

The Jersey Milk Cow Class was Truthfully Described as "The Best Yet."

In the foreground are Cowall's Duchess of St. Peter and Penther's Patricia, exhibited by R. H. Bull & Son, Brampton; third in line, Brampton Bright Prince Aboukara, A. H. Little, London, and fourth, Mouise, R. J. Fleming, Toronto. The photo does not do justice to these splendid cows.

## The Value of Records to the Farmer

They Won't Make Him Rich But They Are a Business Guide—By J. S. Ball

THE subject of farm accounts is one about which there are many misconceptions. We have been too prone to lay stress upon the mere formality; to make it appear that farmers are expected to believe that if they only had certain special kinds of books and forms the accounting would be easy and fruitful in results. Practically all farmers keep records of one kind or another, and the average farmer is not easily impressed with the notion that there is any special virtue in merely setting down columns of figures, yet there remains a class of writers on this subject who seem to think that if all farmers could only be persuaded to practice double-entry bookkeeping, all the problems of agriculture would be solved as by magic.

No one knows better than the practical farmer that there is nothing of the cure-all in the keeping of accounts on the farm. The practice will not of itself turn a poor farm into a rich one, a poor farmer into a good one, or losses into profits. Farm records, if accurately kept and intelligently utilized, are an aid to a better understanding and insight into one's business affairs, and are worth while in exact proportion to the accuracy and completeness of their recording and the pertinence of the use that is made of them. These are facts well known to thousands of farmers who keep accurate accounts and make good use of them.

### What the Records Are For.

In beginning record keeping it is of vital importance to have a clear understanding as to just what facts about the farm business should be shown by the records day by day and at the end of the year. It is as useless to start record keeping without having thought over and decided on what you intend to have the records show, as to begin digging a foundation and hauling lumber for a building without first deciding on the kind and size of structure to be erected. No farmer would be so foolish as to start his teams to a field to work without first making up his mind what crop he intended to grow thereon. It would be just as foolish to begin record keeping without a definite idea of what facts about the farm business the accounts are designed to bring out.

When this is thought over and decided upon the next step is to secure this information with the least amount of work and in the simplest way. The kind of books and forms used does not matter in the least, providing the records are complete and accurately kept, but a method is desirable that will promote facility in summarizing the records at the end of the year. The continued keeping of the accounts will often develop the most convenient form. Usefulness is the test of value. The use that is made of farm accounts is the measure of their value to the farmer, and the simpler the accounts kept by the beginner the greater the chance for them to prove of use.

### Examples of Simple Records.

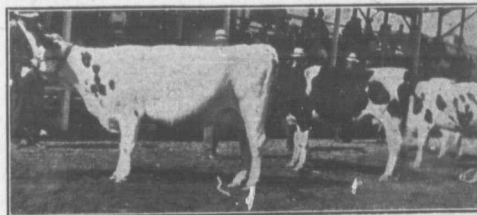
Among the oldest examples of farm records may be mentioned the practice of shepherds in ancient times, who counted their flocks by dropping pebbles in a bag. A primitive method, but an example in many instances well worth the time it took, for by its means definite facts were gained and losses avoided.

In sections of the country where corn is husked from the shock in the field, it is a common practice when hauling it in to keep tally of the number of

bushels or barrels by marks on the side of the wagon box. This is another instance of a primitive record from which full benefit is realized, since the tally is used in divisions between landlord and tenant and is also the record by which the huskers are paid.

Farm records may be roughly divided into two heads: 1. Records of happenings. 2. Records of money transactions.

Simple accounts of everyday happenings are often of great use. Every farmer makes a note when a calf is born or a sow farrows. Many do so mentally only, but it is none the less a note. If such notes are written down in a way that makes reference to them easy, they become of much use in supplying needed information when memory fails. Notes re-



A Strong Top for the Dry Two-Year-Old Class.

