

Farm Bookkeeping.

Sir,—I was much pleased with B.'s article in Feb. 11th issue of "F. A.," entitled "Farm Accounts." I believe it is a good thing for any farmer to keep accounts. When a boy I used to try to keep books for my father, but it was very unsatisfactory for a long time, as I did not understand bookkeeping, and had to teach myself as I went along. I kept improving my plan until some years ago I adopted the following, which is not quite so simple as "B.'s," but imperfect as it is I would not care to give it up. Example:

1904.	January.	Dr.	Cr.
Jones—2nd—To 6 hogs, at 5c.; w. fees,			
12c.		\$58.63	*\$5.86
Smith—4th—By 1 pr. boots S's			2.75
Green—5th—By postage			12
Brown—6th—To 4 bags potatoes, at 50c.	2.00	*20	
Weld Co.—8th—By "Farmer's Advocate"		1.50	

*We, like "B.," believe in systematic giving to religious purposes, and give one-tenth of cash received. We also keep a separate book, for what we call the Lord's money. The above example is what I call my day-book; the first column is the names of the parties with whom I have the transaction. Cash-box is Dr. to all we sell and Cr. by all we buy. Near the back of this book we have a few unsettled accounts. The fewer the better, as I think cash dealings pay best. In another book at the end of each month I fill out tea, postage, Lord's money, etc., as in Form No. II.

FORM NO. II.

1904.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Total.
Tea.													
Sundries.													
Eggs.													
Anything else.													
Total.													

It is nice at the end of the year to know how much you have made out of the different kinds of produce, also how much you spent on different articles.

FORM NO. III.

	Jan. 1st, 1904.	Jan. 1st, 1905.	Jan. 1st, 1906.	Jan. 1st, 1907.	Jan. 1st, 1908.	Jan. 1st, 1909.
Horses—						
Age.						
16 years.						
9 years.						
8 years.						
2 years.						
Total No., 4.						
Oats—						
Bushels.						
Number.						

In filling out form No. III. at end of year, in the line below total of horses, cattle, grain, etc., if the total is more than the previous year I put + the amount of gain, and if less I put — the amount. Then I see which is the greater, the plus or the minus, and put the same on form IV.

FORM NO. IV.

	Jan. 1st, 1904.	Jan. 1st, 1905.	Jan. 1st, 1906.	Jan. 1st, 1907.	Jan. 1st, 1908.	Jan. 1st, 1909.
Ac. due us.						
Cash on hand.						
Notes on hand.						
Interest on same.						
Total						
Ac. we owe.						
Balance.						
Gain in cash or notes, etc.						
+ in stock or grain.						
— in stock or grain.						
Remarks.						

For amount of grain I know about how much per foot high each bin holds, allowing 128 cu. ft. for 100 bush. grain.

As all farms are not run on same principle, the same form of keeping accounts would not be suitable to all; but the day-book would be useful to most of them, I think. I notice it is much easier to keep accounts than to explain my mode of keeping them to others.

Simcoe Co., Ont.

X. Y. Z.

Cement Silo Pays.

I completed a cement concrete silo on May 4th, 1897. Used Thorold cement; I think 10 to 1—it depends on the coarseness of gravel. My silo is 14x14 feet, and 28 feet deep; square, with a corner taken off. It took 68 barrels cement, and five men fifteen days to do the work. The five of us worked every other day. We ran it up two feet, and let it set one day. We used about equal parts of field stone to the gravel and cement. My main barn was 36x60 feet, and 16 foot post and hip roof. I then built a wing 16x30 feet, and 21 ft. post, so it gives me 14x52 ft. barn floor, with feeding doors of silo facing the barn floor. These doors are not directly over one another, in order to give more strength. My barn is not a basement barn, but as the location is dry, we dug down to the rock and got the silo 28 feet deep, or over 100-ton capacity. This size is enough to keep 50 or 60 head of cattle, with the addition of dry feed. This silo gave me splendid satisfaction. The main thing is to get the doors perfectly air-tight, and the silage will keep for two years. In 1902, owing to ill health and for want of proper help, I sold all my stock, and did not fill my silo, but I had about three feet left in the bottom, so I covered it with cut straw, then wet thoroughly, and let it lie until last fall, when I examined it and found it perfectly good right up to the wall; am sorry to say it is just used up, for the cattle miss it. I cannot see how anyone can farm successfully without a silo or growing roots, as I would want one or the other. I used to grow roots, but the silo is by far the best, as you get the best results from the least labor. To show what the silo did for me, I wintered from 35 to 45 head of cattle every winter, and kept my three horses in the stable the year around, off of

A Credit to Canada.

The Farmer's Advocate is more than ever welcome, and it is a source of satisfaction and pride to feel that we have a Canadian weekly agricultural paper, and one so well filled with practical information.

Wishing you every success, I am,

Yours very truly,

JAS. A. COCHRANE.

Hillhurst Farm, P. Q.,
March 5th, 1904.

a farm of 49 acres, and it is not the most productive farm in Welland either. I have never been without lots of feed in my barn. I grow from 12 to 18 acres of corn. It took from six to eight acres to fill the silo. I husked what was over, and cut the stalks and mixed them with the silage. That is how I wintered my stock on a small farm.

The silo, with some well-bred stock, with good care will give a man a fair profit.

Welland Co.

