FARM BOOKKEEPING PAYS

Start the New Year Right by Keeping Records of the Farm Business.

BY EARLE W. GAGE.

The merchant who tried to carry on a business without bookkeeping failed. The farmer, who is producer, merchant, and trader, carries on an extensive business enterprise without a record of any sort, save the unfaithful memory. Too commonly, he lives on the raw edge of failure without even knowing it. A set of simple books would permit the farmer to cut out certain lines which do not pay, and develop more extensively those returning a profit.

The farmer for his own comfort and satisfaction, wants to be certain how and where his business is paying or losing. But, by no means are all farmers born bookkeepers, and an intricate set of double-entry or loose-leaf books would be beyond the ability of many to manage at all.

There are now available on the market simple bookkeeping systems made up especially for the farm use, covering all items that should go into a record. These books will not be found difficult to understand by anyone who can read and write, so that the records can easily be kept by the boy or girl.

A young man returned from a short course at the college of agriculture, with many new ideas. He had discovered new possibilities in farming, and also made some discoveries which led him to believe he had been cultivating crops not adapted to the particular soil on the old farm. He had a slight suspicion that they might have been conducting the business wrong. He believed keeping records to determine these things just as important as keeping accounts to determine the earnings of a bank.

So, when he took hold of the farm work again, he opened a set of books, and before the season was over was able to tell his father and other experienced neighbors some facts about farming they did not know. For example, on such land as he was cropping, worth from $50 to $60 per acre, he found that it cost, including labor and interest at six per cent., $5 to produce a ton of hay.

He also found that it was costing fifty-one cents to grow, thresh and put a bushel of oats in the bin. Before that time they did not know which paid the greater profit for the expense and labor involved, or whether any of their operations were really paying.

Guided by the first year's accounts, this young man set about cultivating certain crops he knew would return a profit, and which were adapted to the soil in which they were planted, and for which there existed a profitable market in that region.

This young farmer believes that farm accounting offers advantages to the farmer in these rather difficult times to make both ends meet. "And no farm record is complete," he advised, "without an accounting of the labor expended by both men and horses in terms of hours. Only in this way, can the labor cost of producing different crops be determined.

"I learned from my account books that cattle gave a ready sale for rough feeds at home, at about their market value, and besides, helped maintain the fertility of the land. Records on rate of grain and feed consumed, show that, after deducting the cost of other feeds, etc., calves fed for awhile after weaning, paid about one dollar a bushel for their corn. Hogs following the calves also gained some.

"I computed the cost of producing pork in terms of pounds, and found that, counting feed, labor, interest, equipment and depreciation, the cost was about 9.8 cents. Each bushel of corn fed to the porkers produced 12.5 pounds gain, or eight bushels of corn were required to make 100 pounds of gain. For each bushel of corn fed into the hogs, we received about $1.85, after labor, cost of other feeds, interest, depreciation, and other just and reasonable expenses, as they appeared at the time, were deducted."

On all farm operations a strict account should be kept. Bookkeeping pays, because it helps the farmer to know what he has done, and is doing. Also, farm accounting compels the farmer to study his business and use his judgment.

But a survey would show that the farmers of any given community keep few records. For this the farmer cannot be blamed too hard, for, at the time when the things which it is most important to record are happening, the tiller of the soil is too busy and his hands and mind too tired from toil, to make a record. Besides, in too many cases the farmer feels that, since a record of his operations does not change the results, books are not worth keeping.

However, the business man in town might make the same excuse with as much reason of getting away with it. In making such assumption, the farmer overlooks the fact that a well-kept and carefully studied record of each year's operations will change substantially, the result. In such a record the farmer will discover the principal leaks in his business, and the means of preventing these wastes in the future will suggest themselves. The record will disclose the principal sources of income, and give the farmer the opportunity of further developing those departments of the business.

At any rate, an inventory should be made at the end of the year and studied in connection with the cash balance, and in comparison with the inventory of the year preceding. This will show clearly in which direction the business is headed.

