

AN ABSTRACT OF THE THESIS OF

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(Name) (Degree) (Major)

Date Thesis presented--MAY 4, 1940---

Title---A STUDY OF THE FINANCIAL MANAGEMENT OF THE FIVE CO---
---OPERATIVE HOUSES FOR WOMEN AT OREGON STATE COLLEGE-----

Abstract Approved:--

Redacted for privacy

(Major Professor)

The purpose of this study was: 1. To determine the per cent of the total income spent by each of the five cooperative houses at Oregon State College for food, heat, light, and water; repairs and replacements; salaries; laundry; miscellaneous expense; rent; and amortization of the loan and purchase of equipment. 2. To compare percentages of the income spent for operating costs in the five cooperative houses with similar studies made of cooperative houses on other campuses. 3. (a) To analyze expenditures for food upon the basis of the divisions of the food dollar spent for milk, cream, and cheese; meat, fish, eggs and poultry; fruits and vegetables; cereal products; and fats, including ^{butter} sugars and accessories. (b) To compare divisions of the food dollar with accepted standards of expenditure for a balanced diet.

The time covered by this study consisted of the three-months period of fall term, 1939, and a 29-day period in January, 1940. For fall term an analysis of all operating

costs for the five cooperative houses was made, based upon information taken directly from financial records filed in the office of the dean of women. During the second period an analysis of all food expenditures was made from the total amount of food consumed in each house. The results of these investigations were tabulated, and compared with results of other studies. The food expenditures were compared with three accepted standards for the division of the food dollar.

These investigations showed the following facts:

1. Average percentage expenditures of the five cooperative houses at Oregon State College showed 31.61% spent for food; 6.41% for heat, light, and water; 1.40% for repairs and replacements; 16.43% for salaries; 0.92% for laundry; 4.38% for miscellaneous costs; 16.61% for rent; 10.97% for retirement and purchase of equipment; and 11.27% for surplus.
2. A comparison of the above expenditures with results of two similar studies on other campuses showed that for all items except salaries and miscellaneous expense, costs in the Oregon State College units were the lowest.
3. The average per capita cost for food for the five houses was \$0.236, or third from the lowest, in comparison with results from six other similar studies elsewhere.

4. Annual savings for girls living in the cooperative houses at Oregon State College are a minimum of \$49.61 for freshmen and \$44.01 for upperclassmen above the regular dormitory charges with the possibility of some refunds to further increase this saving.
5. A comparison of annual costs for room and board with those of cooperative houses on other campuses showed costs at Oregon State College to equal an approximate average of the group.
6. An analysis of the distribution of the food dollar for the five cooperative houses showed an average expenditure of 23.04% for meat, fish, eggs and poultry; 18.07% for milk, cream, and cheese; 25.09% for fruits and vegetables; 11.98% for cereals and cereal products; and 21.81% for fats (including butter), sugars, and accessories.
7. A comparison of the distribution of the food dollar with Gillett's standard showed that percentages spent for meat, fish, poultry, and eggs ranged from very slightly below the 20% standard to well above it; percentages for milk, cream, and cheese were above the 20% standard for one house and beneath it for the other four; percentages for fruits and vegetables ranged from slightly below the 20% standard to well above it; percentages for cereals and cereal products

were well below the 20% standard; and percentages for fats (including butter), sugars, and accessories ranged from slightly below the 20% standard to well above it.

8. A comparison of the cooperative house expenditures with Sherman's standard that as much be spent for fruits and vegetables and for milk, cream and cheese as for meat, fish, poultry, and eggs shows that all houses spent less for dairy products than for meat.
9. According to Stiebeling and Ward's standard for an adequate diet at moderate cost, percentages for all houses fell either within or ranged well above the 15 - 20% standard for meats; percentages for all houses were below the 25-30% standard for dairy products; two houses were below the 25-30% standard for fruits and vegetables, and the other three within the range; all houses were above the 10% standard for cereals and cereal products; and all houses were within or above the 15-20% standard for fats, sugars, and accessories.
10. A comparison of the average division of the food dollar shown in this study with results of seven other similar studies of cooperative house expenditures on other campuses showed that percentage expenditures for the Oregon State College units were slightly low for meats, fish, eggs, and poultry; and near the

highest for cereals and cereal products, fats, including butter, sugars, and accessories.

A STUDY OF THE FINANCIAL MANAGEMENT
OF THE FIVE COOPERATIVE HOUSES FOR WOMEN
AT OREGON STATE COLLEGE

by

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A THESIS

submitted to the
OREGON STATE COLLEGE

in partial fulfillment of
the requirements for the
degree of

MASTER OF SCIENCE

June 1940

APPROVED:

Redacted for privacy

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ACKNOWLEDGMENTS

The writer wishes to express her acknowledgment and sincere appreciation to the following:

Miss Melissa Hunter, under whose supervision this investigation was conducted, for her helpful advice, patient assistance, and constructive criticisms;

Mrs. Lorna C. Jessup, assistant dean of women, for access to records and for information so graciously furnished;

Mrs. Ruth Overturf, hostess-manager of Hazel Rae House; Mrs. Lenore Sehl, hostess-manager of Jameson House since January 1, 1940; Mrs. Martha Wynn-Johnson, hostess-manager of Jameson House for fall term, 1939; Mrs. De Ella Wood, hostess-manager of Fairview House; Mrs. Emma Stuart, hostess-manager of The Pines; and Mrs. Katherine Veatch, hostess-manager of Katherine Veatch Kottage, for their kindly cooperation in keeping records and providing information regarding food purchases.

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INTRODUCTION

A STUDY OF THE FINANCIAL MANAGEMENT
OF THE FIVE COOPERATIVE HOUSES FOR WOMEN
AT OREGON STATE COLLEGE

Chapter I

INTRODUCTION

Brief History of the Development of Cooperative Housing

Student cooperatives have been defined as "an organization of students under the direct sponsorship of an institution associated together to effect economies in living expenses. The economies are to be realized by performing in the group at least part of the necessary work connected with either food or room services for which, on a non-cooperative basis, a cash outlay would be necessary". (17) Although details of cooperative organizations vary greatly among institutions and frequently among units on the same campus, their fundamental principles are the same throughout the country.

The elementary purpose of cooperatives is to provide aid for worthy and ambitious students who

(17) Gregg, H. C., Student Cooperative Living Programs in Institutions Affiliated with the Association of University and College Business Officers.

otherwise would be unable to finance a college education. Other advantages are the social benefits from cooperative living and practical vocational experience.

Gleiser (16) reported that only 45 per cent of 119 Iowa State College graduates who had lived in cooperative dormitories gave finances as their reason for selecting this type of living. Other reasons given included a preference for the sense of equality in social relationships, the opportunity for closer friendships formed in group work, and the harmonious atmosphere resulting from less competition in expenses for dress and entertainment.

Economic conditions of the past decade have emphasized the importance of cooperative plans as a means of reducing student expenses, but the movement is not a new one. Wellesley (24) has operated at least one cooperative house for 47 years; Northwestern (27) opened two houses 30 years ago, and Smith (24) opened Tenney House in 1908.

A study reported by Gregg (17) in 1936 showed that

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- (16) Gleiser, Fern, Management of College Cooperative Halls.
(24) McHale, Katheryn, and Speeks, Valliant, Housing College Students.
(27) Robnett, Florence S., Cooperative Dormitories at Northwestern University.
(17) Gregg, H. C., Student Cooperative Living Programs in Institutions Affiliated with the Association of University and College Business Officers.

in the group of 59 educational institutions from which information was taken cooperatives had been established 65 years ago, but the greatest development had occurred in the five-year period just preceding 1936.

From the increase in the number and size of cooperative units since 1930 there seems little doubt that this type of housing has become a permanent phase of college housing facilities with even greater possibilities than have yet been realized. Fowler (12) has summarized this possibility:

"The campus cooperative has come to stay. It has come to work a tremendous change in student habits. For in each college it touches it represents a new and vital course; a course in economic democracy."

Development of the Cooperative Housing Plan at Oregon State College

The cooperative movement for student housing on the Oregon State College campus originated as a private enterprise during the academic year of 1935-36 and was continued during the following year under similar management. The college was interested in the project to the extent of furnishing all possible assistance through the office of the dean of women, but it took no formal responsibility for financial management of the group.

(12) Fowler, Bertram. Co-ops on the Campus, p. 40.

In 1937-38 the college administration assumed partial responsibility for management of the organizations. By this time there was a demand for facilities to accommodate 65 girls. One small house was rented partially furnished and two others were entirely equipped through a college loan of \$2,000 approved by the State Board of Higher Education. Retirement of this loan was begun through an assessment of 75 cents per student per month taken out of the \$20 which each one paid for board and room.

During the first year these houses were operated, a hostess and cook were employed for each house with the girls responsible for all managerial duties including planning of menus. All food, rent, operating expenses, and retirement of the college loan were paid from the \$20 per month charged each girl, and whatever remained above these costs was retained by the hostess as her salary. Monthly financial reports for each house were required by the assistant dean of women under whose supervision the cooperative houses were placed.

By 1938-39 the total number of girls who desired residence in the houses had increased from 65 to 86. When leases on two of the smaller houses expired, two other houses with facilities for more girls were rented. These three houses were able to accommodate 24, 30, and 32

girls, respectively.

For the first time hostesses were placed on a regular salary basis of \$50 per month for a duration of ten months plus full living accommodations. They took over the responsibility for planning menus, marketing, and all other phases of general-management, under the direction of the assistant dean of women.

Duties for the girls required a time expenditure of 30 to 45 minutes a day and included such work as assisting with meal preparation, helping with dishwashing, serving meals, and general housekeeping. Each group employed a house boy who received his board for taking care of the lawn and furnace and doing other heavy work.

When the present study was begun in the fall of 1939, two additional houses had been rented to provide accommodations for 137 girls. The five units, Fairview House, Hazel Rae House, Jameson House, Katherine Veatch Kottage, and The Pines were equipped to house 32, 24, 27, 24, and 30 girls respectively. Three year leases for Jameson, Hazel Rae, and Fairview Houses were signed by the secretary of the State Board of Higher Education and by the comptroller of the college for a three-year period. The Pines and Katherine Veatch Kottage were rented on a yearly basis by the assistant dean of women.

Salaried employees for each group were the hostess

manager, who received \$50 a month in addition to living accommodations, and the cook who was paid \$45 plus meals. Four of the houses employed a house boy who worked for his board. Fairview House paid \$5 a month for the same type of service but gave the boy no meals.

Duties of hostess-managers were similar to those of the previous year in that they were responsible for all general management of the houses, marketing, planning menus, keeping records, and paying bills.

It should be pointed out that the cooperative houses at Oregon State College are in no way related to the operation of the regular college dormitories. Buying of all food is done at current prices in retail markets. The hostess-managers have had no formal home economics training for their work. They meet twice a month to discuss general policies and problems with the assistant dean of women, who is a home economics graduate and well qualified through her training in institutional management to supervise these groups. Monthly financial statements and menus for each house are filed with the assistant dean of women.

Purpose of the Study

The cooperative housing program at Oregon State College originated as an emergency measure and has developed

into what appears to be a permanent phase of campus residence facilities. Since the last three years have shown a demand for such facilities increasing from 65 girls in 1937-38 and 86 in 1938-39 to 137 in 1939-40, it seems probable that a class of ambitious students financially unable to live in regular dormitories and preferring the advantages of group living such as these cooperative houses provide, will continue to seek low cost living accommodations.

On the basis of these established facts this study has been undertaken to obtain comparative data on operating expenses for the five cooperative units that would provide a basis for evaluating present managerial policies and aid in formulating those for the future.

The three-fold purpose of this study was:

1. To determine the per cent of the total income spent by each house for food; heat, light, and water; repairs and replacements; salaries; laundry; miscellaneous expense; rent and amortization of loan and purchase of equipment.
2. To compare percentages of the income spent for operating costs in the five cooperative houses with similar studies made of cooperative houses on other campuses.

3. a. To analyze expenditures for food upon the basis of the division of the food dollar spent for milk, cream, and cheese; meat, fish, eggs and poultry; fruits and vegetables; cereal products; and fats, (including butter), sugars, and accessories.
- b. To compare divisions of the food dollar with accepted standards of expenditures for a balanced diet.

Scope of the Study

This study has been confined to an analysis of cooperative house expenditures for food and all other operating costs as they are related to financial management. Evaluations of food consumed are based entirely upon expenditures. No attempt has been made to analyze diets qualitatively on the basis of nutritional requirements nor to measure calorie intake. Any references to policies of social management are also entirely incidental.

Methods of Procedure

The time covered by this study has been divided into two separate periods consisting of the three months of fall term, 1939, and a 29-day period in January, 1940. For the analysis of operating costs fall term was selected

as an interval long enough to show a reasonable spread of expenditures. Material for analysis of expenses was taken directly from financial records filed in the office of the dean of women. The total income for each house was calculated upon the basis of the number of girls in residence and the amount paid by each. Percentage expenditures for total operating costs were determined upon the basis of the actual income per house for this period.

A second period was chosen in order to make a more detailed analysis of food expenditures. For this purpose January was selected as a representative month approximately midway between the low food costs in the fall and higher spring prices. An inventory was taken both at the beginning and the end of the period and percentage expenditures for the various food classes were based upon the actual amount of food consumed in each of the five cooperative houses.

REVIEW OF LITERATURE

Damaged

OLD RELIABLE BONES

THE COMPANY

Chapter II

REVIEW OF LITERATURE

In reviewing the literature available upon the subject, an attempt has been made to cite only material most applicable to the general subject of the cooperative movement, studies of food and housing costs, and standards to be used as a basis of evaluation. Much has been written during the last few years on the general subject of student cooperative houses with greatest emphasis upon financial savings to students, social aspects, and methods of planning and supervising schedules. Few studies have been made on nutritive value and cost of food. Even less material was found that reported analysis of general operating costs.

Some material not directly related to the financial management of cooperative houses has been included in the review of literature because of its general application to the subject.

