

About the Farm

Good Business Methods for Farmers

When Alice in Wonderland visited the house of the Duchess, who never could abide figures, she offered to hold the baby. But, taken to her loving little bosom, the baby proved to be a queer creature. Its arms and legs stuck out in all directions, like a starfish. It wriggled so that Alice had to clutch its right ear and left foot to keep it from untying itself. Its precious nose began to grow long and sharp, and its eyes smaller and rounder, and it grunted and grunted, until presently Alice looked down, and lo! the baby had turned into a little pig. Feeling that it would be absurd to nurse it any longer, Alice put it on the ground, and it contentedly trotted away.

Alice's experience points a little moral for the farmer who will not keep trustworthy records. Very often he is nursing a pig under the impression that it is a baby. Perhaps it was a baby once—a pet crop, a productive rotation, a certain scheme of running the place. But conditions have changed. He hasn't kept books. He doesn't know where he really stands. The baby has turned into a pig unnoticed, and is kicking and grunting to get away.

Take the cow as an illustration. Thousands upon thousands of general farmers keep cows in twos or threes, under the belief that the whole farm rests upon this animal. To make her happy, they raise a little of everything.

of daybook, journal, ledger, trial balance, and other accounting technicalities, and begin with the fields and present crops themselves.

Perhaps at this very moment the team is plowing a three-acre plot for potatoes. Start with that. A five-cent memorandum book will do. Some blank cards, five by seven inches, will be better.

Put down on a card, or on a page of the book: Potatoes, lot below barn, about three acres. Then find the land value. Roughly appraise the farm by fields. Fields are worth more than pasture, and pasture is worth more than woodlot. Get a definite basis for charging interest and taxes.

Then set down the plowing cost. Day work is a matter of wages. If you do the plowing yourself appraise the team and its yearly keep, allow yourself as good wages as you would pay an outsider, and find some fair standard per hour for this kind of work.

Then come the harrowing cost, planting cost, seed and fertilizer. It is well to put down the date of planting and the kind of fertilizer, and perhaps a note about the weather. Such items are extremely interesting in future years. Weeding, cultivating and spraying are all charged as they are done. The cost of materials must go down, and the depreciation on machinery. If a sprayer cost \$50, and its life be estimated at ten years, there will be \$5 to charge against potatoes that year unless the machine is



Their daily dip.

They work a good deal harder for the cow than they would for their wives, because she is exacting in her demands for attention. They may go without comforts in the house, but the cow must have her mill feed. They solemnly shake their heads at the young fellow who trusts to cover crops and tillage, assuring them that without the cow his soil will surely be exhausted.

How the Cow "Milks" the Farmer. Yet very often their own soil is in poor condition. They receive a monthly check from the creamery, and the regular inflow of a little cash is a great convenience. But the baby has hoofs and a snout, nevertheless. If the farmer kept cost records and insisted that he as well as the hired man be paid wages for his work it would often be found that he neither owns the cow nor milks her. She owns and "milks" him!

The hardest of all work to get done on the farm is bookkeeping. Farmers do not like to figure, and perhaps are not to be blamed. Outdoor work is always pressing. The unexpected is always happening. The day is long drawn out. When night comes, bed looks much more attractive than a ledger. Yet even a rough farm record will pay in many ways and add great interest to the work. Probably more farmers would keep such records if it were more generally understood that a simple scheme of few entries usually answers for their needs. Bookkeeping proper has little bearing on farm operations, because it is mercantile and bid out on a daily and monthly basis. Farm records, on the contrary, should follow separate crops and fields. Almost the first essential is to stop thinking

used for other work. An accurate conception of the investment in machinery stimulates one to use it as widely as possible and also to take care of it. Do not overlook machine repairs. Finally, when the crop is harvested, put down the cost of digging, picking up, sorting and hauling, and the amount of the yield. Then the absolute cost of that crop is known, and also the profit on sales.

Let a farmer once keep even crude records, and his appetite for more definite figures is certain to grow, for cost figures point to many ways of improving methods. Farm profits are made up of trifles.

There is no sudden wealth or unearned increment. The difference between gain and loss may lie in twenty-five cents a bushel more paid for choice seed potatoes, or a couple of hundred pounds more fertilizer to the acre, or the one extra spraying with Bordeaux after the bugs have been pretty well cleaned out by arsenates in order to keep the vines alive through September when the tubers are putting on weight. There may be the price of a good suit of clothes in every acre improved by the cultivator once more. The grower with records of this sort instantly puts his finger on an unwarranted item of expense, such as laborious planting and covering of potatoes by hand when the acreage should be increased and a machine planter bought, or steps taken to get one in the neighborhood. Cost items overcome unprofitable hesitation. In fall when work abounds, that what's-the-use feeling will not lead the man who knows his costs to neglect the cover crop of rye or vetch that will furnish humus. Cost figures

"For the new settler or the man with new breaking done before May 25 or 26, flax offers an opportunity for money-making this year such as is not possible with any other crop."

This is an extract from an article by Director J. H. Grisdale, B. Agr., of the Dominion Experimental Farm, advising Canadian Farmers to

GROW FLAX THIS YEAR

He adds:

"Where wheat seeding has progressed rather slowly, it will often be advisable to sow the last few acres intended for wheat to flax instead. Prices for flax are likely to be good this coming fall. The cash returns from the two crops are likely to be practically equal this year, and will probably be about the same as they were last year. For this reason it is well worth while trying flax and running no risk with late wheat, which is usually a poor crop at best."

Flax will mature though sown as late as the first week in June.

It can be grown successfully on low, wet fields and on new breaking.

It leaves the soil mellow and in fine condition for wheat.

It averages over 12 bushels an acre in Western Canada.

It has sold for months past at an average price of around \$2.00 a bushel.

IT CERTAINLY PAYS TO GROW FLAX.

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