The inventory sheet, listing the machinery owned, live stock, grain, hay, vegetables, etc., will prove most valuable in the case of a fire, as this would be the basis of adjustment. The same holds true of the possessions in the farm home. Also, the inventory will materially aid the farmer to show his banker what his resources are, as against his liabilities. If he be a fortunate farmer, who does not borrow money, then there will still be some satisfaction in knowing how much he is, or is not, worth!

Cellar Wintering of Bees.

The bee cellar should be well ventilated but not draughty. The best temperature in the early part of the winter, says the Dominion Apiarist in his bulletin "Bees and How to Keep them" that can be had free from the publications Branch, Ottawa, is around 48 deg. F., which towards the spring, as the bees become restless, should be reduced to from 42 to 45 degrees. The air in the cellar must not be too dry, advises the Apiarist, Mr. C. B. Goodrham, but it also must not be damp enough for moisture to condense on the floors of the hives, and the cellar should be well drained. The bees should be kept in darkness and left undisturbed. By boarding off a portion of the house cellar the atmospherical requirements as set forth in the Bulletin can best be secured for a few colonies. Do not winter your bees in trenches dug in the ground or in the upper rooms of homes.

Having to feed bees in the winter one authority terms "bad management." If this has to be done, candy, made as follows, should be placed over the frames: Dissolve three pounds of granulated sugar in one pint of boiling water; after the sugar has dissolved bring to a boil over a slow fire until it reaches 280 deg. F., or when the candy will form hard brittle strings on being dropped into cold water; pour into moulds and allow to harden. Do not disturb the candy after pouring or scrape it from the dish in which it was boiled into the mould. Take care not to burn or scorch the sugar when cooking. The candy should be hard, light amber in color and transparent.

Experiments at O.A.C.

Results of some experimental work conducted during the past year by the Dairy Dept. of the Ontario Agricultural College are reported in brief as follows:

Neutralization of Sour Cream—Sour cream was neutralized with lime to 1, 2 and 3 per cent. acid before pasteurizing. The butter scored highest and kept best in storage from the lots reduced to .1 per cent. acid.

Canadian vs. Imported Salt—Lots of butter salted with an imported salt were compared with lots of butter having Canadian salt added. The lots having imported salt scored highest when fresh, but lost more in flavor while in storage as compared with lots salted with Canadian salt.

Pasteurized Milk in Cheese-making.—Pasteurized milk for making Cheddar cheese produced an average of 4.24 pounds more cheese per 1,000 pounds of milk, as compared with raw milk, but the pasteurized cheese was not quite so good in quality.

Egg Yolk Powder in Ice Cream—The use of "egg yolk powder" in ice cream mixes improved the whipping quality of the mix and shortened the time of freezing, but did not show a constant improvement in the quality of ice cream.

Importance of Sterilizing Cooler—Sterilizing the surface of a market milk cooler with live steam before cooling the milk, reduced the average bacterial content as a result of cooling from 2,500 to 250 bacteria per c.c.

Helping the Picture.

She—"I can't picture myself as your wife."

He (putting his arms about her)—"Just slip into this frame!"

Single cropping is like betting on the ponies. It's fine if you guess right, but coming in second never paid off a mortgage.

All work and no play makes Jack a city boy.

Booming Sweet Clover.

Sweet clover has become the most popular legume in Manitoba; its value as a soil builder has been definitely proven; it fits well into the common rotation system of Manitoba; it can be depended upon for good yields of hay under almost any conditions of soil and climate; as a pasture sweet clover has a carrying capacity unequalled by most crops; it is an abundant seed producer; Arctic sweet clover has been recognized as a standard variety and has given favorable results; sweet clover can be made into silage, but is apt to become slimy unless care is taken to reduce the moisture by further maturity or mixing with some dry roughage; early seeding is recommended; when a nurse crop is used 10 to 15 pounds of clover seed per acre is a satisfactory rate of seeding; shallow seeding is preferable, provided the seed bed is mellow and firm; seeding with nurse crop at slightly less than the normal rate is most economical; cutting the crop in the early bud stage, leaving a 4 or 5 inch stubble will make the most palatable hay and allow for a second growth; harvesting with the binder and curing in the sheaf will preserve the maximum amount of leaves and reduce the cost of handling the crop; in a mixture with sweet clover, brome grass has advantages over other grasses; growing sweet clover in inter-tilled rows for seed production is recommended; inoculation of the seed is inexpensive and is advisable in the newer fields. Such are the conclusions reached by Mr. Derick of the Brandon, Man., Experimental Farm in his pamphlet on "Sweet Clover" published by the Dominion Dept. of Agriculture.