In summarizing the recent rapid growth of student cooperatives, Fowler (12) estimated their present membership at over 100,000 and their annual business in the millions of dollars. He also pointed out the excellent opportunities for democratic living provided by such organizations.

Wood (35) stated that the fundamental purpose of cooperative food service and residence units is to provide satisfactory living conditions for students at minimum cost in money, time, and energy and at the same time to enrich social and educational development. She believed that only through the cooperation, interest, enthusiasm, and ability of student leadership combined with trained leadership in management was such a program possible.

Gregg (17) compiled material from 59 institutions sponsoring student cooperatives in a report for the twenty-sixth annual meeting of the Association of University and College Business Officers in 1936. From this study it was estimated that one of every two state supported institutions and one of every eight church colleges sponsored student cooperatives. Of the total participants 94% were in state supported institutions. Weekly savings in cooperatives for women were shown to vary from \$1.50 to \$5.10 with the median \$4.00. The total annual saving for women was estimated at \$87,000. Other general conclusions from this study were: Student cooperatives in the institutions reporting originated 65 years ago but the greatest development had taken place since 1931; although a few cooperatives had closed, the saturation point had not yet been reached; since experiences with cooperatives in most institutions had been favorable, the plan

was likely to persist for many years as an important phase of student aid.

The same study also cited important features of the cooperative plan at Iowa State College where two units for women were maintained. The organization of the groups was identical, with each independently responsible to the department of institutional management through food supervision and to the director of residence through the hall director. The food supervisor is a member of the staff in the department of institutional management with her salary divided between that department and the cooperative group. The hall director is an appointee of the college with her salary paid by the housing department. Both the hall director and the food supervisor were assisted in social and disciplinary matters by the house organization which consisted of a president and council.

The cooperators did all the cooking with only the heaviest work done by paid men students. Opportunities were also provided for working at general housekeeping in the dormitories, the cash value of which might be applied on the regular room rental charge. The college furnished the kitchens and dormitories fully equipped, but charges for replacements and betterments were paid by the cooperators. The share of time of the food supervisor devoted

to the cooperatives and any special labor employed for either the food or room service was paid by the cooperators.

General conclusions regarding the Iowa State College plan were:

1. The saturation point in student cooperatives appeared to be approaching but had not been reached at the time of this study.
2. As a substitute for outside work for board and room, it was believed that student cooperatives were much to be preferred and that they had greatly reduced such work.
3. The plan had practically eliminated light house-keeping and batching.
4. Time devoted to work by cooperators was approximately one hour a day.
5. Through the services of trained dietitians substantial and well-balanced meals were provided at moderate cost.
6. The influence on conduct and scholastic attainment appeared to be satisfactory, and the training and experience afforded was valuable.

A more recent report of student cooperatives at Iowa State College by Gleiser (16) described the system as self-supporting to the extent that income from the

students paid salaries of the food director and assistant, all food costs, operating expenses, repairs and replacements, cost of all equipment and 1% of the gross income for audit of accounts. During the past six years, equipment purchased from cooperative funds included two large electric refrigerators, two dishwashing machines, and three mixing machines. Over 300 students were living in the three cooperative residence halls, one of which was maintained for men. The board charge was \$2.65 a week for women and \$3.25 for men.

Methods suggested for solving problems involved in cooperative management were: trained, efficient leadership; carefully planned budgets and records; and handling of questions involving personnel in a manner to result in a happy, satisfied group.

Gibbs (15) described the cooperative plan in operation at Columbia University in which students in two residence halls prepared and ate their own food. A group known as the Skilleteers was organized in 1933 to direct and oversee the activities of the student kitchen. Facilities provided included two kitchens, a dining room, a dishwashing room, 90 individual lockers for dishes and staples, and two refrigerators of 10 cubic foot size. In addition, gas and electricity were furnished entirely without charge. These services, available to any resi-

dent in the halls, were being used by about 100 students in Seth Lowe House and by another group of 100 on the tenth floor of Whittier Hall.

In a study of cooperative units conducted by Augustine (2) data were compiled from 17 cooperative houses for residence only, 16 food units, and 13 units combining both food and residence departments. Two distinct methods of management were found. In one, all expenses were taken care of by the college and a specified reduction made to students. In the second method, the student group paid all the expenses and divided the costs equally. The college usually charged the group for overhead or made an individual charge for room rent.

The report indicated that factors influencing expenses to students living in the cooperatives were general cost of living on the campus, amount of labor required in addition to that furnished by cooperators, degree to which the college expected the unit to be self-supporting.

Cooperative units participating in the study reported an average per capita daily food cost for the year 1930-31 of 31 cents with a range of 19 to 41 cents. Average percentages for expenditures were 37 for food; 28 for rent; 14 for heat, light, and power; 16 for wages, including maintenance; 3 for equipment and supplies; and 2 for

laundry.

The Harmon Foundation (19) instigated a survey of cooperative enterprises in this country in 1932 to provide information for its Division of Student Loans and to aid the Geneva Office of International Student Service. Inquiries were sent to 737 colleges and universities, and of the 123 colleges that had responded slightly more than one-third reported the existence of cooperative activities. The commonest form was board, listed by 26 institutions. Nineteen colleges replied that they already had in operation fully developed plans for cooperative housing.

A study made by the American Association of University Women in 1934 (24) reported cooperative houses to have been established in 24 of the colleges and universities investigated.

A cooperative dormitory was opened at Goucher College in 1933-34 with a head of house and nineteen students who were responsible for preparation and service of meals and all but the heavy cleaning. Girls were selected on a scholarship basis. The college dietitian supervised menus and food purchasing. The saving on expenses for the year per student was estimated at \$200.

At Iowa State College two cooperative houses for women had been established with a total per capita cost of \$2.80 per week and a food cost of \$2.15 per week. The

girls did all their own work, but a dietitian supervised food preparation and service. The average time spent in work each day was one hour per student. Requirements for residence in the house were scholarship of average or above and no disciplinary record.

At Smith College four cooperative houses had been organized. Tenney House was opened in 1908, Laurence in 1912, and Albright and Washburne Houses in 1933. Laurence housed 62 students and was conducted by a Head of House engaged by the college. Two cooks were employed, but the remainder of the work, except heavy cleaning, was done by students. Students paid \$300 a year for room and board instead of the regular charge of \$500 for similar accommodations. Girls were chosen competitively on the basis of scholarship, character, and financial need. Albright and Washburne Houses operated under similar plans.

Tenney House had sixteen students and a faculty member in residence as chaperone. The girls did their own budgeting, planning, marketing, preparation of menus, and most of the work in the house. All equipment was supplied by the college. Students paid from \$35 to \$75 a year for rooms, and food costs varied with total cost for room and board not exceeding \$175 a year.

At University of Minnesota a group of cooperative cottages were maintained where girls might contribute a

share of about a half hour a day toward housekeeping duties. A cook and housekeeper were maintained. In 1933 a plan was to be initiated whereby girls might prepare their own food, eating alone or in groups and spending whatever they wished. Supply cabinets for food and equipment were to be provided.

At University of Wisconsin two cooperative houses for women students were reported. One housed 19 girls and the other 24, with a chaperone in residence at each house. Both houses employed cooks and were under the direction of experienced stewardesses. The housework was divided so that each girl spent about three hours a week. Cost for room and board was about \$250 a year.

At Vassar three cooperative houses were established in 1933 to accommodate 177 girls. A chef and assistant, a janitor, and a night watchman were employed in one house, but the girls performed the maid service. In another house the girls also prepared the food, did the marketing, and budgeted time. Students paid \$100 apiece for heat, light, gas, and shelter provided by the college, and food costs were determined by whatever the student managers spent.

Wellesly reported two cooperative houses with accommodations for 160 students. The work of the kitchen was done by experienced maids, but the girls spent about

two hours a day at housekeeping and messenger duties.

At least one cooperative house has been in operation at Wellesly for 47 years. In 1926 two houses accommodating 50 students were set aside for that purpose and were replaced in 1932 by the newest dormitory which housed 110 girls and was thoroughly modern in equipment.

Franklin (13) described the women's cooperative house at Boston University as entirely self-supporting. It was begun in 1928 in a house that accommodated 20 girls and rented for \$100 a month. A gift of \$2,000 provided furnishings and equipment for the house. The girls paid costs for rent, heat, and light, the salary of \$10 a week for the house mother, and the salary of the janitor and part-time cook. The girls planned their own menus and made out food requisitions, but food purchasing was done by the University Purchasing Agent. Household duties were divided by a fixed working schedule in which each girl spent about an hour a day of actual work. Costs per student per week had been \$7 but were raised to \$7.50 to permit purchase of some new furniture. Some revenue was obtained by renting the dining room and parlors for social functions and by renting rooms during summer session when no meals were served at the house.

Robnett (27) states that the first cooperative dormitory at Northwestern University was established in 1872.

In 1879 its advisory board was incorporated under the laws of Illinois. Later two dormitories with a capacity of 60 girls each were opened. At first the girls did all their own work, but because of the impracticability of that plan their duties were reduced to only general house-keeping. Each girl worked about 30 minutes a day in addition to caring for her own room.

The dormitory staff included a manager, cook, and houseman who received salaries, and a graduate student who acted as preceptress and received her room and board. Living costs were \$300 a year instead of \$550 in the regular dormitories.

A study conducted in 1925 by the American Association of University Women (7) showed 15 out of 117 colleges were operating a total of 23 cooperative houses. It was found that the average amount spent for food per student was \$125 a year, with a range of \$72 at the University of Kansas for nine months to \$270 at the University of Wisconsin for the same length of time. The average income received by the houses from the students was \$180 a year.

Some houses reported a surplus which was disposed of in various ways such as repairs, cleaning for the following year, returning some money to the girls, or applying it on debts. Deficits were made up by contributions from the university, contributions from alumnae associations,

receipts from the following year, or funds from other dormitories.

The average amount of time spent in work by students living in the cooperatives was 50 minutes per day. Duties included cooking, table service, door service, cleaning, dishes, and laundry. Various methods of organizing and scheduling work were reported by the different institutions.

Williams (34) reports the organization of a cooperative house for 25 girls at the University of Idaho in 1936-37. Thirty-six dollars a semester was paid by each girl for room rent and food costs averaged \$8 a month per girl.

Henry (21) describes a somewhat unique organization of cooperative houses at University of Washington where the food is prepared in a central kitchen. During the school year of 1934-35, 8 houses with a total of over 200 active members belonged to the Student Cooperative Association. Board and room averaged \$20 a month instead of \$30 in other organizations, and students spent about 3 hours a week in work.

Food for all the houses was prepared in a well-equipped central kitchen by two full-time employees and three house boys. A manager was employed by the association to be responsible for the business of the foods

department.

Brown (5) reported that at Vassar 26 students living in Blodgett Hall spent \$200 a year for food and supplies and saved \$200 over the regular costs.

Chaney and Rogge (6) found at Connecticut College for Women that costs for 21 girls and their supervisor living in a cooperative house were slightly under \$200 per capita excluding the original cost of equipping the dining room and kitchen. Percentage expenditures were 43% for food, 30% for rent, 9% for coal, 5% for gas and electricity, 5% for janitor service, 3% for equipment and supplies, 3% for miscellaneous, and 2% for laundry.

The daily per capita expenditure for food calculated weekly averaged 32 cents. Percentage distribution of food costs showed expenditures for milk and cheese, 19%; meat, fish, and eggs, 27%; fruits and vegetables, 28%; cereal products, 10%; fats, sweets, and miscellaneous, 16%.

McGlade (23) reported that in 1931 a cooperative hall housing 100 women students was opened at Iowa State College. A trained dietitian supervised food selection and meal planning. Costs for food varied but averaged \$2.15 for 20 weeks in 1931.

Schultz (28) found that a study made in 1931 at University of Chicago showed the rate of earning for time

spent by students living in cooperative houses was not less than 75 cents an hour. The average rate of pay for part-time jobs secured through the employment office was 35 cents an hour with the maximum at 50 cents.

The cooperative dormitory at University of Chicago was opened in 1917. Students agreed on an average working time of one hour a day but usually performed their tasks in less time.

Raitt (26) reported a study made at University of Washington in 1926 in which 1200 meals were served daily for one month to women living in 12 organized groups. Food costs per person per day ranged from 32 to 49 cents with an average of 42.7 cents.

Wheeler and Mallay (33) described a study of the food cost and nutritive value of the diet of 28 girls living in a cooperative dormitory at Vassar College in 1933-34. Daily per capita food costs ranged from 41 to 46 cents in weekly periods from October to June and averaged 43 cents for the year. Percentages of total expenditures for food were 26.5 for milk products, 28.7 for fruits and vegetables, and 19.5 for meats and fish. Fifty-nine percent of the total food expenditure was for milk products, fruits and vegetables and eggs.

Bevier (3) reported dietary studies made at University of Illinois in 1920 that involved some 300 people

living in church groups, sororities, and cooperative houses. The studies were carried on for 7-day periods, and data averaged from nine of them showed a minimum food cost per person per day of 37.1 cents, a maximum cost of 43 cents, and an average of 40.3 cents.

A study made by George (14) of food costs in certain hospitals in which diets were adequate showed expenditures of 28% for meat, fish, eggs, and poultry; 21% for milk and cream; 23% for vegetables and fruit; 11% for bread and cereals; and 11% for fats, sugars, and miscellaneous.

In a study made by Kramer and Grundmeir (22) at Kansas State College a comparison was made of expenditures for meat, milk, fruits and vegetables in 20 groups of student dietaries. The five groups with a low expenditure for meat spent 15.3% for meat; 12.2% for milk, cream, and ice cream; and 27% for fruits and vegetables. The ten groups showing a medium meat expenditure spent 21.1% for meat; 11.7% for milk, cream, and ice cream; and 23.4% for fruits and vegetables. In the high meat expenditure group, 26.6% was spent for meat; 8.3% for milk, cream, and ice cream; and 23.1% for fruits and vegetables.

