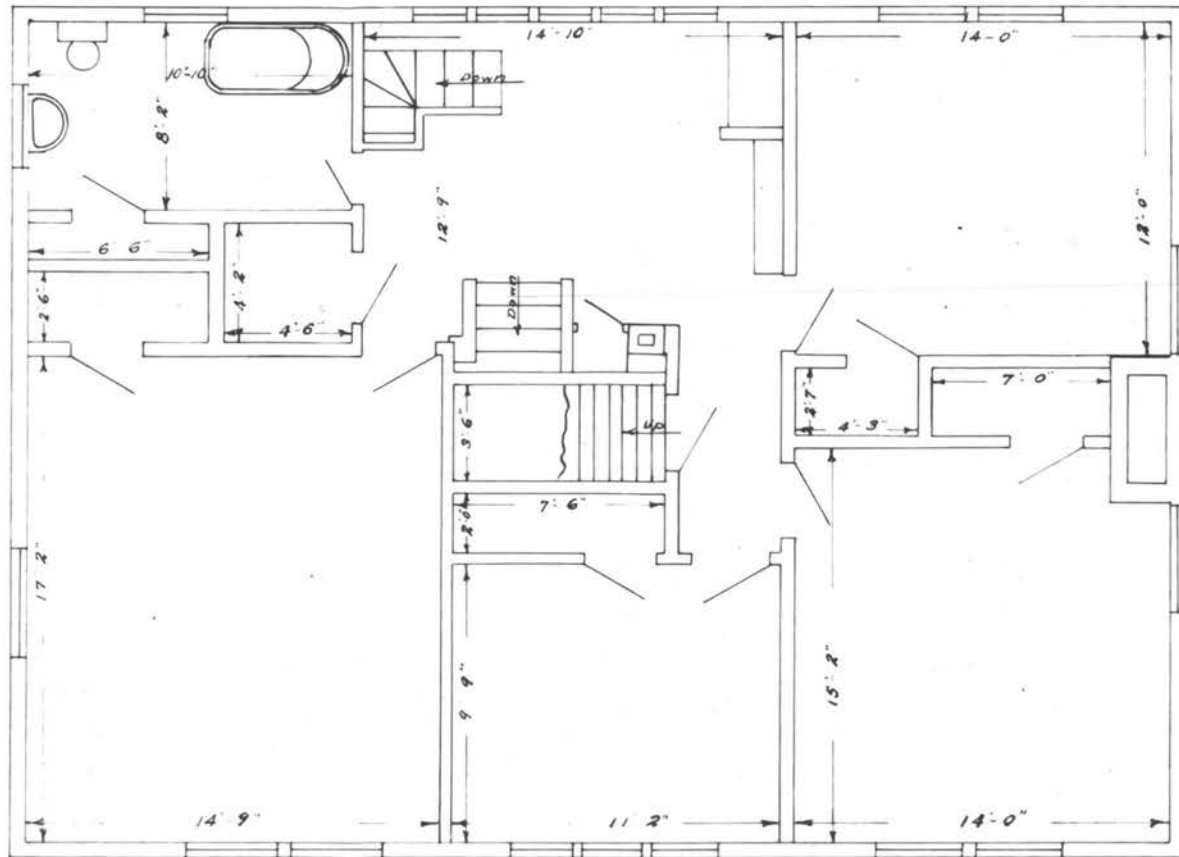
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WITHYCOMBE HOUSE

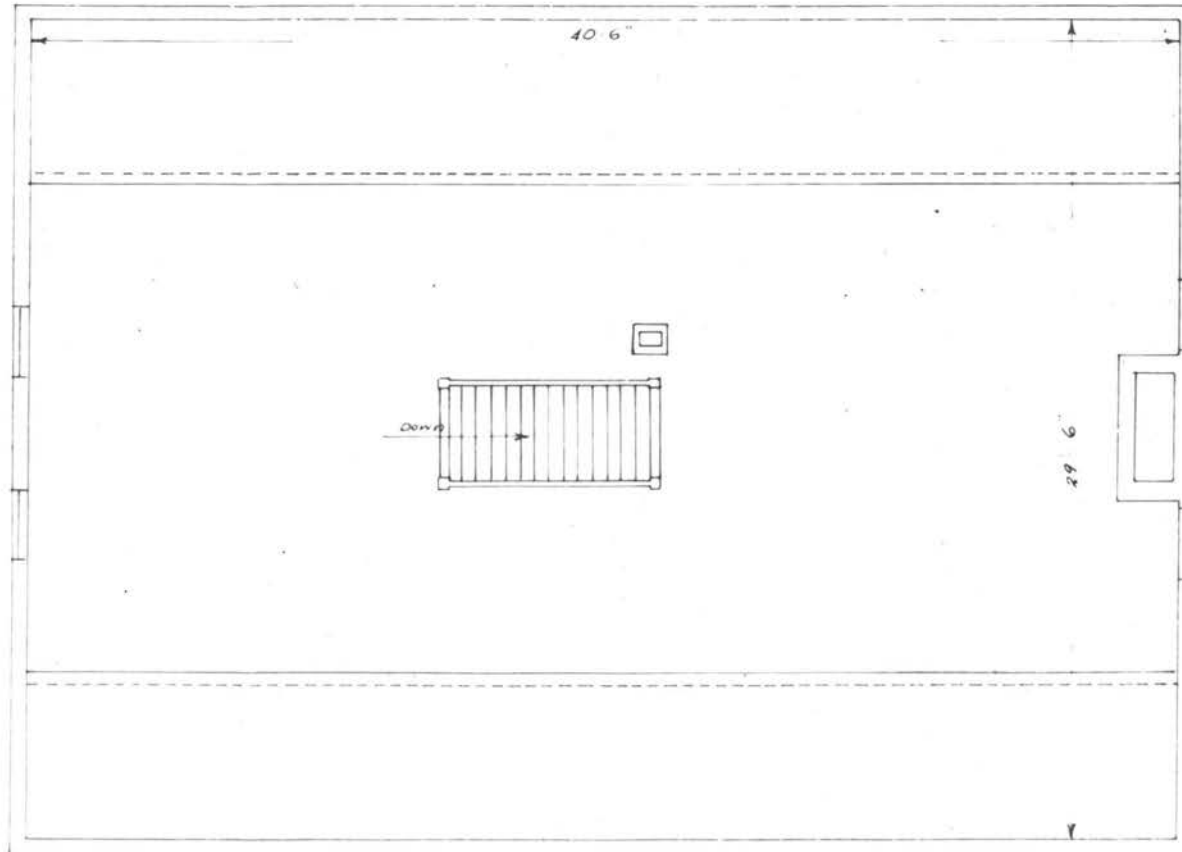
SECOND FLOOR

Scale $\sim \frac{3}{16}'' = 1'$



WITHYCOMBE HOUSE

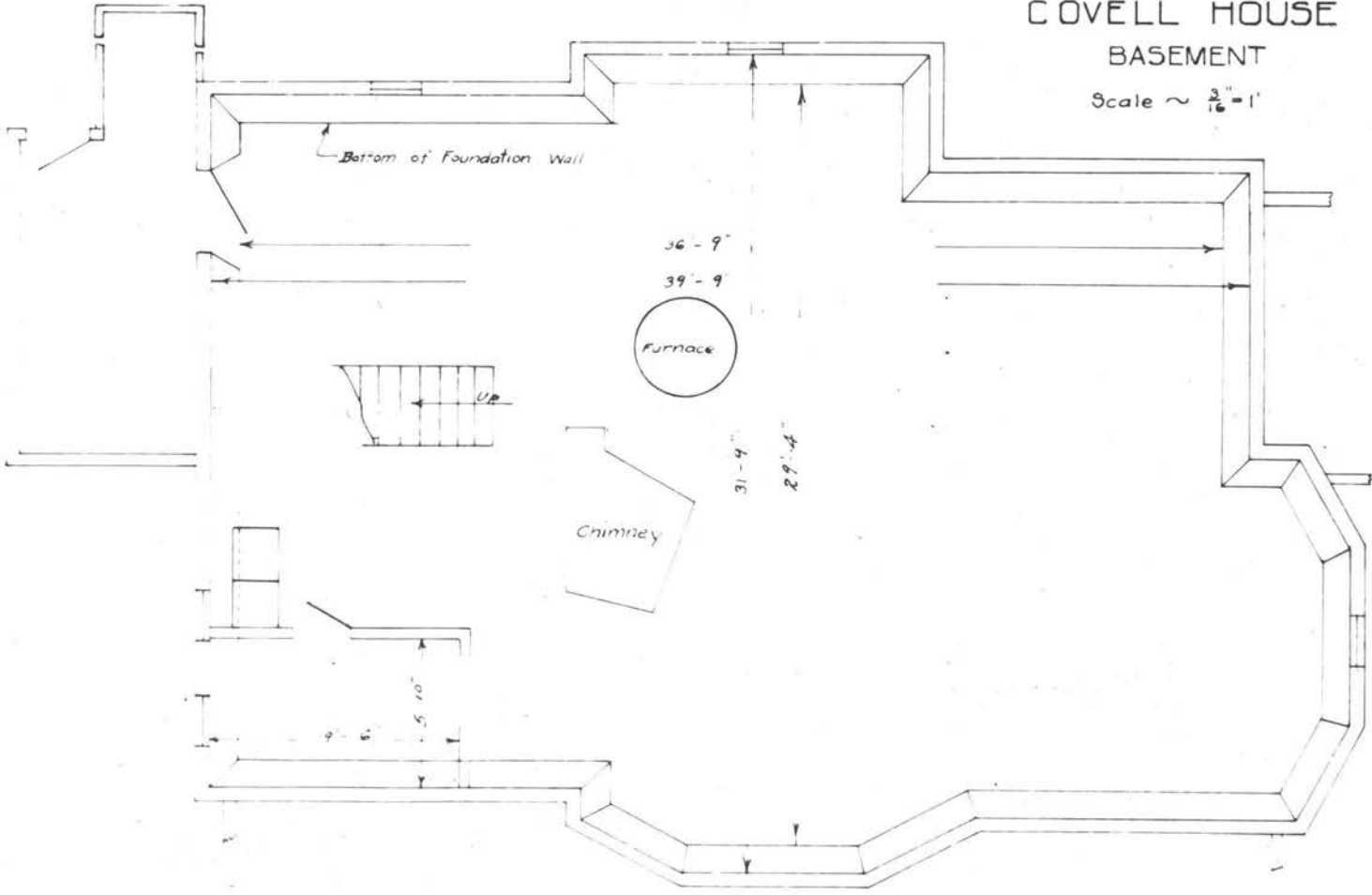
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Scale $\sim \frac{1}{16}'' = 1'$



COVELL HOUSE

BASEMENT

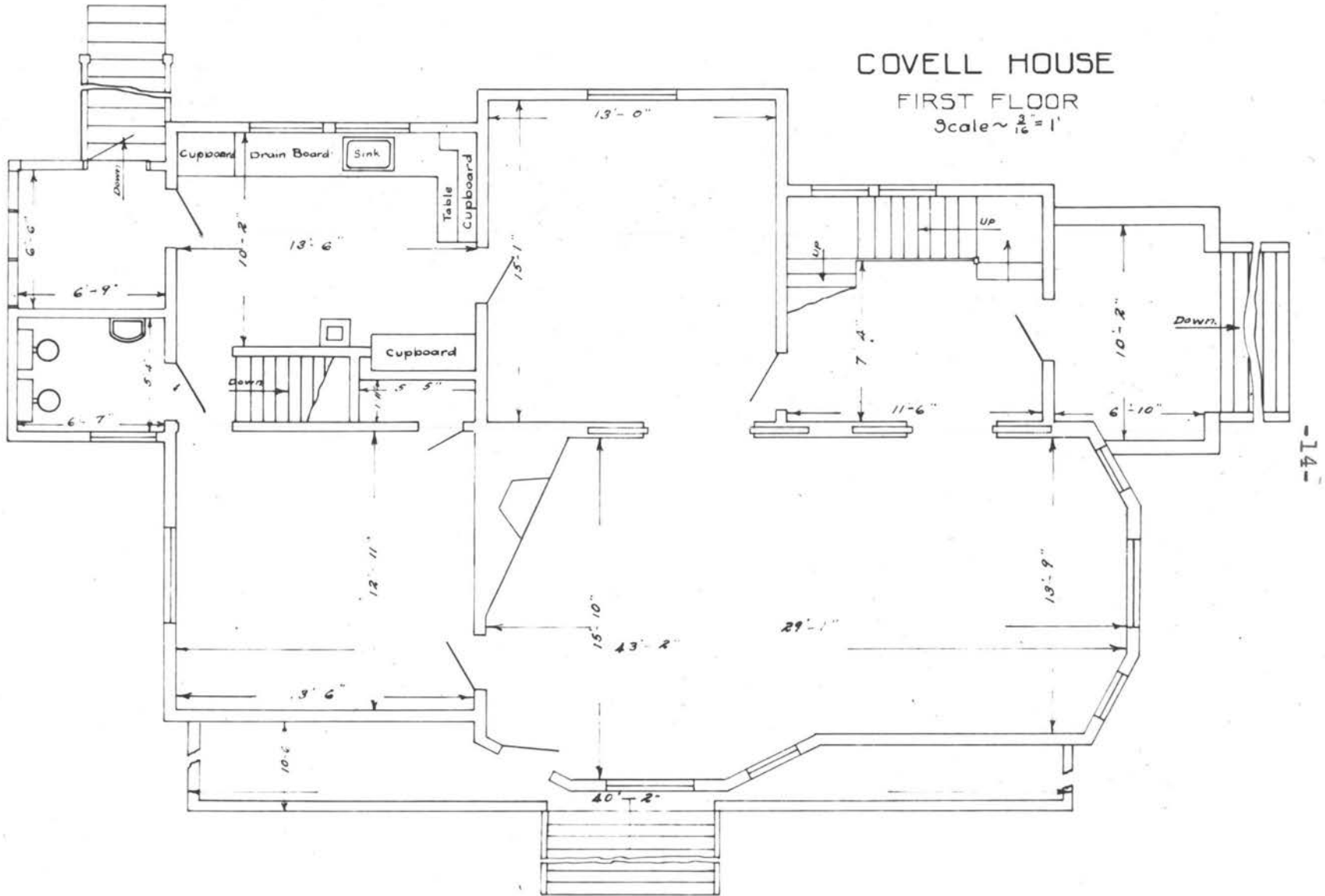
Scale ~ $\frac{3}{16}'' = 1'$



COVELL HOUSE

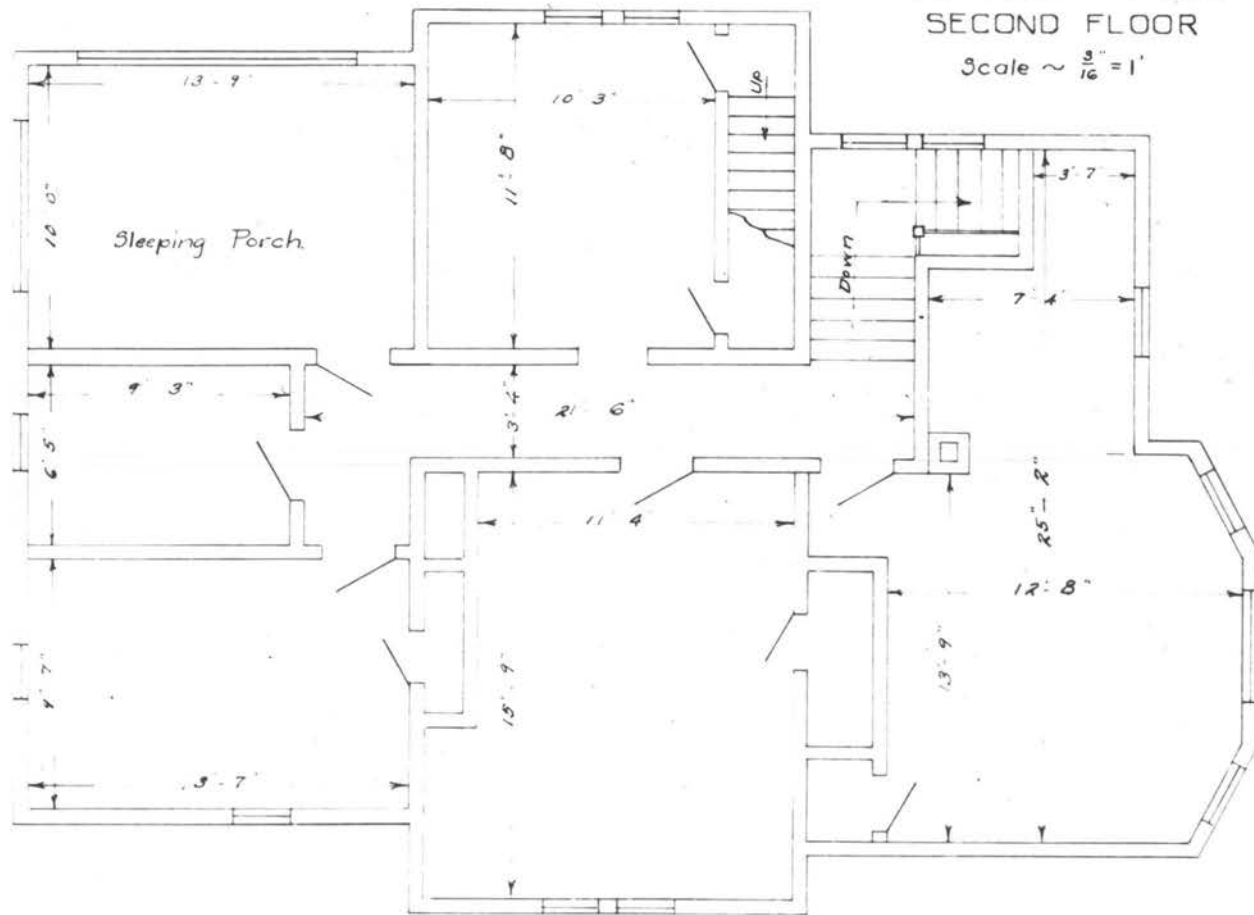
FIRST FLOOR

Scale $\sim \frac{3}{16} = 1'$



COVELL HOUSE
SECOND FLOOR

Scale ~ $\frac{3}{16}'' = 1'$

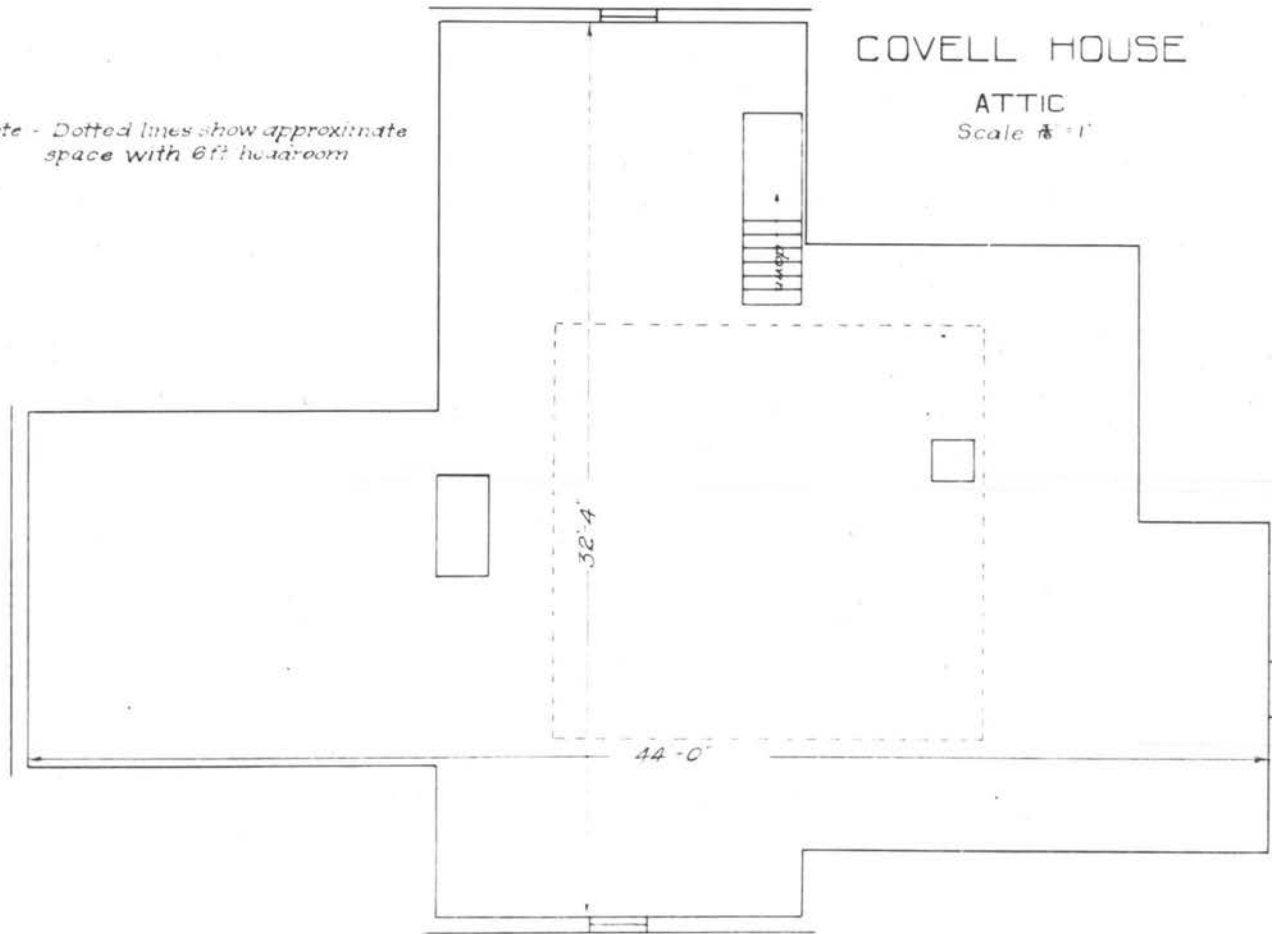


COVELL HOUSE

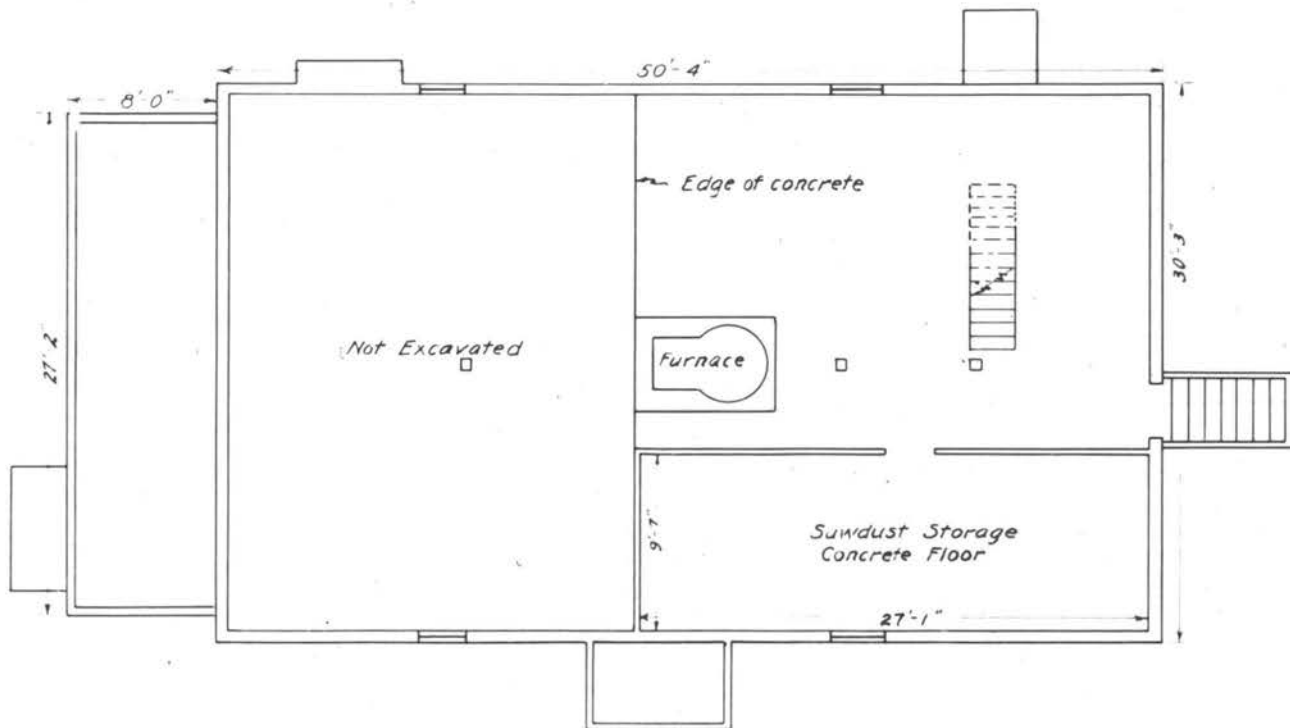
ATTIC

Scale $\frac{1}{8}'' = 1'$

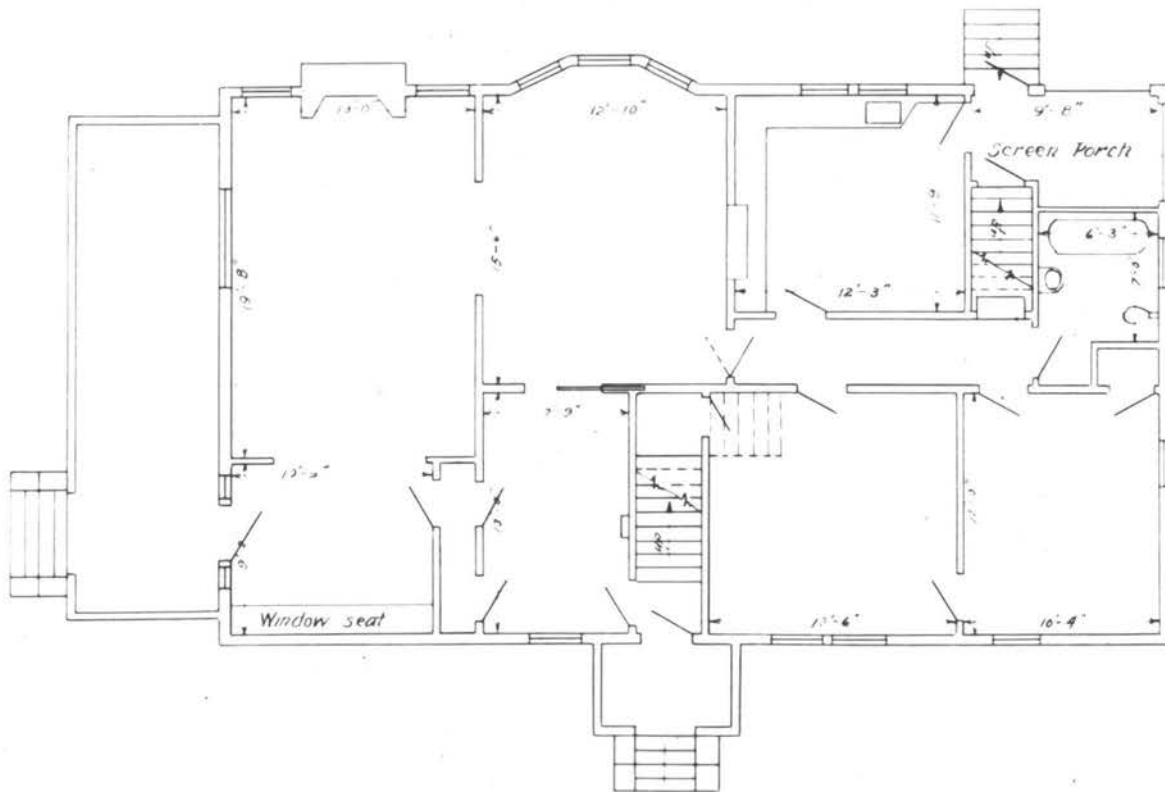
Note - Dotted lines show approximate
space with off headroom



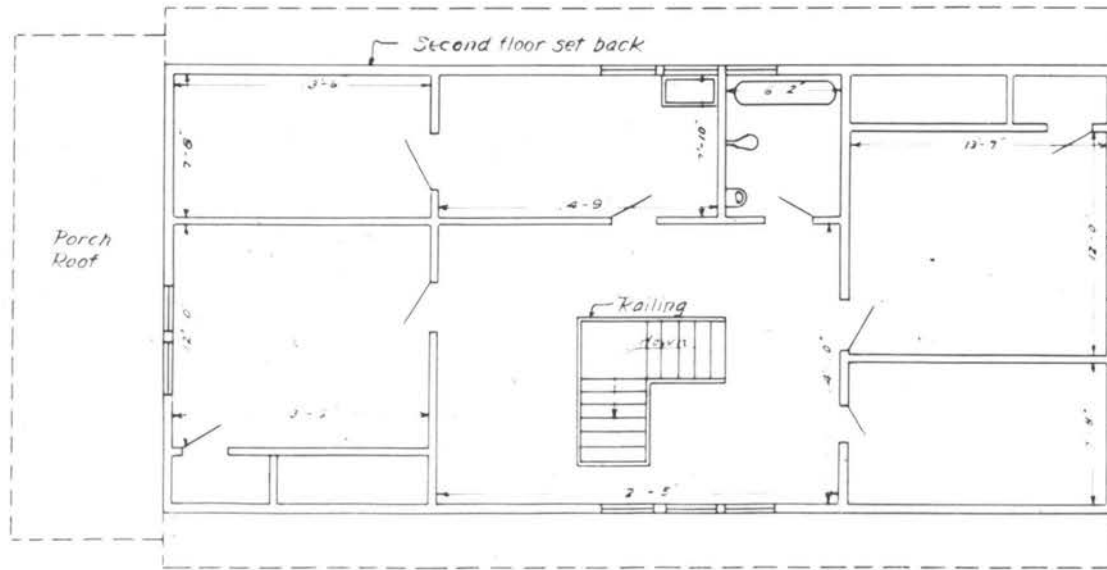
16



KENT HOUSE
BASEMENT
SCALE ~ 1" = 8'



KENT HOUSE
 FIRST FLOOR
 SCALE ~ 1"=8'



KENT HOUSE
 SECOND FLOOR
 SCALE 1" = 8'

INCOME

Data: - All data for this study are taken from the records kept by the supervisors and students of the two home management houses.

