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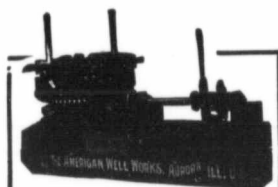
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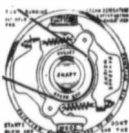


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**F. E. WERRY'S SCHOOL OF
FARM ACCOUNTING**
BRANDON, MANITOBA

"It will cost you \$70 now,"
said the dealer.

Distinctly surprised the farm-
er began to object and then de-
manded the reason.

"Well," said the dealer, "the
material, like lumber and iron
and steel, has advanced in price
and it costs me more now to buy
them. The tariff probably has
something to do with it, too."

At the mention of the word
"tariff" the farmer went straight
up in the air. He began to ex-
pound against the theory of the
whole thing.

The dealer let him run along
a while and then asked again:

"Say, when you bought that
wagon from me in '94, I think
you paid for it in corn, if I re-
member rightly, didn't you?"

"I did," said the farmer, "but
what has that to do with it?"

"You had to give me 600 bush-
els of corn for that wagon, didn't
you?" asked the dealer again.

"I did," said the farmer, after
recalling in his own mind that
corn was only selling at 10 cents
a bushel in those days.

"Tell you what you do," said
the dealer, "you bring me in
600 bushels of corn tomorrow,
and I'll give you this wagon—"

"Well, say, hold on—" began
the farmer.

The dealer interrupted him in
turn. "But that isn't all," he
said. "In addition to the wagon
I'll let you and your wife go
over in the warehouse and pick
out a surrey. Then you go and
pick out the best self-binder in
the shop. And—"

"Here, wait a minute —"

started the farmer.
"I'm not through yet," said the
dealer. "When your wife comes
in I'll let her go into the hard-
ware department and pick out
the best range we have. And
just for good measure, suppose
you tell your wife that she can
also pick out enough kitchen
utensils to entirely refurnish
your kitchen. Now, I'll give you
that—all of that for 600 bushels
of corn. In '94 the same amount
of corn got you just the wagon.
That's a fair proposition, isn't
it?"

The farmer was stunned.

"I'll just work this out in fig-
ures and show you what you are
getting," continued the dealer.

"We'll put the wagon down at
\$70; the self-binder at \$125, and
that'll get you a beauty; the sur-
rey at \$125; the kitchen range at
\$80, and that certainly ought to
be a peach; and the kitchen uten-
sils at \$20, and that ought to
buy a few. Add that together
and you have \$420. Multiply
600 bushels of corn at 70 cents
a bushel and you have \$420."

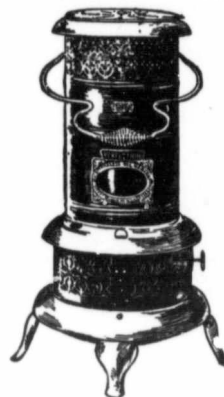
The farmer dug up his \$70 for
the wagon without saying an-
other word and motioned to the
dealer to join him at the cigar
stand for a "smoke."—From
The Kansas City Journal.

Johnnie (to new visitor)—"So you
are my grandma, are you?"

Grandmother—"Yes, Johnnie! I'm
your grandma on your father's side."

Johnnie—"Well, you're on the wrong
side, you'll find that out!"

That Cold Room



on the side of the house where
winter blasts strike hardest always
has a lower temperature than the
rest of the house. There are times
when it is necessary to raise the
temperature quickly or to keep the
temperature up for a long period.
That can't be done by the regular
method of heating without great
trouble and overheating the rest of
the house. The only reliable
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