A dietary study made by McLeod and Griggs (25) at Vassar showed the cost of food per person per meal to average 14 cents, and the cost of food, preparation and service to be 18 cents. Percent expenditures for various

classes of food were cereals, 7.1%; dairy products, including eggs, butter, cheese, milk, and cream, 27.8%; fish, 3.6%; meat, 41.3%; vegetables, 9.8%; fruit, 5%; and miscellaneous, 5.4%.

A study of adequacy and cost of food served in eight cooperative houses at the State University of Iowa made by Duckworth (11) in 1937 showed the average cost per person per day to be 25.2 cents. The per capita cost for the eight houses ranged from 18.7 cents to 31.4 cents. The highest percentage of expenditure for any single food group in any house was the 31.8 per cent for fruits and vegetables. Percentage expenditures for the other food groups were: meat and eggs, 23.1%; cereals and flour, 8.6%; milk and cheese, 13.6%; fats, 13.5%; sugars, 8%.

In a dietary study of the cooperative dormitories for women at Iowa State College, Davis (10) found that 25% of the total food expenditure had been spent for meat, fish, eggs, and poultry; 25% for milk and cream; 29% for vegetables and fruits; 9.6% for breads and cereals; and 11% for fats, sugars and miscellaneous.

Davis (8) made a study of the nutritive value and cost of diets served to 100 students living in cooperative groups at Kansas State College. The percentage distribution of expenditures based upon food purchases was

found to be

Dairy products (including milk, cream, ice cream, and cheese)	15.6
Butter and other fats	15.2
Eggs	4.6
Meat and fish	17.4
Fruits	8.2
Vegetables	13.6
Grain products	15.8
Sugars and sweets	4.2
Nuts	.15
Miscellaneous	3.12

The above expenditure permitted a consumption of approximately one quart of milk and one egg per person per day, and whole grain cereals, fruits, and vegetables were used in abundance. Menus were found to be satisfactory both in food nutrients supplied and in variety permitted.

Davis (9) compiled data from 16 schools reporting on 36 cooperative units and found wide variation as to financial policies. Items upon which cooperative groups most frequently received financial aid from other institutions were: rent, food manager's salary, repairs, auditing, bookkeeping, garbage disposal, new equipment, janitor's service, heat, electricity, and fuel.

Percentage food expenditures for women's cooperative groups averaged from questionnaires from five schools compared with similar data for a five-year period averaged from cooperative units at Iowa State College were:

	<u>Questionnaire Data</u>	<u>Iowa State College</u>
Meat, fish, and eggs	23.5	22.8
Milk and cream	18.6	17.7
Bread and cereals	10.3	9.4
Fruits and vegetables	30.0	32.2
Fats, sugars, and miscellaneous groceries	16.5	18.1

A previous study at Iowa State College by Anderson (1) showed per capita food costs averaged over a five-year period for three cooperative groups to be 23.4 cents.

In 1929 data were compiled by the Bureau of Home Economics (32) showing an analysis of the nutritive value and cost of food served to college students. Food costs analyses were based on returns from 192 institutions collected by the Office of Home Economics in 1918 and upon returns from 23 institutions studied by L. W. Hunt in 1926. Eleven investigations covering the 41-year period from 1886 to 1927 were also given for comparison with results from these two investigations, but distributions of expenditures could be shown for only 8 of these eleven studies. All figures of cost were reduced to a common base to make possible comparisons not affected by price fluctuations during the 41-year period. The 1926 price level was chosen and adjustments made by using retail food-index numbers published by the United States Bureau of Labor statistics.

In 1934 Hansen (18) made a graphical study of ex-

penditures for the dormitories at Oregon State College and found that the percentage distribution of the food dollar for the two years of 1931-32 and 1932-33 was:

	<u>1931-32</u>	<u>1932-33</u>
Fruits and vegetables	30	39
Milk and cheese	22	23
Meat, fish, and eggs	23	23
Bread and cereals	7	8
Fats, sugars, etc.	18	17

ANALYSIS OF ALL EXPENDITURES

FOR BOARD AND ROOM

Chapter III

ANALYSIS OF ALL EXPENDITURES
FOR BOARD AND ROOMAnalysis of Expenditures in the Cooperative Houses at
Oregon State College

The cooperative housing facilities at Oregon State College consist of five separate units: Fairview House, Hazel Rae House, Jameson House, Katherine Veatch Kottage, and The Pines, each with a capacity of 32, 24, 27, 24, and 30 girls, respectively. The number of girls that can be accommodated in each house depends upon the size and arrangement of the building. These groups are housed in former sorority and apartment houses which are privately owned. Three houses are leased on three-year basis, the leases being signed by both the comptroller and the secretary of the State System of Higher Education. The other two houses are rented on an annual basis for these two groups by the assistant dean of women.

The paid employees in each house consist of a hostess manager and a cook. Four of the five houses employ a house boy who cares for the lawn and furnace and does other heavy work in return for his board. Fairview House pays \$5 a month for the same type of service but gives the boy no meals.

Duties of hostess-managers include planning menus, marketing, paying bills, keeping financial records, and acting as general chaperone and hostess for the group. They are employed by and responsible to the assistant dean of women to whom they submit financial reports of all expenditures at the end of the month.

Material for analysis of expenditures for the three-months period of fall term, 1939, was taken directly from these financial reports filed in the office of the dean of women. Expenditures were classified into the following groups: food; heat, light, and water; repairs and replacements; salaries for hostesses and cooks; laundry; miscellaneous expense including telephone, newspapers, garbage removal, and unclassified items; rent; and the fund for retirement of the college loan and purchase of new equipment.

The total income for each house for the term was calculated upon the basis of the number of girls in residence and the amount paid by each. Percentage expenditures for total operating costs for the period were based upon the actual income of each house.

Table I shows a comparison of percentages of expenditure for each division with averages for all five houses.

Table I

Percentage Income Distribution for the Oregon State
College Cooperative Houses, Fall Term, 1939

Expense Item	Fair- view House (32 girls) %	Hazel Rae House (24 girls) %	Jame- son House (27 girls) %	Kath- erine Veatch Kot- tage (24 girls) %	The Pines (30 girls) %	Average of the Five Units %
1. Food	35.76	29.84	24.71	35.49	32.06	31.61
2. Heat, light & water	6.01	7.21	5.62	7.25	6.28	6.41
3. Repairs & replace- ment	0.16	2.06	0.96	1.64	2.38	1.40
4. Salaries	14.27	18.59	16.54	18.86	14.36	16.43
5. Laundry	0.95	0.95	0.87	0.76	1.06	0.92
6. Miscel- laneous	5.43	4.52	4.68	6.12	1.57	4.38
7. Rent	20.73	17.85	15.30	17.85	10.32	16.61
8. Retirement & Equip- ment	10.47	12.56	8.07	12.03	11.75	10.97
9. Surplus & Inventory	6.22	6.42	23.25	----*	20.22	11.27
10. Deficit	-----	-----	-----	2.37	-----	.48

* None

Fairview House (35.76) spent the largest per cent of their income for food, Jameson House (24.71) the least, and The Pines (32.06) near the average for the group.

Costs for heat, light, and water show little variation among the five houses, the percentage ranging from a high of 7.25 for Katherine Veatch Kottage to 5.62 for Jameson House, with an average of 6.41. This is due to

similarity in sizes of units and methods of operation. Wood or sawdust burning furnaces are in use in all of the houses and all but one use wood ranges for cooking. Fairview House is equipped with a gas range.

The per cent spent for repairs and replacements ranges from 2.38 for The Pines to a low of 0.16 for Fairview House with Katherine Veatch Kottage (1.64) nearest the average of the group (1.40). The larger amount spent by The Pines for such improvements is due to the age and condition of the house. Since both Jameson House (0.96) and Fairview House (0.16) are newer houses and in good condition, little is required for upkeep.

Salaries for hostesses and cooks are the same and are paid on the same time basis for all five houses. Variations in percentages for total salaries ranging from 18.86 for Katherine Veatch Kottage to 14.27 for Fairview House with an average of 16.43 are due to the size of the income, which is based on the number of girls living in the houses. The number of days previous to the opening of college that cooks were employed to prepare the houses for occupancy also influences percentages to a very small extent.

Costs for laundry, which consists of personal bed linen for the girls range, from a high of 1.06% for The Pines to 0.76% for Katherine Veatch Kottage with Jameson

House (0.87%) near the average for the group.

Miscellaneous expense ranges from 6.12% for Katherine Veatch Kottage to 1.57% for The Pines, with Hazel Rae House (4.52%) nearest the average (4.38%).

Percentages spent for rent range from a high of 20.73 for Fairview House to a low of 10.32 for The Pines, with Jameson House (15.30) being nearest the average of 16.61. Variations shown in this range are due to the income based upon the number of girls living in the house as well as actual rent charges. Fairview House, for which the highest rent is paid, is rented furnished and is a newer house in good condition. Lowest rent is paid for The Pines because it is an old house and has been obtained on unusually satisfactory terms.

The percentage of income used for retirement of the college loan and purchase of equipment ranges from 12.56 for Hazel Rae House to 8.07 for Jameson House with an average of 10.97. The cooperative houses are entirely self-supporting except for managerial supervision furnished by the college through the services of the assistant dean of women, and it has been necessary to keep other costs sufficiently low to permit purchase of adequate equipment and furnishings. When adequate equipment and furnishings have been provided, it will be possible to spend more for other divisions of the income or

to lower the rate charged.

Four of the five houses showed a fund composed of surplus and food inventory ranging from 23.25% for Jame-son House to 6.22% for Fairview House and averaging 11.27%. A deficit of 2.37% for Katherine Veatch Kottage existed at the end of the term. If a surplus remains at the end of the year, refunds are made to the girls on a pro rata basis.

Comparison of Percentage Expenditures for the Cooperative Houses at Oregon State College with Results of Other Studies

Because of the differences in managerial policies and the degree of subsidation provided cooperative units in other colleges and universities, little material was available for comparison of operating costs with those of the Oregon State College groups. Table II shows a comparison of the Oregon State College average percentage expenditures with those of studies made by Augustine (2) and by Chaney and Rogge (6).

Table II

Comparison of Average Percentage Expenditures for the Cooperative Houses at Oregon State College with Results of Other Studies

Expense Item	Average of Oregon State College Cooperatives	Augustine	Chaney & Rogge
	%	%	%
1. Food	31.61	37.	43.
2. Heat, light & water	6.41	14.	14.*
3. Repairs & replacements	1.40	3.**	3.**
4. Salaries	16.43****	16.***	5.#
5. Laundry	0.92###	2.	2.
6. Miscellaneous	4.38		3.
7. Rent	16.61	28.	30.
8. Retirement & equipment	10.97		
9. Surplus	11.27		

* Coal, gas, electricity
 ** Equipment and supplies
 *** Includes maintenance
 **** Salaries only
 # Janitor service only
 ### Personal bed linen

The average percentage of income (31.61) spent for food in the Oregon State College cooperative houses is considerably below that of the groups studied by Augustine (37). Other percentages much lower in the Oregon State College units are costs for heat, light, and water, and for rent (6.41% and 16.61% respectively) as compared to 14% and 28% in the study made by Augustine.

The percentage for repairs and replacements (1.40) for the Oregon State College houses is slightly lower than costs for equipment and supplies (3%) shown by Augustine's study. The average percentage for salaries

(16.43) in the Oregon State College groups was very little higher than Augustine's study (16.). Costs for personal laundry for the Oregon State College units were 0.92% as compared to 2% shown by Augustine's group. No expenditures were listed by Augustine's study for miscellaneous items.

Percentages for rent show the greatest contrast with 16.61% spent at Oregon State College and 28% shown by Augustine's study.

Since no percentage is listed by Augustine for retirement of loans and purchase of equipment, it is assumed that in the cooperative units from which information was taken equipment had been provided by the colleges.

A comparison of percentage expenditures given by Chaney and Rogge and those of averages of the Oregon State College cooperatives is shown as follows: Food, 43.0 and 31.61; 14 for coal, gas, and electricity against 6.41 for heat, light, and water at Oregon State College; 3.0 (equipment and supplies) and 1.40 for repairs and replacements; salaries, 5.0 (janitor only) and 16.43; laundry, 2.0 and 0.92; miscellaneous, 3.0 and 4.38; rent, 30.0 and 16.61. Since no percentage expenditure for retirement and equipment was given by Chaney and Rogge, it is again assumed that equipment and furnishings had been provided by the college.

The lower figure for laundry in the Oregon State College units is for personal bed linen only. Laundering of other household linens is included in routine duties of the cooperators. Since the percentages listed by Augustine and by Chaney and Rogge are higher, it is assumed that they include all household laundry.

No figure for miscellaneous expense was listed by Augustine. It is assumed that such items may have been included in other expenditures. The slightly higher percentage given by Oregon State College for miscellaneous costs over that of Chaney and Rogge may again be due to variations in classifications.

The lower percentage for rent for the Oregon State College houses may be attributed to the type of building leased and to the possibility of lower rental charges in this locality.

The fact that no percentages for retirement and purchase of equipment were listed by Augustine or by Chaney and Rogge may indicate that furnishings and equipment for the units studied were provided without charge to the cooperators.

It is probable that the percentage of surplus for the Oregon State College units may be absorbed during the remainder of the year, especially during the period of high prices of food in the spring. If any surplus

remains at the close of the year, it is refunded to the girls on a pro rata basis.

This analysis indicates that the percentage spent for food, lower in the Oregon State College units than in the other studies reported, may be influenced by local food costs and the fact that the study was made in the fall when food prices are generally low. The percentage spent for heat, light, and water, also low in the Oregon State College study, is influenced by the fact that wood is the fuel used for heat and cooking with the exception of one gas range in Fairview while Chaney and Rogge reported coal and gas used. No description of the type of fuel used was made in the study by Augustine.

The lower figure for repairs and replacements in the Oregon State College units may be due to the fact that equipment is included in the percentages quoted by Augustine and by Chaney and Rogge for this division.

