

Farm Record Book Entirely Revised

Keeping farm records is becoming more of a necessity as today's farm businesses get larger and more complex. Therefore, the Ontario Department of Agriculture has recently released an up-to-date version of Publication 540, Ontario Farm Record Book (formerly, Ontario Farm Account Book).

New sections have been added, for example, pages for swine receipts, beef receipts, and enterprise comparisons. Other sections have been revised in keeping with modern farming trends. Depreciation is now calculated on the straight-line basis, so total feed costs per enterprise can now be worked out.

The new, gray Ontario Farm Record Book recognizes the increased emphasis on credit in farming today. Sections are included on Accounts Payable (operating and capital), and on Accounts Receivable. There is a separate column for interest on the expense pages. A net worth and change in equity statement can readily be calculated in the book.

More detailed labour payroll records will now be required with the Canada Pension Plan. A special Labour Payroll page with a column for this and other deductions appears in the book.

An innovation in the new book is the gray shaded areas. These may be completed by farmers who wish to record more information than is required for the Ontario Agricultural College analysis. Complete instructions, including examples, are right where you need them in the book.

This new edition is available free from county offices of the Ontario Department of Agriculture. Extension Branch personnel in these offices will instruct people on how to use the book.



A POODLE PLAYS A TUNE. Small organs have become something of a musical rage across the country, and it seems it's even caught on with the canine set. Above, a poodle provides the melody while its young master makes like a maestro, conducting the proceedings with a wagging finger.

New Rural Hydro Rates On April 5

MARKHAM — Increases and decreases in rates affecting more than 300,000 rural customers of Ontario Hydro will go into effect April 5.

Hydro announced that increases, averaging 51 cents a month, will affect 165,000 customers, including 12,000 suburban, 68,000 farm and 85,000 non-farm rural residential.

Decreases, averaging 71 cents a month, will affect 173,000 customers, including 92,000 suburban, 61,000 farm and 20,000 non-farm rural residential.

Hydro Chairman W. Ross Strike said the adjustment will not change Hydro's overall revenue.

"The revisions are designed to adjust the rate structure, realign rates with the cost of providing service to various customers, and simplify dealings with consumers," Mr. Strike said.

Generally, low users will pay more and high users less.

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Inquest Delayed

An inquest has been ordered into the death of a man who died of a punctured lung after he had been treated and released from East General Hospital.

Harold Carson, 78, of Parliament St., died June 8 last year. The delay in holding the inquest was caused by difficulty in locating a man charged with impaired driving.

Wilbert Simpson, 35, of Oshawa, was charged after an accident in which Mr. Carson was injured, but he did not appear in court and a bench warrant was issued.

Because of the charge, special permission from Attorney General Arthur Wishart had to be obtained to hold the inquest.

Mr. Carson's son, Jack, a Markham insurance agent, wrote to Mr. Wishart asking for the inquest, because of treatment he says his father received.

Mr. Carson was taken to East General following the accident and reported to have been treated for a cut over the knee. He was then released.

He died two days later. An autopsy showed he had five broken ribs, a broken collarbone and a punctured lung.

Attend O.A.C. Conference

BLOOMINGTON — Eugene Lemon, Jonathan and Ronald Trammer attended the Recreation and Resources Conference at the University of Guelph (O.A.C.) last week.

Mr. and Mrs. Noel Story were hosts at a young people's skating party and social on Friday evening.

Mr. and Mrs. Allen Hopkins of Stouffville have moved into Elmer Farthing's house, the former Robt. Burnett residence.

Rev. and Mrs. Howard Shantz, Janet and Gwene of Humber Summit were dinner guests on Sunday with her parents, Mr. and Mrs. Otto Trammer.

Visitors At Ringwood

RINGWOOD — Mr. and Mrs. Herb Yakeley and family and Mr. and Mrs. Bill Peacock and boys had dinner on Friday with Mr. and Mrs. Ed. Brownsberger.

Mr. and Mrs. Wm. Godber Jr. and Mr. and Mrs. G. Green were Sunday visitors with Mr. and Mrs. Wm. Godber.

Mrs. Frank Atkinson and Mr. and Mrs. Bill Coakwell and daughter were visitors on Sunday with Mr. and Mrs. D. A. Griffiths of Hamilton.

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