

think, perhaps, geese or hens can use a small quantity and show more returns than cattle, horses or hogs.
Huron Co., Ont.
H. G. MAGEE.

Gross Returns From a Prince Edward County Farm.

EDITOR "THE FARMER'S ADVOCATE":

Probably most farmers keep a more or less elaborate system of accounts, mostly less. No doubt most of us could spend, profitably, more time than we do in keeping accounts. My system, though not learned in a business college, is simple but gives me the information I need at the end of the year. It is simply two columns headed, respectively, "Receipts" and "Expenses." I have not yet learned how to account for the different branches of farm work, as we perhaps spend five minutes feeding the horses, ten minutes feeding the cattle, and ten more the hogs, and sometimes take the feed all from the same bin. Of course, I know this isn't systematic, but hope some day to work out a time book and set down how many minutes it takes to do each chore around the farm.

Our farm consists of 95 acres of land fit for the plow, and ten more in pasture. I shall not attempt to average up a number of years' operations but will give you a resume of operations in 1916, to most farmers a lean year on account of exceptionally wet weather in the spring followed closely by exceptionally dry weather. Our chief source of income is dairying, and, coupled with this, we are building up a herd of pure-bred Holsteins. We hope, in the near future, to increase the revenue of the farm by the sale of these. Side lines followed are beans, wheat and hogs.

We have milked nine cows the past season and their average production, weighed each milking, has been 10,216 pounds. The milk is sent to the cheese factory for eight months, and manufactured into butter at home the other four months. Following are the gross returns from these nine cows:

Cheques from cheese factory.....	\$1,049.60
2 pure-bred bull calves sold.....	120.00
4 grade veal calves.....	44.00
Milk sold by the quart.....	22.45
230 lbs. butter, average price 33c.....	75.90
125 lbs. butter, average price 43c.....	53.75
Total.....	\$1,365.70

No account was kept of milk fed to veals or pure-bred calves, nor of that consumed at home. Three pure-bred heifer calves were raised, and these took considerable milk for a time. The other items of farm income were as follows:

1 horse sold.....	\$ 175.00
1 grade heifer.....	55.00
1 bull.....	50.00
Hay.....	100.00
70 bushels seed oats at 75c.....	52.50
100 bushels fall wheat at \$1.25.....	125.00
5 hogs, 835 lbs. at \$10.75.....	89.66
20 young pigs.....	35.00
Prizes won at fair.....	34.25
25 bushels beans at \$5.....	125.00
42 bushels turnips at 40c.....	16.80
5 bushels clover seed at \$12.50.....	62.50
Proceeds from cows.....	1,365.70

Total receipts.....\$2,286.41

I will not enumerate in detail the various expenses, but the total figures up almost exactly \$1,000. It includes, among other things, payment for a new binder, and six tons of feed bought before the rise in price, to augment the short grain crop. This shows a net profit of nearly \$1,300.

There is another feature to take into consideration, however, in figuring the results of the year's business, namely, an inventory of stock on hand. To be of use, this must be done each year at about the same time, and need not take more than an hour or so. Selling live stock, grain, etc., increases the revenue, but reduces the amount of inventory. Young stock raised on the farm increases the value of the stock on hand, but does not show up in the record of receipts and expenses. Also, each year we use an implement it is worth a little less, and account should be kept of this when we figure our net returns. A new machine should be inventoried at actual cost the first year, and a certain percentage written off for depreciation each succeeding year. The amount of hay, grain, etc., on hand can be roughly estimated and reckoned at current market prices. Below is a summary of my inventory for both 1916 and 1917, which goes to show that more than current receipts and expenses must be reckoned, if we are to know how we stand at the end of the year.

January, 1916,	January, 1917.
Horses, 6 head.....\$ 800	Horses, 5 head.....\$ 625
Cattle, 13 head.....1,600	Cattle, 14 head.....2,500
Machinery.....536	Hogs, 12 head.....110
Feed, seed, etc.....1,072	Machinery.....668
	Feed, etc.....1,053
\$4,008	\$4,956
Prince Edward Co., Ont.	DAIRYMAN.

