

## Every Cow a Profit Maker

Our Herd Accounting System Insures This—*Ey J. Lee Alexander*

**W**E keep an account with every cow in our herd. We know just exactly what each one is worth to us. When Mr. Edwards and myself started farming at Hillhurst, Que., 15 years ago we did not have much experience. Ours was then a mixed herd of almost all breeds. We decided, however, that as neither of us had much experience in dairy farming to adopt a system in regard to our cows, that would keep the unprofitable ones out of our herd. We, therefore, procured a Babcock tester and a set of scales, and adopted a rule that every cow that would not make a profit of at least \$25 above the cost of her

During haying, all hay suitable for dairy cows was stored by itself, and measured. Each cow was charged with her proportion. This also applied to the ensilage. We took our hay at the highest price paid in the locality, and counted our ensilage at the rate of 2½ tons at the same value as a ton of hay. The roots were measured and fed. The concentrated ration was made up of home-grown grains, ground, and other meals, such as bran, cotton seed meal, oil cake meal, gluten meal, etc., bought and mixed to make a balanced ration. This mixture was fed to the cows at about the ration of seven pounds for each

pound of butter fat, when the hay was mostly timothy, and less when clover. We had a sheet with each cow's name and the amount she was receiving over the meal box, and whenever it was necessary to change a note was made of this, and at the end of the month the amount footed and charged up in the ledger.

In this way we know how each cow was doing and it is needless to say changes came often for a number of years.

After three years we increased our profit required to \$50, and think this is plenty low enough. Any cow that fails to show this amount (without some good reason) on the credit side of the ledger goes for beef. Our herd has increased from 25 at the beginning to from 60 to 90 milking cows, and the average production from a little less than 200 lbs. first year to 456 lbs. of butter for 1916, and the net profit per cow from \$17.50 to \$90.60.

It was through our cost accounting system that we came to notice the difference in profit between the high and low testing cows and on that ground I take exception to the R.O.P. standard for Jerseys. Too much emphasis is placed on milk. In our herd we had cows showing a yearly net profit of \$125 that could not enter the R.O.P., while others that could, we were selling for beef. This is something which our records have established to our satisfaction, anyway, that where the profit is based on the Babcock a high testing cow is



A Few Members of the Jersey Herd of A. H. Menzies & Sons, Pender Island, B.C.

more profitable than a low testing one. I have yet to own a cow that will make 500 lbs. of butter as cheaply from 12,000 lbs. of milk as one that will make it from 8,000 lbs., and right here I would like to call attention to dairy type.

### We Show Our Producers.

All of our most profitable cows are those that would please the eye of a dairy judge, and instead of the blue ribbon cows giving a man the blues, ours are the most profitable in our herd. We note with pleasure as the typey showing cows get more numerous, our net profit per cow increases.

In regard to the time required to do the book-keeping I am sure I cannot say as for the first 10 years I did it all myself after my day's work, but for the last five years I should say that the time taken for all extra work about the dairy, that is, the work that the average farmer does not do, might require one day per week, but any one who tries it for a year or two will agree with me that it is the most profitable work ever done on a farm. Perhaps a copy of one of our cow's accounts for six months might be of interest. I am sending that of Gentle Fern, 6339. This cow has won more first prizes and grand championships than any other female we own. She has been shown all over eastern Canada for the last two years, and has only been placed second once, and that to her stable mate Imp. Brampton Petal, No. 2699, who won over her at Sherbrooke last fall. This very promising young four-year-old has a record of 405 lbs. fat in her first or two-year-old lactation period, and will certainly make a large record this year if nothing prevents. Gentle Fern dropped a calf on the fair grounds at Quebec August 25, 1916, the next day winning first and grand championship. She was shipped from there to Sherbrooke, and from there home, on September 8th. She won a little over \$80 in individual prizes, besides being one of the winning mature herd at every exhibition shown. The record she has made will be the best proof we can offer that we milk our show cows, and show our milkers.

The high price of potatoes is due to a worldwide shortage, not to illegal combinations among growers and dealers. Prosecution of potato exchanges and imposition of an embargo on exports could not, therefore, reduce prices to a normal level. The most notable effect of such drastic measures would be to discourage production another year.

### A SAMPLE PAGE FROM THE HERD LEDGER

Showing how Mr. J. Lee Alexander, Hillhurst, Que., keeps accounts with each cow in his herd.  
Gentle Fern.

1916.	DR.	1916.	Milk.	Test of Butter Fat.
Aug. 6 day meal...	\$1.09	Aug. 25, dropped calf.	6.6%	14.62 @ 36c... \$5.11
Sept. 30 day meal...	6.62	Sept. 1, 238 2-5	6.6%	85.57 @ 33c... 32.52
Oct. 31 day meal...	5.40	Oct. 1, 1,244	5.9%	82.98 @ 42c... 34.86
Nov. 30 day meal...	5.67	Nov. 1, 1,144 4-5	6.2%	72.32 @ 43c... 31.10
Dec. 31 day meal...	6.00	Dec. 1, 909	6.8%	
1917.		1917.		
Jan. 31 day meal...	6.89	Jan. 1, 887	6.6%	66.48 @ 44c... 30.14
Feb. 28 day meal...	6.73	Feb. 1, 813	7.5%	66.58 @ 45c... 29.56
Pasture from Sept.		Feb. 25, 777	7.2%	65.38 @ 45c... 29.42
16 to Oct. 22.....	1.50			
1 ton hay.....	7.00			
2½ tons ensilage.....	7.00			
1,000 lbs. roots.....	2.50			
	\$55.70			\$193.31
				55.70
				\$137.61

feed for a year could not stay in our herd. At that very modest demand we had to replace 22 out of 28; and this herd was considered one of the best grade herds in this locality.

Our method of bookkeeping was to keep a cow ledger, each cow having a page and being credited with what she produced and charged with what she consumed. Her milk credits were tabulated on a sheet of cardboard ruled into 31 squares, each divided into two parts for morning and evening milking. In this way we kept record of every pound of milk produced by each cow. A sample from four milkings taken each month was tested and the amount of butter at the selling price credited each cow. I will add that we made our own butter, and the variations between Babcock and churn carefully noted, and amounts subtracted or added as the case might be, but on the whole there was very little difference after adding an 18 per cent. overrun.



Black and White Cattle will Always Find Favor Among City Milk Producers.