Percentages for salaries listed by the Oregon State College units and by Augustine's study are similar although the units surveyed by Augustine included maintenance in the percentages quoted, while those at Oregon State College do not. The lower figure given by Chaney and Rogge includes only the salary paid for janitorial services. All food preparation and managerial supervision are duties of the group. The hostess was a graduate

student who received no compensation.

Per Capita Food Costs for the Five Oregon State College
Cooperative Houses

Table III shows the per capita food costs per term and per day for each of the five cooperative houses at Oregon State College and the average for the five groups.

Table III

Per Capita Food Costs in Oregon State College
Cooperative Houses for Fall Term, 1939

Cooperative House	Per Capita Cost per Term	Per Capita Cost per Day
1. Fairview House	\$23.52	\$0.294
2. Hazel Rae House	18.58	0.232
3. Jameson House	15.63	0.195
4. Katherine Veatch Kottage	17.53	0.219
5. The Pines	19.24	0.241
Average	18.90	0.236

Fairview House (\$0.294) showed the highest per capita food cost, The Pines (\$0.241) next, Hazel Rae House (\$0.232) slightly under the average for the group (\$0.236), and Katherine Veatch Kottage (\$0.219) and Jameson House (\$0.195) respectively, the lowest of the group.

Comparison of Per Capita Costs for Food in Oregon State
College Cooperatives and Those of Other Institutions

Table IV shows a comparison of the average per capita food costs in the Oregon State College cooperative houses with those on other campuses.

Table IV
Comparison of Per Capita Costs for Food in the Oregon State College Cooperatives and Those in Other Institutions

Study	Location	Year	Per Capita Food Costs
1. Oregon State College	Corvallis, Oregon	1939-40	\$0.236
2. Davis, Kansas State College	Manhattan, Kansas	1934	0.187- .314
3. Anderson, Iowa State College	Ames, Iowa	1933	.234
4. Duckworth, State University of Iowa	Iowa City, Iowa	1937	.252
5. Augustine	Survey of Colleges	1930-31	.31
6. Chaney and Regge Connecticut College for Women	New London, Connecti- cut	1935	.32
7. Wheeler and Mallay	Poughkeepsie, New York	1933-34	.43

Lowest food costs were the range of \$0.187-0.314 reported from Kansas State College and highest was at Vassar (\$0.43). The average of the Oregon State College units (\$0.236) ranked third from the lowest of the group, being only slightly higher than that of Iowa State College (\$0.234). Other costs in ascending order are the State University of Iowa, \$0.252; the average of the cooperative

units surveyed by Augustine, \$0.31; Connecticut College for Women, \$0.32; and Vassar, \$0.43.

Variations shown by these studies may be attributed to differences in managerial policies, food purchasing power, and local food prices as well as to the quantity and quality of food served.

Since the per capita food cost of the Oregon State College cooperatives was neither high nor low in relation to others listed, it compared favorably with the group.

A Comparison of Costs for Room and Board in the Oregon State College Cooperative Houses with Those in Other Institutions

Girls living in the Oregon State College cooperative houses pay \$20 a month or a total not to exceed \$180 a year. Table V is a comparison of costs for board and room in the Oregon State College cooperatives with those of cooperative units on other campuses.

Table V

A Comparison of Costs for Room and Board in the Oregon State College Cooperatives with Those in Other Institutions

Institution	Costs
1. Oregon State College Cooperatives	Not to exceed \$180 a year
2. University of Idaho	\$8 a month board \$36 a semester for room
3. Smith College	Not to exceed \$175 a year
4. Average costs determined by study made by American Association of University Women	\$180 a year
5. University of Washington	\$20 a month
6. Connecticut College for Women	Slightly under \$200 a year
7. Vassar	\$200 a year
8. University of Wisconsin	\$250 a year
9. Northwestern University	\$300 a year
10. Results of study conducted by Augustine	Saving of 1/4 - 1/2 regular charge for room and board

The University of Idaho cooperatives list a charge of \$8 a month for board and \$36 a semester for room. If the academic year consists of two semesters or a total of approximately nine months, costs for cooperators there are the lowest of those listed (\$144 a year). Costs at Smith College rank next at \$175; Oregon State College and the institutions studied by the American Association of University Women, \$180; University of Washington, \$20 a

month, or approximately \$180 a year; Connecticut College for Women, slightly under \$200 a year; University of Wisconsin, \$250 a year; and Northwestern University, the highest of the group, \$300 a year. The institutions studied by Augustine reported a saving ranging from one-fourth to one-half of the regular charge for room and board. Since no specific figures were listed, this study can not be compared with the others.

The rate at Oregon State College for upperclass girls living in double rooms in the regular dormitories is \$224.61 for the academic year of three terms. Freshman girls who report a week earlier in the fall pay an additional charge of \$5 or a total of \$229.61. Upon this basis freshman girls living in cooperative houses can save \$49.61 over the regular dormitory rate and upperclass girls, \$44.01. If any refunds are possible in the cooperative houses at the end of the year, savings to the girls are proportionately higher.

DIVISION OF THE FOOD DOLLAR

Chapter IV

DIVISION OF THE FOOD DOLLAR

A classification of food expenditures into percentages spent for different types of food is known as division of the food dollar.

For the section of the study pertaining to the division of the food dollar in the cooperative houses at Oregon State College, itemized lists of costs of food consumed were made from bills for each house for the 29-day period beginning January 3 and ending January 31. An inventory of all food on hand was taken at the beginning and the end of the period.

Percentages based upon costs of total food consumption were determined for the following food groups:

Milk, cream, and cheese

Fruits and vegetables

Meat, fish, poultry, and eggs

Bread, flour, and cereals (including all bakery products)

Fats (including butter), sugars, and accessories

Expenditures for canned fish were grouped with those for meat, fish, poultry, and eggs. Costs for jams, jellies and syrups were considered largely carbohydrate foods and grouped with fats, sugars, and accessories. Menus for each

of the five cooperative houses for the 29-day period are shown in the appendix.

Because of price fluctuations due to season and locality it is not possible to set up standards of expenditure regarding food costs that can be interpreted in the same sense as nutritional standards. When a detailed nutritional analysis is either impractical or impossible, a comparison of percentages of the income spent for food with established standards is one method of estimating dietary adequacy. Such comparisons provide a guide for those whose responsibility it is to evaluate food expenditures.

Standards Advanced by Gillett, Sherman, Bogert, and Stiebeling and Ward

Authorities whose standards have been used as guides for this study are Gillett (30), Sherman (29), Bogert (4), and Stiebeling and Ward (31).

The guide suggested for division of the food dollar by Gillet (29) is:

"Divide your food dollar into fifths -
 One-fifth, more or less, for vegetables and fruit;
 One-fifth, or more, for milk and cheese;
 One-fifth, or less, for meat, fish, and eggs;
 One-fifth, or more, for bread and cereals;
 One-fifth, or less, for fats, sugars, and other groceries." (30)

(30) Sherman, Henry C., Chemistry of Food and Nutrition, Fifth Ed., p. 535.

Another guide is that advanced by Sherman in his two "rules":

- "1. At least as much should be spent for milk (including cream and cheese if used) as for meat, poultry, and fish.
2. At least as much should be spent for fruit and vegetables as for meat, poultry, and fish." (29)

In referring to Sherman's standards, Bogert comments:

"Whatever the level of expenditure for food, it is wise to follow the rule of spending at least as much for milk as for the flesh foods, and at least as much for fruits and vegetables as for meat, fish, and poultry. This distribution of expenditure will not only keep the consumption of meat within hygienic limits, but will insure an abundance of the laxative, base-forming, mineral and vitamin-bearing foods which protect the diet against deficiencies at so many points." (4)

In a circular published by the Bureau of Home Economics of the United States Department of Agriculture in 1933, Stiebeling and Ward prepared four types of family food budgets based on different levels of expenditure and comparable to the standards recommended by Sherman; as follows:

- "1. Restricted Diet for Emergency Use
 25 to 30 cents for milk and cheese
 (one-fourth or more)
 20 to 25 cents for fruit and vegetables
 (not more than one-fourth)

(29) Sherman, Henry C., Food and Health, Second Ed., p. 183.

(4) Bogert, Jean L., Nutrition and Physical Fitness, Second Ed., p. 366.

- 10 cents for lean meat, fish, and eggs
(about one-tenth)
- 20 cents for bread, flour, and cereals
(one-fifth or more)
- 20 cents for fats, sugars, and accessories
(about one-fifth)

2. Adequate Diet at Minimum Cost

- 30 - 35 cents for fruits and vegetables
(one-third or more)
- 20 - 25 cents for fruits and vegetables
(not more than one-fourth)
- 15 cents for lean meat, fish, and eggs
(about one-seventh)
- 15 cents for fats, sugars, and accessories
(about one-seventh)

3. Adequate Diet at Moderate Cost

- 25 - 30 cents for milk and cheese
(one-fourth or more)
- 25 - 30 cents for fruits and vegetables
(one-fourth or more)
- 15 - 20 cents for lean meat, fish, and eggs
(not more than one-fifth)
- 10 cents for bread, flour, and cereals
(about one-tenth)
- 15-20 cents for fats, sugars, and accessories
(about one-sixth)

4. Liberal Diet

- 30 cents for milk, cheese, and cream
(one-fourth to one-third)
- 30 cents for fruit and vegetables
(not more than one-third)
- 25 - 30 cents for lean meat, fish, and eggs
(about one-fourth)
- 10 - 15 cents for bread, flour, cereals,
fats, sugars, and accessories (about
one-eighth) (31)

Although the above standards of expenditure for diets

(31) Stiebeling, Hazel K., and Ward, Medora M., Diets at Four Levels of Nutritive Content, U. S. D. A. Circular No. 296, 1933. p. 37.

at various cost levels are planned for family groups, it is assumed that they are applicable to residents of the cooperative houses who may be considered a family of adults. In fact, Stiebeling and Ward suggest that families of adults may spend relatively less for milk and possibly more for fats, sugars, and cereals, and more for lean meat, fish, and eggs.

A Comparison of the Percentage Distribution of Food Expenditures in the Cooperative Houses at Oregon State College with Standards of Gillett, Sherman, Bogert, and Stiebeling and Ward

Table VI shows a comparison of expenditures for the five food classes for all five cooperative houses.

Table VI

Distribution of the Food Dollar for the Five Women's Cooperative Houses at Oregon State College

Cooperative House	Meat Fish Poul- try %	Milk Cream Cheese %	Fruits Vege- tables %	Cereals Cereal Prod- ucts %	Fats Sugars Acces- sories %
1. Fairview House	24.65	22.71	18.64	15.04	18.96
2. Hazel Rae House	20.78	18.49	26.86	13.21	20.66
3. Jameson House	19.78	16.48	24.04	11.48	28.22
4. Katherine Veatch Kottage	21.48	18.51	27.75	9.90	22.36
5. The Pines	28.48	14.19	28.09	10.35	18.89
Average	23.04	18.07	25.09	11.98	21.82

Table VII

A Comparison of Food Expenditures of
Cooperative Houses at Oregon State College
with Gillett's Standards

Cooperative House	Meat Fish Poul- try Eggs %	Milk Cream Cheese %	Fruits Vege- tables %	Cereals Cereal Prod- ucts %	Fats Sugars Acces- series %
1. Fairview House	24.65	22.71	18.64	15.04	18.96
2. Hazel Rae House	20.78	18.49	26.86	13.21	20.66
3. Jameson House	19.78	16.48	24.04	11.48	28.22
4. Katherine Veatch Kottage	21.48	18.51	27.75	9.90	22.36
5. The Pines	28.48	14.19	28.09	10.35	18.89
Average	23.04	18.07	25.09	11.98	21.81
Gillett's Standard	20% -	20% -	20% -	20% -	20% -

In Table VII is shown a comparison of these percentages with Gillett's standards. Costs for meat, fish, and eggs range from slightly under Gillett's standard of 20% to well above it, those of The Pines (28.48) being the highest, Jameson House (19.78) the lowest, and the average of the five, 23.04.

Percentages for milk, cream, and cheese range from considerably under the 20% standard to slightly above it. Fairview House (22.71) showed the highest percentage for this group, The Pines (14.19) the lowest, and Katherine Veatch Kottage (18.51) nearest the average (18.07).

Only Fairview House (18.64%) spent less than the 20% standard for fruits and vegetables. The Pines (28.09%)

showed the highest expenditure for this group, of which the average was 25.09.

Costs for cereals and cereal products were well below the 20% standard, which is frequently considered high for the average diet. Fairview House (15.04) spent the most for such foods, Katherine Veatch Kottage (9.90) the least, with the average for the group 11.98.

Percentages spent for fats (including butter), sugars, and accessories range from a high of 28.22 for Jameson House to a low of 18.89 for The Pines, with Hazel Rae House (20.66) nearest the average for the group (21.81).

An analysis of expenditures based upon Gillett's standards indicates that only Jameson House (19.78) fell slightly below the 20% standard for meat, fish, eggs, and poultry. Percentages spent for milk, cream, and cheese for Fairview House (22.71) exceeded the 20% standard, but those of the other houses fell considerably below it. An unusually economical arrangement for milk purchasing which the five houses have will account partially for the low percentages for dairy products. Only a nutritional analysis of the diets could determine definitely whether adequate amounts of milk are being served.

The percentage spent by Fairview House (18.64) for fruits and vegetables was less than 20%, but those of the other four houses were well above the standard.

Percentages for cereals and cereal products for all five houses were well below the 20% standard which is frequently considered high for the average diet.

Percentages for fats, (including butter), sugars, and accessories for Fairview House (18.96) and The Pines (18.89) were below the 20% standard while those of the other three houses were above it.

