

penditure of seed and labor and credit the crop harvested at a fair price.

If there is a herd of dairy cattle we may have a running account with them, charging all the feed and labor and crediting the returns. The cattle themselves ought to be kept in a separate account—a sort of stock list. This may be opened by charging the number on hand at date, adding any additions and crediting sales or losses. In a strict double-entry system of book-keeping all these things would have to be done in a certain way, and the amateur accountant would waste time and worry about getting things into proper form—and even if he did might not understand them. There are many kinks and puzzles about double-entry bookkeeping that amateurs are not expected to understand. But simple ledger-keeping of the sort I have sketched ought not to puzzle anyone. It is obvious and straight-forward, and the farmer may open as few or as many ledger accounts as he pleases. I put the thing in this way, because when a man can see the principles of a method, and has a free choice, he will apply it so far as he finds it convenient. If you set him to do a task, and to follow rules which he does not understand, he will kick over the traces, and say—quite properly—that he has enough to do without working puzzles on paper.

Assuming that a farmer has found a way of keeping a daily record that suits him, circumstances will offer suggestions for ledger-keeping. Some department or crop will interest him particularly, and he will naturally get together all the facts about this, arranging them with a keen eye to profit and loss. Then other matters will receive similar treatment. He may become quite a faddist for records and statistics, once he sees what they mean to him. At the end of the year, if his daily entries are complete, he can get a bookkeeper to post them, making a clean job of it—a matter, perhaps, of two or three day's work, which of course will have to be paid for, and is well worth paying for. Ten minutes of his own time per day—or of some member of his family—and a small expenditure at the year's end will give any farmer as good a set of books as he wants.

There is one point that must be considered. To what extent should a farmer keep a Cash Account? Theorists will say that he should keep track of all moneys received and paid, and balance his cash with regularity. This is all very well in an office, although even with all the facilities at hand it is not easy to "keep cash" and balance to a cent every day. In retail stores, the cash register does much of the mechanical work; in large business offices financing is done so largely through the Bank Account, with cheques and drafts, that very little cash is handled. The best plan for a farmer is to have an account with a Bank or Loan Co. and pay his bills by cheque. At the year's end the sum of his cheques is the sum of his expenditure, and the items are easily posted from the stubs or the cheques themselves. Of course, he should make a rule of depositing all his receipts from whatever source. If he wants to carry a little pocket money, as most men do, he can cheque out ten dollars at a time for this, and use it only for petty disbursements. Paying by cheque is a scheme that is now encouraged by the Banks, and fits in well with any system of bookkeeping. Lastly, as a great help to planning records I advise making a plan of every farm, showing the fields, etc., and what is being done with them. Use a good scale, say 4 rods or 1 chain to the inch, and heavy, durable paper—strong wrapping paper will do. Presumably every man knows the dimensions of his farm, or can get them from his deed, if an owner. Otherwise, a little easy surveying will give them. There are 80 chains to a mile, and a thousand-acre block or concession, if square, is 14 miles each way. This would make each hundred-acre farm a quarter mile wide by five-eighths deep—or 20 chains by 50. The fields can be set off nearly enough without much calculation, and notes and memoranda made from time to time. Such a plan hanging on the wall, over the desk, will save guessing, and enable one to visualize a scheme or operation with clearness. Lambton Co., Ont. WILLIAM Q. PHILLIPS.

The exhibitor may not have won any first prizes or championships at Canada's largest exhibition, indeed he may not have "got in the money," but provided his stock was well brought out he should have no regrets. He did the right thing by exhibiting, and the good loser knows no discouragement. He is now in a good position to conquer at the smaller shows, to which he should go with his good stock, winners or losers, and so help himself and the county shows.

Many of the unemployed should be able to find work on the farms. If farmers put the energy into their work now that they should they will require more help. The working man should be willing to work at a fair wage, and if he is he should be given work to increase production.

How the Prices Hit.

Editor "The Farmer's Advocate":

I read the letter in "The Farmer's Advocate" of August 27th and signed "Alpha," re slandering farmers for holding back their produce to create higher prices. I heartily agree with your writer, as some of the insults thrown at us by persons who generally have some axe to grind are made to keep the public from looking at the real cause of increased prices.

The Mayor of one of our largest Ontario cities came out boldly some time ago and accused farmers of holding back their crops, when, if he had known what he was talking about, not 10% of the crop of 1914 was threshed, and not over 50% harvested. But as long as there is an advance in price in anything pertaining to farmers they are blamed for it, and the best way is to laugh at our accuser's ignorance and suit ourselves when we market our produce.