Returns From a Middlesex Farm.

EDITOR "THE FARMER'S ADVOCATE":

I have a farm of 100 acres, on which five cows are kept and 65 hens go to keep the house. Five calves are raised. One horse is sold each year. Last year 103 bushels of alsike were sold at eight dollars and ten cents per bushel, and 500 bushels of seed oats at one dollar per bushel. Turkeys brought in one hundred and twenty-five dollars. We value the profit on winter feeding sixty-eight head of steers fed to go to grass, (fed on silage and straw and threshed alsike,) at fifteen dollars per head. Three sows are kept to farrow in the spring; fourteen fall pigs in feeding will be worth twenty dollars each in the spring, and three litters of little pigs, say twenty-four, at five dollars each.

Five calves at \$25 each.....	\$ 125
One horse.....	235
103 bushels alsike at \$8.10 per bushel.....	835
500 bushels seed oats at \$1.00 per bushel.....	500
Turkeys.....	124
14 pigs at \$20 each.....	280
24 little pigs at \$5 each.....	120
68 feeding steers at \$15 each.....	1,020
Gross returns.....	\$3,239

Cost outside of any self-hired help.....	\$175.00
Threshing alsike.....	96.00
Threshing grain.....	30.00
Twine.....	14.00
Filling silo.....	8.00
Gasoline for pumping water.....	10.50
Three tons of corn at \$1.70 per cwt.....	102.00
Two and a half tons fertilizer.....	74.00
Use of corn binder for cutting corn.....	7.00
Total cost.....	\$516.50

Gross returns.....\$3,239.00

Total cost.....516.50

Net returns.....\$2,722.50

Middlesex Co., Ont. W. E. NOYES.

[Note.—What about interest on investment, labor done by those of the family, depreciation, etc?—Editor.]

Good Returns.

EDITOR "THE FARMER'S ADVOCATE":

I am interested in a 200-acre farm, a good deal of which is just pasture land; the balance is clay loam of rather a heavy texture. We have a system of book-keeping, which, though not elaborate, answers our purpose very well. It is just keeping a day book of all receipts and expenditures, and then at the end of the year figuring up gross returns from any one line of stock. This is a system which takes little time, and any farmer can do it. We carry on a system of mixed farming, raising and keeping all kinds of live stock, and just growing sufficient feed to carry this stock over winter. We do not keep track of the feed each line of stock consumes. We do not buy any feed except oil cake and bran, but by measuring or weighing the feed occasionally we have an idea which line of stock pays best. The sheep are the most profitable; the hens coming a close second.

Four horses will do our work and driving; two of these are heavy and two of the carriage type. One or two of these are always mares raising colts, this brings in some revenue and brings down the cost of our horse-power. During the year we sold two horses at an average of \$190 each.

Our cows are grade Shorthorn. We milk the cows and raise all the calves by hand. These are finished on grass the summer they are two years old. The milk from the cows is sent to a cheese factory in summer and made into butter in winter. These cows freshen in March. For milk and butter sold in 1916 these cows averaged \$68 each; this after supplying the house with milk and butter.

January 1, 1916, we had 34 pure-bred Shropshire sheep; 12 of these were breeding ewes, from which we raised 19 lambs. During the year we sold \$810 worth of wool and sheep. We have now 27 sheep to start this year. This is our easiest money, as the sheep take very little care, and also prove that pure-bred stock pays.

As we do not grow much grain we just keep one brood sow, a grade Yorkshire, and by using a pure-bred Yorkshire sire we can produce pigs of the most desirable bacon type. This sow farrows twice each year. Last year we sold 18 hogs (this being two litters) for the sum of \$427.

January 1, 1916, we had 65 pure-bred White Wyandotte hens, and during the year they laid 750 dozen eggs. As the hens laid well during the winter months, our average selling price for the year was 30½ cents per dozen, which equals \$228.75. We raised 112 chickens; 62 of these being cockerels. These were sold in July and August, at an average of \$1.30 per pair, which equals \$40.30. We think it a good plan to sell the cockerels early as this gives the pullets a better chance. We sold 55 of the old hens at an average of 90 cents each; this equals \$49.50. We now have 50 pullets and ten old hens for 1917. The revenue for hens in 1916 was \$318.55. This is not all profit, but we grew the feed ourselves and a good deal of their living was picked up around the farm. This is a branch of farming that is not very well looked after, and is one of our best payers.