The Wrong Way.

She (stamping foot)—"You mustn't kis me that way!"
kiss me that way!"
ite way?"

My Kitchen Windows.

The sills of my kitchen windows are narrow, so I had my husband fit a nine-inch-wide board into each of the two east ones, fastened to the sills with a small nail at each end. I finished the boards with varnish stain to match the woodwork and placed several plants on each. They make the kitchen a much more pleasant place.

Under the other window, at the back of the room, we placed a good-sized wooden box with hinged cover, finished also in the varnish stain, and the children keep their rubbers and goloshes inside. I find this box, which is on the level with the window sill, to be a pleasant and convenient seat when doing some of the little sitting-down tasks.—J. S.

ECLIPSE FASHIONS

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Life's Testing Time.

Early manhood is apparently the danger period; of the 46,807 people convicted of crimes during 1923, over 10,680 were men between twenty-one and thirty years.

AUNTY HOPOVER'S TWELFTH NIGHT CAKE

Aunty Hopover had quite determined to bake a twelfth-night cake in honor of Eben Corntassel, the schoolteacher. "Because," she said, "I really feel that we owe it to him for that lovely Christmas entertainment. Why, Granny can't talk enough about it."

Aunty Hopover's sister, Ma Cottontail had run in to help prepare for the party, and they were putting the best room to rights, while they waited for Granny Wobblenose, who had gone to Dame Longears' little shop for a pat of butter, a pen and a tiny thimble.

Ma Cottontail had just swept her way into the kitchen and to the open door, when in stepped Granny, her basket on her arm. And she laughed as she said: "Well, daughter Cottontail, and daughter Hopover, what do you think I saw? When I came to the Brownfurs' there was Betsy cutting wood and Benjamin at the window reading 'The Rabbit Journal.' I couldn't believe my eyes. You know, Benjamin prides himself on not allowing Betsy to touch an axe.

"So, I said: 'How's this, Betsy—has Benjamin given up cutting wood?' 'Oh! no,' she said, 'he has a touch of rheumatism, so I told him I'd cut a few sticks myself.' Then she laughed and added: 'I might have known I'd be caught at it.'

"Next I went to the window and told Benjamin that I hoped his rheumatism wouldn't prevent his coming to the party, and he said he'd come if Betsy had to bring him in a wheelbarrow."

"The very thing!" exclaimed Aunty Hopover. "We'll have a little joke at Benjamin's expense. You whittle a little axe out of soft pine wood, and we'll bake it in the cake." And she laughed until the tears ran down her cheeks.

No sooner said than done. Granny produced the axe and then saw to it that the oven was the right temperature, while Aunty Hopover measured sugar and spice and Ma Cottontail beat the eggs.

When the batter was poured into the pan, the axe, the pen, the thimble and other articles were pressed into it. the cake tin was scratched where the axe was placed, so that there might be no mistake.

It was a beautiful sight when finished—iced thickly—and the name of Eben Corntassel written on top in tiny red candles.

The little Hopovers and their cousins, the Cottontails, were sent out to invite all the folks in Bunny Hollow, and they all came very early. Aunty Hopover's parties were famous all over the neighborhood.

After games and dancing they had supper; then the cake was cut, with much joking and laughing. You should have seen Benjamin's face when he discovered the axe. He joined in the laugh that followed, but Betsy didn't like it a bit, and she said to Aunty Hopover: "You know, Benjamin didn't want me to cut that wood."