Judge Moscrop of Minnesota warmly commended the white heifer, Francy Maid 2nd, exhibited by Rettle Bros., Norwich, Ont. A straight heifer with a particularly fine udder.

cording other everyday happenings often prove useful. Among these may be mentioned the dates when animals are bred, when lured or discharged, accidents occur, pasture season begins and ends, first and last frosts occur, incubators are set, spring work begins and fall work ends, seed time and harvest occur, etc. Such notes as these when systematically recorded and constantly referred to are of much value. They enable one to take proper precautions as to feed and care of animals prior to the birth of young, thereby often saving both mother and offspring. Disputes with hired men as to wages are avoided by recording when they are hired, a wage agreement, and all amounts subsequently paid them. Accident records are of value when seeking redress for damages, pasture data when figuring on feed supply, and frost and other weather data in planning the year's work.

### The Cash Book Record.

A record of the cash received and paid out is made by many farmers, but all the benefits to be derived from such records are seldom realized. The most important use made of them in many cases is as a means of checking up bills when sent in, to see whether all payments have been duly credited. The realization of even this small part of their full value, sometimes makes such records well worth while. There is no reason why every farmer should not have such a check on his business dealings, and losses can

often be avoided by proving credits that have been overlooked by the storekeeper.

The cash account may be kept in any convenient form, but perhaps the simplest and most interesting way for a beginner is to use a diary. If this is done, part of the page may be used to record the daily happenings and the cash record made on another part of it, thus giving a complete record of the day, and in addition to the foregoing daily notes of personal affairs, ideas and events may be jotted down, thus giving such records a personal touch, making them of more than mere business significance, and giving them color that will make them of interest in years to come. Any information wanted at the end of the year may be assembled from a diary account book in a few hours.

## Prevent Winter Killing of Alfalfa

Don't Cut or Pasture in the Fall

By Tom Alfalfa.

IN our neighborhood there are dozens of fields of alfalfa that were badly thinned last winter. Of course, the winter was unusually severe, but there are other fields that came through with little loss. Why the difference? I would like to see the alfalfa varieties that are not hardy as more to do the winter killing than any other one factor. The factor of next importance is cutting or pasturing too late in the fall. In connection with both of these factors, Mr. F. Graber, of Wisconsin, has some interesting things to say in *Hoard's Dairyman*, which I would like to see reproduced in *Farm and Dairy*. A few paragraphs from his article are as follows:—

"In the fall of 1917, the upper half of our five-year experimental plots on the Wisconsin Experiment Station Farm, was cut on September 25, a fall growth of 12 to 15 inches was left on the lower halves of these same plots. This spring and all summer long you could see to the very line the difference in the stand and growth of the alfalfa where it was and was not cut late the previous fall. The upper half of each of these plots was decidedly thinner—shorter in growth, redder, and yellowish in color. It had been weakened and partially white-killed by late cutting and had not yet recovered from the shock. This season's yields will warrant our most careful consideration.

"Late fall cut half of the plots of common alfalfa (first cutting) averaged 1420 lbs. of wet 4 free, field-moist, alfalfa hay an acre compared with 3,300 lbs. for that which was not cut after September fifth the previous fall, a reduction in yield of over 50 per cent. With the second crop late fall cutting reduced the yield 35 per cent.

"With the harder Grimm and Baltic alfalfas this wise practice did not cause such a serious loss but even these sturdy varieties suffered considerable reduction in vigor of growth and yields. The late fall cut portion of the Grimm and Baltic plots, (first cutting) averaged 3,720 lbs. of wet free, field cured alfalfa hay an acre, compared with 4,650 lbs. for that which was not late fall cut—very pronounced differences when measured in the dollars and cents of present hay prices. With the second crop late fall cutting reduced the yield 11 per cent.

The experience of Mr. Graber is right in line with our own. We have cut a third crop when the result was a weakened stand. In late years, however, we have more often left a delayed third cutting to hold the snow and the results were always very apparent and very satisfactory. Our Grimm alfalfa last fall had a top of eight or ten inches and as far as we could see, there was no winter killing.

Anyone who is expecting to raise a number of hogs during the coming season, should try to get some seed of an early maturing corn, such as Quebec Yellow, for use in the finishing period next spring. With the price of grain as high as it is, hog men can probably be assured during the summer. The early maturing corn will come in for use after the hogs come off the pasture, and might probably be "hogged down" as they do in the corn belt of the United States. It would help a hog man to keep the row of corn at the last cultivation. In this way a large number of hogs might be finished on a small acreage without much labor.—G. B. Rothwell, C.E., Ottawa.

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