Source of Income for Operating the Houses

The home management houses are owned by the college; therefore, rent has not been required. The college has cared for the exterior upkeep of the houses and on a few occasions has carried on some major interior work, such as sanding and refinishing floors, redecorating walls and woodwork, care of heating plant, etc.

A small amount has been set aside in the college budget to furnish some needed equipment on one or two occasions.

The lawns are cared for by the college, but the water expense is met by the house funds.

The actual income for the home management houses is obtained by a charge of one dollar per day made for each girl and supervisor in the house. Usually there are six girls and one supervisor living in the house at a time. Each group of six girls remains for six weeks. However, the length of the terms vary with the result that the average time for the year per girl is slightly less than six weeks. Therefore, the income per year is dependent on the number of girls in the house and the number of days

in the actual school year.

Girls having personal guests during this period have paid at a rate varying from 15¢ to 25¢ for breakfast; 25¢ to 35¢ for luncheon; 35¢ to 45¢ for dinner; depending upon the food costs during that particular year.

House guests are paid for out of the regular house funds. Each manager has at least one guest dinner a week, the number of guests varying from one to four.

A baby is kept in each house throughout the year with no additional funds allowed for his keep. Occasionally the parents provide a part of the clothing.

Out of the dollar per day per person the following expenses are met: food, fuel, telephone, water, laundry and cleaning (the baby's laundry and some of the table linens are done by the girls in the house), light, gas and power, other operating expenses, the baby expenses, a greater portion of replacement and equipment, and repair and labor. It is also necessary to carry a sinking fund each year. This fund is used in order to carry over a bank balance, to establish credit at the bank, to meet expenses for opening the houses in the fall, and to take care of new equipment and repairs when needed.

Tables I and II show the incomes of the two home management houses for the past six years.

TABLE I

WITHYCOMBE HOUSE					
Year	Income Board, Room & Miscellaneous	Taken from Sinking Fund	Bank Balance on Hand	Total Receipts for Year	Total Expenditures
1926-27	1790.70	290.00	35.75	2116.45	1966.20
1927-28	1902.45		8.48	1911.93	1882.56
1928-29	2109.69		50.03	2159.72	2071.42
1929-30	1924.38		115.17	2039.55	1943.68
1930-31	1775.66	282.50	15.94	2074.10	1658.76
1931-32	1599.61	150.00	105.63	1855.24	1791.79

(Exclusive of Summer Session Income and Outgo.)

TABLE II

Year	COVELL HOUSE		KENT HOUSE		*Total Expenditures
	Income Board, Room & Miscellaneous	Taken from Sinking Fund	Bank Balance on Hand	Total Receipts for Year	
1926-27	1923.03			1923.03	1833.57
1927-28	1976.55		89.46	2066.01	1964.53
1928-29	2005.99		82.23	2088.22	1858.03
1929-30	1567.70		96.68	1664.38	1434.71
1930-31	1746.88	544.85	73.27	2365.00	2159.76
1931-32	1640.70		205.24	1845.94	1494.75

*This includes small amount put into sinking fund.

(Exclusive of Summer Session Income and Outgo.)

Records of Expenses and Income as Kept for the House

A definite record of all incomes and expenses for the year is kept by the supervisor. At the close of each year a financial statement is made listing the total receipts and expenses according to the classifications of the same. Following is the form used in keeping the house records and also the form used for the yearly financial statement.

Page	Sup.	Receipts		Yr.	House	
Sinking Fund	Misc.	Board	Total	Mo.	Da.	Items
			100.00			100.00 Brot Forward
	98.00	98.00	98.00	11	12	E. Spike ^{42.00} J. Burrel ^{35.00} L. VanLoan ^{21.00}
	46.00	46.00	46.00			F. Merryman ^{25.00} M. Dunn ^{21.00}
10	21.00	21.00	21.00	13		E. Fischer ^{21.00} Jelly ¹⁰
05		05	05	18		E. Fischer ^{15.24} Mgr. Jelly ⁰⁵ F. Merryman ^{2.36} Care Of Baby
40		40	40	25		J. Burrel ^{16.37} Mgr. Fruit ⁴⁰
				30		F. Merryman ^{8.00} Care Of Baby Thanks-giving Vacation
				12	1	P. Dutcher ^{1.00} Care Of Furnace Cords
						Candles ⁶⁰ Doilies ³ Mt States Power ^{11.31} Beaver Laundry ^{6.24}
				3		Pac. Tel. and Tel. ^{21.00} O.S.C. B. Office Gas ^{10.27}
				4		Corvallis Lbr. Co. ^{18.00} Soudust 6 Units @ 3.00
				8		Meier and Frank ^{1.95} Chair Set
55		55	55	9		F. Merryman ^{3.73} Mgr. Fruit ^{5.20} Milk ^{21.00}
	21.00	21.00	21.00	14		E. Fischer ^{21.00} Board
				16		Noians Voile and Thread ^{1.25} For Curtains ¹²⁵ Upstairs
				19		P. Dutcher ⁶⁰ Repair Clothes
				20		O.S.C. ^{6.16} Water Dept to Dec. ^{1.05}
						L. VanLoan ^{20.15} Mgr. Doilies ²⁰ Candles ¹⁰
				21		M. Dunn ^{11.31} Mgr. Xmas Tree ³⁵ Doilies ¹⁰
						Candles ⁶⁰
	59.00	59.00	59.00			L. VanLoan ^{21.00} M. Dunn ^{21.00} F. Merryman ^{17.00}
	7.00	7.00	7.00			J. Burrel ^{7.00}
			352.76			Total

Page	Sup.	Expenses											Yr.	House
Total	Food	Fuel	Phone	Water	Laundry and Cleaning	Replace Equip	Repair Labor	Light Gas Power	Operating Exp	Body	Cost Per Person			
1529	14.42											87.453		
250												2.50		
1737	16.63											74.429		
800												8.00		
1000		10.00												
92												92		
1755						6.24		11.31						
1527			5.00					10.27						
1800		18.00												
195												1.95		
1498	13.87											61.333		
125							1.25							
60										60				
616				6.16										
2140	19.52											1.25		
1799	16.91											45		
60												60		
16933	81.35	28.00	5.00	6.16	6.24	1.25	60	21.38	5.17	13.98	116			

STATEMENT OF INCOME AND EXPENSES

	<u>House</u>	<u>Year</u>
No. Students in Resident	_____	
No. Supervisors	_____	
Baby	_____	
Food Costs per Person per Day	_____	

Income

Bank Balance on Hand	_____	
Income from Board and Room	_____	
Miscellaneous Income		
Guest Money		
Food Sold by House	_____	
Total Income		_____

Expenditures

Food	_____	
Fuel	_____	
Telephone	_____	
Water	_____	
Laundry & Cleaning	_____	
Replacement & Equip.	_____	
Labor & Repairs	_____	
Light & Power	_____	
Operating	_____	
Baby	_____	
Sinking Fund		_____
Total Expense		_____
Bank Balance, Checking Account		_____

(Signed) _____

Supervisor Yr. _____

SINKING FUND

_____ year

Balance on hand at beginning of year _____

Date	Am't Withdrawn	Interest	Deposit
------	----------------	----------	---------

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Total	Am't Withdrawn	Interest	Deposit	_____
			Balance	_____

Use of Money Withdrawn

Date	Purchase	Cost
------	----------	------

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total Withdrawn _____

Balance _____

Signed _____ Supervisor

ANALYSIS OF DATA

Food

Comparative costs per person and per year.

This unit deals with the cost of food in the two home management houses at Oregon State College for the past six years, from 1926-27 to 1931-32, inclusive.

Food costs are figured on the basis of cost per person per day. For the past six years the amount of forty-five cents per person per day has been allowed. There has been no thought, however, of penalizing a girl if her costs run over this amount. The object has been to train girls to serve the best possible meals for a reasonable sum of money. It has been found that good food can be served on the food allowance. Each girl living in the home management house has the problem of planning and purchasing food for the home management house family for approximately one week. During her period of meal planning and food purchasing she has been termed hostess-manager. The number of hostess-managers during one school year varies in number from thirty-one to forty. This number depends on the number living in the house during the year which in turn, is dependent upon seniors enrolled in home economics.

The hostess manager plans her meals for the entire week before she goes on duty. The menus are posted on

the bulletin board for the convenience of the cook and the supervisor. A typical menu for a week will follow. If for some reason such as left-over foods, increase or decrease in family numbers, there is need for changing the menus somewhat, the manager has the privilege of so doing.

Hostess-Manager. The hostess-manager does all of her own selecting and marketing of foods and aims to keep within the food allowance of forty-five cents. She keeps an accurate record of all the money spent for food; the amount and cost of individual food items; number of meals served; the cost per person per meal; and the amount of money paid in for personal guests, if such occur. A typical food record will follow.

No additional allowance is made for the food for the baby, but his food comes out of the total family food allowance. The greatest item in the cost of the baby's food is milk which amounts to approximately one quart a day. Therefore, this causes a slight reduction from the forty-five cents allowance for each adult member of the family.

In some instances the hostess-managers have kept their costs much below forty-five cents per person per day, while in other instances it has gone above this amount. A careful study shows the following causes for

food costs going above forty-five cents per person per day:

- (1) more elaborate and expensive menus; that is, expensive cuts of meat, garnishes and accompaniments
- (2) more food purchased out of season--a rise in cost is usually noticed in the spring when fresh food is arriving on the market such as cucumbers, fresh fruit, new peas, etc.
- (3) careless marketing, lack of experience and training
- (4) purchasing in small quantities or purchasing more than is necessary
- (5) failing to plan for use of left-overs
- (6) being unfamiliar with local stores and their prices
- (7) distance from shopping district makes time buying expensive. Lack of time to shop for "specials."

Causes for food costs going below forty-five cents per person:

- (1) some girls are better managers as a result of greater experience and thus do more careful planning and buying
- (2) planning less expensive meals
- (3) some cooks make more practical use of foods, no wastes and better use of left-overs
- (4) there is greater cooperation between some managers and cooks than others
- (5) more people served usually cuts down on cost
- (6) buying in larger quantities reduces costs.

MENU SHEETS

Day	Monday	Tuesday	Wednesday
Breakfast	<p>Sliced Oranges Oatmeal White Toast Jam Coffee</p>	<p>Stewed Prunes Rice Krispies Graham Honey Biscuits Milk</p>	<p>Grapes Bran Flakes Toasted Raisin Bread Milk</p>
Lunch	<p>Toasted Meat Sandwiches (Club) Waldorf Salad Milk</p>	<p>Waffles Carrot & Raisin Salad Chocolate</p>	<p>Cream of Celery Soup Croutons Banana Pineapple Salad Tea</p>
Dinner	<p>Stuffed Peppers Baked Buttered Potatoes Carrots Bread Apricot Whip Custard Sauce Lady Fingers</p>	<p>Swiss Steak Riced Whole Potatoes Cauliflower Stuffed Celery Butterscotch Custard Macaroons</p>	<p>Buffet Chicken a la King Puff paste Candied Sweet shells Potatoes Grated Carrot, Celery, & Apple Salad Hot Rolls Preserves Cranberry Whip Cookies Coffee</p>

MENU SHEETS

Day	Thursday	Friday	Saturday
Breakfast	<p style="text-align: center;">Apple Sauce</p> <p>Oatmeal Muffins</p> <p style="text-align: center;">Jam</p> <p style="text-align: center;">Chocolate</p>	<p style="text-align: center;">Bananas on</p> <p>Flakes Toast</p> <p style="text-align: center;">Coffee</p>	<p style="text-align: center;">Stewed Apricots</p> <p>Scrambled Eggs Bacon</p> <p style="text-align: center;">Toast</p> <p style="text-align: center;">Milk</p>
Lunch	<p style="text-align: center;">Tomato Spagetti</p> <p>Head Lettuce Salad - French Dressing</p> <p>Wholewheat Bread Milk</p>	<p style="text-align: center;">Boston Baked Beans</p> <p>Fruit Jello Salad</p> <p>Bread Milk</p>	<p style="text-align: center;">Corn Souffle</p> <p>Vegetable Salad</p> <p>Gingerbread Tea</p>
Dinner	<p style="text-align: center;">Pork Chops - Gravy</p> <p>Mashed Potatoes Buttered Cabbage</p> <p style="text-align: center;">Pickles</p> <p style="text-align: center;">Bread</p> <p>Cottage Pudding Lemon Sauce</p>	<p style="text-align: center;">Fillet of Halibut -</p> <p style="text-align: center;">Lemon</p> <p>Scalloped Potatoes Baked Squash</p> <p style="text-align: center;">Bread</p> <p style="text-align: center;">Radishes</p> <p>Deep Apple Pie Cheese</p>	<p style="text-align: center;">Liver Bernaise</p> <p>Spinach Baked Potatoes</p> <p style="text-align: center;">Bread</p> <p style="text-align: center;">Pickled Beets</p> <p>White Cake Hot Chocolate Sauce</p>

Hostess-Manager _____

Month _____ Days _____ 19 _____

Name

December 6-12, 1931

Name

December 6-12, 1931

Day	Cost Money	Amount	Total	Month	Day	Items
				12	5	³⁶ 4 Qts. Milk ³⁵ 1 Dz. Eggs ^{1.00} 4 ²⁰ Rabbit ²⁰ 1 Squash ^{1⁰⁰} ³⁹ Coffee ³⁹ 2 Dz. Oranges ²⁰ 5 Oz Shrimp ⁰⁹ 1/2 Dz Bananas ¹⁰ 1 Hd. Lettuce ³⁹ 1 ¹⁰ Butter ¹⁰ 1/2 ¹⁰ Shortening ¹⁰ 1 ¹⁰ Sugar ¹⁵ 1 Pkg. Nello ¹⁵ 2 Can Pineapp ¹⁶ 1/2 Cocoa ¹⁰ 1/2 Dz Saus ¹⁰ 1 Bread
	35		35	12	6	1 Guest
				12	7	³⁶ 4 Qts Milk ⁶⁵ 1 Pt. Vinegar ⁰⁵ 1 ⁰⁸ Pkts. 1 ¹⁰ Dz. Rolls ⁰⁸ 1 Bch. Carrots ⁰⁸ 1/2 Cheese ⁰⁹ 2 ⁰⁹ Cabbage ¹⁰ 1 ¹⁰ 1/2 ¹⁰ May ¹⁰ canase ¹⁰ 5 Oz Tom. Soup ¹⁰ 5 Oz Oysters ²⁰ 5 Oz. Shrimp ¹⁵ 1/2 M. Melons ¹⁵ Gr. Pepper ⁰⁸ 1 Bch. Celery ¹⁰ 2 Can ⁰⁸ Pumpkin ⁰⁸ Tomatoes ¹⁰ 1 Bread ⁰⁸ 5 Oz Grapefruit ⁰⁸ 1/2 Dz. Bananas
				12	8	³⁶ 4 Qts Milk ⁵⁰ 4 ¹⁵ Pot. Roast ³⁵ 1/2 ¹⁰ Lamb Steer ¹⁰ 1 Dz. Eggs ²⁰ 1 Can Peaches ²⁰ 1 ¹⁰ Potatoes ¹⁰ 2 Can Tomatoes ²⁰ 2 Can Apricots ¹⁰ 1 Hd Lettuce
				12	9	³⁵ 5 ¹⁵ Veal Roast ²⁰ 1/2 ¹⁰ Dz. Rolls ¹⁵ 1 Glass Jelly ²⁰ 1/2 ⁰⁵ 1/2 ¹⁵ Walnut ²⁰ 3 Small Can Peas ³⁰ 2 ²⁷ Cans Pres ¹² 2 ¹² Cranberries ¹⁰ 1/2 ¹² Crisp ⁴ ¹⁰ 1 Oz Pimento ⁵⁰ 7 ¹⁵ Sugar ¹⁵ 2 Cucumbers ¹⁰ 1 ¹⁰ ³² Butter ¹⁰ 1 Hd. Lettuce ²⁵ 2 ³⁶ Shortening ³⁶ 4 Qts Milk
				12	10	³⁵ 1 Dz Eggs ³⁹ 1 ⁰⁹ Butter ¹⁰ 1 ¹⁰ Bread ¹⁰ 1 Hd Lettuce ⁰⁵ 1/2 Pt Pickles ¹⁰ 10 Oz. Saus ³⁶ 4 Qts Milk ³⁶ 2 ¹⁰ Wafers ⁰⁸ 1 ³⁵ Bread Guest
	35		35	12	11	¹⁵ 12 ²⁰ Spinach ⁰⁵ 1 ⁰⁵ Liver ⁰⁵ 1 ⁰⁴ Bkgs ⁰⁴ 1 Bch Turnips ⁰⁵ 1 Bch Carrots ¹⁰ 1 Raisin Bread ³⁶ 1 Pkg Saus ¹⁰ 1/2 ³⁶ Cheese ¹⁰ 4 Qts Milk check ¹⁶⁸⁴
	70	1684	1754			Totals
						Total Number Meals Served 121
						Cost Per Meal Per Person .145
						Cost Per Person Per Day .135

Total	Fruits Vegetables	Dairy Products	Meat Products	Cereal Products	Fats Butter	Jam Sugar	No Fond Value	Baby
191	20	27	135					09
118	59		20				39	
69	10				49	10		
51	15		10	10	16			
10				10				
127	08	27	65	10			05	09
48	09	08			31			
40	10		36					
28	13					15		
53	45			08				
06	06							
136		27	100					09
65	65							
30	30							
133			35	23		15		
70	25				15			
69	57			12				
75	25					50		
74	10				69			
36		27						09
93	10		35	09	39			
51		27					15	08
61	25	27						09
33			25	08				
47	13		25					
24	05			09			10	
46		37						09
\$ 17.54	4 60	2 07	5 46	99	2 14	90	69	63

STATEMENT OF MANAGER

Dec 6-12 Inc. 1931

<i>House Expenses</i>		
<i>Tiffins Bakery</i>	28	
<i>Walkers Grocery</i>	788	
<i>Twenty-Sixth St. Grocery</i>	241	
<i>Corvallis Meat Market</i>	335	
<i>Sanitary Market</i>	90	
<i>Sunnybrook Dairy</i>	252	1734
<i>Other Food Purchases</i>		
<i>Fruit From House</i>	20	20
<i>Total Food</i>	1754	1754
<i>Other Purchases</i>		
<i>Boy Scouts Xmas-Tree</i>	35	
<i>Campus Store</i>		
<i>Dollies</i>	10	
<i>Gerding Grocery</i>		
<i>Candles</i>	60	1.05
<i>Total Expenses</i>		1859
<i>Total Number Meals Served</i>	121	
<i>Cost Per Meal Per Person</i>	.145	
<i>Cost Per Person Per Day</i>	.435	
<i>Received For</i>		
<i>Guest Meals</i>	70	70
<i>Check Recd. From Kent</i>	1789	1789
<i>Total Receipts</i>		1859
<i>Signed</i>		

GRAPHS I TO VI - WITHYCOMBE HOUSE

Following are graphs showing the variation in food costs per person per day for each manager. Graphs I to VI show the variations in food costs per person per day at Withycombe for the college years 1926-27 to 1931-32, inclusive. Each manager planned and selected the food for approximately one week. The vertical line represents the cost per person per day and the horizontal line represents the managers in the order in which they served during the year as 1, the first manager; 2, the second manager; 3, the third manager, etc. Range refers to difference between the minimum and maximum cost per day. The average cost is the average cost of all the managers for the year.