At the present time we see how attention in cities is turned to the country. We hear it suggested that every farmer should try and give one man that is unemployed work for the winter. It would take four or five thousand farmers to be equal to one large factory shutting down, and these same factories have been pap-fed, and their owners have outbid us in the employment of men so that in the last few years we have been undermanned. Personally speaking, I believe that we should try and keep our men on the farms all winter, and let the city man keep his own men. If the city employers tried to keep their men at as steady work as farmers do these men would not feel the pinch of winter. I, perhaps, have not as much sympathy as I should



A Three-year-old Jersey.

Note the character and great udder development.

have with our city cousins, at least with some of them. If our farmers make some united stand and try some co-operative movement in the city whereby both buyer and seller will be benefited we soon see the hosts of oppositionists line up against the enterprise. In the city of Hamilton, near which I live, a company of farmers united to go into the retail milk business last spring, and all of the force of city rules and regulations was brought into play, and it almost makes one think that the citizens through their council do not want competition or industry.

If the pasture of the Province of Ontario has all gone the way that it has in Wentworth, both milk and butter and also cheese will have to soar in price, as we have to pay \$26.00 per ton for bran and other feeds in proportion. For hay we are bid \$13.00 in the barn for pressing, and oats run from 50 to 55 cents per bushel on the market. How can people expect to get the finished article without an advance in price? I do not know whether the war has much to do with these feed prices or not. The average city man thinks that the farmer gets all the benefit from these prices, but it is otherwise around here, as the average farmer who is producing milk, and that is what most of are, expects to feed all his feed and buy more, at least he buys more than he sells and usually his milk is sold ahead, so that actually he is hit harder by these prices as he has to keep up his contract no matter what the price of feed may be.

Wentworth Co., Ont. AUSTIN E. SMUCK.

A Helpful Medium.

We find "The Farmer's Advocate" one of the most helpful mediums on the farm. York Co., Ont. R. O. ANDERSON.

THE DAIRY.

Milking Cows.

Editor "The Farmer's Advocate":

There is a good demand for milkers on a dairy farm. In fact the demand for hand milkers cannot be supplied, hence a mechanical milker has long been the dream of the dairymen, and the goal of inventors. While we would not discourage either dairymen or inventor in their quest for a machine to milk cows, neither should we care to be understood as "knocking" milking machines, we are obliged to tell the dozens who write us, or ask about milking machines and their feasibility for ordinary dairy farms, that these machines are yet in the experimental stage. Some one has to pay for experiments, and the question which each individual farmer who contemplates buying a milking machine, should ask himself and answer to his own satisfaction, "Can I afford to invest in an experiment?" To the man who is milking 40 or more cows, or even 25 cows under certain conditions, the experiment of a milking machine appeals very strongly, and if he can afford to risk the money, the writer's advice to such is, go ahead and make the experiment, and, if after giving the machine a thorough test you are satisfied, continue its use. On the other hand, if after weighing the milk from each cow for a period, and this should extend over one lactation period at least, the results compare favorably with hand milking, why continue its use. Should you find a marked falling off in the yield of milk from a number of cows, this would indicate something wrong—it may be the machine and it may be something else.

Do not condemn the machine until after a very careful survey of the whole question. After a thorough investigation if you are satisfied that the machine does not pay, it would be foolishness to continue the experiment—better milk fewer cows with good results, than a large number with poor results, because the feed and care cost of maintenance continues for each cow regardless of whether or not she pays a profit at the milk pail. For the majority of farmers it is likely to be a condition of hand milking for some years to come, hence what we shall have to say will relate to this plan and not to

machine milking.

In order to learn hand milking a person should begin when young. This is a case illustrating the proverb, "It is hard to teach an old dog new tricks." Very few persons who fail to learn milking when young ever become expert milkers, hence on the farm all boys and girls who are ten years of age should learn to milk. They may not have to milk in future years, but it costs nothing to learn, neither does it cost to carry it through life and one never forgets how. There may come a time when it will be very convenient to be able to sit down and milk a cow. We know of a case where a professional man owns a farm and on one occasion when his hired help all left him, the cows would have suffered greatly, but he who had not milked for twenty years or more, was able to sit down and milk the cows until other help was obtained. Sometimes when visiting in the country it is a good plan to be able to help with the milking and thus relieve the women folk who are doing extra cooking and baking because company has arrived, and they really have not time to go out to the stable or yard and help with the milking. If you want to see how quickly the women will hunt up a skirt or an apron, to keep the milk from spattering on a visitor's clothing, and if you want to see them smile and look good-natured, just offer to help with the milking when milking time comes round. Your visit will be all the more welcome because of your ability to milk a few cows.

METHODS.

There are three chief methods of extracting milk from a cow's udder by hand. These are, whole-hand, stripping with thumb and forefinger, and pressing of the teat between bent thumb and the fore and middle fingers. There are also vari-