Table VIII

A Comparison of Expenditures in the Cooperative Houses at Oregon State College for Milk, cream and cheese; Meat, fish, eggs, and poultry; Fruits and vegetables

Cooperative House	Milk Cream Cheese %	Meat Fish Eggs Poultry %	Fruits Vegetables %
1. Fairview House	22.71	24.65	18.64
2. Hazel Rae House	18.49	20.78	26.86
3. Jameson House	16.48	19.78	24.04
4. Katherine Veatch Kottage	18.51	21.48	27.75
5. The Pines	14.19	28.48	28.09
Average	18.07	23.04	25.09

A comparison of the cooperative house expenditures with Sherman's standard that as much be spent for fruits and vegetables and for milk, cream, and cheese as for meats, poultry, and fish shows that all houses spent less for dairy products than for meats. Again, this apparent deficiency may be due to advantageous prices paid for milk rather than too small a quantity served. In the

comparison of percentages spent for fruits and vegetables with that for meat, poultry and fish only Fairview House (18.64) spent more for the meat group than on fruits and vegetables.

Table IX shows a comparison of the cooperative house expenditures with the recommendations of Stiebeling and Ward for an adequate diet at moderate cost. This standard at moderate cost was selected from those on the four cost levels listed because it more closely parallels the food budget of the cooperative houses than the other three.

Table IX

Comparison of Food Expenditures of Cooperative Houses at Oregon State College with Standards of Stiebeling and Ward for an Adequate Diet at Moderate Cost

Cooperative House	Meat Fish Eggs Poul- try %	Milk Cream Cheese %	Fruits Vege- tables %	Cereals Cereal Prod- ucts %	Fats Sugars Acces- series %
1. Fairview House	24.65	22.71	18.64	15.04	18.96
2. Hazel Rae House	20.78	18.49	26.86	13.21	20.66
3. Jameson House	19.78	16.48	24.04	11.48	28.22
4. Katherine Veatch Kottage	21.48	18.51	27.75	9.90	22.36
5. The Pines	28.48	14.19	28.09	10.35	18.89
Average	23.04	18.07	25.09	11.98	21.81
Standard of Stiebeling and Ward for Adequate Diet at Moderate Cost	15-20	25-30	25-30	10.--	15-20

The percentages spent for meats, fish and eggs and poultry

by the five houses were all within the range or well above the suggested 15 - 20%. Jameson house was the lowest (19.78), with The Pines (28.48) highest and the average for the five 23.04.

All percentages for milk, cream, and cheese were below the 25 - 30% standard. As previously mentioned, the low costs of milk lowers these percentages to a small extent.

Percentage expenditures for fruits and vegetables for Fairview House (18.64) and for Jameson House (24.04) fell below the 25-30% standard, but those for the other three houses ranged well within the standard.

Costs for cereal products showed a percentage expenditure for The Pines (9.90) slightly under the 10% standard and those of the other four houses to exceed it.

Percentages for fats, (including butter), sugars, and accessories for all houses were either within the 15 - 20% standard or well above it.

According to this standard for an adequate diet at moderate cost more should be spent by Fairview House for fruits and vegetables and dairy products with slightly less for meats and cereals. Hazel Rae House should spend slightly less for cereals and fruits and vegetables and more for dairy products. Jameson House should spend less for fats, sugars, and accessories and more for dairy

products and fruits and vegetables. Katherine Veatch Kottage should spend slightly less for meats, fruits and vegetables, and fats, sugars, and accessories, and more for dairy products and cereals. Expenditures for The Pines fell within the standard for three divisions, but considerably less should be spent for meats and more for dairy products. Stiebeling and Ward suggest that families of adults may spend relatively less for milk and more for fats, sugars, cereals, meat, fish, and eggs. Therefore, on the basis of these standards it may be assumed that diets of the five cooperative houses are reasonably well-balanced for adults.

A Comparison of Average Divisions of the Food Dollar in the Oregon State College Cooperative Houses with Other Studies

Table X shows a comparison of average divisions of the food dollar in the Oregon State College cooperative houses with the results of other studies.

Table X

Comparison of Average Food Expenditures in
Cooperative Houses at Oregon State College
with Other Studies

Study	Milk	Fruits	Meat	Bread	Fats
	Cream Cheese	Vege- tables	Fish Poul- try Eggs	Flour Cereals	Sugars Acces- series
	%	%	%	%	%
1. Average of Five Houses - O.S.C.	18.07	25.09	23.04	11.98	21.81
2. Dormitories, O.S.C. - 1932-33	23.	29.	23.	8.	17.
3. Connecticut College for Women Cooperative Houses	19.	28.	27.	10.	6.
4. Vassar - Cooperative House	20.	29.	23.	8.	19.
5. State University of Iowa Cooperatives	13.6	31.8	23.1	8.6	21.5
6. Iowa State College Cooperatives (1932)	25.	29.	25.	9.6	11.
7. Kansas State College Cooperatives (1934)	15.6	21.8	22.	15.8	22.42
8. Iowa State College Cooperatives (1937)	17.7	32.2	22.8	9.4	18.1
9. Data from questionnaires from cooperatives in 5 schools collected in the Iowa State College Study (1937)	18.6	30.	23.5	10.3	16.5

Shown in this table are the results of a study by Hansen (18) of food costs in the Oregon State College dormitories for 1932-33. A comparison of the two expenditure analyses shows costs for dairy products to be 4.93% higher in the dormitories; those for fruits and vegetables to be 4.91% higher in the dormitories; expenditures for meat, fish, and eggs to be approximately the same; costs for bread and cereal products to be 3.98% higher in the cooperative houses; and expenditures for fats, sugars, and accessories 4.81% higher in the cooperative houses. The six-year interval intervening between the two studies with fluctuations of food prices may account for some of the percentage differences.

Further comparison of percentages spent in the Oregon State College cooperative houses with the results of studies in other institutions shows costs for dairy products at Iowa State College (25.0) to be the highest of the group, those at the State University of Iowa (13.6) to be the lowest, and those of Oregon State College (18.07) to rank fifth from the highest. The Iowa State College cooperatives (32.2) spent the highest percentage for fruits and vegetables, Kansas State College cooperatives (21.8) the least, and Oregon State College cooperatives (25.09) a percentage sixth from the highest. Connecticut College for Women (27.0) shows the highest percentage

SUMMARY AND CONCLUSIONS

spent for meats, Kansas State College (22.0) the least, and Oregon State College (23.04) an amount again fifth from the highest.

Kansas State College cooperatives (15.8) spent the highest percentage for cereals, the Vassar cooperatives (8.0) the least, and Oregon State College (11.98) second from the highest.

The Kansas State College cooperatives (22.42) also spent the highest percentage for fats, sugars, and accessories, the Iowa State College cooperatives (11.0) the least, and Oregon State College (21.81) second from the highest.

This comparison shows that in relation to results of seven other studies of cooperative house expenditures percentages of the food dollar spent by the Oregon State College units were slightly low for dairy products, low for fruits and vegetables, slightly low for meats, and near the highest for cereals and fats (including butter), sugars, and accessories. Some of these variations may be attributed to the season and locality in which the study was made, food purchasing power of the groups, and the amount and kind of food served.

Chapter IV

SUMMARY AND CONCLUSIONS

This study of the financial management of the five cooperative houses at Oregon State College covered two periods of time. The first period extended throughout the fall term of 1939, for which percentage analysis of all expenditures based on the income for board and room was made.

The second period, January 3 to 31, inclusive, covered the 29 days the houses were operated in that month. During this period the food expenditures were analyzed on the basis of the food dollar.

Information obtained from these investigations shows:

First Period

1. The average percentage expenditures of the five cooperative houses at Oregon State College showed 31.61% spent for food; 6.41% for heat, light, and water; 1.40% for repairs and replacements; 16.43% for salaries; 0.92% for laundry; 4.38% for miscellaneous costs; 16.61% for rent; 10.97% for retirement of the college loan and purchase of equipment. (See Table I).
2. A comparison of average percentage expenditures of the cooperative houses at Oregon State Col-

lege with the results of two similar studies made at other institutions showed that for all items except salaries and miscellaneous expense the costs in the Oregon State College units were the lowest. (See Table II).

3. The average per capita food cost for the five houses was \$0.236 per day. This cost ranked third from the lowest in comparison with results of six other similar studies on other campuses. (See Table III).
4. A comparison of the annual costs for room and board (approximately \$180) with those of cooperative houses on other campuses showed costs at Oregon State College to be similar to those at Smith College, University of Washington, and a survey of college cooperatives conducted by the American Association of University Women; higher than at University of Idaho, and lower than those at Connecticut College for Women, Vassar, University of Wisconsin, and Northwestern University. (See Table V)
5. Annual savings for girls living in the cooperative houses over the regular charge for room and board in the dormitories at Oregon State College was found to be a minimum of \$49.61 for

freshmen and \$44.01 for upperclassmen. The possibility of refunds from the cumulative surplus for the year would increase this saving.

Second Period

1. An analysis of the distribution of the food dollar for the five cooperative houses showed an average expenditure of 23.04% for meat, fish, poultry and eggs; 18.07% for milk, cream, and cheese; 25.09% for fruits and vegetables; 11.98% for cereals and cereal products; 21.82 for fats (including butter), sugars, and accessories. (See Table VI).
2. A comparison of the distribution of the food dollar with Gillett's standards showed that percentages spent for meat, fish, poultry, and eggs ranged from very slightly below the 20% standard to well above it; percentages for milk, cream, and cheese were above the 20% standard for one house and beneath it for the other four; percentages for fruits and vegetables ranged from slightly below the 20% standard to well above it; percentages for cereals and cereal products for all houses were well below the 20% standard; and percentages for fats (including butter), sugars, and accessories ranged from slightly below the

20% standard to well above it. (See Table VII).

3. A comparison of the cooperative house expenditures with Sherman's standard that as much be spent for fruits and vegetables and for milk, cream, and cheese as for meat, fish, poultry, and eggs shows that all houses spent less for dairy products than for meats. (See Table VIII).
4. According to Stiebeling and Ward's standard for an adequate diet at moderate cost, percentages for all houses fell either within or ranged well above the 15 - 20% standard for meat, fish, poultry, and eggs; percentages for all houses were below the 25 - 30% standard for dairy products; two houses were below the 25 - 30% standard for fruits and vegetables and the other three within the range; all houses were above the 10% standard for cereals and cereal products; and all houses were within or above the 15 - 20% standard for fats (including butter), sugars, and accessories. (See Table IX). Stiebeling and Ward suggest that families of adults may spend relatively less for milk and more for fats, sugars, cereals, meat, fish, and eggs.

5. A comparison of the average division of the food dollar in the Oregon State College cooperative houses with results of a similar study in the Oregon State College dormitories shows that a higher percentage was spent for milk, cream, and cheese in the dormitories; a higher percentage was spent by the dormitories for fruits and vegetables; percentages for meat, fish, poultry, and eggs were similar; percentages for cereals and cereal products and for fats (including butter), sugars, and accessories were higher in the cooperative houses than in the dormitories. (See Table X).
6. In comparing the average division of the food dollar shown in this study with results of seven other similar studies of cooperative house expenditures on other campuses, it was found that percentages spent by the Oregon State College units were slightly low for dairy products; low for fruits and vegetables; slightly low for meat, fish, poultry, and eggs; and near the highest for cereals and for fats (including butter), sugars, and accessories. (See Table X).

Data obtained from this study indicated that expenditures in the five cooperative houses for the various classes of food should insure a reasonably well-balanced diet. Comparisons with standards cited showed a rather low expenditure for milk, cream, and cheese. Only a nutritional analysis of the food served and consumed could determine whether this apparent deficiency is due to inadequate quantities of dairy products in the diet or to lower prices paid for these foods.

APPENDIX

Hazel Rae House	MENUS		January 3-7, 1940
<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>	
<u>Wednesday</u>			
Grapefruit	Cream of Tomato Soup	Hamburger Cakes - Relish	
Cereal	Celery	Mashed Potatoes	
Toast - Jam	Biscuits - Jam	Buttered Cabbage	
Cocoa-Milk-Coffee		Prune Crunch - Whipped Coffee Cream	
<u>Thursday</u>			
Tomato Juice	Corn Timbales	Beef Heart - Catsup	
Cereals	Pineapple Salad	Potatoes	
Toast - Jam	Apple Butter	Onions	
Milk-Cocoa-Coffee	Milk-Tea	Peaches - Cream Coffee	
<u>Friday</u>			
Apricots	Hash	Macaroni with Hamburger and Tomatoes	
Eggs	Apple-Nut-Celery Salad	Pickled Beets	
Cereal	Prune Jam	Deep Apple Pie - Cream	
Toast - Jam	Milk-Tea	Coffee	
Cocoa-Milk-Coffee			
<u>Saturday</u>			
Oranges	Lettuce-Salmon Salad	Round Steak	
Cereals	Baked Potatoes	Pickles - Relish	
Toast - Jam	Jam	Potatoes - Carrots -	
Cocoa-Coffee-Milk	Milk-Tea	Spinach Candy Coffee	

Hazel Rae House		MENUS		January 3-7, 1940	
<u>Sunday</u>	<u>Breakfast</u>	<u>Luncheon</u>		<u>Dinner</u>	
	Grapefruit	Pork Roast - Apple Sauce		Fruit Salad	
	Cereals	Potatoes - Peas		Peanut Butter Sandwiches	
	Butterscotch Rolls	Rolls - Jelly		Coffee Cake	
	Cocoa-Milk-Coffee	Vegetable Jello Salad		Milk-Tea	
		Caramel Pudding			
		Coffee			
<u>January 8-14, 1940</u>					
<u>Monday</u>					
	Oranges	Chili - Crackers		Beef-Vegetable Stew	
	Cereal	Cole Slaw		Celery Sticks - Olives	
	Toast - Jam	Cookies		Cake	
	Cocoa-Milk-Coffee	Milk-Tea		Coffee	
<u>Tuesday</u>					
	Dried Prunes	Cold Meat		Liver and Brown Rice	
	Cereals	Baked Potatoes		with Tomatoes	
	Eggs	Beet Pickles		Buttered Onions	
	Toast - Jam	Jam		Celery - Carrot Sticks	
	Cocoa-Milk-Coffee	Tea-Milk		Fruit Jello - Whipped	
				Cake	Cream
				Coffee	
<u>Wednesday</u>					
	Grapefruit	Hash - Catsup		Pork Chops	
	Cereals	Pineapple-Apple-Celery		Potatoes, Carrots, Beans	
	Toast	Salad		Pickles	
	Apple Butter	Jam		Deep Apple Pie	
	Cocoa-Milk-Coffee	Milk-Tea		Coffee	