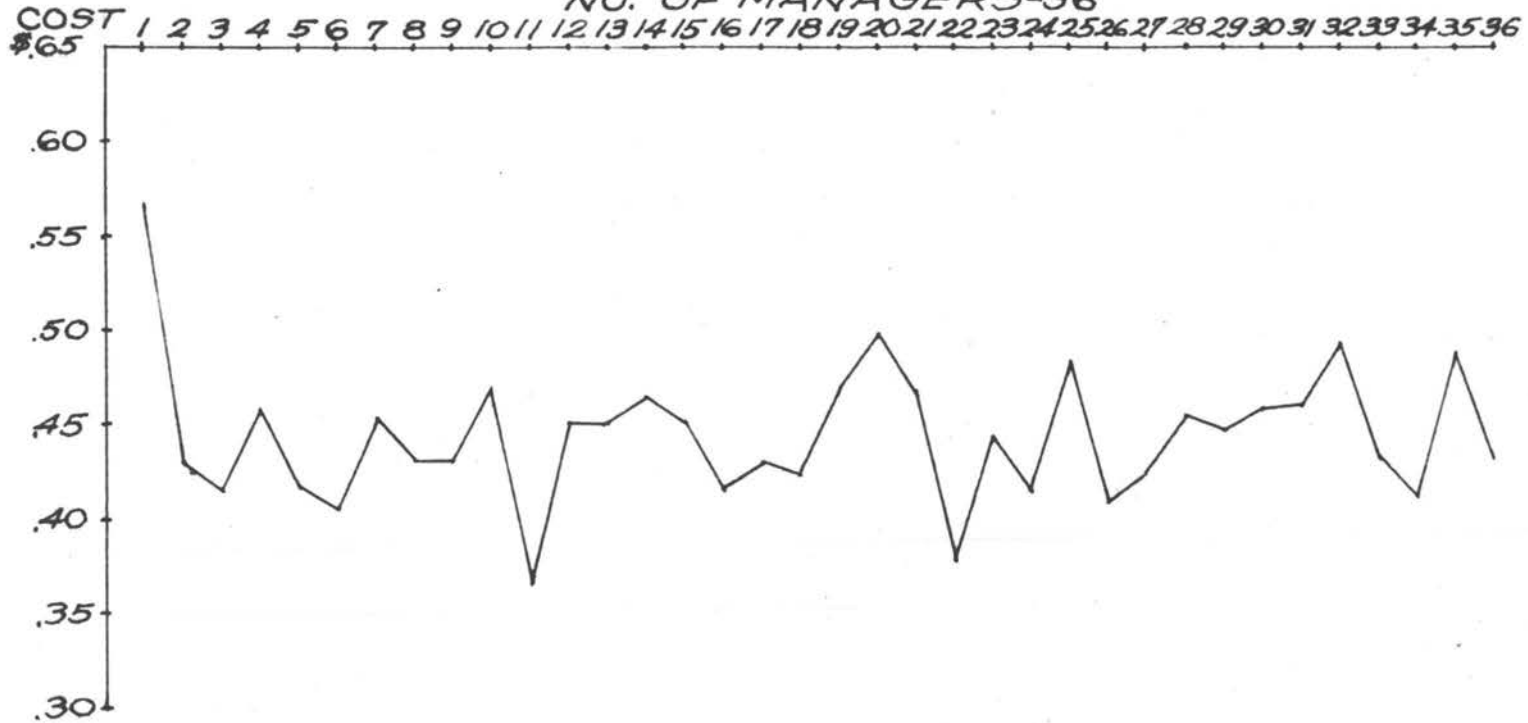
Graph No.	Year	Number of Managers per Year	Range in Cost per Year	Average Cost per Person per Year
I	1926-27	36	\$.369-.567	\$.420
II	1927-28	39	.362-.573	.443
III	1928-29	39	.321-.528	.430
IV	1929-30	30	.375-.516	.442
V	1930-31	35	.402-.612	.490
VI	1931-32	33	.332-.526	.449

WITHYCOMBE HOUSE
FOOD COSTS
(1926 - 27)

RANGE \$.369 TO \$.567

AVE. COST \$.42

NO. OF MANAGERS-36



-36-

GRAPH NO. I

WITHYCOMBE HOUSE

FOOD COSTS

(1927-28)

RANGE \$362 TO \$573

AVE. COST \$42

NO. OF MANAGERS - 39



-37-

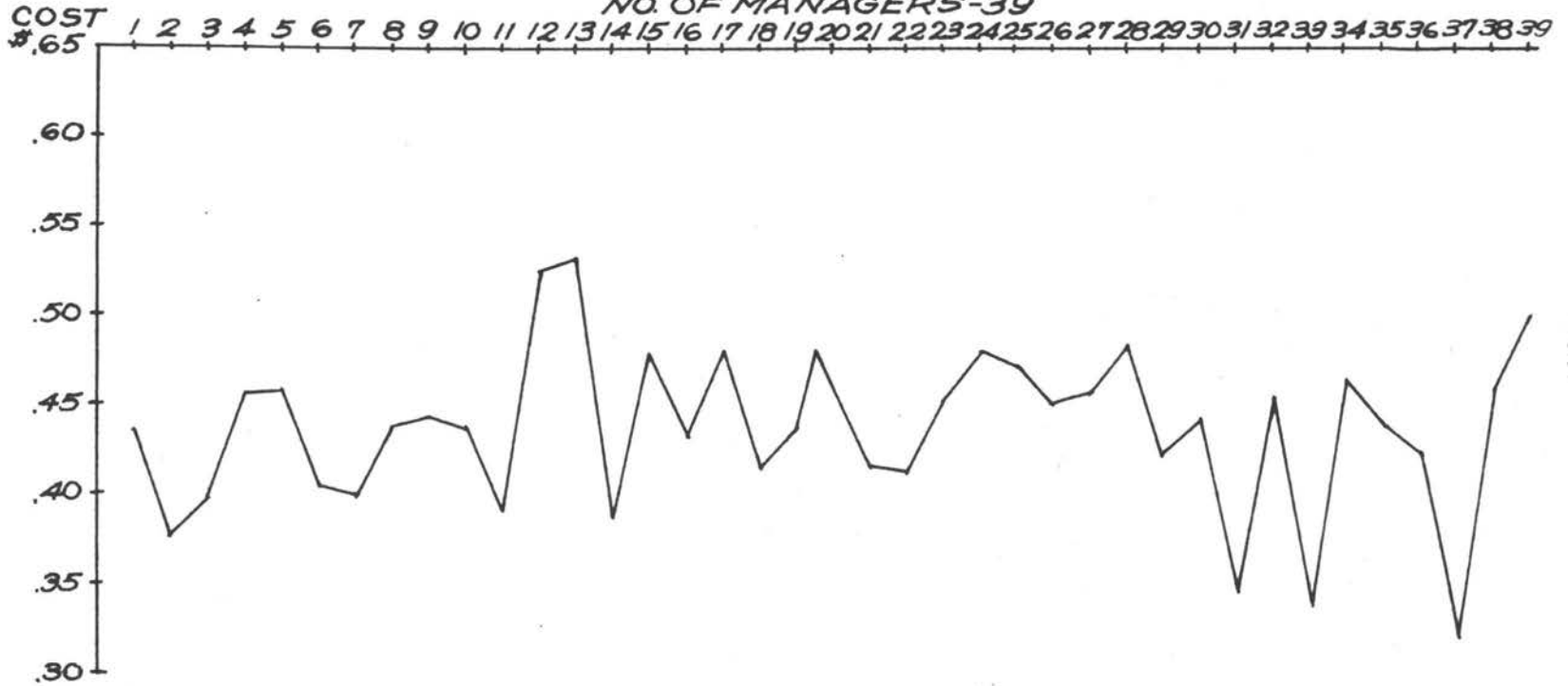
GRAPH NO. II

WITHYCOMBE HOUSE
FOOD COSTS
(1928-29)

RANGE #.321 - #.54

AVE. COST #.43

NO. OF MANAGERS - 39



-38-

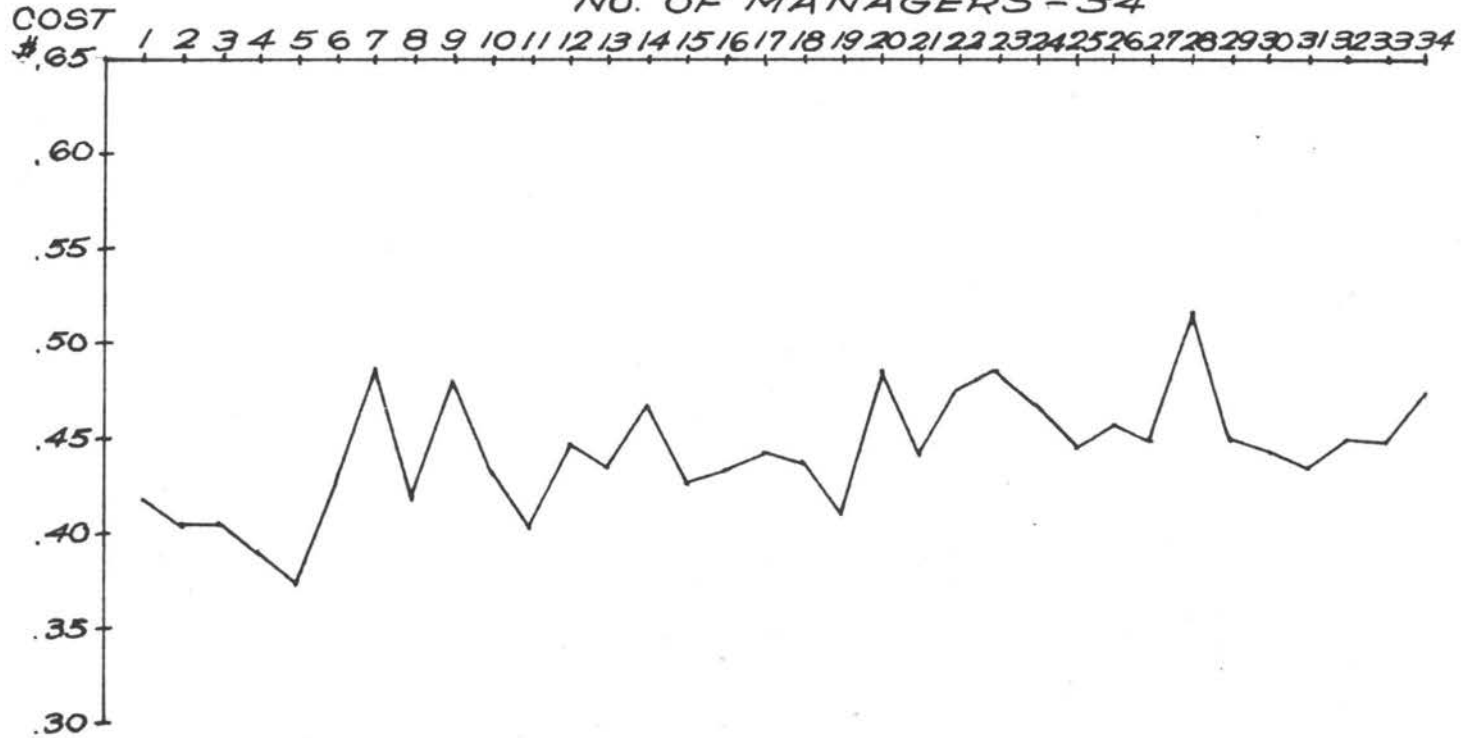
GRAPH NO. III

WITHYCOMBE HOUSE
FOOD COSTS
(1929-30)

RANGE \$.375 - \$.516

AVE. COST \$.442

NO. OF MANAGERS - 34



**WITHYCOMBE HOUSE
FOOD COSTS
(1930 - 31)**

RANGE ~~\$.403~~ ~~\$.612~~

AVE. COST ~~\$.49~~

NO. OF MANAGERS - 35



-40-

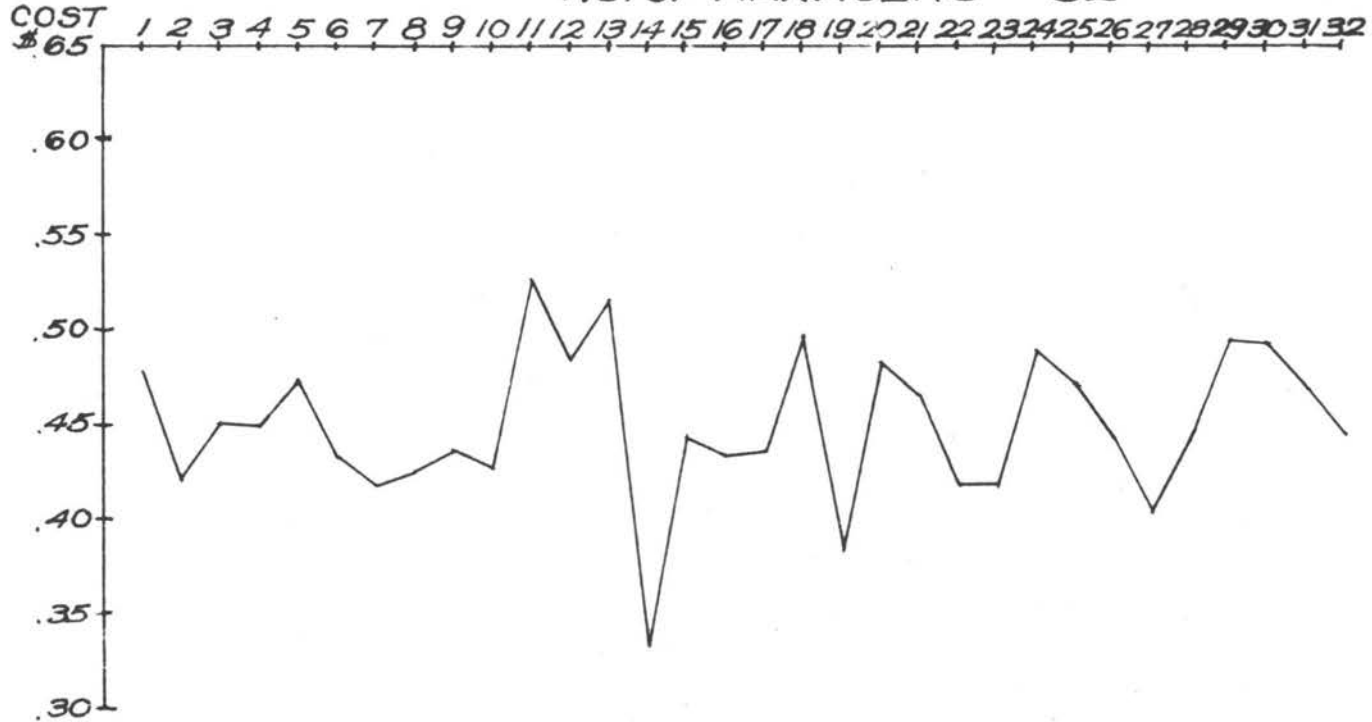
GRAPH NO. V

WITHYCOMBE HOUSE FOOD COSTS (1931-32)

RANGE #332 - #526

AVE. COST #449

NO. OF MANAGERS - 32



GRAPHS VII TO XII - COVELL AND KENT

Graphs VII to XII, inclusive, show the variations in food costs per person per day at the Covell and Kent Houses for the college years 1926-27 to 1931-32, inclusive. Each manager planned and selected food for approximately one week. The vertical line represents the cost per person per day and the horizontal line represents the managers in the order in which they served during the year, as 1, the first manager; 2, the second manager; 3, the third manager, etc. Range refers to the difference between the minimum cost and the maximum cost per day. The average cost is the average cost of all the managers for the year.

Graph No.	Year	Number of Managers for Year	Range in Cost per Year	Average Cost per Person per Year
VII	1926-27	35	\$.350-.60	\$.430
VIII	1927-28	39	.378-.57	.440
IX	1928-29	40	.350-.54	.448
X	1929-30	34	.366-.58	.458
XI	1930-31	33	.370-.58	.453
XII	1931-32	33	.369-.55	.437

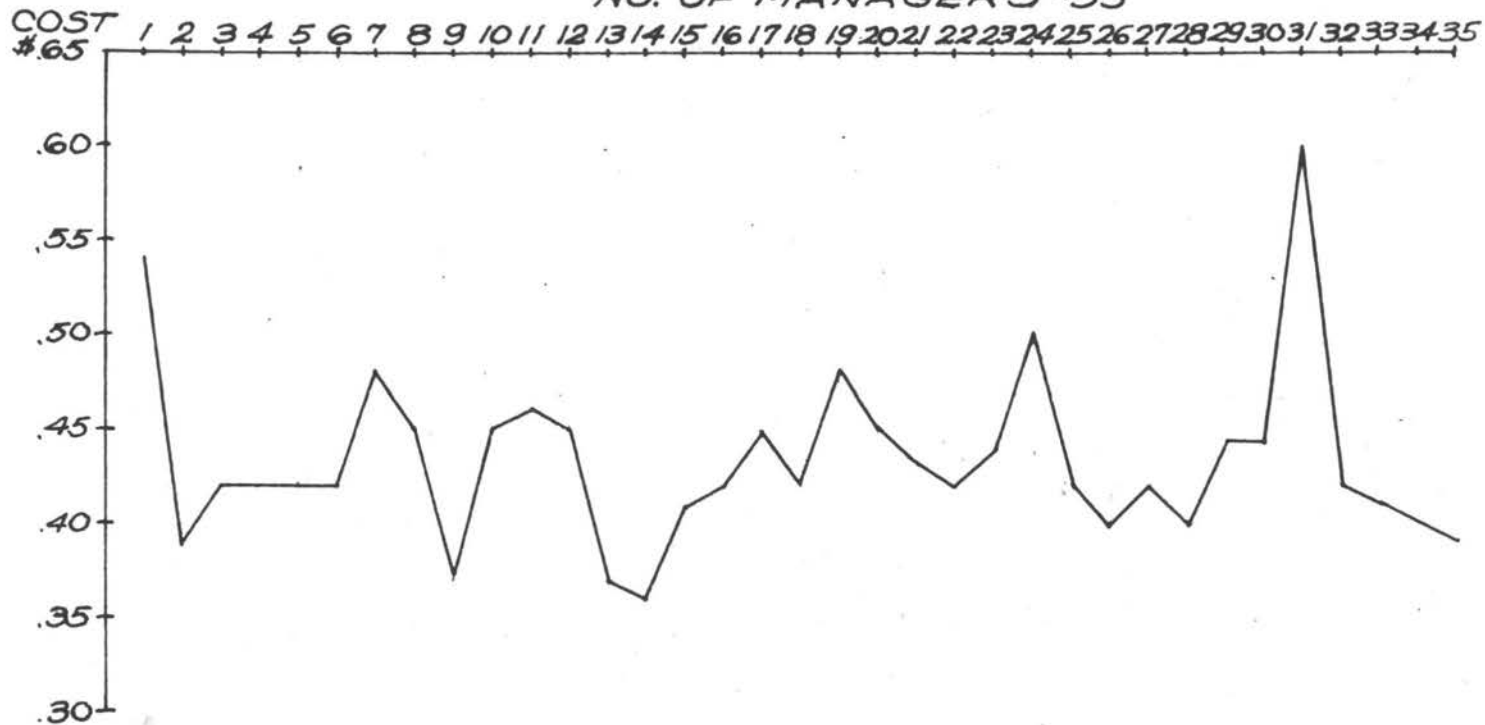
COVELL HOUSE FOOD COSTS

(1926 - 27)

RANGE #.35 - #.60

AVE. COST #.43

NO. OF MANAGERS - 35

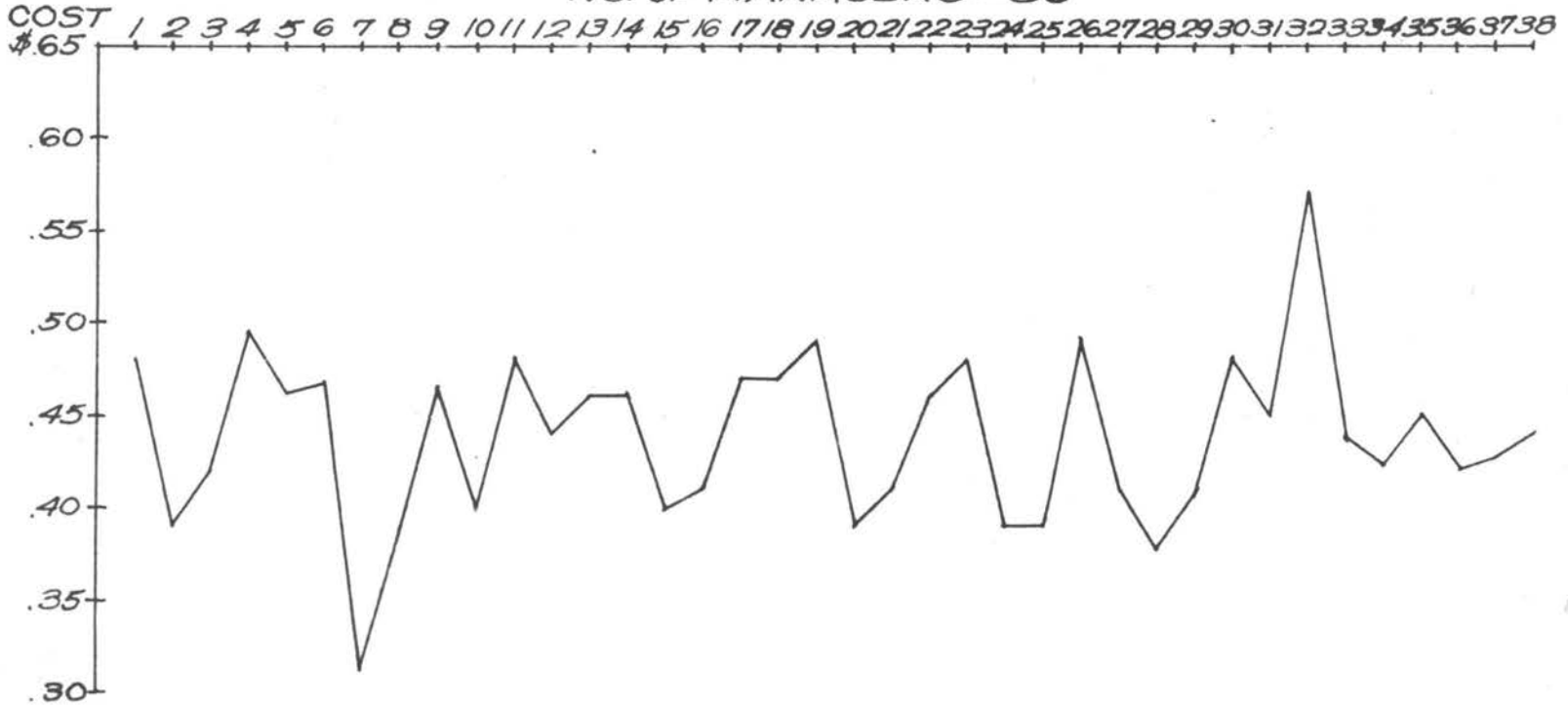


COVELL HOUSE
FOOD COSTS
(1927 - 28)

RANGE \$378 - \$57

AVE. COST \$44

NO. OF MANAGERS - 38



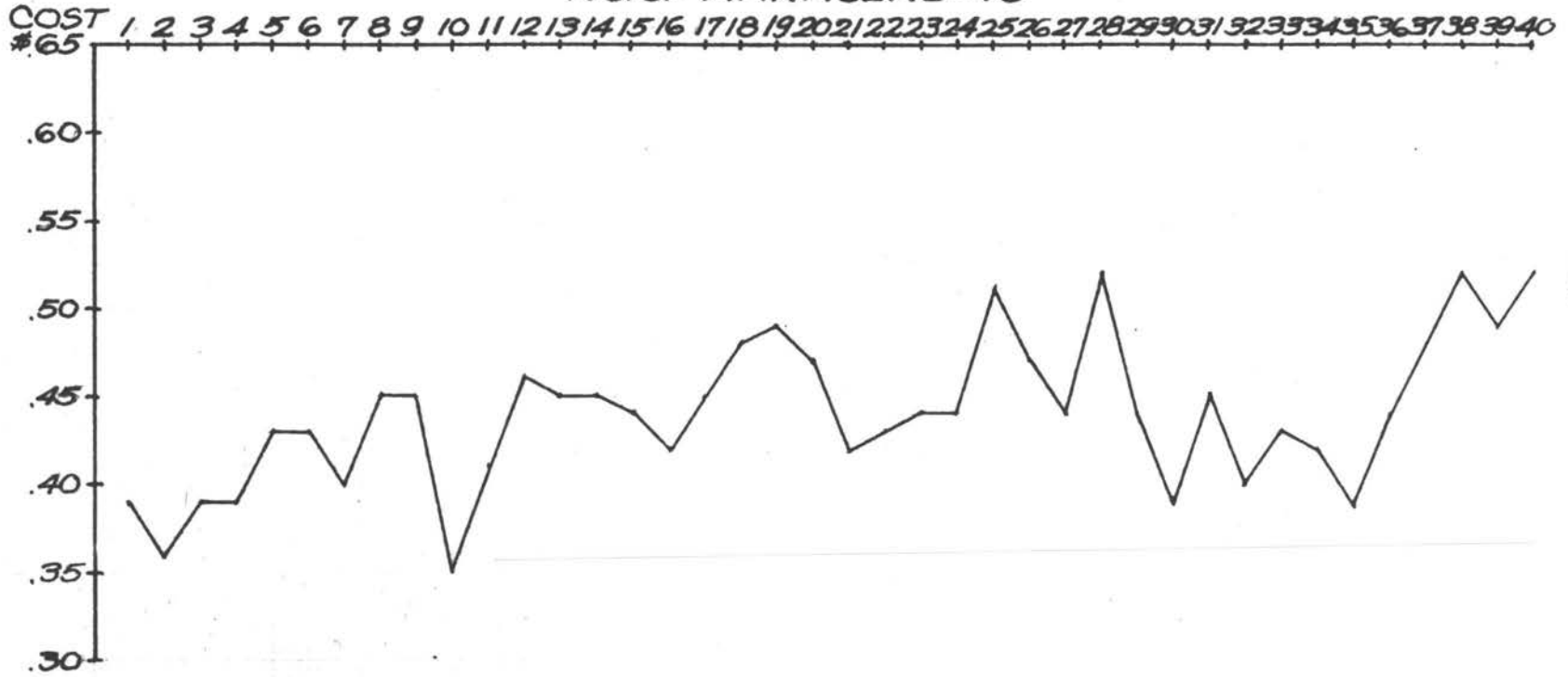
-44-

**COVELL HOUSE
FOOD COSTS
(1928-29)**

RANGE #.35 - #.54

AVE. COST #.448

NO. OF MANAGERS - 40



-45-

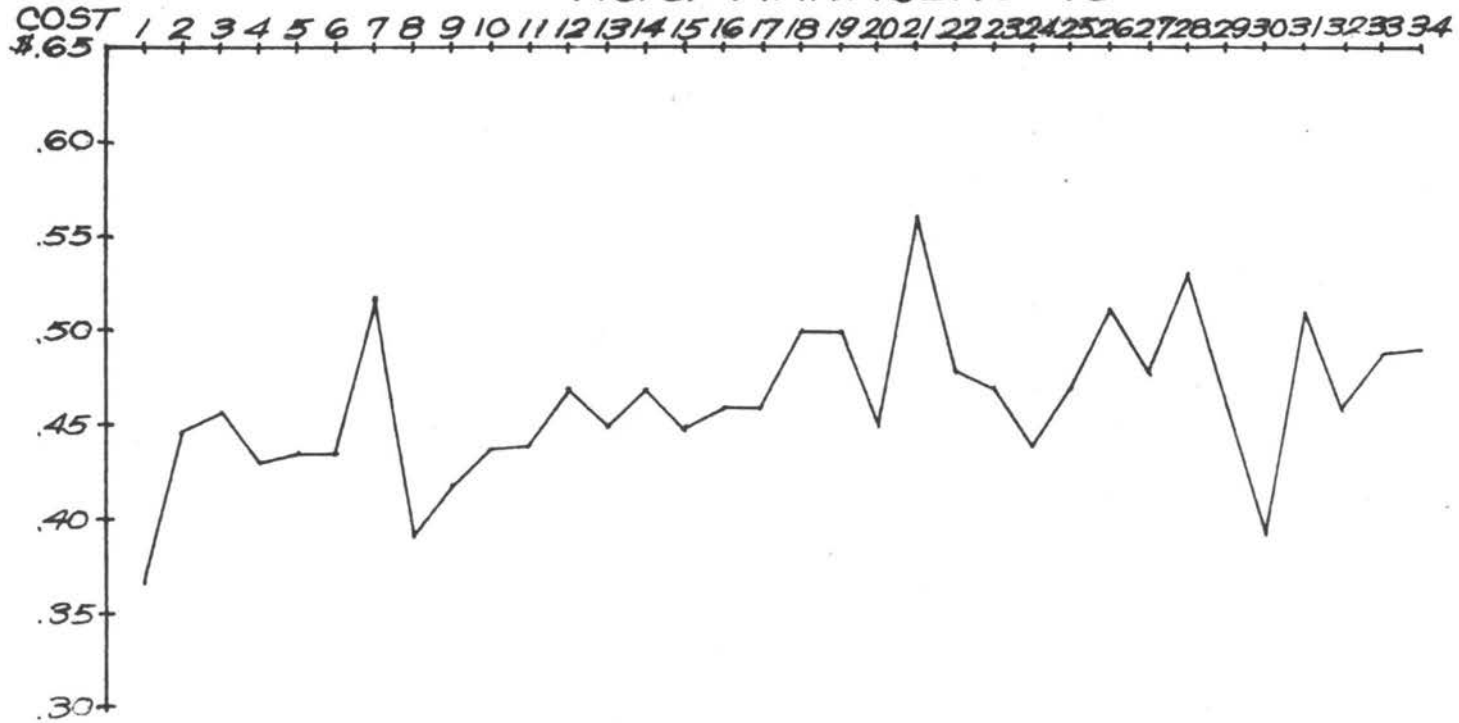
GRAPH NO. IX

**COVELL HOUSE
FOOD COSTS
(1929 - 30)**

RANGE #366 - #56

AVE. COST #462

NO. OF MANAGERS - 40

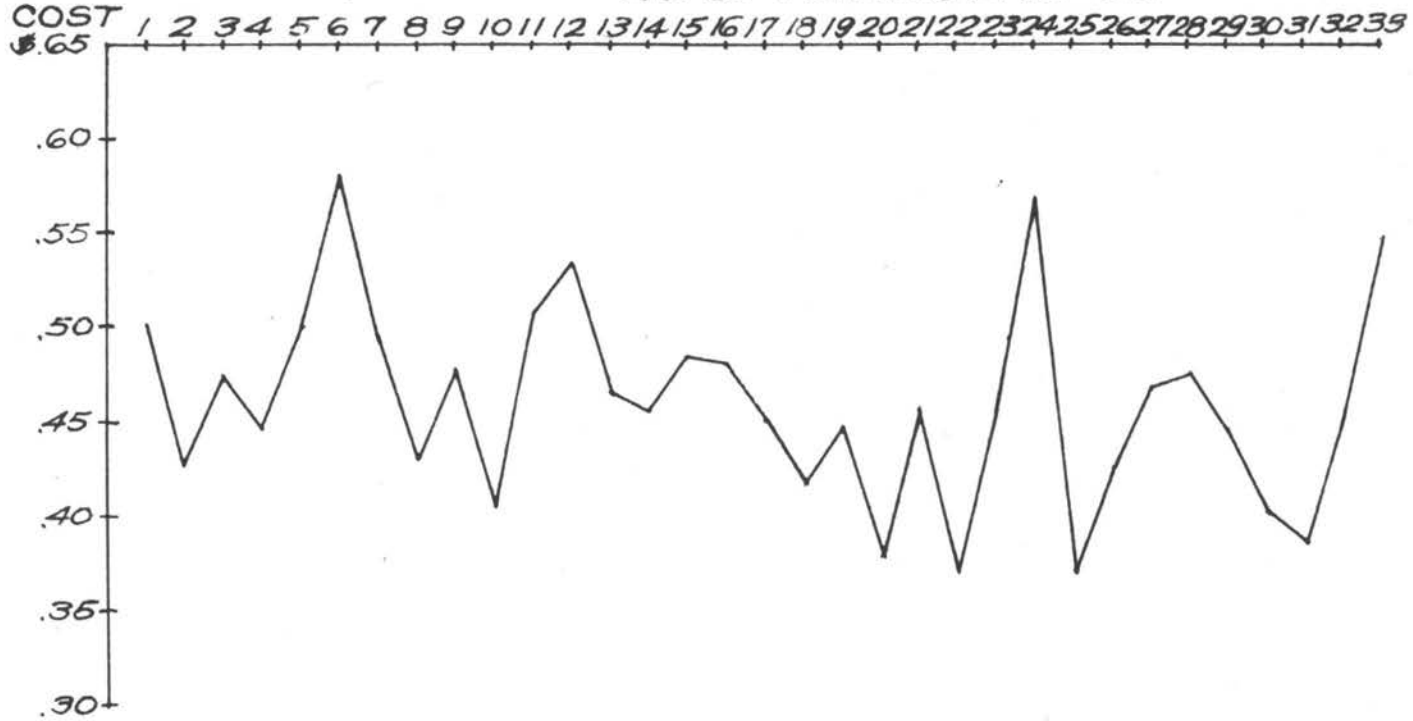


KENT HOUSE
FOOD COSTS
(1930-31)