"Why, my dear," replied Aunty Hopover: "It's only a joke—we all know that Benjamin Brownfur's as good as gold.

Eben Corntassel found the pen in his slice, and I mistrust that also was marked. The thimble fell to Pa Cottontail's lot and Daddy Longears found a broom in his slice.

But Daddy Tarfoot—poor Daddy Tarfoot!—he bit on a ring and the whole party shouted and warned him to be careful from now on. And Daddy dryly observed: "I intend to—or some of the ladies'll get me yet." Of course, that was a joke—for all the Bunny Hollow folks are kind to one another.

When it was time to leave, Eben Corntassel thanked Aunty Hopover for a pleasant evening, and patted the little bunnies on their heads and told how well they were doing at school.

After his departure, Ma Cottontail said: "Never, NEVER have we had as fine a teacher as Eben Corntassel." And they all agreed with her. Also they agreed they had never enjoyed a party more than this one of the Hopovers.

LUNCH IN RURAL SCHOOLS

Young citizens can best receive the full benefits of free education when their small bodies are well nourished. The wise teacher not only practices health habits herself and teaches health habits to her pupils, but also finds out by weighing and measuring—the exact state of nutrition of the boys and girls in her charge, and she uses all the influence at her disposal to see that a hot school lunch is made available for every child. If she thinks that in her case conditions are too difficult to control and she can do nothing, she will be glad to hear that many teachers have achieved the seemingly impossible.

As a matter of fact the school lunch, or at least one hot dish to add to a cold lunch brought by the children, is becoming more and more a matter of course in our schools.

When a teacher notices that Jacob and Alice are restless and inattentive, she is more apt to inquire whether these two had tea or coffee for breakfast, or perhaps no breakfast at all, than to scold them.

Whatever may be the conditions at home, children can learn at the school lunch to like unaccustomed foods and to take this lesson away with them. Careful educational features accompanying the school lunch make the experience doubly valuable to the child. He learns readily what combinations of food are good for children, and why. Sometimes the teacher has the satisfaction of an early visit from his mother.

"What's that brown stuff Jacob gets at the school lunch? Kind o' sweet, he says."

"That's cocoa."

"Well, he says he wants that at home. I guess if you show me, I can make it."

A lesson ensues which assures Jacob his cocoa at home from that time forth.

Sometimes the mother has a different way of acquiring knowledge of valuable foods taught to her child as a health lesson.

"Say, isn't there anything but spinach that will put iron in my boy's blood?"

"Of course there is," and the teacher explains in a word or two the value of leafy vegetables.

The school lunch helps the teacher herself, as well-fed pupils are good-natured and attentive.

The rural school teacher sometimes finds difficulties in seeing that school lunches are provided. That these difficulties are not insurmountable is shown by the results of an investigation in country schools where hot lunches are supplied.

The hot lunch at school is not meant to take the place of the lunch at home, but to supplement that lunch. It is to give every child who must carry a cold lunch at least one hot dish each noon.

The following is listed as necessary equipment:

Stove (heating stove or kerosene stove).

Goods box (to be used as table and cupboard).

Kettle with cover (large enough to hold one cup of cocoa or soup for each pupil).

Dishpan.
One saucepan.
One large spoon.
Ladle or cup for serving soup.
One knife.
One fork.
One teaspoon.
Measuring cup.

Each child provides his own cup, spoon and plate.

With the equipment in hand the problem of food supplies comes up. These answers to questions showed how teachers were obtaining food.

"Each child brought something."

"Took turns in bringing the whole dish."

"Each brought his own."

"Teacher supplied it."

"Parents supplied food."

"Children brought money."

"Kept some supplies on hand—perishable food brought each day."

"Interested woman in the district sent it."

The hot dishes served at the schools were cocoa, cream soups, and cream vegetables.

The preparation and the serving of the dishes were variously accomplished.

