

lambs correspondingly high, and the Empire calling for more meat the stockman's duty to himself and to his country is plain. All we can say is that we know he will do his duty.

High Prices.

James Walker, a farmer of Scottville, Macoupin Co., Ill., sold at Chicago on August 19th, eighty head of cattle for \$11,784.15, of which 47 steers averaging 1,475 lbs. brought \$10.60 per 100 pounds or \$154.45 each; while 26 steers averaging 1,378 lbs. brought \$10.50 per 100 pounds or \$144.70 per head. These are said to be the highest prices ever realized for such stock. The feeder is 81 years of age, and has been feeding cattle and hogs for Chicago market continuously for 52 years. Within this period he has sold as low as \$3.75 per cwt., and the best hogs at \$2.50, and has seen corn selling at eight cents per bushel which now brings 80 cents.

Foot and Mouth Disease Again.

The following statement has just been received from the Veterinary Director General:

"I regret to advise you that a cablegram has recently been received from the British Board of Agriculture advising this Department than an outbreak of Foot and Mouth disease has been detected at Stallinborough, near Grimbsy, Lincolnshire.

"In view of this unfortunate outbreak the Department will not be in a position to issue permits for the importation of cattle, sheep, other ruminants and swine from any part of the United Kingdom for an indefinite period."

FARM.

Simple Book-Keeping on the Farm.

Editor "The Farmer's Advocate":

From time to time articles are printed about farm bookkeeping, but whether they have any real or practical effect it is hard to say. Nothing is easier than to explain bookkeeping on paper, with examples; but these, unfortunately, have a complex, forbidding appearance, just as they used to have at school. So far as I remember, we used to regard the subject as a sort of game in arithmetic. The pupil was told to consider himself in business, and to open a Capital Account, which was explained as an account with himself. This is too much of an abstraction for the average person, and we had to make entries of this sort on faith, without understanding them. The majority of business men could not explain a Capital Account if the question were put suddenly. Indeed, there are hundreds of men who have made fortunes in business who could not keep their own books. Of course, they have the sense to hire accountants and clerks to do this sort of work for them.

I mention this merely to show that it is no disgrace for a farmer to have no practical knowledge of what is a highly technical subject. That he needs some bookkeeping in his business is another problem. But if he is willing to learn I should never think of bothering him at the outset with a lot of technical terms. The immediate thing is to put him in the way of keeping simple records that he will use and understand. Here, however, we face the fact that practical men, who are clever at doing things with their hands, or in managing other workers, often show great dislike to keeping records of any sort. I have known skillful piece-workers who would not take the trouble to fill in a daily record of their own work. "That's an office job," they would explain, "there's a lot of clerks there who never do any real work—just sitting on a stool putting down figures and drawing their pay!" This is the traditional attitude of the mechanical worker towards the clerk. I have noticed, also, a curious dislike to putting pen to paper among laborers, and successful men who have come up from the laboring classes. A retired hotel-keeper, well-to-do, once told me that he never wrote anything but his signature. "It beats me how any man can work all day in an office," he remarked. Disregarding extremes, the fact is that a man who has done his day's work with the reaper or cultivator is in no humor for a bookkeeping job at night, and will have nothing to do with a system that threatens to tie him up in its own red tape.

When any man begins an unusual job his first difficulty is to get the tools and materials. Working with makeshifts is a nuisance, and should not be tolerated. The first essential is a desk, which can be obtained at almost any price, or a handy man can make one. A good, solid kitchen table is an excellent simple form of desk, the drawer holding all the necessary books and writing materials. The fancy-looking folding desks that have a flap to let down are shaky and cramped, and not worth their cost except as ornaments. The man who sits down to do some writing wants room to rest his elbows on the table. A flat topped desk with drawers is an

good as anything unless one can afford a roll-top. The tendency with a desk fitted with many drawers and pigeon holes is to fill them with rubbish, and in business offices a regular clearing-out is necessary. Of course, a handy desk will attract all the members of the family. The children will want it for their lessons and the housewife for writing a letter; besides it will be used as a receptacle for papers and odds and ends. The owner will have to assert himself occasionally and insist on the desks being kept clear.

If pens and pencils are left loose they will disappear. The practical remedy, as used in offices, is to have a good supply. A dozen pencils can be had for 50 cents, and the five-cent penholders are good enough for anybody. Have a supply of nibs, and buy two or three bottles of ink at once, opening up as used. This is better than buying a large bottle for household use. Some pads of paper, envelopes and stamps will complete the outfit. Fortunately all these are very cheap, and there is no need to muddle along on a starvation allowance.

It will be said that these suggestions are commonplace, but I make them because it is useless telling a man to keep books if he has no place to write and can never find his pencil. As to the actual work, I want to emphasize the point that all bookkeeping is based upon systematic records of daily transactions. If these are kept up properly there is never any difficulty in posting or classifying them so as to obtain any information necessary. The principle is the same no matter whether applied to the biggest bank or factory or the smallest retail business or farm. Now the old-fashioned bookkeeping began with a Day Book, in which were all the transactions of the day just as they occurred—sales, cash received and paid, purchases, notes and drafts. To get them into shape for posting by double entry they were journalized—and at this the amateur accountant generally sticks fast in the mire. But the Day Book and Journal are now usually combined. Sales go into a Sales Book, which is often a carbon copy of the invoices. Cash and banking items go into a Cash Journal, and there are special books for Bills Receivable and Payable. With these refinements, labor-saving in skilled hands, the farmer need not trouble. He wants a concise daily record first of all, and he may begin with an old-fashioned Day Book, which he can keep without in the least worrying himself about the rules of bookkeeping.