RANGE \$.37-\$.58

AVE. COST \$.458

NO. OF MANAGERS-33



-47-

GRAPH NO. XI

KENT HOUSE
FOOD COSTS
(1931 - 32)

RANGE \$.369 - \$.55

AVE. COST \$.437

NO. OF MANAGERS - 33



GRAPHS XIII TO XVIII

In Graphs XIII to XVIII, inclusive, a comparison of the food costs per person in the two houses is shown. The continuous line represents the food expenditures of the Withycombe House and the broken line represents the food expenditures of the Covell and Kent Houses. Although there is some variation in the food costs for the two houses, it should be noted the greater number of cases fall between the forty and the forty-five cent line, with the exception of the year 1930-31 when food costs per person were higher in both houses. This may be partially explained by the fact that the two supervisors were having their first experience dealing with western food markets. Records also indicate that accompaniments were served frequently, hot rolls from the bakery were always served at dinner, coffee was used in large quantities, and on several occasions groups indulged in hotel dinners which increased food costs.

During the year 1931-32, all menus were checked by the Food and Nutrition Department, thus assuring a most desirable food standard with well-balanced menus offering much variety. This standard has been maintained within the food allowance of forty-five cents per person per day.

The trend in food prices the past six years would

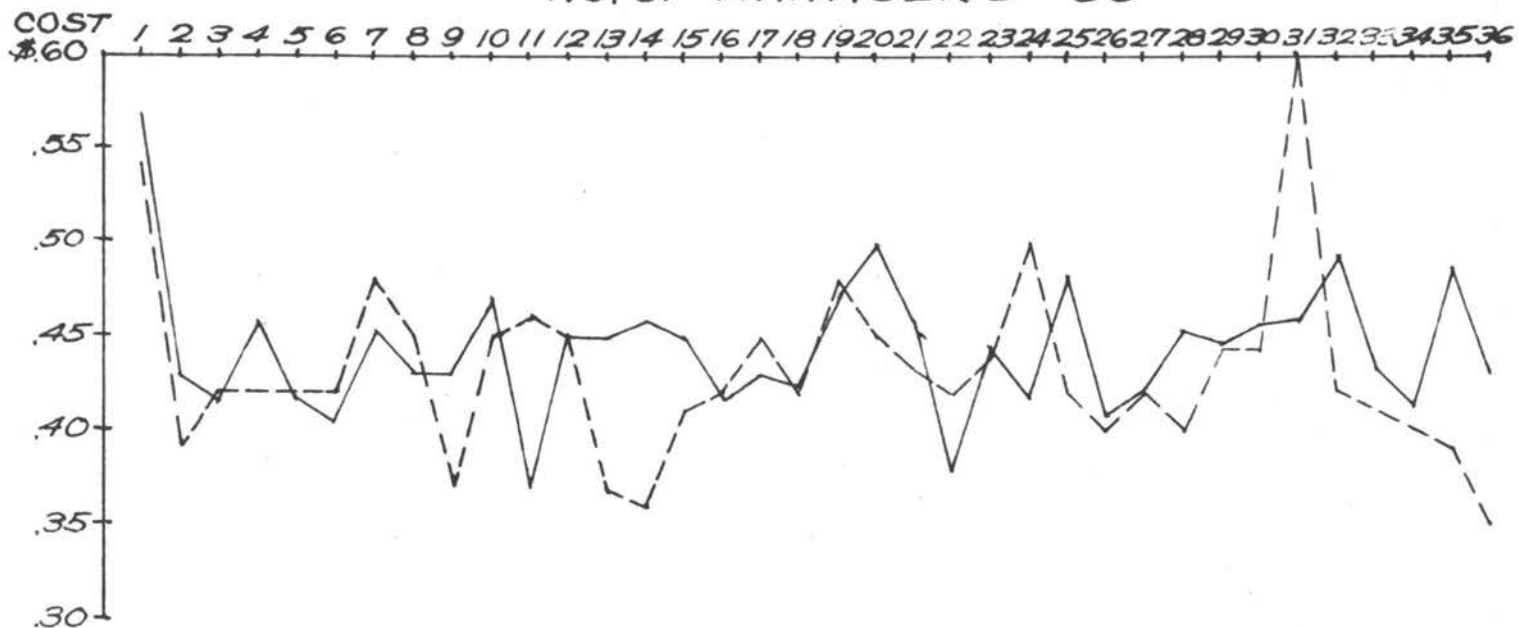
indicate that food standards in the houses have been raised, due to the fact that the allowance has remained constant while, according to the Monthly Labor Review of February, 1932, page 463, it is found that from 1926-29 food costs in the United States remained fairly stable and from December, 1929, to December 1931, food costs have decreased 27.7%. According to the May, 1932, issue, food costs have decreased 16.9% from March, 1931, to March, 1932. Food costs in Portland, as shown in the same number, have decreased 12.3%.

Range in Cost of Food per Person per Day

Year	Withycombe	Covell & Kent
1926-27	\$.369-.567	\$.350-.600
1927-28	.362-.573	.378-.570
1928-29	.321-.528	.350-.540
1929-30	.375-.516	.366-.560
1931-32	.332-.526	.369-.550

FOOD COSTS PER PERSON PER DAY (1926 - 27)

NO. OF MANAGERS - 36



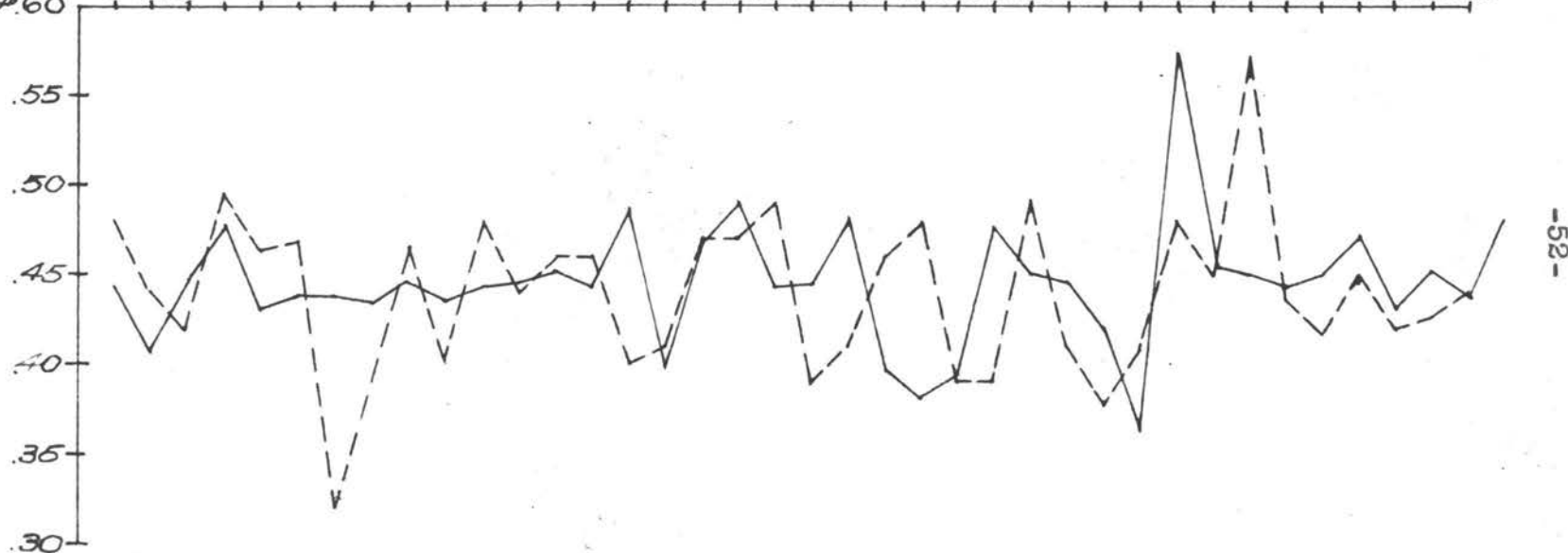
_____ WITHYCOMBE HOUSE
 - - - - - COVELL HOUSE

GRAPH NO. XIII

FOOD COSTS PER PERSON PER DAY (1927 - 28)

NO. OF MANAGERS - 38

COST
\$.60 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38



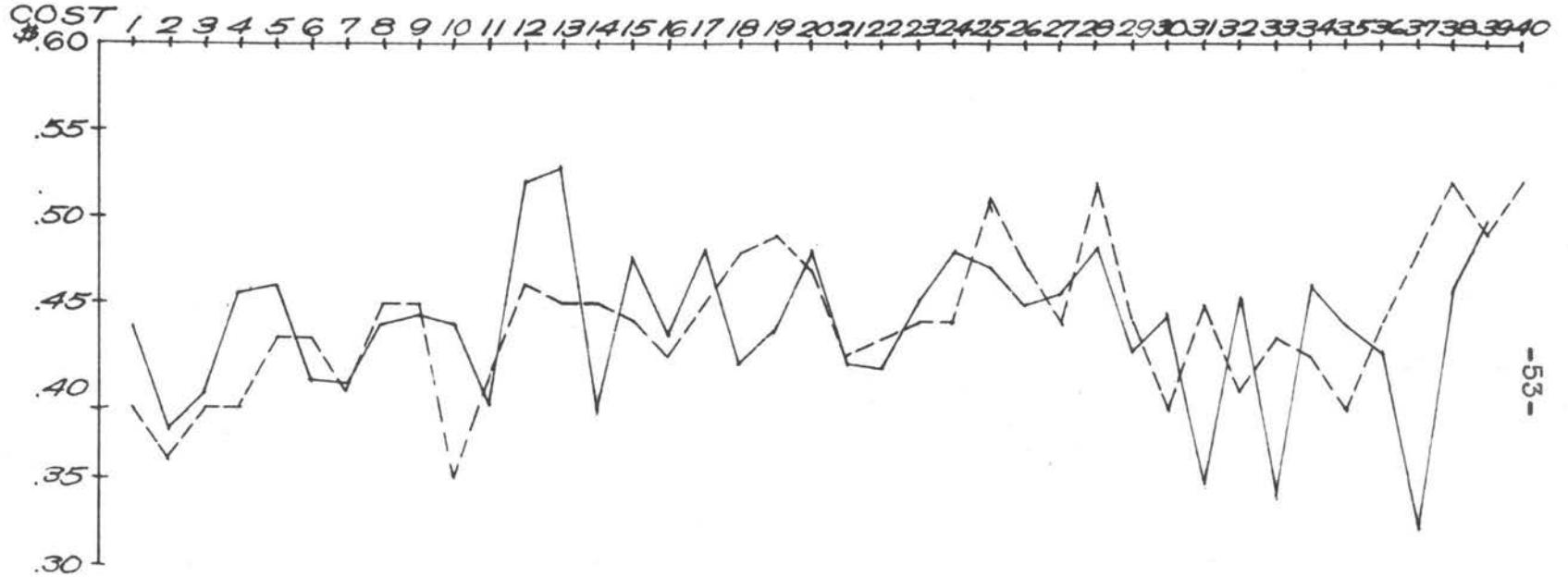
-52-

_____ WITHYCOMBE HOUSE
 - - - - - COVELL HOUSE

GRAPH NO. XIV

FOOD COSTS PER PERSON PER DAY (1928 - 29)

NO. OF MANAGERS - 40

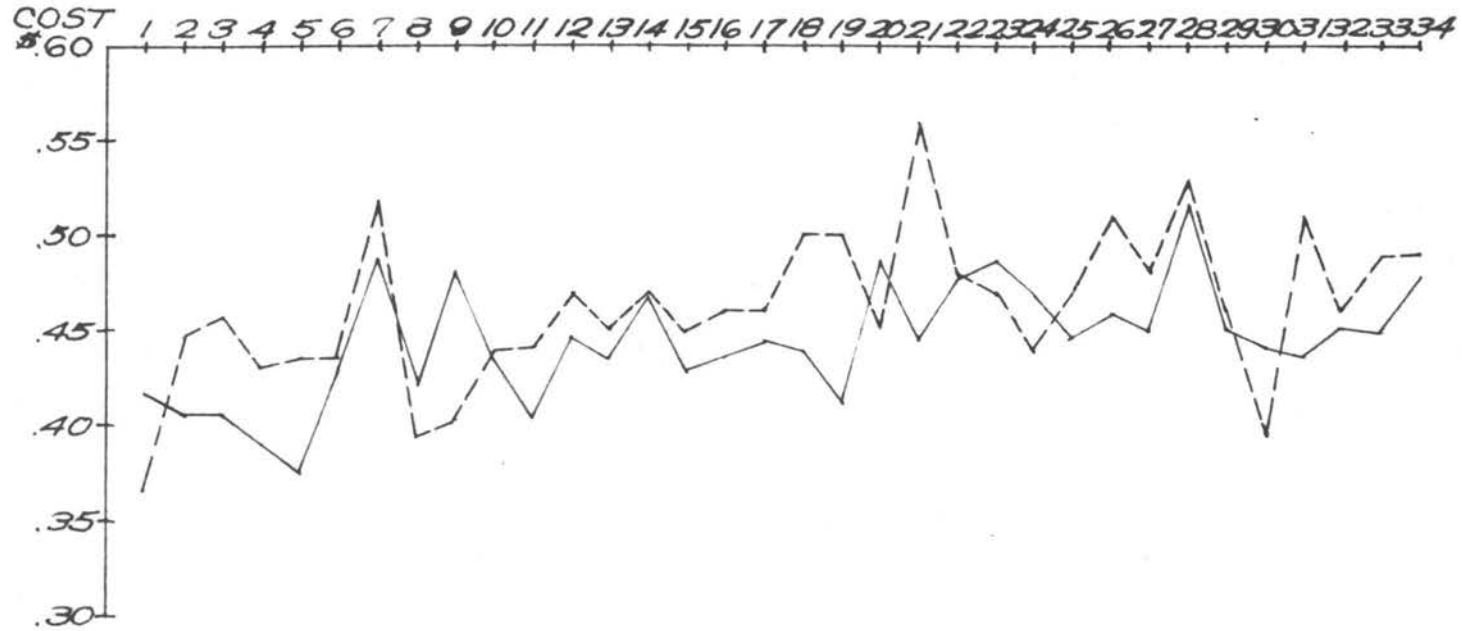


_____ WITHYCOMBE HOUSE
 - - - - - COVELL HOUSE

GRAPH NO. XV

FOOD COSTS PER PERSON PER DAY (1929 - 30)

NO. OF MANAGERS - 34

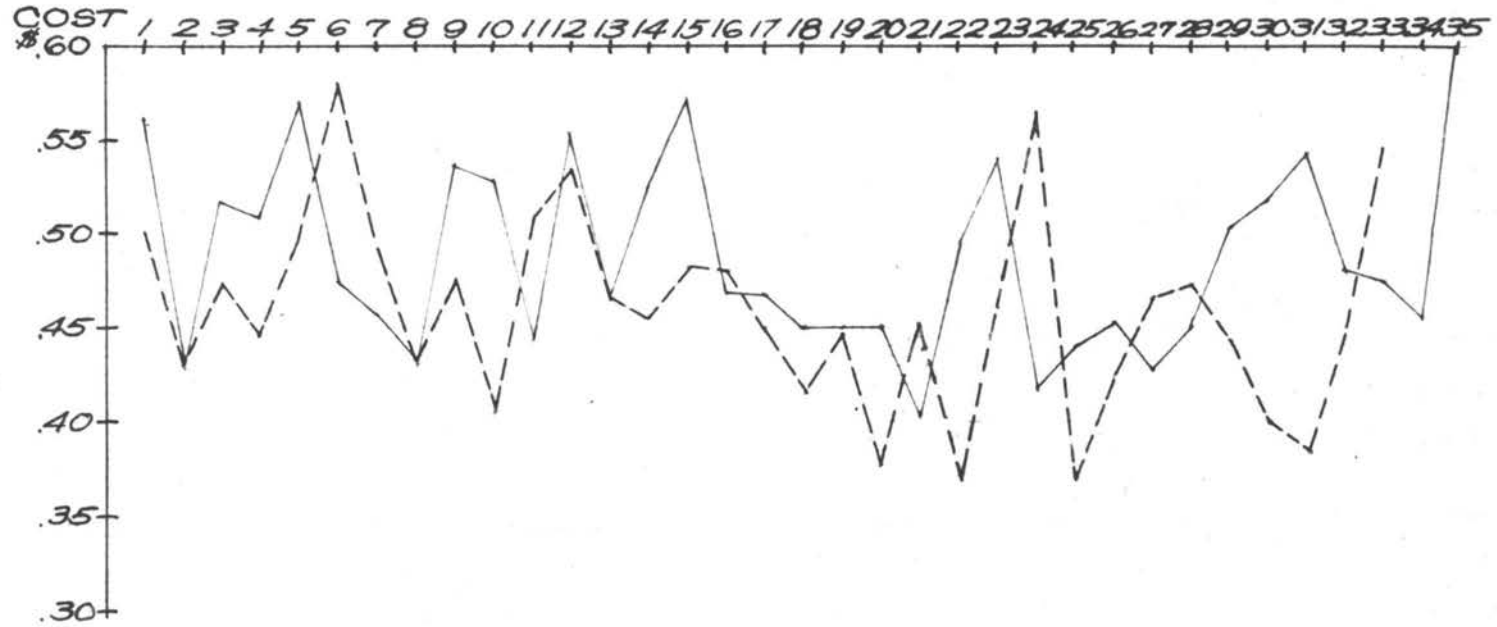


—— WITHYCOMBE HOUSE
- - - - COVELL HOUSE

GRAPH NO. XVI

FOOD COSTS PER PERSON PER DAY (1930 - 31)

NO. OF MANAGERS 33-35



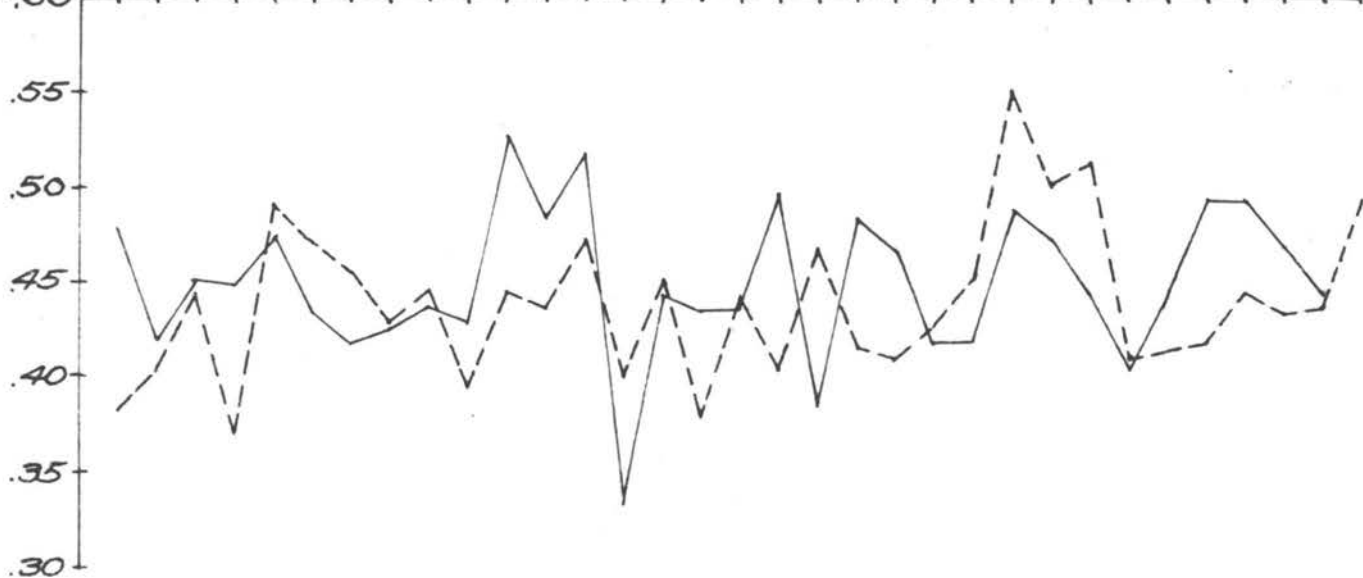
— WITHYCOMBE HOUSE
- - - KENT HOUSE

GRAPH NO. XVIII

FOOD COSTS PER PERSON PER DAY (1931 - 32)

NO. OF MANAGERS-33

COST \$.60
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33



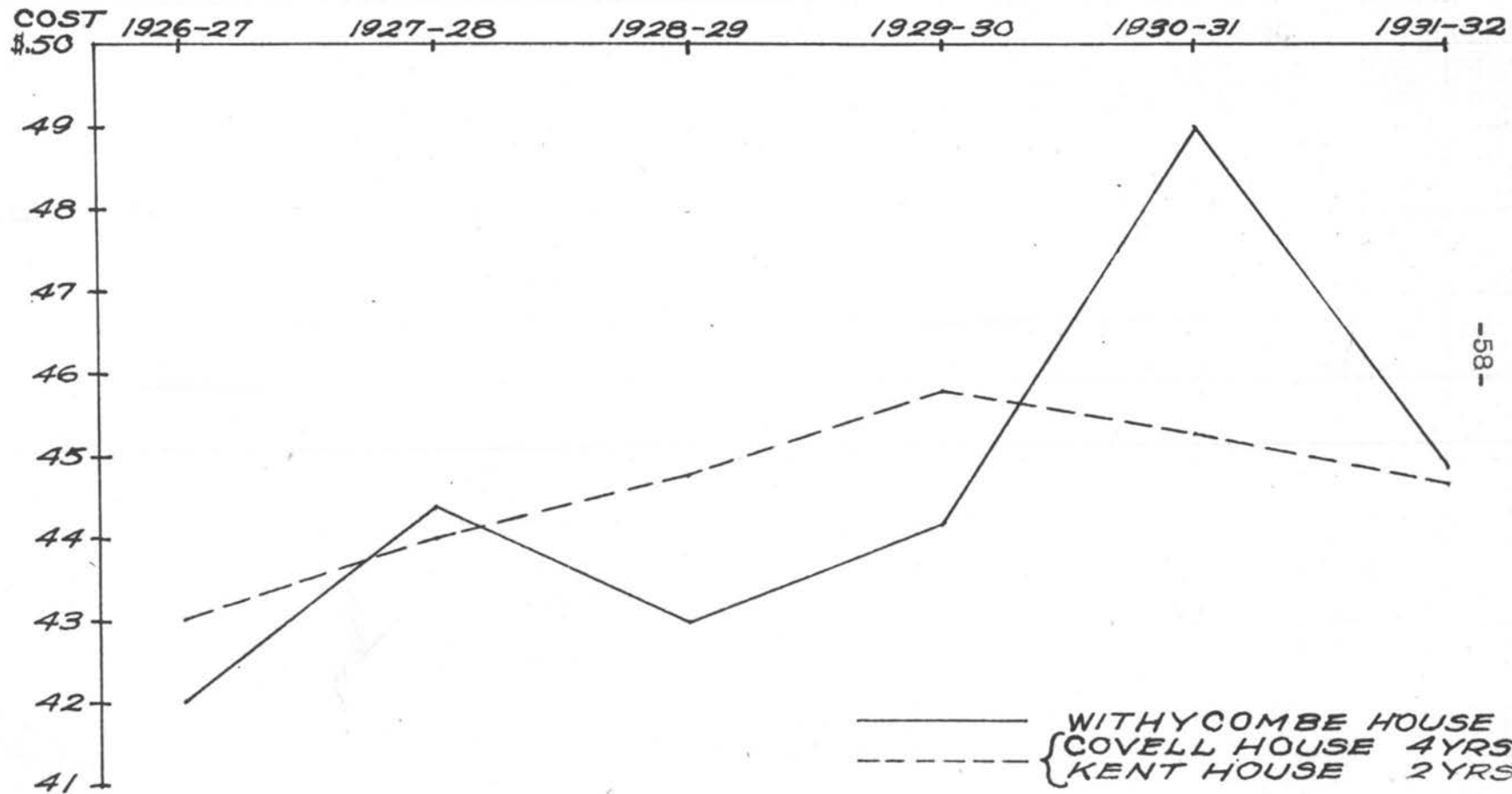
—— WITHYCOMBE HOUSE
---- KENT HOUSE

GRAPH NO. XVIII

GRAPH XIX

This graph shows the average cost per person per day for each year for the two houses. The vertical line represents the average cost per person and the horizontal line represents the years. The solid line represents the average cost per person in the Withycombe House and the broken line represents the average cost per person in the Covell and Kent Houses.