"By groups of students." (Easily done and most desirable.)

"Entire dish prepared and sent by one family in turn with others."

"By teacher alone."

It is now a generally accepted fact that a child's mental condition depends largely upon his physical condition, so that progress in school requires a consideration of health factors which in the past have not received their due share of attention. It is as much the duty of school authorities to make thoughtful provision for the physical well-being of the child as to provide a proper schoolhouse and intelligent teacher. The long and sometimes extremely cold winters, and the great distances some pupils live from the school, make the noonday lunch one of the most vital problems to be considered by all. This problem can be solved only by the co-operation of the home and school authorities. The children are and have been practically always eager and ready to take up and successfully carry along the hot school lunch, but their enthusiasm alone can not make success.

Potash in Agriculture.

Potash performs certain vital functions in plant nutrition and is one of the essential elements of plant growth. Some of the sources of this valuable fertilizer are farm manure, wood ashes, seaweed, and certain chemicals such as muriate of potash, sulphate of potash, sylvanite and kainite, used in mixed fertilizers. A new pamphlet, written by Dr. Frank T. Shutt, Dominion Chemist, and distributed free by the Publications Branch, Dept. of Agriculture, Ottawa, gives valuable hints on its use. Its use on clay loams, usually, is not necessary; on such soils it employment is seldom profitable. On sandy and gravelly loams, mucks and peaty loams, which are frequently very poor in potash, the application of potash compounds may be expected to prove profitable. Cereal crops, except barley for malting, seldom require potassic manuring, but it is likely to prove beneficial for crops rich in carbohydrates, such as mangels, potatoes, sugar beets, sunflowers and corn. It is also beneficial to fruits, large and small, and leguminous plants such as clover, alfalfa and peas.

A New One On Her.

Hubby (reading) — "Merciful heavens, here's four more persons killed in a feud!"

Wife—"Never heard of that make of cars."

Her Mother—"I hope you and your little friends behaved like ladies at the party."

Little Elsie—"Well, we didn't. There were no cocktails or cigarettes and we couldn't play bridge, so there was nothing we could quarrel or swear about."

Aurora Borealis.

On winter nights when all the plain
is plumed
With frequent trees on silver breasts
of snow,
With purple trees that shake a crystal glow
As if in them a vital mystery fumed,—

Then, the announcer of grand northern
night,
He stimulates upon the polar wall
Opal and rainbow, sun, and even all
Volcanic color in one sumptuous light.

I wonder if the ice-floes take that
flame,
That flood of color till their very
deeps
Vibrate aurorally, their sterile heaps
Spark more than diamonds would, if
massed the same,
With flames no thing but eyeless
clouds could see,—
Clouds, indifferent that such light
could be.

—Martha Webster Merrihew.

Elevator Screenings for Feed.

Screenings cleaned from the grain crops of Western Canada are now offered for sale by the elevator companies at the head of the Great Lakes. They are graded as Standard Recleaned Screenings, consisting chiefly of broken wheat and wild buckwheat in varying proportions as well as smaller proportions of barley and other coarse grains, and Oat Scalpings composed chiefly of wild oats with small quantities of domestic oats, wheat, barley, etc., invariably present. Oat scalpings from this year's crop weigh from 35 to 40 pounds per bushel. These recleaned screenings are obtained from the original elevator screening from which the chaff and fine weed seeds have been removed. Referring to this class of feeds, Mr. Geo. H. Clark, Dominion Seed Commissioner, points out that they may be purchased under the security of inspection certificate, if so ordered.

Shipments of Cattle to Britain.

During the year ending March 31, 1925, 53,661 store cattle were shipped to Great Britain compared with 28,500 the previous year. A government feed inspector accompanies each shipment, and it speaks well for their services and for the general health of our live stock that although the cattle came from all parts of Canada not a single animal was rejected for disease by the British officers. The shipments are very closely supervised and the requirements of the British ministry are strictly observed.

Some teamsters make me wish horses weren't so patient.