JOHN MCLEOD.

Free Mail Delivery and Telephones.

I have been very much interested in the letters which appear in nearly every issue of the "Farmer's Advocate" in reference to the improvement of the condition of the farmer, particularly free mail delivery and a telephone system, with an instrument in every farmer's house. If we could only get free mail delivery the farmer's condition would be much improved. We could keep in closer touch with the markets by having a daily paper, and we would be in a better position to market our produce. We would be able to make more in this one way alone than it would take to pay for the extra cost of having the mail delivered. Besides there would be a large increase in the amount of mail handled, which would not add much to the cost of distribution, but would add a great deal to the receipts of the Post Office Department. It is said we are not ready for free delivery yet. I take this statement as an insult to the country in which we live. If our neighbors to the south can successfully deliver mail to the farmers, why cannot it be done here? Are we not as wealthy and progressive as they? And we are not asking for this thing as a favor, but demand it, because we are entitled to it, and the sooner our representatives in Parliament understand that we mean business in the matter, the sooner we will get it. Some say that a great many farmers would not be willing to pay the extra cost, but I think they are very few. For my own part, I would willingly pay my share for such a great help. This matter and also that of having a telephone in every farmer's house should be taken up

by our farmers' institutes and stock-breeders' associations, and pushed until we have our demands granted.
Wellington Co. GEORGE GORDON.

DAIRY.

P. E. Island Dairy Association.

The annual meeting of the Prince Edward Island Dairy Association was held in Charlottetown, February 25th. Bad roads and a stormy day made the attendance small. The President, Arthur Simpson, in his annual address, referred to the decreased output of dairy produce during the past years, and to the increased price received for cheese during last season, which was the highest ever received here. He spoke of the necessity of improving the quality of our dairy products, especially cheese, which we should strive to bring up to the English article.

The secretary's report called attention to the decreasing milk supply at the different dairy stations, which had fallen off materially during the last few years. He referred to the fact that no dairy school had been held this year, and thought that the month of May would be the best time to hold it in future, as the cheese factories did not begin business till June. During the year, fifty-two factories, two branch factories and one skimming station had been in operation. The total amount of milk supplied during the year for cheese was 29,833,622 pounds, and for butter, 12,534,679, a total of 42,368,301 pounds—an increase over last year of 1,461,178 pounds. The Association levies an assessment on the dairy companies of one and one-half cents per thousand pounds of milk, which goes towards paying the salary of the travelling instructor. The secretary reported a balance on hand of \$324.41.

Mr. F. T. Morrow, who acts in the capacity of both instructor and inspector, reported on his year's work. He still found a good deal in connection with the factories that was not what it ought to be. Some of the things he specially noted were the wooden whey tanks, which it was almost impossible to keep clean, and the overripe condition of the milk received at the factories. On this account, Monday's make of cheese and butter was not of the best quality. He also noted that many of the milk cans in use were old and rusty, and should be condemned. He said that drainage and floors in many cases were defective, and if metal tanks and cement floors were more general we might avoid what is known as "whey-tank flavor," which we were most sure to have under the conditions that now exist. He spoke strongly of the necessity of having the milk cooled at once, to at least sixty degrees, as well as airing after milking, as it was then less liable to develop bad flavors.

A letter was read from R. E. Spillet, of Dillon & Spillet, urging that cheese for export be made uniform in size. He suggested having them made taller, and weighing seventy-five to eighty pounds, instead of fifty-five to seventy-four, as at present. Messrs. Dillon & Spillet are our largest exporters of cheese, and their opinion should have weight with our factorymen.

A second instructor is greatly needed here now, as it is impossible for one to travel all over the Island and do justice in inspecting and giving instruction in the fifty-four dairying stations. If we are going to improve the quality of our dairy exports and have it all uniformly good, we must have proper inspection and instruction. Our dairy business has fallen off considerably from what it was a few years ago. Some few of the smaller factories have gone out of business for want of a sufficient quantity of milk, but we have too many small factories yet, and perhaps when we get properly settled down to this dairy business we will have fewer and larger factories, and a cheaper rate of manufacture, resulting in a more profitable business. The Charlottetown Milk Condensing Company are enlarging their business, and they find it difficult to get enough milk to keep up with their orders. They have lately had a large order from the Japanese Government for their goods. The winter butter business on the Island is not progressing as it should. There has been too many butter plants put in the cheese factories, and the supply of milk is too small to warrant running them all through the winter season, as the expense of manufacture takes so much of the profit that the farmer ought to have to pay him for producing milk.

The Advantages of Thorough Stripping.

A large financial loss occurs in many dairies where the milking operation is carelessly performed. It may be safely laid down that the milk which is not removed from the udder is practically lost. In view of this, it is easy to see how important it is to withdraw at each milking all the milk secreted by the cow. The advantages of stripping the cows completely in this way are such as to commend the adoption of the practice to all dairymen who are anxious to make the most out of their animals. It is a well-known fact that the milk last drawn from the udder is always far richer in butter-fat than the portion first extracted, so that on this score alone it would be inadvisable to leave behind the most valuable portion of the milk. This, however, is not the only advantage to be derived from thorough stripping. It has been noticed that it generally prolongs the period of lactation, and this consideration should impress dairymen with the importance of insisting upon thorough stripping at each milking.—[Farmers' Gazette.]