AVERAGE COST PER PERSON PER YEAR FOR SIX YEARS



GRAPH NO. XIX

GRAPH XX

This graph shows a comparison between the two houses of the total amount of money paid out for food only for each of the six years. This sum represents the amount of money spent for the nine months session, exclusive of summer school, since both houses have not been open through summer sessions. The vertical line represents the amount of money spent and the horizontal line represents the years. The solid line represents money spent by the Withycombe House and the broken line represents the money spent by the Covell and Kent Houses. The variation in the amount of money spent is due in part to the number living in the house during the term.

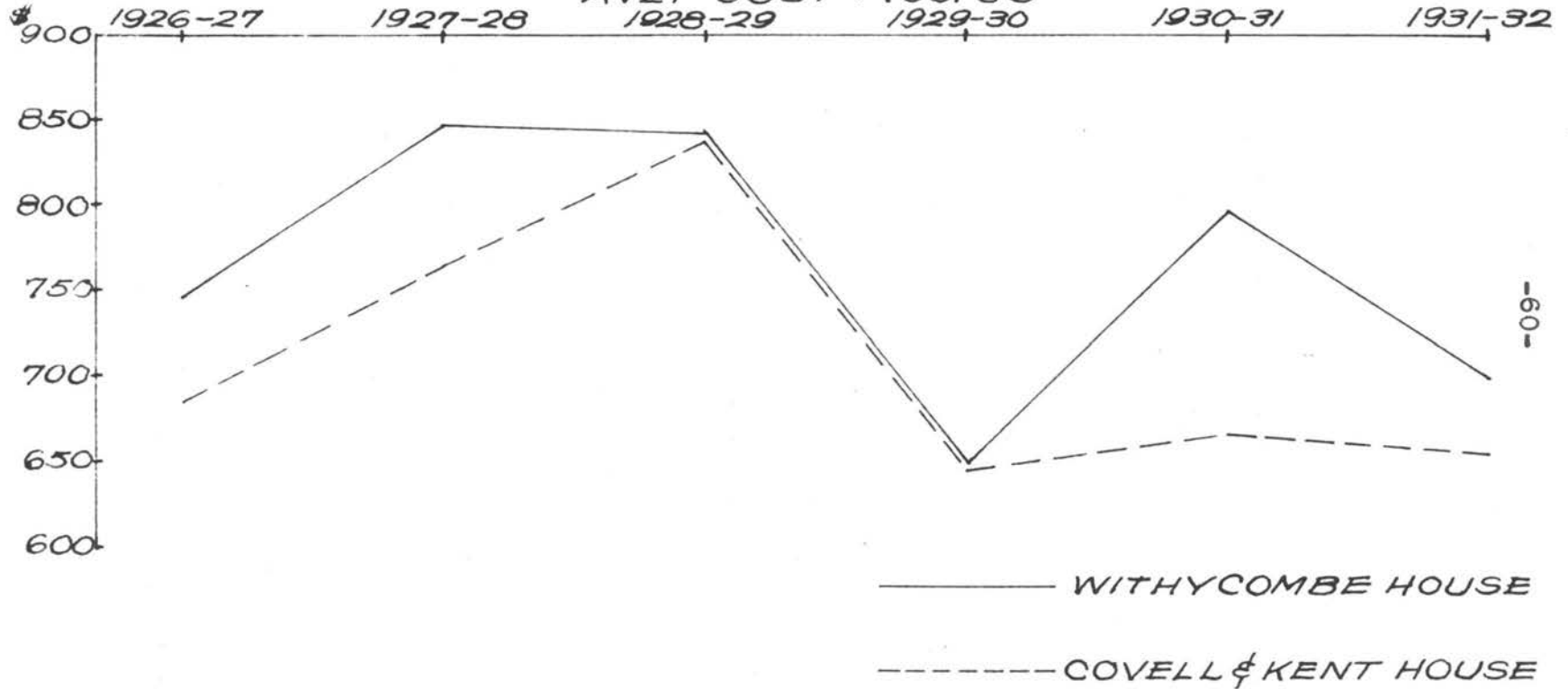
TOTAL FOOD COST FOR SIX YEARS 1926-32

WITHYCOMBE - RANGE \$648.74 - \$836.77

AVE. COST \$762.66

COVELL & KENT - RANGE \$642.48 - \$836.44

AVE. COST \$706.68



GRAPH NO. XX

GRAPHS XXI AND XXII

These graphs show a comparison of the cost of food per person per day for a period of six years. It is evident from this graph that it is possible to maintain a fairly average cost for food. Graph XXI represents cost of meal planning and buying of 220 student managers at an average cost of \$.446 for the six years. It is noted that the greater number of points fall between \$.42 and \$.48.

Graph XXII for Covell and Kent Houses represents costs of meal planning and buying of 215 student managers at an average cost of \$.446 per person per day for the six years. It will be noted the greatest number of points falls between \$.39 and \$.46.

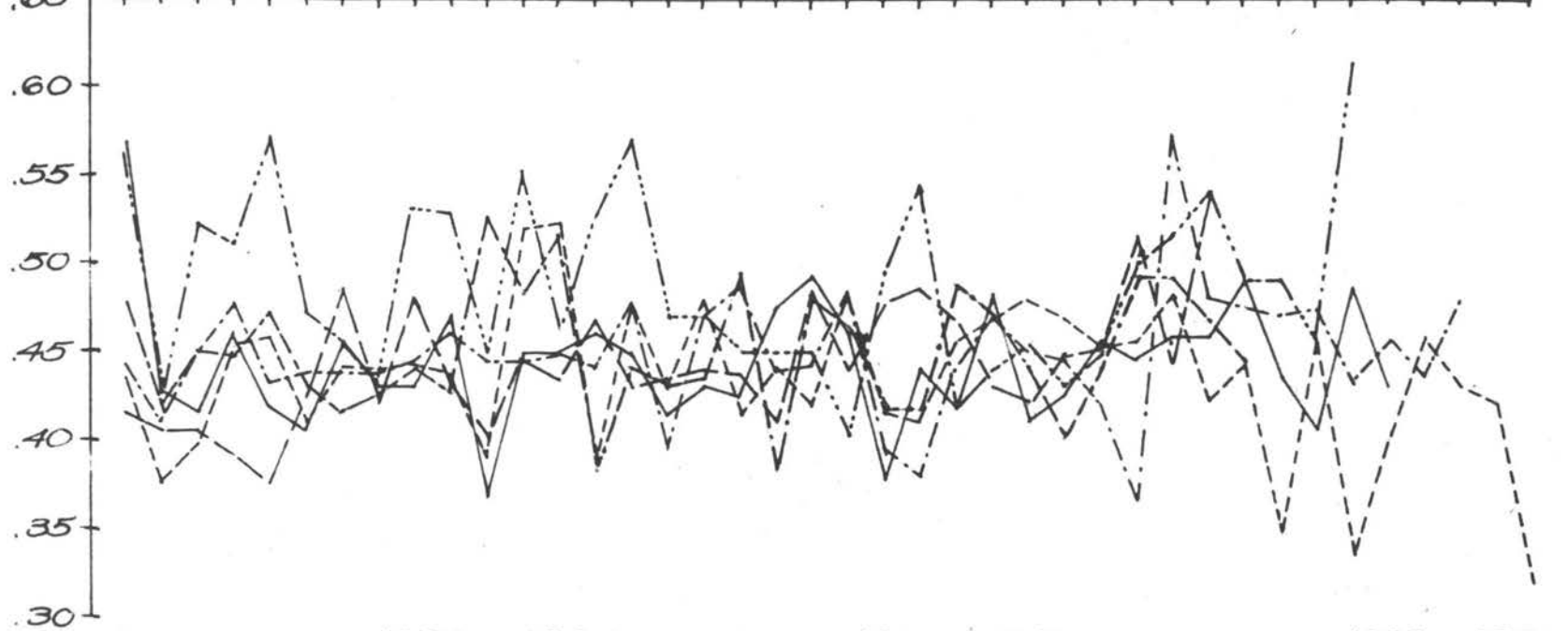
WITHYCOMBE HOUSE FOOD COSTS 1926 - 32

AVERAGE COST OF FOOD PER PERSON PER DAY FOR 6 YRS.

(NO. OF WEEKS)

COST
\$.65
\$.60
\$.55
\$.50
\$.45
\$.40
\$.35
\$.30

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40



————— 1926 - 1927
----- 1928 - 1929
..... 1930 - 1931
- . - . - . 1927 - 1928
----- 1929 - 1930
----- 1931 - 1932

AVERAGE \$.446
 MODE \$.45

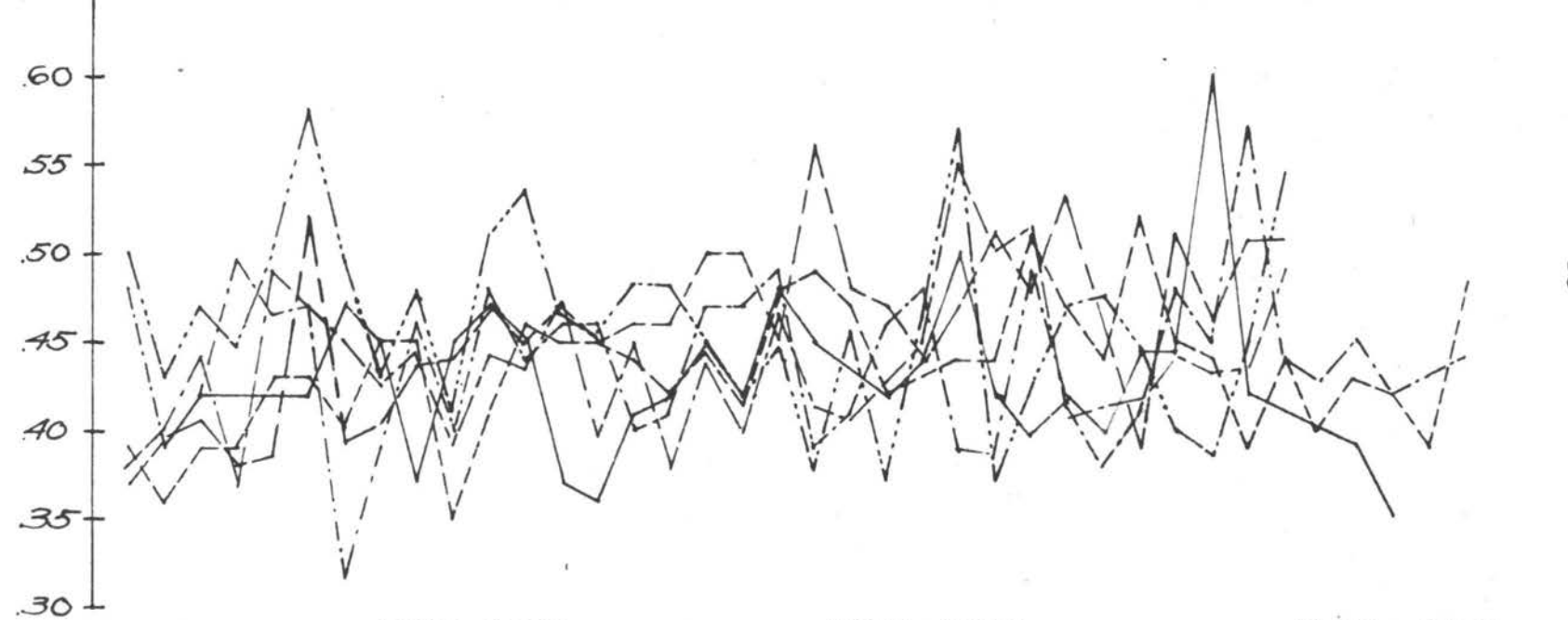
GRAPH NO. ~~XVI~~

COVELL & KENT HOUSE FOOD COSTS 1926 - 32

AVERAGE COST OF FOOD PER PERSON PER DAY FOR 6 YRS.

(NO. OF WEEKS)

COST \$.65
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40



——— 1926-1927
- - - - - 1928-1929
..... 1930-1931
- - - - - 1927-1928
- - - - - 1929-1930
- - - - - 1931-1932

AVERAGE \$.446
MODE \$.45

GRAPH NO. XXII

Fuel - Withycombe House

Type of Furnace. Fuel costs vary somewhat from year to year. Withycombe House is heated by means of a wood furnace. Fir and oak are used as fuel. Oak is used for the purpose of holding the fire. Approximately eighteen cords of fir and five cords of oak are used each year. A boy is employed at the rate of ten dollars per month to care for the furnace and build the fires in the mornings. This adds somewhat to the total heating costs.

GRAPH XXIII

This graph represents the variations from year to year in the cost of fuel for heating Withycombe House. The amounts represented in the graph include total heating costs for the year; that is, actual cost of fuel, cost of hauling, sawing, putting in basement, and cording, and also cost of furnace boy. There are nine rooms heated other than bath and hallways. Sleeping accommodations are in the attic which is not heated except by means of escaped heat. It is noted that there is an increase in the cost of fuel for the year 1928-29. The records indicate an over-supply of fuel purchased for that year, also shown by a decreased cost for 1929-30.

During the first four years of this study hot water was provided by means of a coal burner used when the furnace was not in operation. Since that time water has been heated by gas.

WITHYCOMBE HOUSE FUEL COSTS

(COST OF FUEL PER YEAR FOR 6 YRS.)

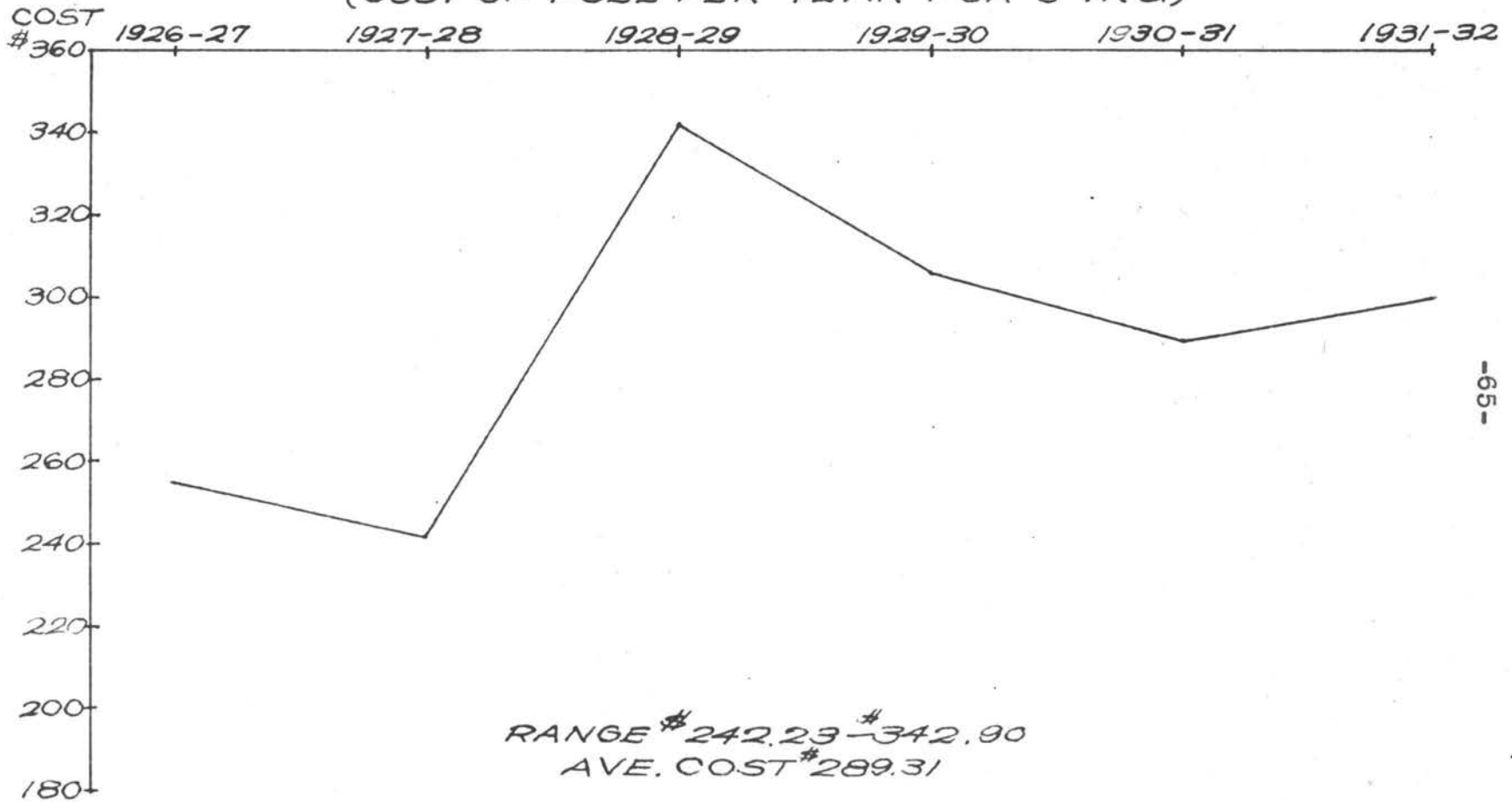


TABLE NO. III

Table No. III represents the fuel costs in the Withycombe House for the years 1926-27 to 1931-32, inclusive. The items are listed separately as: cost of fuel, cost of sawing and cording, cost of furnace boy, total heating costs, number of rooms heated, number of cubic feet heated, average cost per cubic foot, number of girls in the house, and the average cost per person.

It is noted that in the years when there was a smaller number living in the house the cost of fuel per person was high. Fuel costs are figured on the basis of the entire year, while food and other costs are based on the regular school year of nine months.

TABLE III

Year	House	FUEL COSTS			PER YEAR	WITHYCOMBE HOUSE				
		Cost of Fuel	Cost of Sawing Cording Putting in Base.	Cost of Furance Boy	Total Heating Costs	Number of Rooms Heated	Number Cu. Ft. Heated	Average Cost per Cu. Ft.	Number Living in House in Yr.	Average Cost per Person per Yr.
1926-27	Withy-combe	162.03	23.25	71.60	256.88	9	18.304	.014	38	6.76
1927-28	Withy-combe	163.08	19.15	60.00	242.23	9	18.304	.013	50	4.84
1928-29	Withy-combe	180.10	74.50	88.30	342.90	9	18.304	.018	54	6.35
1929-30	Withy-combe	160.20	62.68	83.25	306.13	9	18.304	.016	49	6.25
1930-31	Withy-combe	167.75	41.35	80.08	289.18	9	18.304	.015	46	6.28
1931-32	Withy-combe	171.64	46.90	80.00	298.54	9	18.304	.016	36	8.29
Average		167.47	44.64	77.21	289.31	9	18.304	.015	45	6.46

Fuel - Covell and Kent Houses

Types of Furnaces. Covell was heated by means of a wood furnace with an average consumption of approximately eighteen cords of fir and five cords of oak. A furnace boy was employed at the rate of ten dollars per month for the school year.

Kent House, which has been used for the last two years, is heated by means of a sawdust burner requiring approximately thirty-two units⁽¹⁾ of sawdust per year. Approximately one cord of oak and one cord of fir is purchased for fireplace use.

GRAPH XXIV

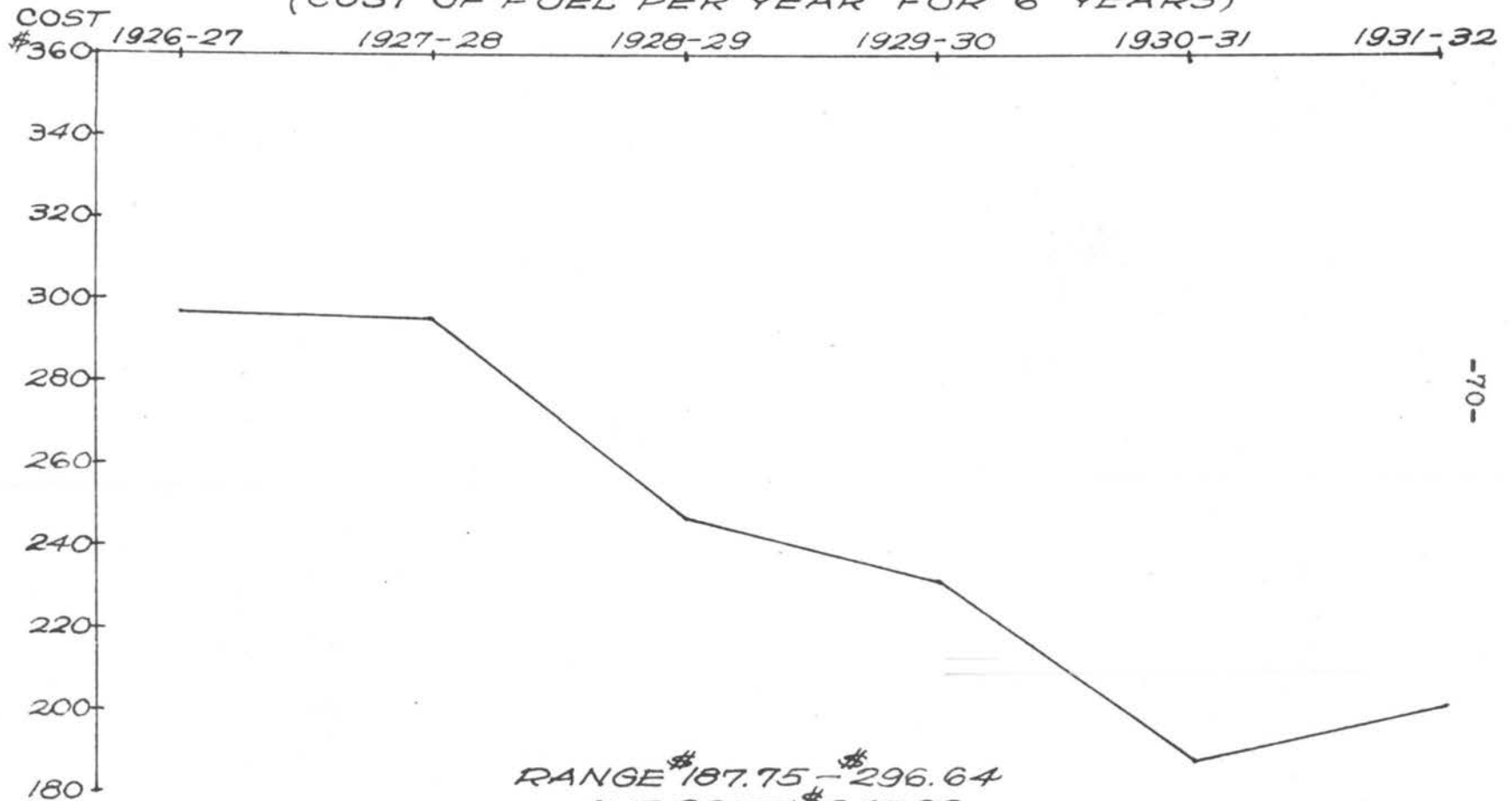
This graph represents variations from year to year in the cost of fuel for Covell and Kent Houses. The first four years pertain to Covell House and the last two years to Kent House. The amounts represented in the graph include total heating costs for the year; that is, actual cost of fuel, cost of hauling, sawing, putting in basement and cording, and also cost of furnace boy. There are nine rooms heated, exclusive of bath, hallways, sleeping porch, and attic at Covell House and ten rooms heated, exclusive of two bathrooms, halls, and small attic at Kent House.

(1) Unit of sawdust is 200 cubic feet.

It is noted that there is a decided decrease in cost of fuel during the years Kent House has been used due to the fact that sawdust is a cheaper fuel. Still greater reduction could be made in the cost of fuel if improvements were made in the sawdust burner.

COVELL & KENT HOUSE FUEL COSTS

(COST OF FUEL PER YEAR FOR 6 YEARS)



GRAPH NO. XXIV

TABLE NO. IV

Table No. IV represents the fuel costs in the Covell and Kent Houses for the years 1926-27 to 1931-32, inclusive, the first four years representing fuel costs at Covell House and the last two years representing fuel costs at Kent House. The items are listed separately as to cost of fuel, cost of sawing and cording, number of rooms heated, number of cubic feet heated, average cost per cubic foot, number of girls in the house, and the average cost per person.