Hazel Rae House

MENUS

January 8-14, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Thursday</u>	Oranges Cereals Toast Doughnuts Coffee-Milk-Cocoa	Scrambled Eggs Muffins - Jam Cabbage-Fruit Salad Milk-Tea	Rolled Veal Roast Mashed Potatoes Peas Rolls - Jam Pear Salad Tapioca Fruit Cream
<u>Friday</u>	Apple Sauce French Toast Honey - Syrup Cereals Toast Cocoa-Milk-Tea	Vegetable Soup Crackers Pineapple-Cottage Cheese Salad Milk - Tea	Fish Loaf Scalloped Potatoes Spinach - Eggs Beet Pickles Pumpkin Pudding - Whipped Cream Coffee
<u>Saturday</u>	Grapefruit Cereals Toast - Jam Doughnuts Cocoa-Milk-Tea	Macaroni and Cheese Apple-Nut-Celery Salad Loganberry Jam Milk-Tea	Sausage Cakes Potatoes, Tomatoes Parsnips Peaches Candy Coffee
<u>Sunday</u>	Oranges Butterscotch Rolls Cereals Cocoa-Milk-Coffee	Creamed Chicken Potatoes, Dressing Beans, Celery Rolls - Jam Fruit Cup - Cookies Coffee	Tuna Salad Peanut Butter Jam Apples, Candy Milk-Tea

Hazel Rae House	MENUS		January 15-21, 1940
	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Monday</u>	Grapefruit Cereal Eggs Toast - Jam Cocoa-Milk-Coffee	Cream of Tomato Soup Pear Salad W. W. Biscuits - Jam Tea-Milk	Hamburger Patties Baked Potatoes Turnips, Peas Pickles Lemon Pudding Coffee
<u>Tuesday</u>	Dried Prunes Cereals Toast - Jam Cocoa-Milk-Coffee	Chicken Noodles Apple-Nut-Celery Salad Coffee Cake Milk-Tea	Meat Loaf - Catsup Potatoes, Cabbage Beet Pickles Butterscotch Pie
<u>Wednesday</u>	Oranges Cereals Eggs Toast - Jam Cocoa-Milk-Coffee	Scalloped Potatoes Creamed Dried Beef Celery, Carrots Peaches - Cookies Milk-Tea	Liver - Rice Onions, Squash Upside Down Cake - Cream Coffee
<u>Thursday</u>	Grapefruit Cereals Cinnamon Toast Toast - Jam Cocoa-Milk-Coffee	Lima Bean Soup Lettuce-Apple-Pineapple Salad Jam Milk-Tea	Pork Roast - Apple Sauce Potatoes, Peas, Carrots Rolls - Marmalade Tomato Aspic Salad Tapioca - Cream Coffee

Hazel Rae House

MENUS

January 15-21, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Friday</u>	Oranges Cereals French Toast Syrup, Honey Toast Cocoa-Milk-Coffee	Italian Macaroni Cole Slaw Jam Milk-Tea	Creamed Salmon on Toast Baked Potatoes Spinach, Celery Baked Apples Stuffed with Raisins - Cream Coffee
<u>Saturday</u>	Grapefruit Cereals Toast - Jam Cocoa-Milk-Coffee	Creamed Weiners and Eggs on Toast Celery Peaches Jam Milk-Tea	Beef-Vegetable Stew with Dumplings Beet Pickles - Celery Jam Orange Salad Coffee
<u>Sunday</u>	Oranges Bear Claws Cereal Toast Cocoa-Milk-Coffee	Potatoes Squash Rolls - Jelly Perfection Jello Salad Birthday Cake	Salad - Lettuce, Apples, Pine- apple, Dates Peanut Butter Milk-Tea
			<u>January 22-28, 1940</u>
<u>Monday</u>	Oranges Cereal Toast - Jam Cocoa-Milk-Coffee	Cream of Tomato Soup Celery - Carrots Corn Bread - Syrup - Honey Milk-Tea	Sausage - Apple Sauce Potatoes, Carrots, Beans Chocolate Pudding - Cream Coffee

Hazel Rae House

MENUS

January 22-28, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Tuesday</u>	Grapefruit Cinnamon Rolls Cereal Toast Cocoa-Milk-Coffee	Baked Potatoes Tuna Salad Jam Milk-Tea	Porcupines Peas, Parsnips Celery, Olives Fruit Cup - Cookies Coffee
<u>Wednesday</u>	Canned Prunes Cereals Eggs Toast - Jam Cocoa-Milk-Coffee	Baked Beans Brown Bread Cole Slaw Cookies Milk-Tea	Liver and Bacon Baked Potatoes Creamed Onions Beet Pickles Rice Pudding
<u>Thursday</u>	Oranges Cereals French Toast Honey, Jam Cocoa-Milk-Coffee	Macaroni and Cheese Fruit Salad Coffee Cake Milk-Tea	Baked Ham Potatoes, Squash Peas, Beet Pickles Fruit Salad Rolls - Jelly Caramel Pie
<u>Friday</u>	Grapefruit Cereals Coffee Cake Toast Cocoa-Milk-Coffee	Pea Soup Crackers Apple-Celery Salad Muffins - Jam Milk-Tea	Macaroni and Hamburger with Tomatoes Celery Upside Down Cake - Caramel Sauce Coffee

Hazel Rae House		MENUS		January 22-28, 1940	
<u>Breakfast</u>		<u>Luncheon</u>		<u>Dinner</u>	
<u>Saturday</u>					
Oranges		Scrambled Eggs with Creamed		Ham Loaf	
Cereal		Spinach		Potatoes, Carrots	
Toasted Buns		Muffins - Jam		Celery	
Jam		Milk-Tea		Prune Crunch	
Cocoa-Milk-Coffee					
<u>Sunday</u>					
Apple Sauce		Swiss Steak		Potato Salad	
Butterscotch Rolls		Mashed Potatoes, Beans		Peanut Butter	
Cocoa-Milk-Coffee		Hot Rolls - Marmalade		Bread	
		Pear Salad		Jam	
		Jello - Whipped Cream		Milk-Tea	
		Coffee			
<u>Monday</u>					
Peaches		Spanish Rice		Meat Loaf	
Cereals		Apple Sauce		Baked Potatoes	
Toast - Jam		Rolls - Jam		Buttered Cabbage	
Cocoa-Coffee-Milk		Tea-Milk		Beet Pickles	
				Pumpkin Custard	
				Coffee	
<u>Tuesday</u>					
Oranges		Chili - Crackers		Liver and Bacon	
Cereals		Cole Slaw		Scalloped Potatoes	
Eggs		Dried Prunes		Onions, Squash	
Toast - Jam				Pineapple Upside Down	
Cocoa-Coffee-Milk				Cake	
				Coffee	

Hazel Rae House

MENUS

January 29-31, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
Wednesday	Apple Sauce Cereals Muffins - Jam Cocoa-Coffee-Milk	Baked Beans Brown Bread Orange-Lettuce Salad Bread - Jam	Sausage Potatoes, Turnips Peas, Carrot Sticks Deep Apple Pie Coffee

Fairview House

MENUS

January 3-7, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
Thursday	Grapefruit Toast - Jam Boiled Eggs Coffee-Cocoa-Milk	Corn Soup Fruit Salad Tea	Meat Pie with Vegetables Mashed Potatoes Lettuce Salad Peach Shortcake - Whip- ped Cream
Friday	Apple Sauce Butterhorns Cereals Coffee-Cocoa-Milk	Corn Tuna Souffle Carrot-Raisin Salad Tea	Baked Salmon Scalloped Potatoes Spinach Celery, Radishes, Onions Lemon Pudding Cookies
Saturday	Tomato Juice French Toast Syrup - Jam Coffee-Cocoa-Milk	Spinach Souffle Cottage Cheese-Pineapple Salad Butterhorns Tea	Roast Beef Gravy Dressing String Beans Cranberries Upside Down Cake

Fairview House

MENUS

January 3-7, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Sunday</u>	Bacon Eggs Toast - Jam Cocoa-Coffee-Milk	Baked Chicken Dressing, Gravy String Beans Buttered Peas and Carrots Cabbage Salad Rolls Ice Cream - Cookies	
			<u>January 8-14, 1940</u>
<u>Monday</u>	Grapefruit Toast - Jam Cereals Coffee-Choc-Milk	Macaroni with Tomatoes and Cheese Sauce Fruit Cup Milk	Veal Stew and Noodles Kidney Bean Salad Pumpkin Pudding Whipped Cream
<u>Tuesday</u>	Stewed Prunes Cereals Toast Coffee-Choc-Milk	Rice Tuna Loaf Shredded Carrots Rye Bread Milk	Spare Ribs and Kraut Potatoes Cabbage Salad Lemon Pudding
<u>Wednesday</u>	Tomato Juice Cereals Toast Coffee-Choc-Milk	Chili Shredded Lettuce Boston Brown Bread Jam Milk	Roast Pork - Gravy Dressing Mashed Potatoes Buttered Carrots Perfection Salad Upside Down Cake - Whipped Cream

Fairview House

MENUS

January 8-14, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Thursday</u>	Stewed Apricots Cereals Toast Coffee-Choc-Milk	Clam Chowder Bean Salad Raisin Bread Milk	Beef Stew Potatoes, Green Beans Tomato Aspic Salad Gelatin Dessert
<u>Friday</u>	Grapefruit French Toast Syrup - Jam Coffee-Choc-Milk	Tuna Loaf Shredded Cabbage Milk	Salmon Loaf Peas, Mashed Potatoes Cabbage Salad Fruit - Whipped Cream
<u>Saturday</u>	Tomato Juice Toast Cereals (Dry & Cooked) Coffee-Choc-Milk	Sandwiches Vegetable Plate Milk	Beef Stew - Noodles Green Beans Lettuce Salad Sliced Peaches with Whipped Cream
<u>Sunday</u>	Toast - Jam Bacon Eggs Coffee-Choc-Milk	Steak - Gravy Candied Sweet Potatoes Perfection Salad Rolls Ice Cream Cake	

Fairview House

MENUS

January 15-21, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Monday</u>	Stewed Apricots Cinnamon Toast Cereals Coffee-Choc-Milk	Clam Chowder Peas and Celery Salad Milk	Baked Hash Buttered Carrots & Peas Blackberry Cobbler Whipped Cream
<u>Tuesday</u>	Stewed Prunes Cereals Toast Coffee-Choc-Milk	Macaroni and Cheese Shredded Carrot and Raisin Salad Jam Milk	Meat Loaf - Gravy Lima Beans Buttered Spinach Boston Brown Bread Upside Down Cake - Whipped Cream
<u>Wednesday</u>	Tomato Juice Cereals Toast Coffee-Choc-Milk	Peas and Shrimp on Crackers Mint Jello-Pear Salad Milk	Roast Beef Dressing - Gravy Buttered Yams Lettuce Salad - French Dressing Lemon Pudding
<u>Thursday</u>	Cooked Figs Cereals Toast Coffee-Choc-Milk	Buttered Corn Spinach Deviled Eggs Jam Milk	Sandwiches Potato Salad Tea

Fairview House

MENUS

January 15-21, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Friday</u>	French Toast Jam Cereals Coffee-Choc-Milk	Potato Soup Cabbage Salad Jam Milk	Beef Stew - Noodles Candied Yams Spinach Upside Down Cake Cream
<u>Saturday</u>	Orange Juice Toast Cereal Coffee-Choc-Milk	Baked Beans Brown Bread Apple Sauce Milk	Pork Chops Gravy Peas, Mashed Potatoes Vegetable Salad Chocolate Pudding - Whipped Cream
<u>Sunday</u>	Grapefruit Bacon and Eggs Toast Coffee-Choc-Milk	Roast Beef Dressing, Gravy Mashed Potatoes, Peas Aspic Salad Rolls Sherbet	
			<u>January 22-29, 1940</u>
<u>Monday</u>	Stewed Figs Toast Cereals Coffee-Choc-Milk	Macaroni and Cheese Waldorf Salad Jam Tea	Leg of Lamb Green Beans Candied Sweet Potatoes Tomato Aspic Salad Ice Cream - Wafers

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Tuesday</u>	Stewed Figs Toast Cereal Coffee-Choc-Milk	Clam Chowder Green Beans and Celery Salad Jam Milk	Salmon Loaf Peas, Mashed Potatoes Aspic Salad Sliced Peaches with Cream Milk
<u>Wednesday</u>	Grapfruit Toast Cereals Coffee-Choc-Milk	Tomato Soup Fruit Cup Jam Milk	Roast Beef Dressing and Gravy Green Beans Mashed Potatoes Perfection Salad Apricots
<u>Thursday</u>	Apple Sauce Boiled Eggs Toast - Jam Coffee-Choc-Milk	Vegetable Plate Spinach Cottage Cheese-Pineapple Salad Milk	Meat Loaf Corn, Cabbage Celery, Onions, Radishes Upside Down Cake Whipped Cream
<u>Friday</u>	Stewed Apricots Toast - Jam Cereals Coffee-Choc-Milk	Macaroni-Tuna Loaf Cottage Cheese Raisin Bread - Jam Milk	Creamed Salmon Peas, Carrots Mashed Potatoes Ginger Bread - Whipped Cream