Any decent blank book will serve, but for convenience I would recommend a "cap" size Diary—the kind that has half a page for every day in the year, all ready ruled and dated. Many farmers keep a Diary anyway, and to extend its use to include all necessary records is easy. The daily entry should include:

1. A note of work actually done, with particulars.
2. A record of anything bought or sold, whether for cash or otherwise, except, perhaps, household supplies.
3. Proper details of any other transaction, such as giving or taking a Note.
4. Memoranda about live stock.
5. General notes: weather, conditions of crop, family affairs that are worth recording, etc.

Under the head of Work a farmer should put down the number of hours teaming, cultivating or seeding, with particulars of the field or crop. In addition quantities and areas should be noted—so many loads hauled, or acres cultivated; so many pounds or bushels of seed sown. An odd job, like half a day cleaning out the stable requires no further explanation. Chores may be taken for granted, but anything that takes up the time should go down. There are no rules about making entries of this sort—the whole point is to have the farmer do it in his own common-sense way, without worrying about rules at all. When a junior clerk is learning to keep

records in an office he must follow standard methods, but a man keeping track of his own affairs should set things down as he understands them. It is all right to keep cards out in the fields or in the milking-room, and these may be part of the system, but as to work, the hundred-acre man can surely remember what he has done during the day, and jot it down in the Diary in two or three lines. Or the job may be turned over to his wife or some member of the family who will look after it without fail. Keeping up a Diary is largely a matter of habit.

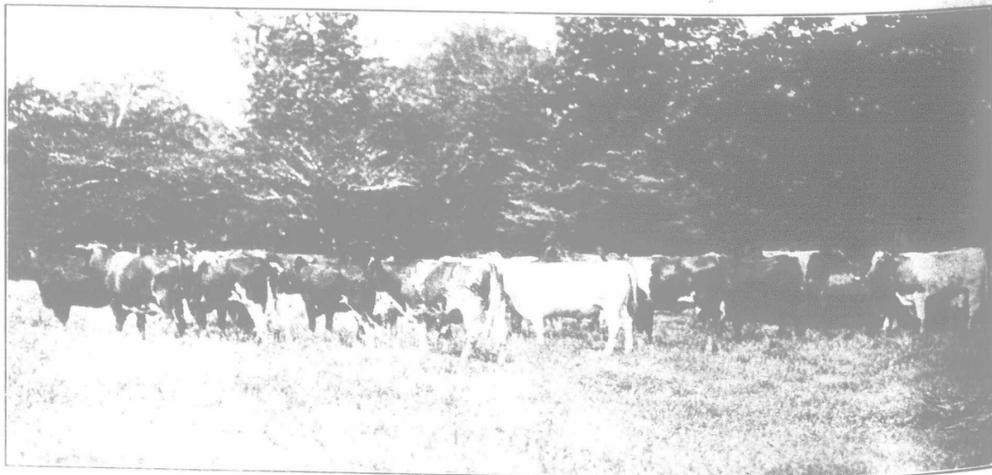
Now, under the head of sales and purchases everything which is not a daily occurrence should be put down, giving particulars of price and quantity. As to household supplies, most farmers run accounts with the grocer and butcher, and by getting their accounts regularly and checking carefully it will be enough to enter them when paid. The same is true of the hardware man, the harness-maker and others. But stuff actually sent off the farm, like milk, fruit or saleable crops should be entered on the day, so that when returns come in they can be checked to the very pound. If the farmer is selling to the public he should have printed bill-heads, and bill things as shipped. Don't be afraid to make out bills!

If any transaction requires the giving of a note enter all particulars, including the amount and due date of the note and where payable. Then turn over the Diary to this due date and enter "Note \$..... in favor, due to-day." Make similar entries of notes taken, and preferably have them payable at the maker's own bank.

Entries about live stock should note sales and purchases, and additions to the herd in the natural course. If a cow or mare is sent for service it should be entered with the name of the sire, owner, and fee to be paid. Then if keeping a Diary turn over to the date when results are to be expected and make a suitable memorandum. If offered for sale in the meantime a proper record of this sort may be worth dollars; anyway it is more business-like than guessing. It is well to know that bona fide original entries, as in a Day Book or Diary, on any subject, are valuable evidence in a court of law. Of course, they may be questioned, like anything else, because a man might fake them for a purpose; but if it appears that records are regularly kept in a proper manner, and that a particular entry is regular, it will be accepted as bona fide and correct unless something is shown to the contrary. As to notes of a general character, I do not think any suggestions are necessary. If an order is given, to an agent let us say, it should be put down. If in doubt, record anything that may have to be remembered, but don't fill the book with matters of no importance.

Now, up to this point, I have simply tried to make it clear that the basis of farm bookkeeping is simple, and within the capacity of any one who can read and write and who will take a little trouble. A Day Book or Diary of daily transactions is immensely valuable just as it stands. The information is there; whether it ought to be classified or "posted" depends upon the time available and the sort of farming that is being carried on. In a business-house posting must be kept up daily, but on a farm there is no hurry. It may wait until the slack time in the winter when indoor work is in order.

The usual method of classifying entries or transactions is to post them into a ledger. On the single entry system, there is no mystery about this; ledger-keeping is merely getting together all the items that affect one person or firm or department. If we are doing business with John Smith we charge him for all he gets—money and goods—and credit all he pays or supplies. If we open an account for a particular enterprise, a field of corn, for instance, we charge all the ex-



A Nice Group.
Some good cattle on a good Ontario farm.