1916 was the best year financially we have ever had, for the reason that we had live stock to sell. We all know that grain farmers suffered during 1916. During the high prices for grain and hay in 1914 and 1915 we stuck to the live stock and have reaped our reward. Although grain and feed are dear now, we are going to still keep stock. This line of farming takes little work, and as wages are dear this means something. Our aim for 1917 is not how much stock we can keep, but to try and make the most of what we have; putting every animal in good condition before offering it for sale.

Haldimand Co., Ont. BEGINNER.
[Note.—What about the cost of production?—Editor.]

Automobiles, Farm Machinery and Farm Motors.

The Farmer's Garage.

Our recent correspondence contains an interesting letter from C. M. Blyth, Blythwood Farm, Guelph. The communication is as follows.

"I have appreciated your articles on automobiles written by Auto, and would suggest that he write an article on the best kind of a garage for a farmer to put up, as doubtless there will be a large number of farmers putting up garages next spring and he could give us some valuable information as regards suitable dimensions, and if they should be built with the idea of keeping the car as warm and dry in winter as possible without a fire. Also would it be advisable to buy the gasoline and lubricating oil by the barrel and if so the best method of storing etc.

"Would it not also be a great saving on tires if we had some handy way to jack the car up while in the garage as it would be standing there a very large per cent. of the time?

Wellington Co., Ont. C. M. BLYTH.

The first consideration in the construction of a garage for a farmer must be the size. The average car is about 5 ft. wide and 14 ft. long. The length, of course, is greatest when the top is lowered and a bumper attached in front. This means that if you are to have any operating space for the cleaning and care of your machine, the minimum dimensions must of necessity

be 9 ft. by 20 ft. We always believe, however, that a little extra width and a little greater length does not add much to the expense of the building, and should be considered favorably. In the selection of material, you will be able to choose between stone, brick, galvanized iron, concrete blocks and wood. The first is occasionally utilized in districts where good building stone is available at low cost or where cobble stones are plentiful. Stone, under any circumstances, is expensive, but some farmers have adopted it in order that the garage might correspond with the home and other buildings. Brick is also made use of, in order to promote harmony with other structures. Galvanized iron recommends itself because of its economy, but unless the garage is carefully constructed, it will have a tendency to sweat. An excellent building can be erected, for a minimum expenditure, with concrete blocks. Wood is, of course, the cheapest form of construction, but you must remember that fire in a garage creates a dangerous incident. If fire obtains any kind of a start in a wooden building, the machine inside can seldom be saved. No matter what choice you make, in so far as material is concerned, constantly bear in mind that the longer you can keep your building warm without the use of fuel, the safer and better you are going to be. A flimsy structure, devoted only to protection from wind, snow and rain, will be found unsatisfactory.

Now for the plans.—construct the floor of your garage at least 16 inches above ground in order that on the inside it may slope to a vent in the centre. This is going to enable you to wash the car in the garage and allow the soiled water to run on the ground and evaporate. You will also be able to drain your radiator in a most convenient manner. The sloping floor also has other advantages. We do not recommend the construction of a pit in a private garage, but when you have a sloping floor, it will be possible for you to get under the car conveniently by using what is known as a cradle. This is simply a board with four spool wheels that moves readily in any direction desired and allows the operator to work flat on his back.

The walls should contain shelves upon which all the tools, waste, etc., must be kept in open compartments. Articles, especially waste, cloths, etc., when covered with oils and greases, have been known to create spontaneous combustion. The question of ventilation must be very carefully considered. Have plenty of windows in order that the air on the inside may be purified at frequent intervals and without difficulty. If you are running your engine in any closed building, the air becomes poisoned with the exhaust gases, and carbon monoxide when breathed, saturates the blood to such an extent that the latter cannot take up oxygen. A small amount of the carbon monoxide causes headache in a short space of time, and when the atmosphere