TABLE IV

Year	House	FUEL COSTS		COVELL HOUSE		KENT HOUSE				
		Cost of Fuel	Cost of Sawing Cording Putting in Base.	Cost of Furnace Boy	Total Heating Costs	Number of Rooms Heated	Number Cu. Ft. Heated	Average Cost per Cu. Ft.	Number Living in House in Yr.	Average Cost per Person per Yr.
1926-27	Covell	195.69	30.20	70.75	296.64	9	16.596	.018	40	7.413
1927-28	Covell	201.75	15.58	77.30	294.63	9	16.596	.017	44	6.696
1928-29	Covell	156.00	13.10	77.33	246.43	9	16.596	.014	52	4.74
1929-30	Covell	158.40	3.05	70.00	231.45	9	16.596	.014	35	6.613
1930-31	Kent	105.00	1.75	81.00	187.75	10	19.636	.009	35	5.364
1931-32	Kent	113.15	6.40	81.50	201.65	10	19.636	.010	36	5.60
Average		155.10	11.68	76.31	243.09	9.33	19.636	.011	.403	6.071

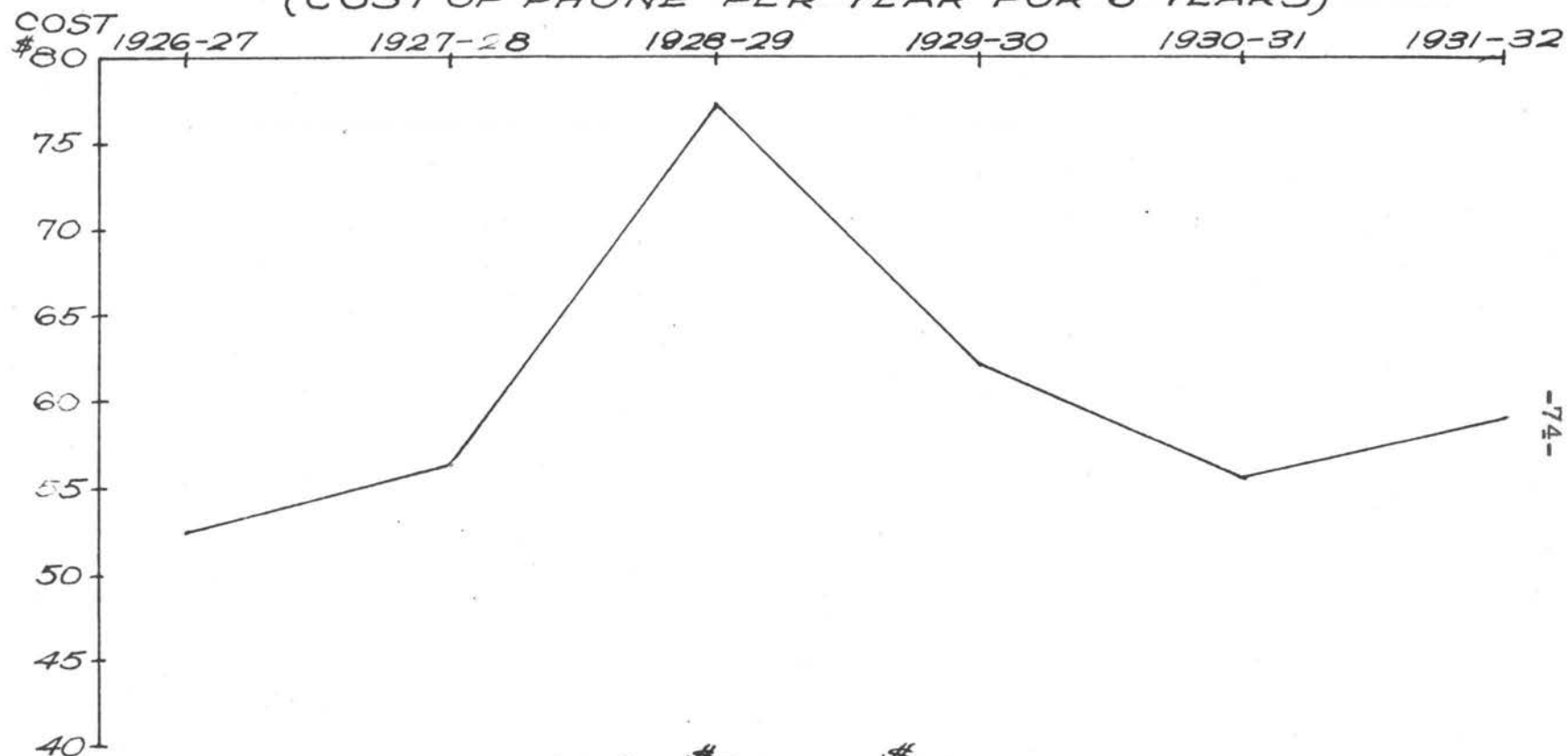
Telephone - Withycombe House

GRAPH XXV

This graph shows the variations in telephone cost in Withycombe House from year to year. There is a telephone on second floor with an extension on the first. It is noted that there is slight variation in telephone costs from year to year due to a few long distance house calls and to expense incident to connecting and disconnecting charges at the close and beginning of the school year. The telephone rates are six dollars per month for the two telephones, this being the local business rate. The first year, 1926-27, there was not an extension telephone which accounts for the lower costs during this year. During the first four and one-half years of this study the rate was twenty-five cents higher than during the past one and one-half years.

WITHYCOMBE HOUSE PHONE COSTS

(COST OF PHONE PER YEAR FOR 6 YEARS)



RANGE \$52.48 - \$77.35
AVE COST \$60.49

GRAPH NO. ~~XXXV~~

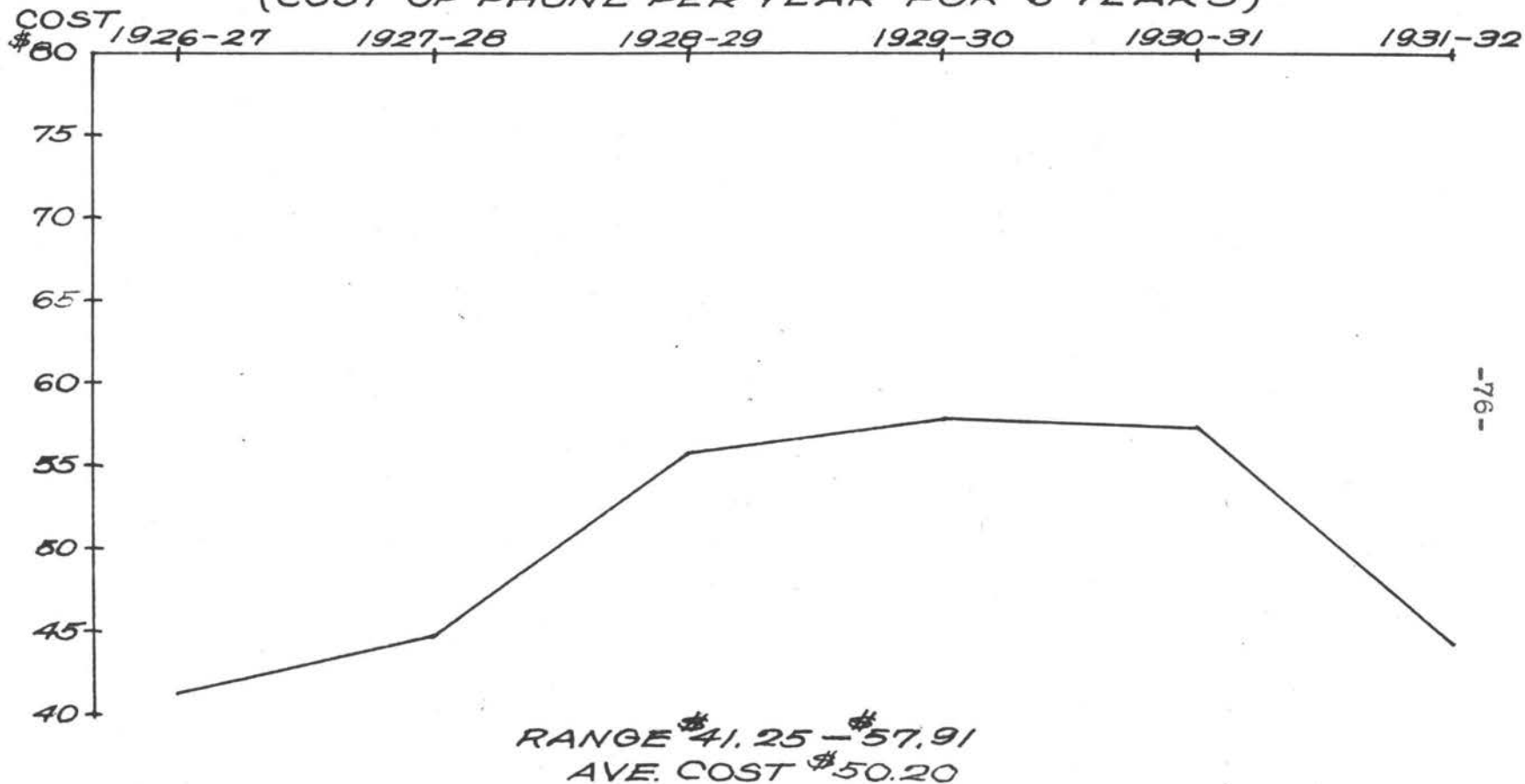
Telephone - Covell and Kent Houses

GRAPH XXVI

This graph shows the variations in cost from year to year in telephone in the Covell and Kent Houses, the first four years representing telephone costs at Covell House and the last two years representing telephone costs at Kent House. There is a telephone on first floor with an extension on second floor. It is noted that there is slight variation in telephone costs from year to year due to a few long distance house calls and connecting and disconnecting charges. The telephone rates for the two telephones are five dollars per month, due to the fact that the house telephone is on a two-party line. During the first four and one-half years of this study the rate was twenty-five cents per month higher than the past one and one-half years.

COVELL & KENT HOUSE PHONE COSTS

(COST OF PHONE PER YEAR FOR 6 YEARS)



GRAPH NO. XXVI

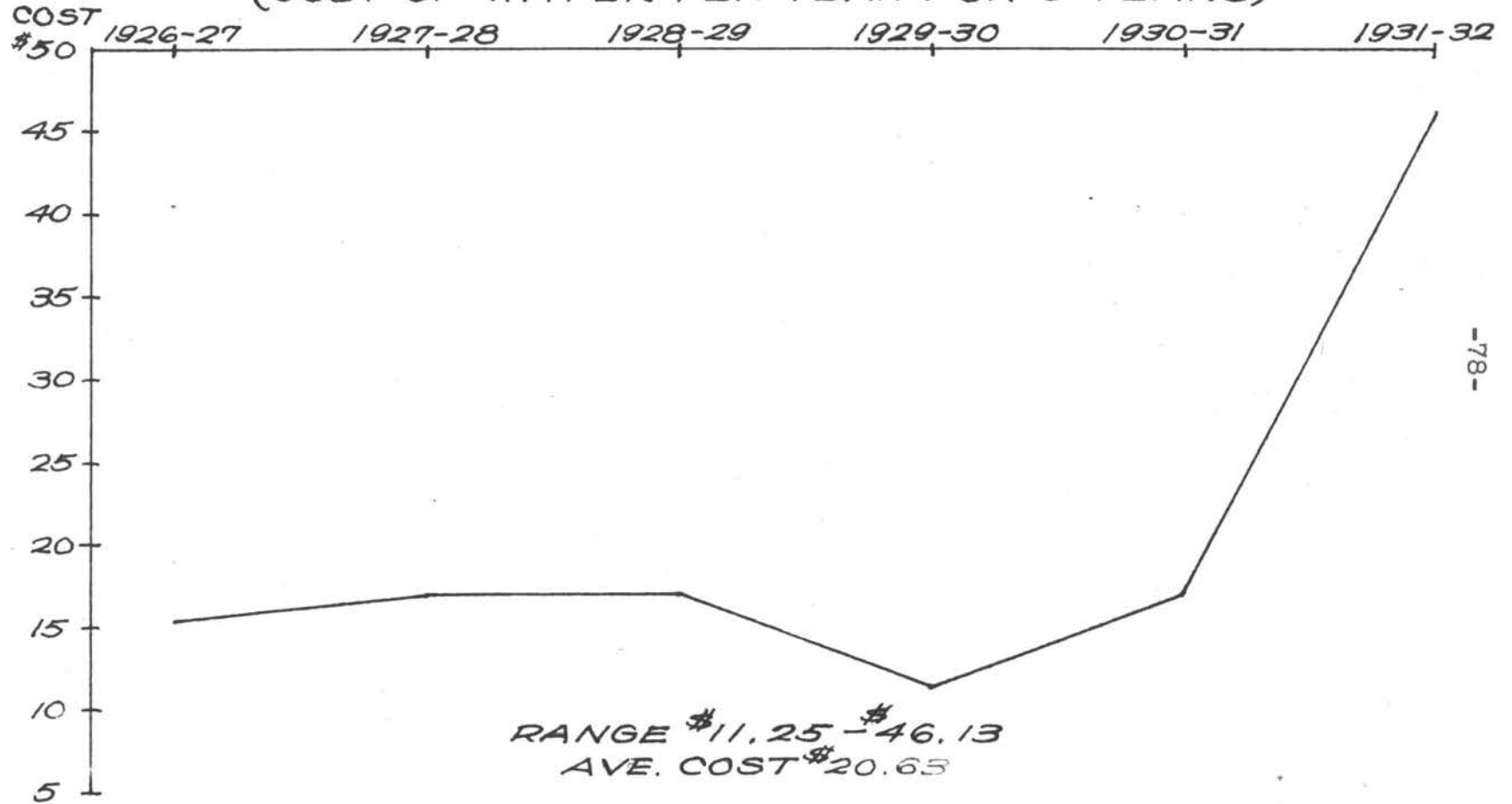
Water - Withycombe House

GRAPH XXVII

This graph shows a variation in cost of water from year to year for Withycombe House. The water charges are very reasonable, due to the fact that the house receives water at the college rate. It is noted that there was a decided increase in the water rate in the year 1931-32. This is due to the fact that an automatic gas water heater has been installed and the cost of operation is charged to the water cost.

WITHYCOMBE HOUSE WATER COSTS

(COST OF WATER PER YEAR FOR 6 YEARS)



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GRAPH NO. XXVII

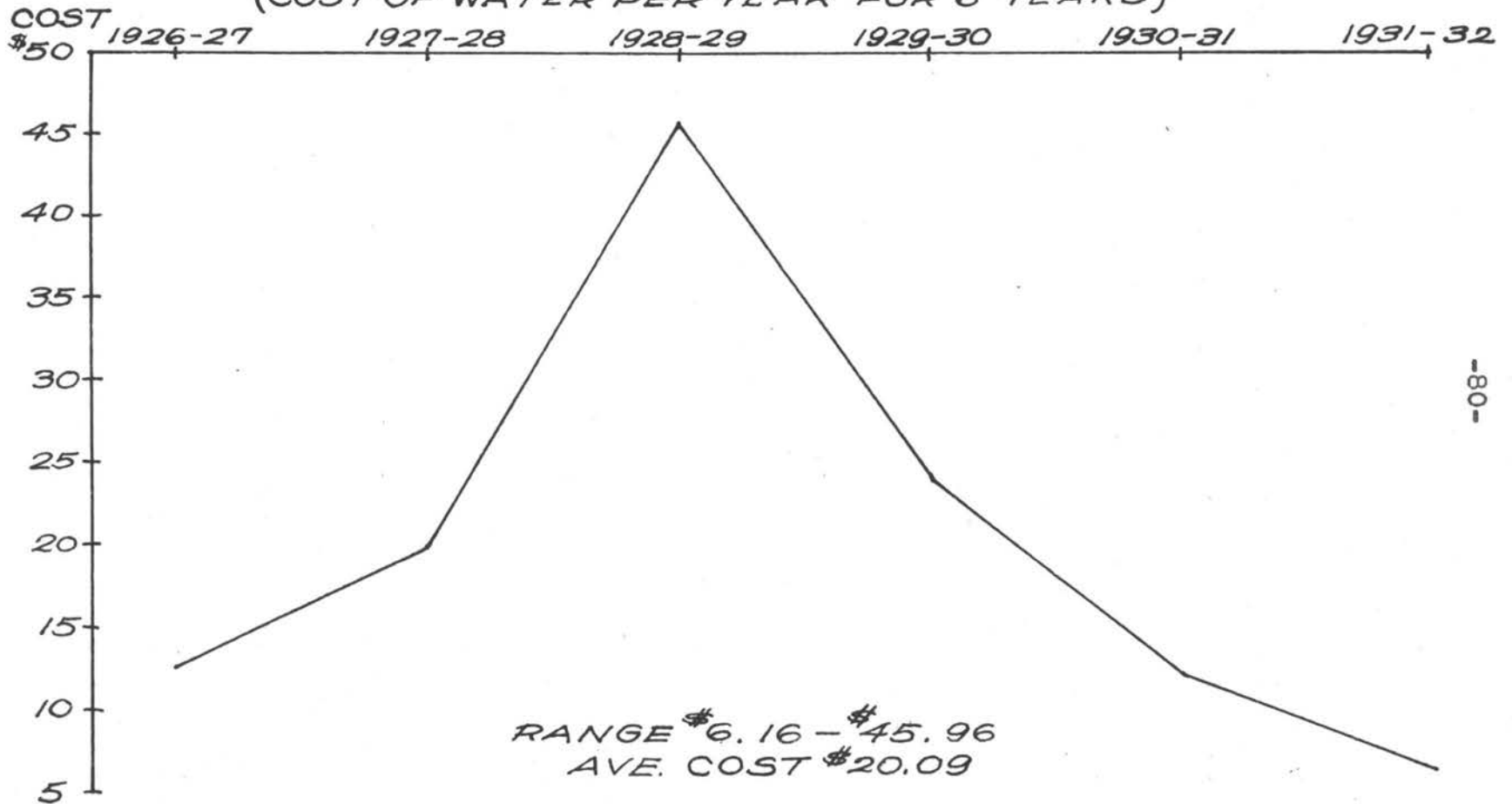
Water - Covell and Kent Houses

GRAPH XXVIII

This graph shows a variation in cost of water from year to year for the Covell and Kent Houses, the first four years representing the cost of water at Covell House and the last two representing the cost of water at Kent House. The water charges are very reasonable due to the fact that the house receives its water at the college rate. No charge for gas is included in this case as was done in Withycombe figures because of other gas connections in Kent House. It will be noted that there is a decided increase in cost of water for 1928-29. This is accounted for by the fact that much water was used for lawn purposes.

COVELL & KENT HOUSE WATER COSTS

(COST OF WATER PER YEAR FOR 6 YEARS)



GRAPH NO. XXVIII

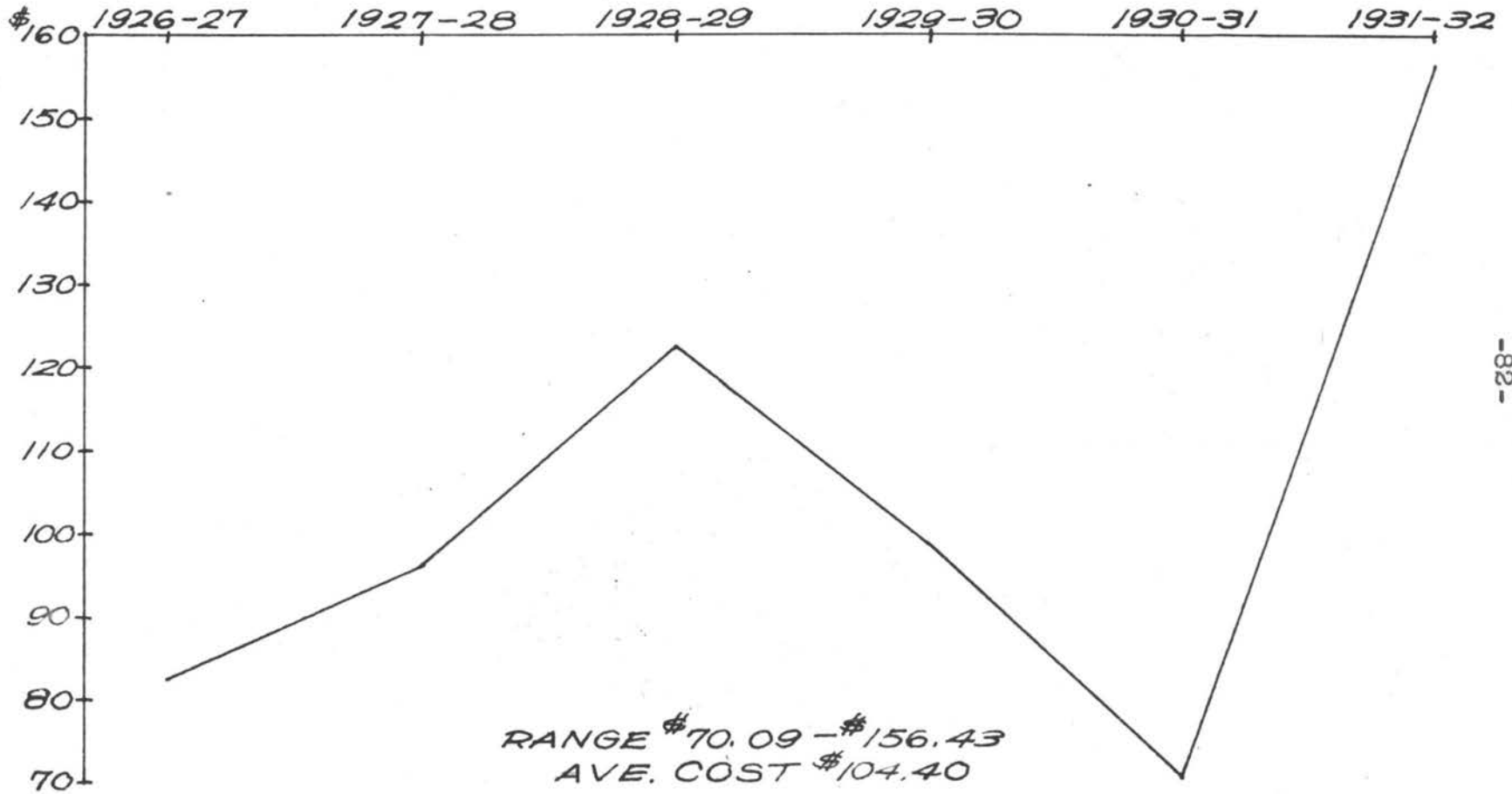
Laundry and Cleaning - Withycombe

GRAPH XXIX

This graph shows the variation in cost of laundry and cleaning in Withycombe House from year to year. The cleaning costs are for help employed in opening and closing the house, window washing, and other cleaning that might be necessary between terms. The laundry cost is for bed, bath, and kitchen linens. The laundry unit of the house is equipped with an electric washing machine, an electric ironer and iron, two stationary tubs, a portable table and stool, and other incidental equipment necessary for laundry work. The baby's laundry and the table linens are done by the girls in the house. The girl doing this work is termed laundress. It is noted that there is a decided increase in the cost of service for 1931-32. This is due to the fact that, because of a small enrollment the last term, it was necessary to employ help for all laundry work.

WITHYCOMBE HOUSE LAUNDRY & CLEANING COSTS

(COST OF LAUNDRY & CLEANING PER YEAR FOR 6 YRS.)



GRAPH NO. ~~XXXIX~~

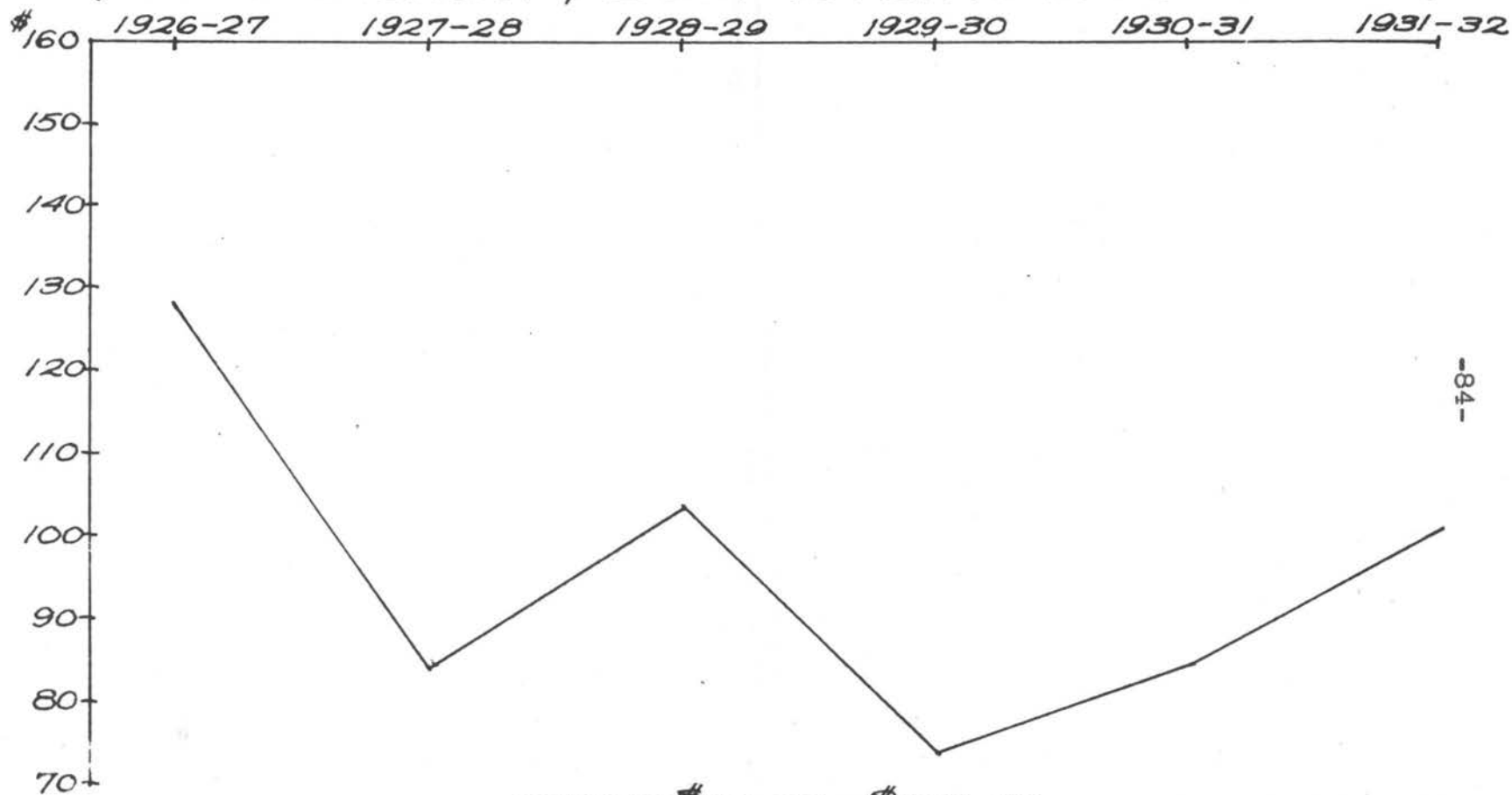
Laundry and Cleaning - Covell and Kent Houses

GRAPH XXX

This graph shows the variations in the cost of laundry and cleaning in Covell and Kent Houses from year to year, the first four years representing laundry and cleaning costs in Covell House and the last two years representing laundry and cleaning costs in Kent House. The cleaning costs are for help employed in opening and closing the houses, window washing, and other cleaning that might be necessary between terms. The laundry cost is for bed, bath, and kitchen linens. The laundry unit of the house is equipped with an electric washing machine, an electric iron, two stationary tubs, a portable table and stool, and other incidental equipment necessary for laundry work. The baby's laundry and the table linens are done by the girls in the house. The girl doing this work is termed laundress.