Fairview House

MENUS

January 22-28, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Saturday</u>	Tomato Juice Cereals Toast Coffee-Choc-Milk	Corn Soup Vegetable Salad Jam Milk	Sauer Kraut and Weiners Scalloped Potatoes Spinach Onions, Celery, Radishes Chocolate Pudding Cookies
<u>Sunday</u>	Toast - Jam Eggs Bacon Coffee-Choc-Milk	Sausage - Gravy Peas, Carrots, Potatoes Lettuce Salad - French Dressing Apple Sauce Chocolate Pudding - Cookies Milk	
			<u>January 29-31, 1940</u>
<u>Monday</u>	Prunes Toast Cereal Coffee-Choc-Milk	Meat Sandwiches Vegetable Salad Bread - Jam Milk	Meat Souffle Carrots and Peas Baked Squash Lime Jello-Apple Whip
<u>Tuesday</u>	Tomato Juice Cereals Toast - Jam Coffee-Choc-Milk	Scrambled Eggs Combination Vegetable Salad Milk	Veal Stew with Noodles Scalloped Corn Harvard Beets Celery Fruit Cup - Cookies

Fairview House

MENUS

January 29-31, 1940

Wednesday	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
	Stewed Prunes Cereals Toast - Jam Coffee-Choc-Milk	Buttered Carrots Spinach with Boiled Egg Waldorf Salad Bread - Jam Milk	Roast Pork - Dressing Gravy Green Beans Stewed Tomatoes Apple Sauce Date Cake - Whipped Cream

Jameson House

MENUS

January 3-7, 1940

Wednesday			
	Peaches Cereal Butterhorns Coffee-Choc.	Spaghetti and Cheese Cabbage-Apple Salad Biscuits - Jam Milk	Pork Chops - Gravy Potatoes Buttered Carrots Tapioca Pudding Whipped Cream Tea
Thursday			
	Prunes Cereal Toast - Marmalade Coffee - Choc.	Corn Croquettes - Syrup Waldorf Salad Milk	Beef Pot Roast - Gravy Potatoes, Cauliflower Relish Banana Cream Cake Tea

Jameson House

MENUS

January 3-7, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Friday</u>	Grapefruit Cereals Muffins - Orange Marmalade Coffee-Choc.	Puffy Omelet Fruit Salad Milk	Creamed Potatoes Canned Tomatoes Buttered Peas Rolls Pineapple Cream Pie Tea
<u>Saturday</u>	Apple Sauce Cereals Toast - Jam Coffee-Choc.	Vegetable Soup Fruit Salad Cornbread - marmalade Tea	Noodles with Meat Buttered Celery Pickles Whipped Jello and Cream Tea
<u>Sunday</u>	Grapefruit Cereal Butterhorns Coffee-Choc.	Meat Sandwiches Potato Chips Fruit Cookies Milk	Roast Pork Potatoes - Gravy Brussels Sprouts Relishes Rolls - Jelly Lemon Pie Tea

Jameson House

MENUS

January 8-14, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Monday</u>	Prunes Cereal Toast - Jam Coffee-Choc.	Tamale Loaf Cabbage Salad Prune Butter Milk	Meat Loaf - Gravy Potatoes, Spinach Relish Cake - Whipped Cream Tea
<u>Tuesday</u>	Pineapple Cereals Graham Muffins Jelly Coffee-Choc.	Welsh Rarebit Fruit Salad Gingerbread Milk	Vegetable Stew - Dumplings Chocolate Pudding, Cream Tea
<u>Wednesday</u>	Oranges Cereal Toast - Tomato Preserves Coffee-Choc.	Baked Beans - Catsup Corn Veg. Salad Biscuits - Jam Milk	Veal Chops - Gravy Potatoes, Peas Pickles, Celery Rye Bread Pumpkin Pie - Whipped Cream Tea
<u>Thursday</u>	Cherries Cereal Toast - Apple Butter Coffee, Choc.	Vegetable Soup - Crackers Fruit Salad Milk	Sausage - Gravy Potatoes, String Beans Pickles Whipped Jello- whipped cream Tea

Jameson House

MENUS

January 8-14, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Friday</u>	Dried Prunes Cereal Butterhorns Coffee-Choc.	Macaroni Carrot-Apple-Raisin Salad Apple Butter Milk	Mashed Potatoes Creamed Carrots Cottage Cheese Rolls - Marmalade Apple Sauce Cake - Whipped Cream Tea
<u>Saturday</u>	Peaches Cereal Butterhorns Rolls - Toast Coffee-Choc.	Cream of Tomato Soup Pineapple-Cottage Cheese Salad Biscuits - Preserves	Liver and Bacon Potatoes - Gravy Spinach Pudding - Vanilla Sauce Tea
<u>Sunday</u>	Grapefruit Cereal Toast - Jam Coffee - Choc.	Deviled Eggs Cookies Jam Cocoa - Tea	Veal Roast Dressing - Gravy Relish - Potatoes Brussels Sprouts Jelly Angel Food Cake Tea

Jameson House

MENUS

January 15-21, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Monday</u>	Prunes Cereal Butterhorns Coffee-Choc.	Mexican Macaroni Orange-Apple Salad Cinnamon Rolls Milk	Pork Chops - Gravy Potatoes - Cauliflower Relish Lemon Pie Tea
<u>Tuesday</u>	Oranges Cereal Muffins - Jam Coffee-Tea	Spanish Rice Lettuce Salad Jam Milk	Roast Beef Potatoes - Gravy Peas - Relish Pineapple Tapioca Pudding - Whipped Cream Milk-Tea
<u>Wednesday</u>	Pears Cereals Toast - Jam Coffee	Noodle Soup Cabbage Salad Corn Bread - Syrup Milk	Sauer Kraut and Wieners Potatoes - Tomatoes Celery Spice Cake - Whipped Cream Milk-Tea
<u>Thursday</u>	Oranges Cereal Butterhorns Coffee-Choc.	Fruit Salad Jam Milk	Baked Ham Mashed Potatoes String Beans Rolls - Jelly Lime Jello Salad Apple Pie - Cheese Coffee

Jameson House

MENUS

January 15-21, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Friday</u>	Peaches Toast - Jam Coffee-Choc.	Scalloped Potatoes Scrambled Eggs Jam Milk	Salmon Loaf - Tomato Sauce Potatoes Buttered Spinach Celery Biscuits - Jelly Fruit - Cookies Tea
<u>Saturday</u>	Oranges Cereal Toast - Marmalade Coffee-Choc.	Creamed Meat on Toast Waldorf Salad Biscuits - Prune Butter Milk	Roast Pork - Gravy Squash - Cauliflower Chocolate Angel Food Cake - Whipped Cream Tea
<u>Sunday</u>	Grapefruit Cereals Butterhorns Coffee-Choc.	Stuffed Eggs Potato Chips Cookies - Jam Milk-Choc.	Creamed Chicken on Biscuits Mashed Potatoes Buttered Carrots - Peas Chess Pies - Whipped Cream Tea

Jameson House

MENUS

January 22-28, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Monday</u>	Prunes Cereal Toast - Apple Butter Coffee-Choc.	Lima Bean Casserole Apple-Orange Salad Gingerbread Milk	Meat Loaf and Gravy Potatoes - Scotch Peas Cup Cakes - Whipped Cream Milk-Tea
<u>Tuesday</u>	Oranges Cereals - Cream Toast - Jam Coffee-Choc.	Baked Hash Cabbage Salad Biscuits - Tomato Preserves Milk	Chicken and Noodles String Beans - Cauli- flower Pickles Pumpkin Pie - Whipped Cream Tea
<u>Wednesday</u>	Cherries Cereal Muffins - Conserve Coffee-Choc.	Vegetable Soup - Crackers Fruit Salad Cinnamon Rolls Milk	Baked Ham Potatoes - Celery Buttered Cabbage Pudding - Vanilla Sauce Tea
<u>Thursday</u>	Prunes Cereal Butterhorns Coffee-Choc.	Tomato Soup - Crackers Carrot-Raisin Salad Conserve Milk	Roast Veal - Dressing Mashed Potatoes Buttered Peas Lime Jello Salad - Olives Rolls - Jelly Angel Food Cake - Ice Cream Coffee

Jameson House

MENUS

January 22-28, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Friday</u>	Oranges Cereal Toast - Jam Coffee-Choc.	Stuffed Baked Potatoes Fruit Salad Apple Butter Milk	Potatoes Cottage Cheese Tomatoes - Creamed Carrots Apple Crisp Tea
<u>Saturday</u>	Apple Sauce Cereals Toast - Jam Coffee-Choc.	Creamed Cheese on Toast Lettuce Salad Biscuits - Jam Milk	Roast Beef, Gravy Dumplings String Beans Celery Fruit Jello - Whipped Cream Tea
<u>Sunday</u>	Grapefruit Cereal Butterhorns Coffee-Choc.	Drum Sticks Mashed Potatoes Buttered Sprouts Olives Biscuits - Jelly Gum Drop Cake Tea	Peanut Butter Sandwiches Potato Chips Apricots - Cookies Milk

Jameson House

MENUS

January 29-31, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Monday</u>	Apricots Cereal Toast - Jam Coffee-Choc.	Split Pea Soup - Crackers Biscuits - Jam Milk	Pork Chops - Gravy Potatoes Spinach Custard Cookies Tea
<u>Tuesday</u>	Peaches Cereal Muffins Coffee-Choc.	Macaroni and Cheese Cabbage Salad Rye Bread - Jam Milk	Meat Loaf - Gravy Baked Squash Creamed Onions - Celery Cup Cakes - Chocolate Sauce Tea
<u>Wednesday</u>	Prunes Cereal Butterhorns Coffee-Choc.	Boiled Rice - Cream Fruit Salad Raisin Bread - Jam Milk	Liver and Bacon Mashed Potatoes String Beans Apricot Souffle - Whipped Cream Tea

Katherine Veatch Kottage

MENUS

January 3-7, 1940

<u>Wednesday</u>	Toast - Jelly Cereal Coffee-Cocoa	Spanish Rice Apple-Celery-Lettuce Salad Doughnuts Coffee-Milk	Sausage Cakes - Gravy Mashed Potatoes Baked Squash Coconut Cream Pie
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Katherine Veatch Kottage

MENUS

January 3-7, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Thursday</u>	Apple Sauce Cereal Toast Coffee-Cocoa	Beef-Vegetable Soup Crackers Pear-Cottage Cheese Salad Milk	Meat Pie Fried Potatoes Creamed Onions Rice Pudding Coffee
<u>Friday</u>	Orange French Toast Cereals Coffee-Cocoa	Corn Chowder Pineapple-Raisin-Carrot Salad Milk	Mock Ham Loaf Mashed Potatoes Green Beans Pumpkin Pie Coffee
<u>Saturday</u>	Oranges Toast Cereal Coffee-Cocoa	Macaroni and Cheese Pear, Apple, Lettuce Salad Milk	Pork Steak Mashed Potatoes - Gravy Baked Squash Apple Crisp Coffee
<u>Sunday</u>	Tomato Juice Toast Canned Pears Coffee-Cocoa	Roast Veal - Dressing Mashed Potatoes - Gravy Creamed Corn Carrot Sticks Cake Coffee	Tuna Salad Cake Tea-Milk

Katherine Veatch Kottage

MENUS

January 8-14, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Monday</u>	Bananas Cereal French Toast Coffee-Cocoa	Beans - Bacon Golden Glow Salad Milk	Salmon Loaf Browned Potatoes Buttered Peas Celery Apple Pie Coffee
<u>Tuesday</u>	Prunes Cereals French Toast Syrup Coffee-Cocoa	Bean Soup Apple-Celery Salad Corn Bread Marshmallow Custard Milk	Meat Balls Tomato Sauce Mashed Potatoes Creamed Corn Cookies - Coffee
<u>Wednesday</u>	Bananas Cereal French Toast Coffee-Cocoa	Bean Soup Crackers Egg-Lettuce-Pea Salad Baked Apples	Mashed Potatoes Roast Beef - Gravy Baked Squash Orange-Banana-Marshmal- low Salad Pineapple Upside Down Cake Coffee
<u>Thursday</u>	Oranges Cereal Toast - Jelly Coffee-Cocoa	Baked Beans Whole Wheat Muffins - Jelly Apple-Celery Salad Milk	Short Ribs of Beef Mashed Potatoes Spinach - Buttered Car- rots Lemon Pudding

Katherine Veatch Kottage

MENUS

January 8-14, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Friday</u>	Tomato Juice Hot Cakes - Syrup Coffee-Cocoa	Potato Cakes - Eggs Orange-Apple-Potato Salad Cookies Milk	Liver Baked Potatoes Corn Pudding Celery Apple Crisp
<u>Saturday</u>	Oranges Cereal Toast Coffee-Cocoa	Spanish Rice Lettuce Salad Baked Apples Milk	Scalloped Potatoes Bacon Harvard Beets Baked Squash Cake - Coffee
<u>Sunday</u>	Tomato Juice Cereals Toast Coffee-Cocoa	Roast Pork - Gravy Apple Sauce Browned Potatoes Green Beans Ice Cream - Wafers Coffee	Apple-Orange-Lettuce Salad Cake Tea-Milk
			<u>January 15-21, 1940</u>
<u>Monday</u>	Oranges French Toast Apple Butter Coffee-Cocoa	Vegetable Soup Crackers Whole Wheat Muffins Apple Sauce Milk	Meat Pie Potatoes - Spinach Celery Crumb Gingerbread Coffee

Katherine Veatch Kottage		MENUS		January 15-21, 1940	
<u>Breakfast</u>		<u>Luncheon</u>		<u>Dinner</u>	
<u>Tuesday</u>					
Tomato Juice		Baked Spaghetti		Sausage	
Biscuits		Cabbage-Apple Salad		Potatoes - Gravy	
Jelly		Baked Custard		Harvard Beets - Carrots	
Coffee-Cocoa				Coconut Pie	
<u>Wednesday</u>					
Canned Prunes		Sandwiches		Meat Loaf	
French Toast		Cup Cakes		Baked Potatoes	
Coffee-Cocoa		Tea-Milk		Cabbage - Pickled Beets	
				Apple Pie	
				Coffee	
<u>Thursday</u>					
Prunes		Potato Soup - Crackers		Roast Pork	
Cereal		Cottage Cheese-Lettuce		Mashed Potatoes	
Toast		Salad		Candied Squash	
Coffee-Choc.		Cinnamon Toast		Fruit Salad	
		Milk		Rolls	
				Apple Pie - Whipped	
				Cream	
				Coffee	
<u>Friday</u>					
Tomato Juice		Clam Chowder - Crackers		Roast Beef	
Biscuits - Jam		Graham Muffins		Browned Potatoes	
Coffee-Cocoa		Apple Butter		String Beans	
		Milk		Apple Upside Down Cake	
				- Whipped Cream	
				Coffee	