COVELL & KENT HOUSE LAUNDRY & CLEANING COSTS

(COST OF LAUNDRY & CLEANING PER YEAR FOR 6 YEARS)



RANGE \$73.68 - \$128.02
AVE. COST \$95.73

GRAPH NO. XXX

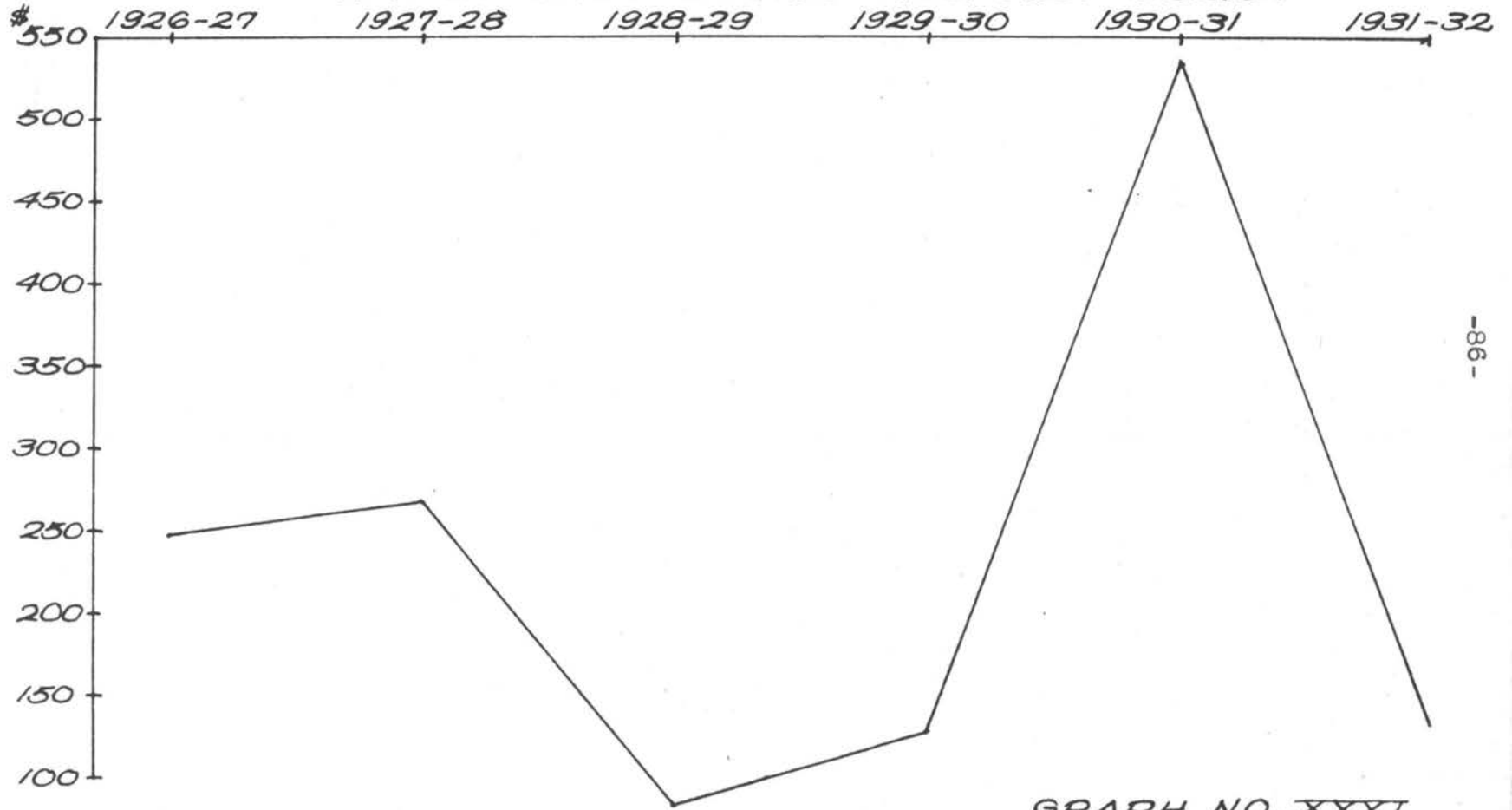
Replacement and Equipment - Withycombe

GRAPH XXXI

This graph shows the variations in the cost of replacement and equipment in the Withycombe House from year to year. In the year 1926-27, a davenport and a dining room set were purchased from a part of the sinking fund that had accumulated during previous years. In the year 1927-28, new mattresses and cots were purchased; also some pictures. In 1928-29, there was a decrease in the amount spent for replacement and equipment. Some small equipment was purchased and some silverware. In 1929-30, some dishes were purchased and new curtains were placed on the second floor. In 1930-31, there is a decided increase in expenditures for equipment. An electric refrigerator, a chair, some dishes, and linens, were purchased. The cost for the electric refrigerator was taken from the sinking fund. In 1931-32, purchases of pewter, glassware, and an electric mixer were made.

WITHYCOMBE HOUSE REPLACEMENT & EQUIPMENT COSTS

RANGE \$81.64 - \$534.89 AVE. COST \$232.07



GRAPH NO. XXXI

Replacement and Equipment - Covell and Kent Houses

GRAPH XXXII

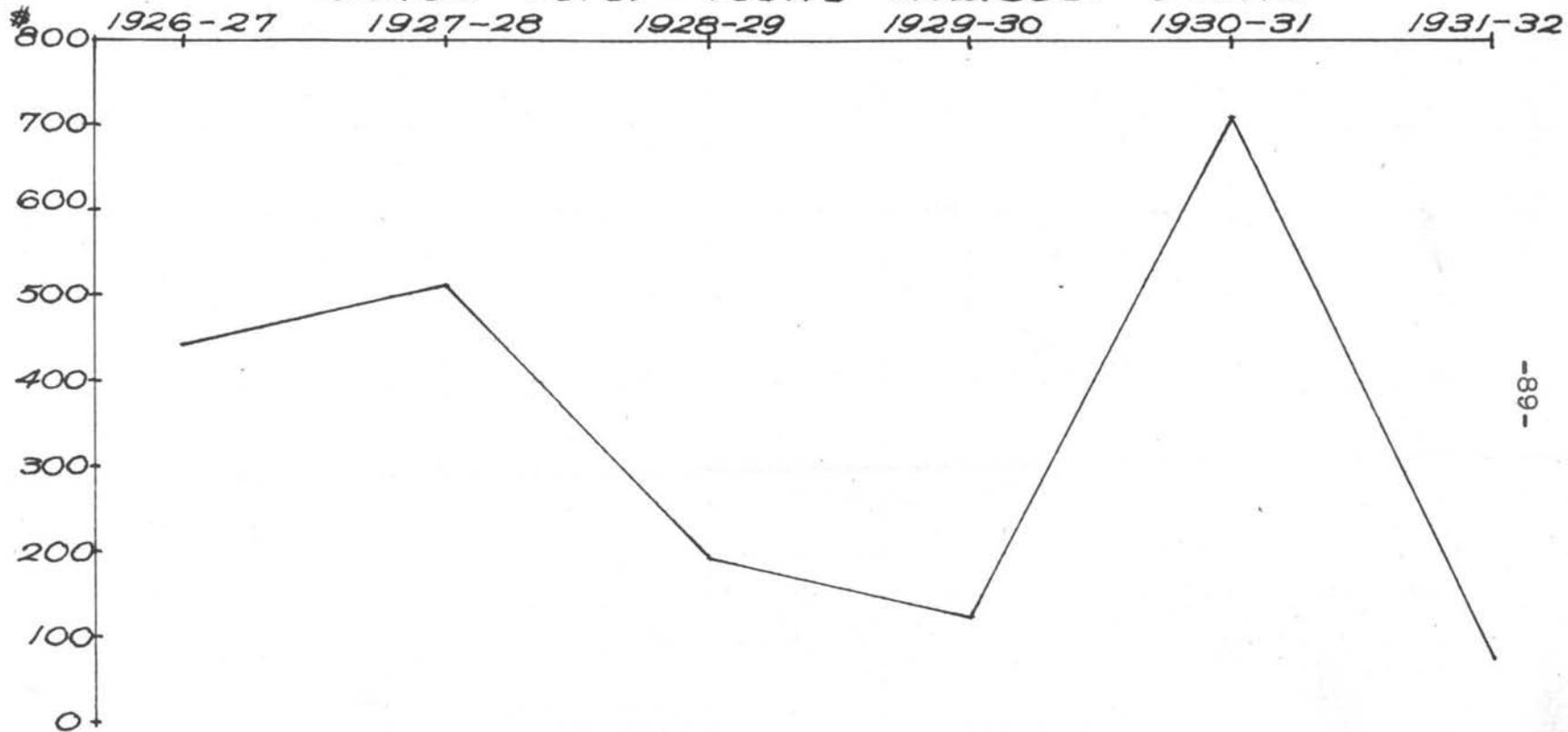
This graph shows the variations in the cost of replacement and equipment in the Covell and Kent Houses from year to year; the first four years representing the cost of replacement and equipment in Covell House and the last two years representing the cost of replacement and equipment in Kent House.

The year 1926-27 was the first year of the opening of the second home management house, known as Covell House. A small investment for furniture was made by the college which is not represented here. Four hundred dollars was borrowed from the Withycombe House sinking fund for purchase of a piano. Two payments out of this sum were made toward the piano during this school year. In the year 1927-28, two additional payments were made on the piano. Other purchases included study tables, linens, and nursery equipment. In 1928-29, payments were completed on the piano and more linens and other small equipment were purchased. In 1929-30, purchases were made of small equipment, additional dishes, and kitchen equipment. It is noted that there is a decided increase in expenditures for 1930-31. It was in this year that Kent House replaced Covell House as the second home management house. Some of the equipment was left in the

Covell House for nursery school use. The sum of \$544.85 was borrowed from the Withycombe House sinking fund and the balance spent for equipment taken out of current year funds of Kent House. Purchases made were for pictures, lamps, drapes, mattress pads, kitchen equipment, fireplace fixtures, a davenport, and a chair. In 1931-32, there was a decided decrease in the amount spent. Purchases were made of small pieces of silver, pewter, glassware, curtains for the second floor, and an electric coffee urn.

COVELL & KENT HOUSE REPLACEMENT & EQUIPMENT COSTS

RANGE \$78.61 - \$709.16 AVE. COST \$343.43



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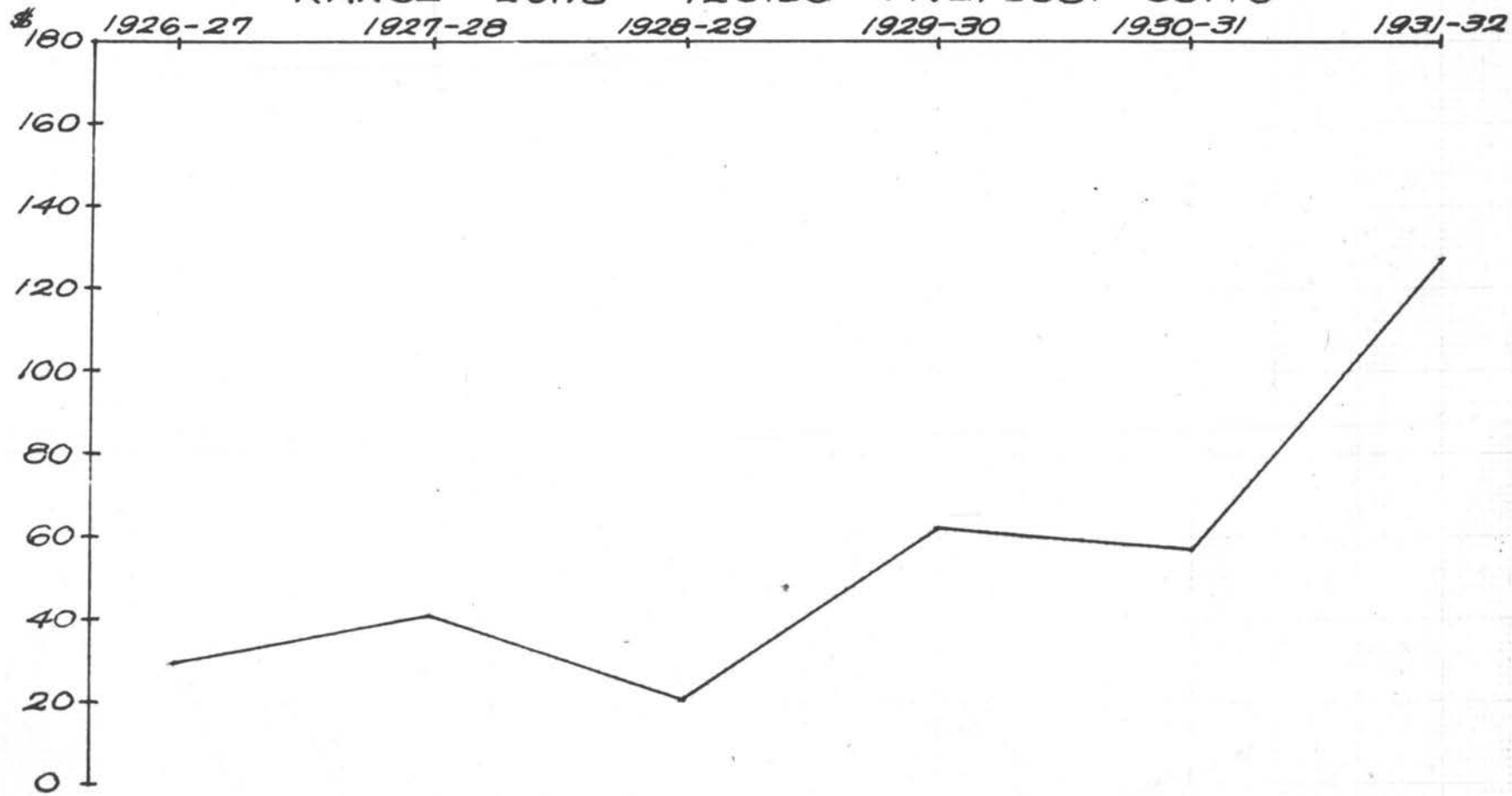
Repair and Labor - Withycombe House

GRAPH XXXIII

This graph represents a comparison of the variations in the amount spent for labor and repairs for Withycombe House. "Labor and repair" pertains mostly to cost of labor and repairs for the interior of the house. It is noted that there is an increase in the cost for the year 1931-32. Needed plumbing repairs and additional wiring increased the cost for that year.

WITHYCOMBE HOUSE LABOR & REPAIR COSTS

RANGE \$20.13 - \$126.38 AVE. COST \$55.76



GRAPH NO. XXXIII

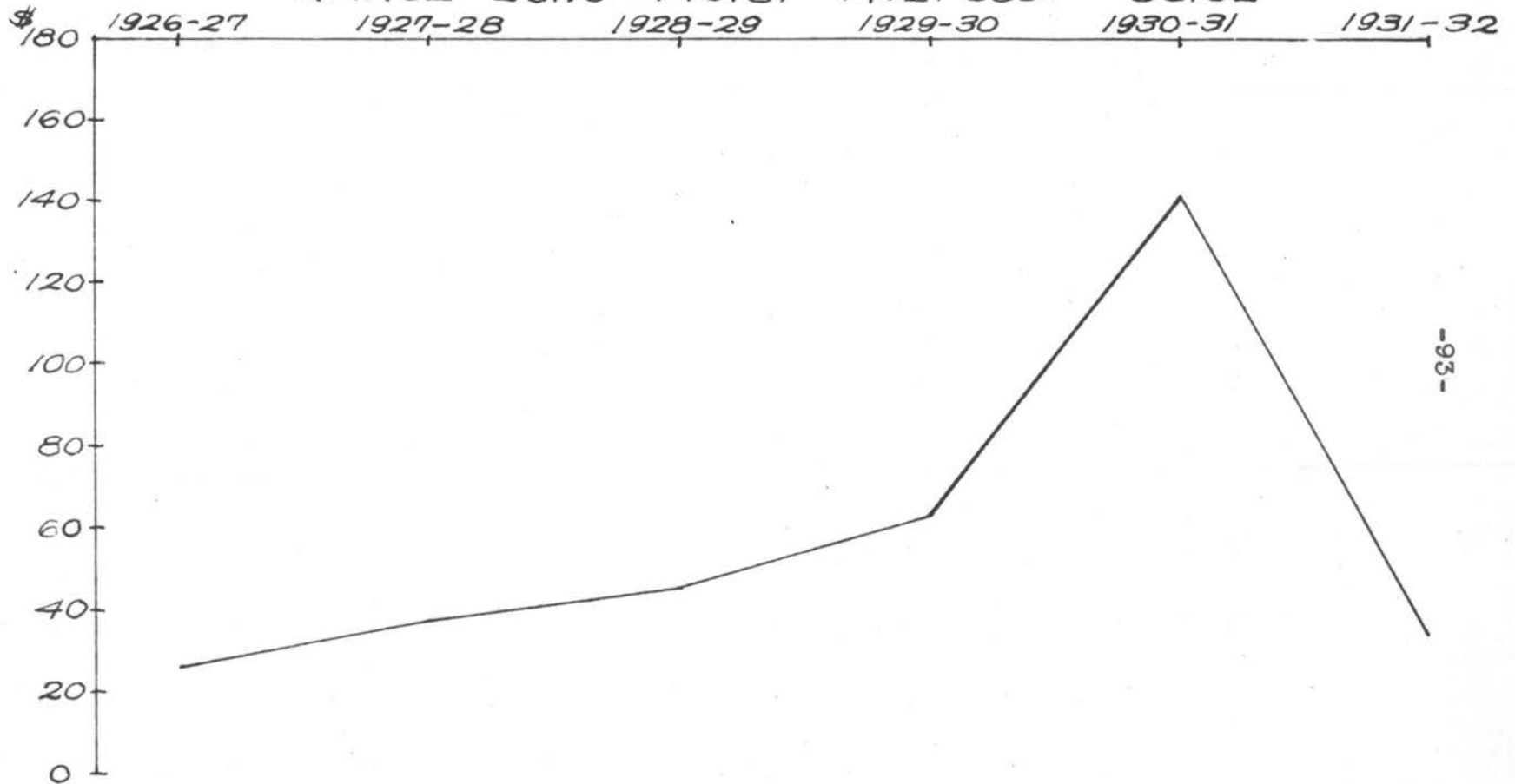
Repair and Labor - Covell and Kent Houses

GRAPH XXXIV

This graph represents a comparison of the variations in the amount spent for labor and repair in the Covell and Kent Houses, the first four years representing the amount spent for labor and repair in Covell House and the last two years representing the amount spent in Kent House. It is noted that there is an increase in the cost for the year 1930-31. This was the first year for the opening of Kent House and it was essential that lighting facilities be made more adequate.

COVELL & KENT HOUSE LABOR & REPAIR COSTS

RANGE \$26.10 - \$140.81 AVE. COST \$58.02



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GRAPH NO. XXXIV

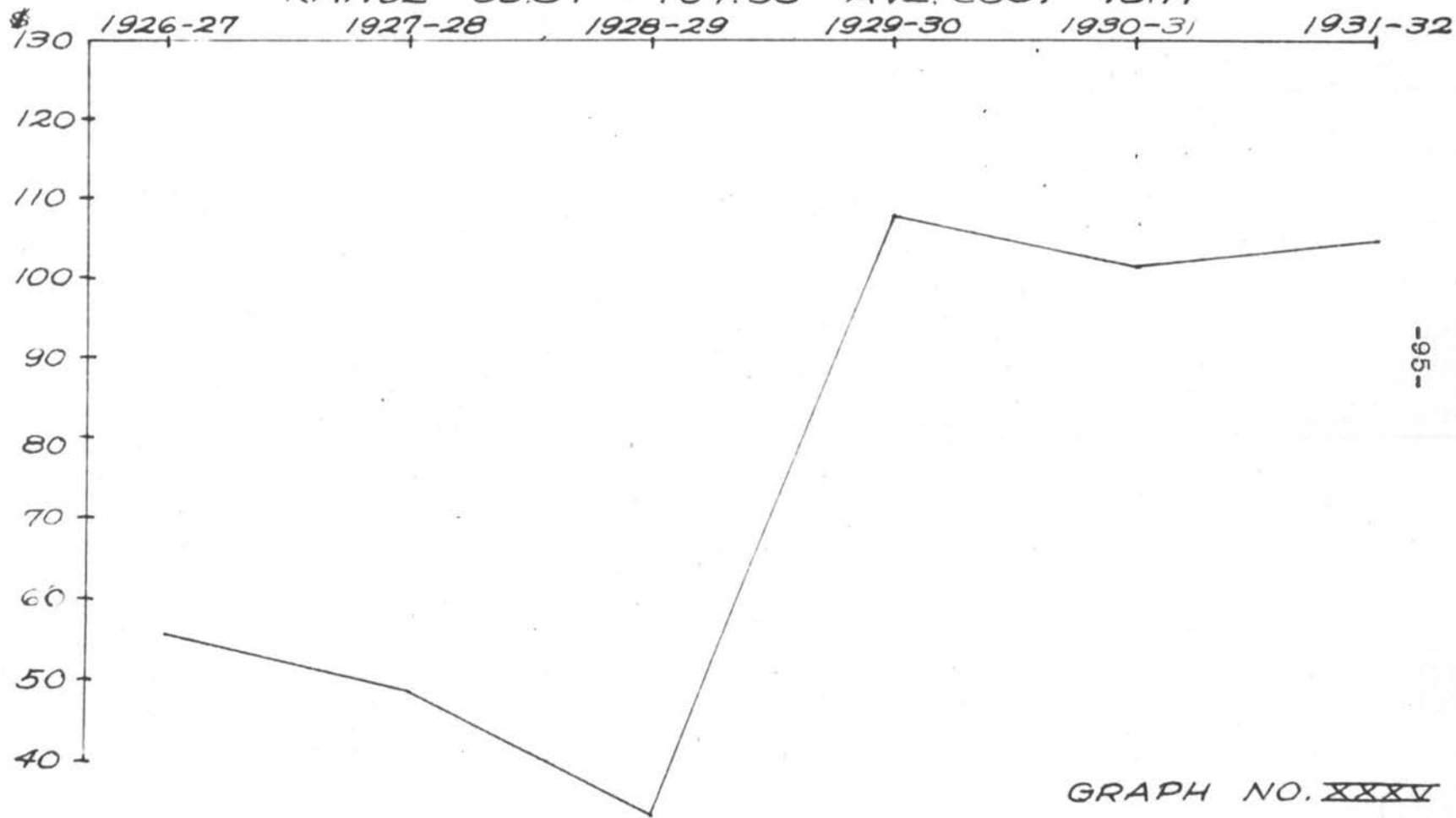
Light, Gas, and Power - Withycombe House

GRAPH XXXV

This graph represents a comparison of the variations in the amount of money spent for lights and power from year to year for the Withycombe House. The electric costs for Withycombe House have been quite reasonable because of college rates. The increased cost since 1929-30 is accounted for by the fact that since that time all cooking has been done by electricity while prior to that time much cooking was done on a wood range.

WITHYCOMBE HOUSE LIGHT, POWER, GAS COSTS

RANGE \$33.57 - \$107.95 AVE. COST \$75.17

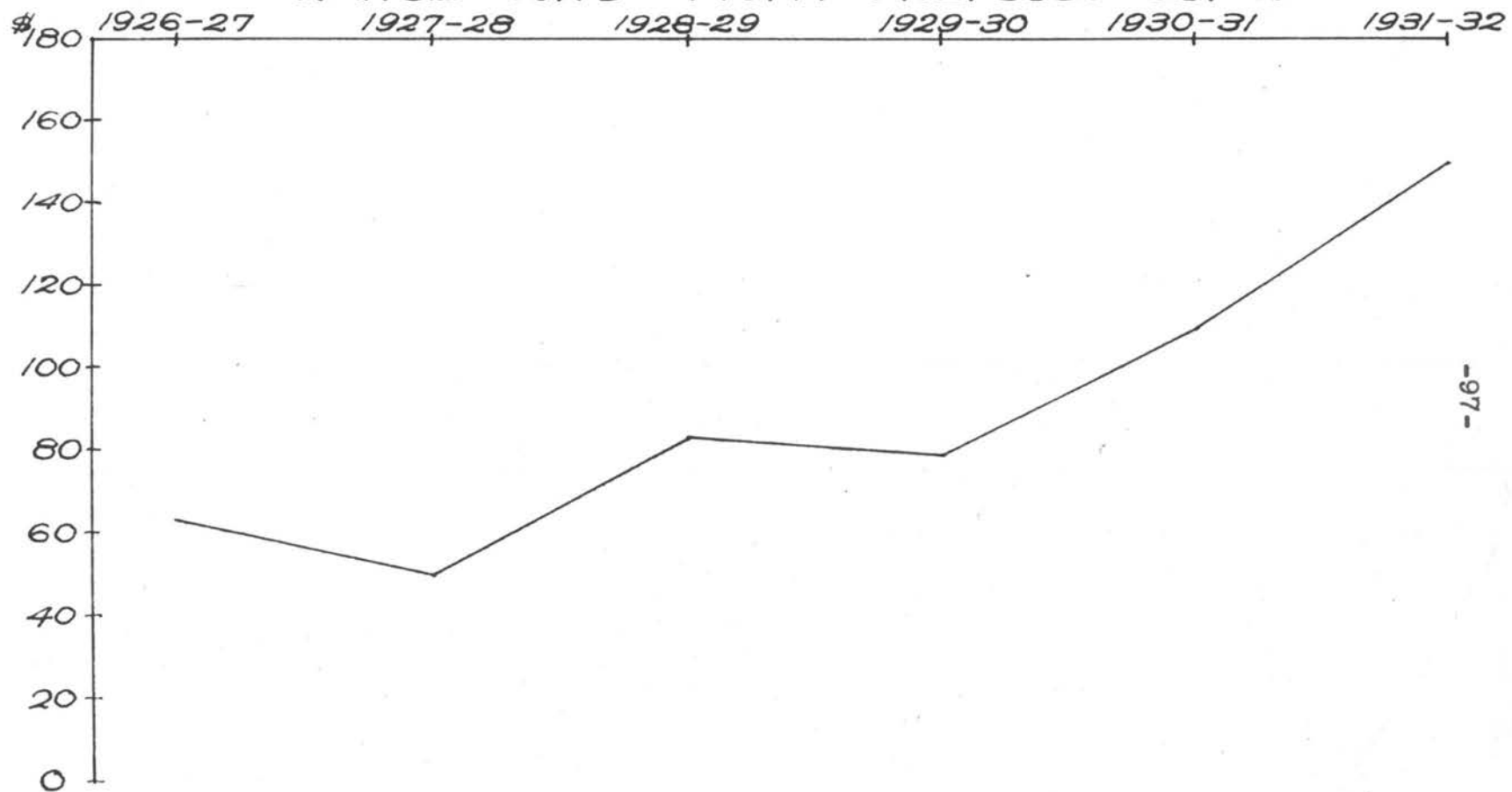


Light, Gas, and Power - Covell and Kent Houses

GRAPH XXXVI

This graph represents a comparison of the variations in the amount of money spent for lights and power from year to year for the Covell and Kent Houses, the first four years representing the amount spent for light and power for Covell House and the last two years representing the amount spent for light and power for Kent House. It is noted that there is an increase for the year 1931-32. This may be accounted for by the fact that a large size gas refrigerator and an automatic gas heater were installed this year. Both of these tend to raise the amount of gas consumption and increases costs. Kent House is not on the college electric rating system which also explains a higher lighting cost.

COVELL & KENT HOUSE
LIGHT, POWER, GAS COSTS
RANGE \$49.76 - \$148.44 AVE. COST \$88.62



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GRAPH NO. XXXVI

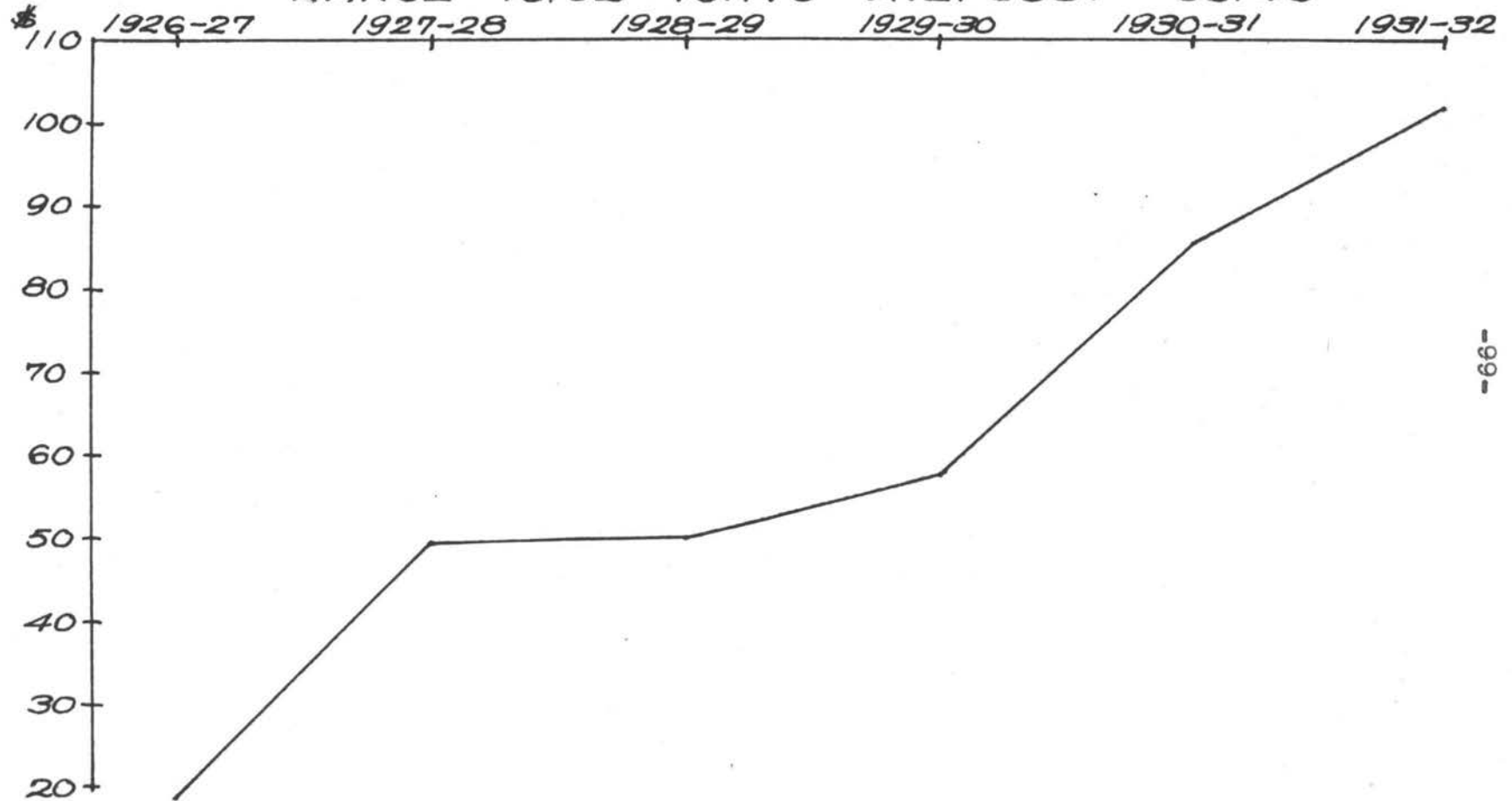
Operating Expense - Withycombe House

GRAPH XXXVII

This graph represents a comparison of the amount of money spent for operating expenses from year to year for the Withycombe House. It is noted that there is an increase in 1931-32 which may be explained in part by the fact that laundry supplies, magazines, papers, and other small items have been included in the record for operating expenses for this year, while in previous years only flowers and papers had been included.

WITHYCOMBE HOUSE OPERATING EXPENSE COSTS

RANGE \$18.62 - \$101.76 AVE. COST \$60.43



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GRAPH NO. XXXVII

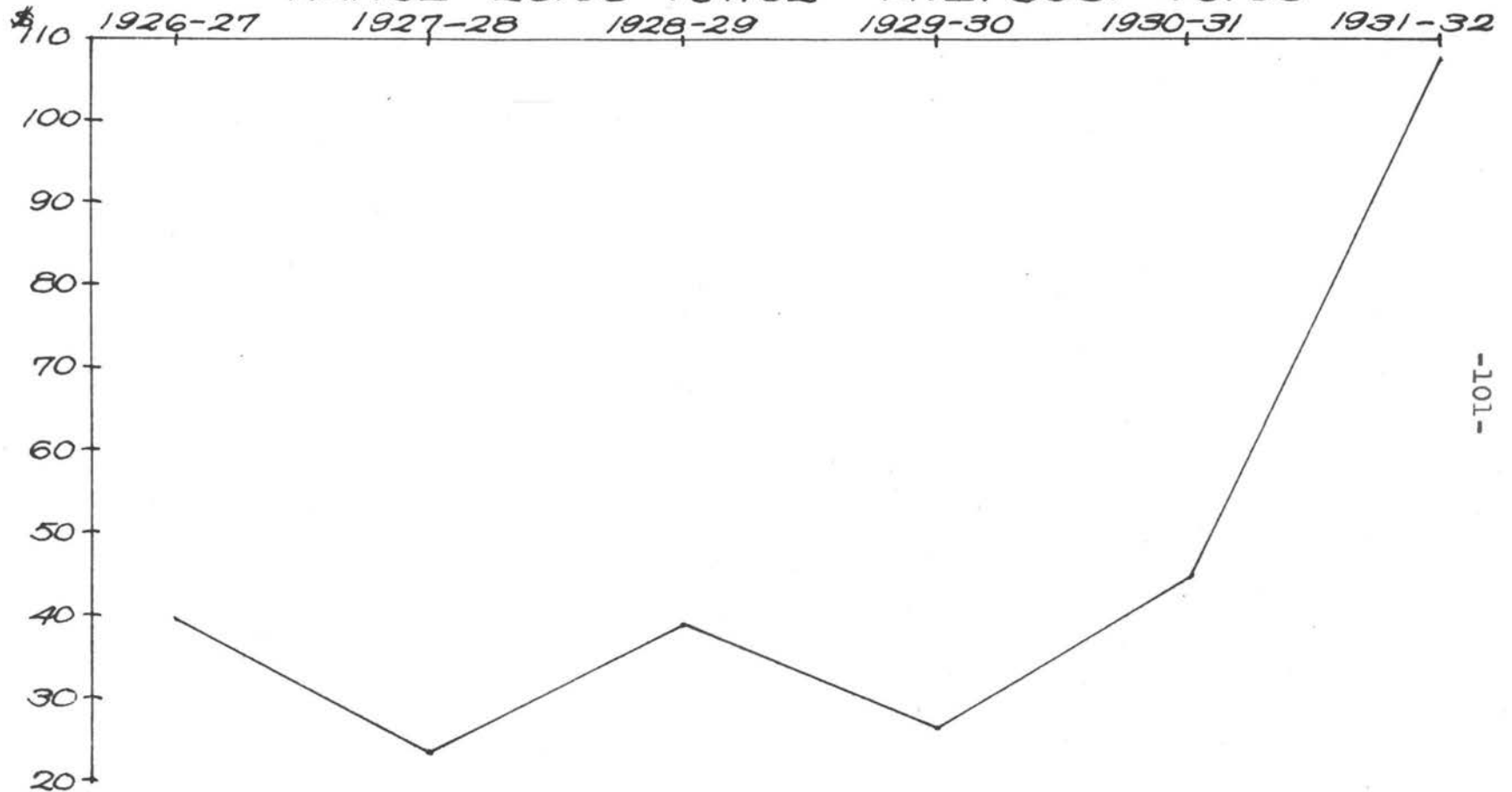
Operating Expenses - Covell and Kent Houses

GRAPH XXXVIII

This graph represents a comparison of the amount of money spent for operating expenses from year to year in the Covell and Kent Houses. The first four years represent the amount spent for Covell House and the last two years represent the amount spent by Kent House. It is noted that there is an increase in 1931-32 which may be explained in part by the fact that laundry supplies, magazines, papers, and other small items have been included in the record for operating expenses for this year, while in previous years only flowers and papers had been included.

COVELL & KENT HOUSE OPERATING EXPENSE COSTS

RANGE \$23.90 - \$107.02 AVE. COST \$46.68



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GRAPH NO. ~~XXXXVIII~~

Baby - Withycombe House

GRAPH XXXIX

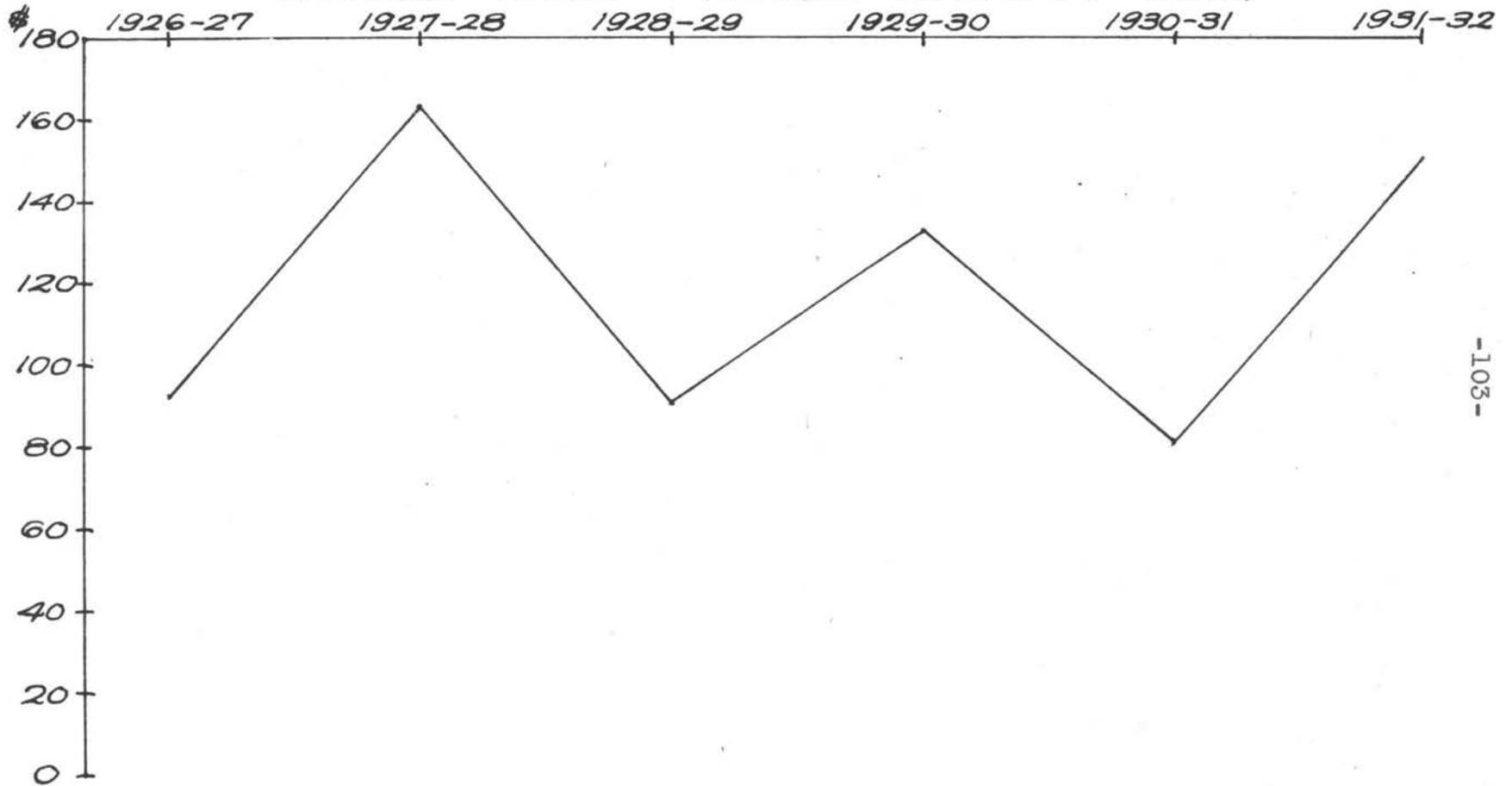
This graph represents comparative costs of the baby from year to year in the Withycombe House. A baby is kept in the house for the entire year and practically all the expenses are met by the house. On a few occasions the parents have supplied the clothing. In the year 1927-28, the high cost may be explained by the fact that a complete set of clothing was purchased for the baby. In the year 1929-30, the high cost may be explained by the fact that some equipment was purchased for the nursery and the same was charged to the baby's cost. In the year 1931-32, the high cost may be explained in part by the fact that the baby had a stubborn case of eczema which necessitated the services of a baby specialist and made doctor and drug bills an expensive item.

The babies are from four to six months of age when brought to the houses and they remain in the house nine months, or through the school year.

WITHYCOMBE HOUSE

BABY COSTS

RANGE \$80.65 - \$169.84 AVE. COST \$112.71



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GRAPH NO. XXXIX

Baby - Covell and Kent Houses

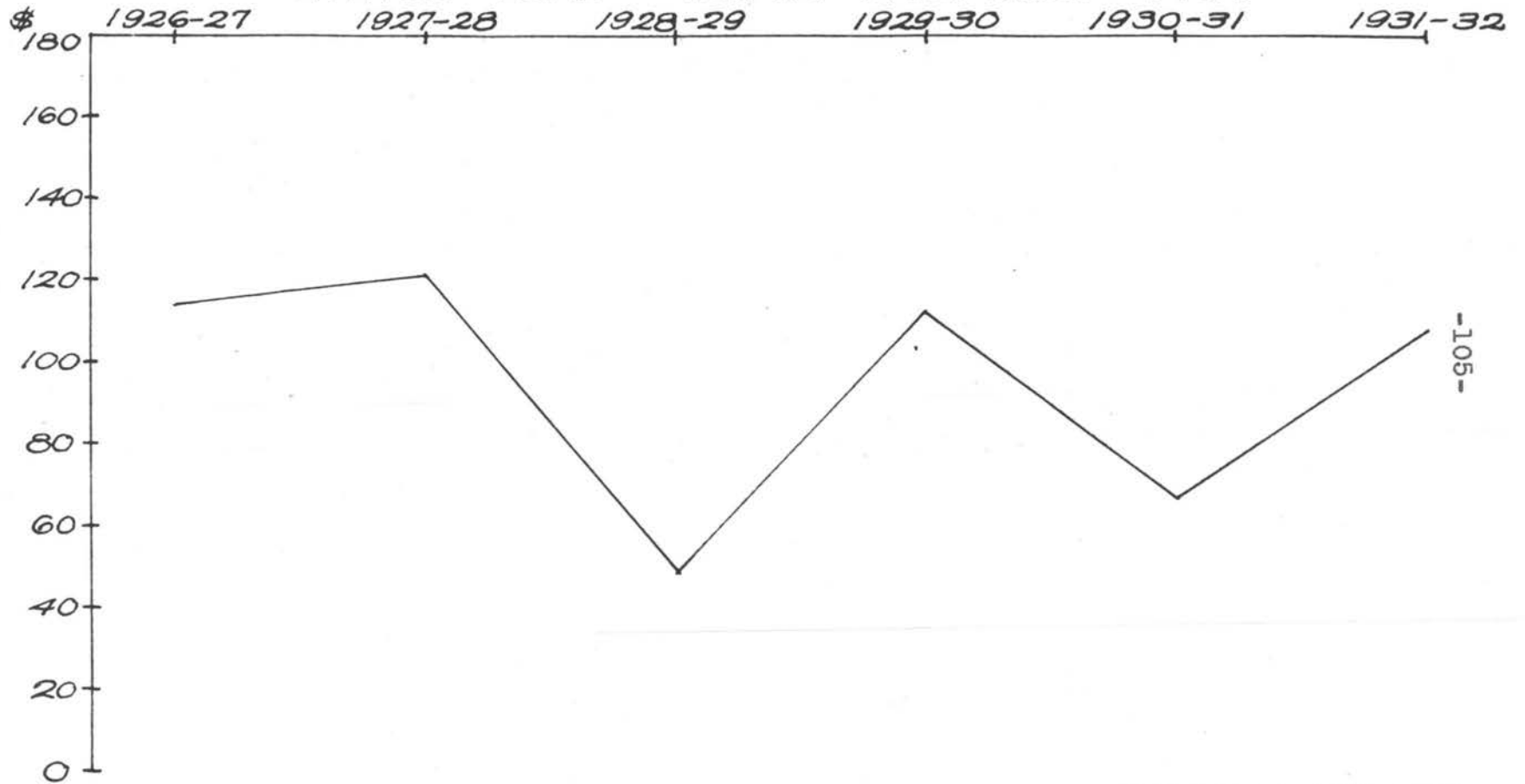
GRAPH XL

This graph represents comparative costs of the baby from year to year in the Covell and Kent Houses. A baby is kept in the house for the entire year and practically all the expenses are met by the house. On a few occasions the parents have supplied the clothing. In the year 1926-27, the high cost may be accounted for through the item of care. During vacations it is necessary to employ someone to care for the babies. Some years this item is met by the school budget, but this particular year it was met by the house and was charged to the baby's account. In 1927-28, the high cost may be accounted for by the fact that an entire new set of clothing was purchased for the baby. In the year 1928-29, the low cost may be accounted for by the fact that very little was spent for clothing and no record for that year was made of the cost of the baby's milk and food, the amount being included in the food bills for the house. In the year 1929-30, the high cost may be accounted for through the purchase of clothing. In 1931-32, the high cost may be accounted for by the fact that this baby had a stubborn case of eczema which required the services of a baby specialist.

COVELL & KENT HOUSE

BABY COSTS

RANGE \$48.41 - \$121.42 AVE. COST \$94.99



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GRAPH NO. XL

Cost of Baby

TABLES V AND VI

The following tables represent the classifications made for expenditures for the baby each year.

Transportation is considered for the reason that the babies are usually secured from the baby homes in Portland and the house meets the cost of bringing the babies from Portland to Corvallis and also of returning them at the close of the school year.

Clothing. The amount spent for clothing is dependent upon the amount of clothing on hand suitable to the needs of the baby and the amount of clothing furnished by the parents of the child.

Care. During vacations it is essential to employ someone to care for the baby. Sometimes this is met out of the school budgets and if not provided for there, is met by house funds. In nearly every case, it has been necessary for the house to pay for a portion of this expense.

Milk varies somewhat in price, depending upon the type of the milk and the amount used.

Dextri-maltose was used in many instances for the baby's food. The cost naturally varies depending upon the age of the child and the child's diet.

Cod liver oil. The cost varies depending upon the

amount and brand used.

Doctor and druggist bills. This varies according to the health of the child. In nearly every case the children have been vaccinated for smallpox and in some cases immunized for diphtheria. Much of this care is supplied free of charge by the college health service.

Supplies includes soap, pins, toys, bottles, nipples, etc.

Equipment for the nursery includes bed linens, blankets, pieces of furniture, etc.

TABLE V

Year	BABY COSTS					WITHYCOMBE				
	Trans- porta- tion	Cloth- ing	Care During Vaca- tion	Milk and Extra Food	Dextri- Maltose	Cod Liver Oil	Doctor and Drug Costs	Supplies	Nursery Equip- ment	Total
1926-27		.54	53.85	10.80	8.15	2.50	6.85	5.17	5.02	92.63
1927-28	5.20	67.77	10.90	32.03		6.00	17.05	11.02	13.87	163.84
1928-29	5.00	16.32	6.00	13.16		3.00	14.18	7.20	25.28	90.14
1929-30	5.10	36.07	16.09	20.80		5.65	6.05	8.49	35.22	133.47
1930-31	5.10	17.94	1.30	29.23	2.25	9.25	10.23	3.35	2.00	80.65
1931-32	5.00	3.63	4.95	31.99	5.00	9.00	40.70	13.44	1.85	115.56
Average Costs	5.08	23.71	15.51	23.00	5.13	5.90	15.84	8.11	14.04	112.71

TABLE VI

Year	BABY COSTS				COVELL 1926-30		KENT 1930-32			Total
	Trans- porta- tion	Cloth- ing	Care During Vaca- tion	Milk and Extra Food	Dextri- Maltose	Cod Liver Oil	Doctor and Drug Costs	Supplies	Nursery Equip- ment	
1926-27		6.10	54.04	31.84	7.00	3.25	5.70	4.95	1.10	113.98
1927-28	9.55	53.08	1.60	28.76	5.35	2.25	3.75	16.15	.93	121.42
1928-29	5.40	1.23	12.20		6.00	.75	.15	4.90	17.78	48.41
1929-30	5.10	34.92	12.80	39.40		3.25	1.00	4.75	10.63	111.95
1930-31		9.32		26.00	11.75	4.00	1.25	11.63	2.67	66.62
1931-32		5.75	29.05	22.04	5.50	9.00	24.49	3.10		107.58
Average Costs	6.68	18.40	21.94	29.61	7.12	3.75	6.06	7.58	6.62	94.99

CONCLUSIONS AND SUGGESTIONS

A. Income.

Income, though small, has been adequate to meet the needs of the houses with the present set-up. Very careful supervision of money income has made this possible. This study would indicate that there is no need for increasing the cost of the house to the student at the present time.

B. Expenses.

1. During the period of this study it has been interesting to note that the income has always been ample to supply the current needs of the house and provide a small sinking fund to care for the intermittent large expense in equipment, etc.
2. Food costs for the period of six years have averaged \$.446 per person per day which would indicate that much thought and care has been given to the planning and purchasing of food. A careful study of the food records show that managers buy food in small quantities which tends to increase the food costs. However, it would be impossible to eliminate this entirely when each girl manages for such a short period

of time. Since purchasing is a part of the girls' training, it would seem impractical to change the system unless the allowance per person per day be decreased and staples, such as flour, sugar, salt, coffee and tea, and such foods, be purchased by the house. However, the disadvantages of this system might offset its advantages. It would seem that with a decline in food costs and the decline in income of the homes of the students, the food costs might be decreased.

3. Fuel. The graphs indicate that the cost of fuel per person is high. The furnaces in both houses are old and in poor condition causing the use of a greater amount of fuel than is necessary with efficient furnaces. The employment of a furnace boy is most desirable but adds to the fuel cost. Another cause for high cost of fuel has been found to be opening windows and failing to close heat registers, allowing heat to escape in this manner. Inexperience of girls in handling furnace is another cause for high fuel costs.
4. Telephone. The cost of telephones is quite constant except in the case of one or two years where the records show some long distance calls.

It would be advisable to handle long distance calls by students and supervisors separate from house calls. The extension phone, though expensive, seems to be justified from the standpoint of convenience. Withycombe House should change from a private to a two-party line.

5. Water. The cost of water per year is very reasonable. No suggestions were found for decreasing the cost.
6. Laundry and Cleaning costs seem to be very reasonable and quite in keeping with the costs which might be expected of a family this size where each member of the family cares for his personal clothing.
7. Replacement and Equipment. The amount of money spent for replacement and equipment fluctuates from year to year because of funds. It would seem advantageous if a budget on a three-year basis be made for replacement and equipment. This would be especially valuable in case of change of supervisors because of difference of opinions in regard to purchasing equipment. Equipment in the houses shows that the money spent for equipment has been very wisely handled. When a change in personnel occurs, it is im-

- perative that the supervisor confer with the Head of the Department in regard to equipment purchases.
8. Repair and labor. A careful study of the amount spent for repair and labor justifies expenditures in every way.
 9. Lights, Power, and Gas. The graphs on light, power, and gas, show an increase in costs for the last three years. This is partly due to additional gas and electrical equipment and more efficient lighting of the houses. A careful study also shows that more care might be given in turning off lights not in use in order to decrease the cost of lighting.
 10. Operating Expenses. This varies somewhat with the system of bookkeeping, supervisors' opinions varying as to items to be included in operating expense. The increased use of paper doilies and candles has added somewhat to the operating expense, also the purchase of cut flowers. However, this cost is justified in that it is advantageous in the training of the girls.
 11. Baby. A careful study indicates that only necessities are purchased for the home management house babies. Clothing is not as elaborate as that of babies in many American homes, but it is

carefully chosen and meets the needs of the home management babies.

12. Methods of handling home management house finances. A very good system has been followed in keeping records of the home management house finances. A few suggestions might be made.

- (1) In the food costs as kept by the student managers, more careful attention should be given to recording of the amounts of food purchased. This would facilitate dietary studies when desired.
- (2) More attention should be given to neatness, accuracy, and details in keeping accounts.
- (3) The form summarizing the week's expenses of the hostess-manager should be kept similar to the one given on page 34 of this thesis.
- (4) In the supervisor's books in many instances it would have been advantageous in this study if the records had been more specific. It would be valuable to itemize, for example, "baby supplies \$4.25." It is difficult to know the character of these supplies. This would greatly facili-

tate the planning of the house budget.

- (5) Only incomes which are actual incomes to the house should be recorded as income. That is, charges such as charges for long distance telephone calls, fruits sold from the house supply, etc., be kept in special records, thus simplifying the records of house funds.
- (6) The house books should be balances at the time each group of students leave the house in order that the girls may know the use made of funds during their period of residence.
- (7) The financial statement made at the close of the year should show the incomes and expenses pertaining to that year only. A special report should be made to show all transactions connected with sinking fund.
- (8) The making of a yearly and group budget should be a part of the house procedure and could be done easily if the above recommendations concerning house records were followed.

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