Katherine Veatch Kottage

MENUS

January 15-21, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Saturday</u>	Prunes Cereal Toast Coffee-Cocoa	Spanish Rice Combination Vegetable Salad Canned Plums Milk	Liver Baked Potatoes Canned Tomatoes Prune Whip Coffee
<u>Sunday</u>	Oranges French Toast Syrup Coffee-Cocoa	Pork Steak Potatoes - Gravy Canned Beans Apple Sauce - Cake Coffee	Sandwiches Cake Tea-Milk
			<u>January 22-28, 1940</u>
<u>Monday</u>	Tomato Juice Cereal Toast - Apple Butter Coffee-Cocoa	Chili Beans Apple-Celery Salad Cookies Milk	Sausage Cakes - Gravy Mashed Potatoes Baked Squash Spinach Fruit Jello - Whipped Cream Coffee
<u>Tuesday</u>	Plums French Toast Cereals Coffee-Cocoa	Potato Cakes Fried Eggs Lettuce Salad Apple Sauce Milk	Meat Loaf Browned Potatoes Celery-Carrot Sticks Bread Pudding - Choc- olate Sauce Coffee

Katherine Veatch Kottage

MENUS

January 22-28, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Wednesday</u>	Biscuits - Honey Apple Sauce Cereal Coffee-Cocoa	Vegetable Soup Pear-Cottage Cheese Salad Milk	Pigs in Blankets Creamed Potatoes Baked Beans Lettuce Salad Cake Coffee
<u>Thursday</u>	Tomato Juice Cereal Toast Coffee-Cocoa	Creamed Tuna and Noodles Golden Glow Salad Gingerbread	Meat Loaf Creamed Onions Browned Potatoes Apple Pie Coffee
<u>Friday</u>	Bananas Cereal Toast Coffee-Cocoa	Corn Souffle Shrimp Salad Apple Tapioca ⁴	Pork Steak - Gravy Baked Apples Parsnips - Mashed Potatoes Cookies - Coffee
<u>Saturday</u>	Tomato Juice Cereal Toast Coffee-Cocoa	Macaroni and Cheese Apple-Celery-Nut Salad Milk	Liver Mashed Potatoes Peas - Harvard Beets Cake Coffee

Katherine Veatch Kottage

MENUS

January 22-28, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Sunday</u>	French Toast Honey Cereals Coffee-Cocoa	Roast Pork Apple Sauce Mashed Potatoes Buttered Carrots Tomato Aspic Salad Coconut Cream Pie Coffee	Apple-Nut-Celery Salad Cheese Sandwiches Cup Cakes Milk
			<u>January 29-31, 1940</u>
<u>Monday</u>	Prunes Cereal Toast - Jam Cocoa-Coffee	Lima Beans in Tomato Sauce Lettuce-Orange Salad Cookies Milk	Scalloped Potatoes Bacon Baked Corn - Spinach Apple Pie Coffee
<u>Tuesday</u>	Prunes Toast Cereal Maple Squares Cocoa-Coffee	Spanish Spaghetti Apple-Nut-Celery Salad Cup Cakes Milk	Mock Ham Loaf Mustard Sauce Baked Potatoes String Beans Caramel Nut Pudding
<u>Wednesday</u>	Grapefruit Cereals Toast - Honey Coffee-Cocoa	Chipped Beef on Toast Pear-Apple-Carrot Salad Rice Pudding Milk	Baked Squash - Meat Fried Potatoes Creamed Cabbage Lemon Pie Coffee

The Pines

MENUS

January 3-7, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Wednesday</u>	Tomato Juice Cereal Biscuits - Honey Milk-Coffee-Cocoa	Vegetable Soup - Crackers Fruit Salad Whole Wheat Muffins - Jam Milk-Tea	Meat Loaf with Tomatoes Mashed Potatoes Creamed Cabbage Lettuce with Thousand Island Dressing Peach Cobbler Coffee
<u>Thursday</u>	Loganberries Cereal Cinnamon Toast Milk-Coffee-Cocoa	Rice Tomato Soup - Crackers Cottage Cheese and Pineapple Salad Milk-Tea	Baked Ham and Pineapple Sweet Potatoes Asparagus Salad Hot Rolls - Jam Buttered Peas Lemon Pie Coffee
<u>Friday</u>	Apple Sauce Eggs Toast - Jam Dereal Cocoa-Coffee	Meat Sandwiches Dill Pickles Jello Fruit Salad Prune Cake Cocoa-Tea	Salmon Loaf Sauce Scalloped Potatoes Buttered Peas Pickled Beets Tapioca Pudding Coffee

The Pines

MENUS

January 3-7, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Saturday</u>	Raspberries French Toast Quince Honey Cereal Milk-Cocoa-Coffee	Vegetable-Macaroni Soup Crackers Apple-Celery-Nut Salad Cornbread - Honey Milk-Tea	Pork Chops - Gravy Baked Potatoes Buttered Carrots Peaches - Fig Bars Coffee
<u>Sunday</u>	Oranges Poached Eggs Toast - Jelly Cereal Coffee-Cocoa	Fried Chicken - Gravy Mashed Potatoes Buttered Peas Carrot-Peanut Salad Hot Rolls Cherry Pie Coffee	Tuna and Cheese Sand- Wiches Fruit Salad - Brownies Tea-Cocoa
			<u>January 8-14, 1940</u>
<u>Monday</u>	Cereal with dates and cream Cherries Toast - Jam Cocoa-Coffee-Milk	Corn Chowder - Crackers Fresh Vegetable Salad Whole Wheat Muffins - Jam Milk-Tea	Breaded Pork Chops - G Gravy Creamed Cabbage Baked Potatoes Pickled Beets Tapioca Pudding Coffee

The Pines

MENUS

January 8-14, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Tuesday</u>	Grapefruit Scrambled Eggs Toast - Jam Cereal Cocoa-Coffee-Milk	Vegetable Soup - Crackers Apple-Nut Salad Bread Pudding Milk-Tea	Spanish Spaghetti Creamed Carrots and Onions Cole Slaw Pineapple Upside Down Cake Coffee
<u>Wednesday</u>	Dried Prunes Cream of Wheat French Toast Cocoa-Coffee-Milk	Meat Sandwiches Fruit Salad Crumbh Gingerbread with Apple Topping Milk-Tea	Roast Beef - Brown Gravy Brown Potatoes Buttered Peas Carrot Sticks Rolls Birthday Cake - Coffee
<u>Thursday</u>	Baked Apples Hot Biscuits - Honey Cereal with Raisins Cocoa-Coffee-Milk	Cream of Tomato Soup Crackers Stuffed Celery Glorified Rice - Cookies Milk-Tea	Roast Pork - Gravy Apple Sauce Candied Sweet Potatoes Buttered Turnips Gingerbread - Whipped Cream Coffee

The Pines

MENUS

January 8-14, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Friday</u>	Tomato Juice Hot Cakes - Syrup Cereal Cocoa-Coffee-Milk	Macaroni and Cheese Lettuce-Celery-Apple Salad Chocolate Pudding Milk-Tea	Fillet of Sole - Tartar Sauce Mashed Potatoes String Beans Orange Salad Apple Betty Coffee
<u>Saturday</u>	Grapefruit Cereal Maple Squares Cocoa-Coffee-Milk	Creamed Wieners on Toast Golden Glow Salad Rice Pudding Milk-Tea	Hamburgers in Gravy Baked Potatoes Pear Salad Cherry Cobbler Coffee
<u>Sunday</u>	Oranges Cereal Cinnamon Toast Jam Cocoa-Coffee-Milk	Chicken Pie with Biscuits Mashed Potatoes Cauliflower au Gratin Celery Apple Pie Coffee	Peanut Butter Sand- wiches Fruit Salad with Whipped Cream Ritz Crackers Prune Cake Cocoa-Tea

The Pines

MENUS

January 15-21, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Monday</u>	Raspberries Cereal Toast Coffee	Noodles in Chicken Broth Lettuce Salad Lemon Pudding Tea-Milk	Meat Loaf with Tomatoes and Celery Harvard Beets Apple Sauce - Cake Coffee
<u>Tuesday</u>	Prunes French Toast - Jelly Cereal Cocoa-Coffee	Baked Beans and Bacon Celery Baked Apples with Mincemeat Milk-Tea	Beef Stew with Vege- tables Stewed Tomatoes Grapenut Pudding Coffee
<u>Wednesday</u>	Grapefruit Toast - Jam Cereal Cocoa-Coffee	Vegetable Soup Cottage Cheese and Pear Salad Chocolate Pudding Tea-Milk	Wieners and Kraut Baked Potatoes Radishes Cherry Cobbler Coffee
<u>Thursday</u>	Apple Sauce Cinnamon Rolls Toast Cocoa-Coffee	Cream of Tomato Soup Deviled Eggs on Lettuce Tapioca Pudding Milk-Tea	Swiss Steak - Gravy Buttered Peas Mashed Potatoes Pumpkin Pie Coffee

The Pines

MENUS

January 15-21, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Friday</u>	Cherries Cereal Toast Coffee-Cocoa	Scalloped Corn Lettuce Celery Salad Canned Peaches Cookies Milk-Tea	Baked Salmon with Lemon Mashed Potatoes String Beans Lemon Snow Coffee
<u>Saturday</u>	Baked Apples French Toast - Jam Coffee-Cocoa	Creamed Chipped Beef on Toast Cabbage-Carrot Salad Custard Milk-Tea	Tamale Pie Steamed Potatoes Spinach Apple Crisp Coffee
<u>Sunday</u>	Oranges Butterhorns Toast - Jam Cereal Cocoa-Coffee	Pork Chops - Gravy Mashed Potatoes Buttered Carrots - Peas Parkerhouse Rolls Ice Cream Coffee	Bread and Butter Sand- wiches Tuna-Lettuce Salad Potato Chips Brownies Cocoa-Tea
<u>January 22-28, 1940</u>			
<u>Monday</u>	Oranges Cereal Toast - Jam Milk-Cocoa-Coffee	Chicken Soup - Crackers Potato Salad Apple Sauce Cake Apricots Milk-Tea	Hamburger Loaf Baked Potatoes Scalloped Corn Cabbage Salad Tapioca Pudding Coffee

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Tuesday</u>	Canned Prunes Cereal Cinnamon Toast Milk-Coffee-Cocoa	Ox-Tail Soup - Crackers Deviled Eggs and Lettuce Glorified Rice Milk-Tea	Pigs in Blankets Mashed Potatoes Buttered String Beans Celery Hearts Loganberries Cup Cakes Coffee
<u>Wednesday</u>	Oranges Hot Cakes - Syrup Cream of Wheat Cocoa-Coffee	Clam Chowder - Crackers Cabbage-Nut-Raisin Salad Butterscotch Pudding Milk-Tea	Macaroni with Hamburger Harvard Beets Dill Pickles Hot Rolls - Jelly Apple Crisp Coffee
<u>Thursday</u>	Canned Cherries Cereal Toast - Jelly Maple Bars Milk-Cocoa-Coffee	Vegetable Soup - Noodles Crackers Cottage Cheese and Pear Salad Prune Crumb Pudding Milk-Tea	Swiss Steak - Gravy Browned Potatoes Buttered Carrots Celery - Onions Lemon Sponge Coffee
<u>Friday</u>	Carrot Juice Scrambled Eggs Hot Biscuits - Honey Milk-Cocoa-Coffee	Baked Beans Brown Bread (steamed) Fruit Salad Graham Crackers Milk	Fillet of Sole Mashed Potatoes Pickled Beets Creamed Cabbage Mince Pie Coffee

The Pines

MENUS

January 22-28, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Saturday</u>	Apple Sauce French Toast - Syrup Cereal Milk-Cocoa-Coffee	Vegetable Soup - Crackers Shrimp Salad Bread Pudding - Cream Milk-Tea	Pork Chops Baked Potatoes Spinach Chili Sauce Chocolate Pudding Coffee
<u>Sunday</u>	Tomato Juice Eggs Toast - Jam Cereal Milk-Cocoa-Coffee	Chicken Pie Mashed Potatoes Buttered Peas Pickled Beets Hot Rolls Ice Cream - Cookies Coffee	Potato Salad Pickles Ritz Crackers Paradise Pudding Cocoa-Tea
			<u>January 29-31, 1940</u>
<u>Monday</u>	Peaches Cereal Toast - Jam Cocoa-Coffee	Creamed Chipped Beef on Toast Apple-Celery-Raisin Salad Crumb Gingerbread Milk-Tea	Wieners and Kraut Mashed Potatoes Buttered Turnips Pineapple Upside Down Cake Coffee

The Pines

MENUS

January 29-31, 1940

	<u>Breakfast</u>	<u>Luncheon</u>	<u>Dinner</u>
<u>Tuesday</u>	Baked Apples Butterhorns Toast - Jam Cereals Cocoa-Milk-Coffee	Baked Squash with Bacon Golden Glow Salad Apricots Cookies Milk-Tea	Macaroni and Cheese Buttered String Beans Celery Sticks Apple Betty Coffee
<u>Wednesday</u>	Tomato Juice Cereals Biscuits - Honey Milk - Coffee - Cocoa	Vegetable Soup - Crackers Fruit Salad Muffins - Jam Milk-Tea	Pork Chops - Gravy Buttered Carrots Baked Potatoes Celery Sticks Peach Cobbler

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