

AND THIN

73 POUNDS.
13 POUNDS.

and Shortness
Six Years.

NO NERVE PILLS

ght, Burnley, Ont.
eatly troubled, for
t and shortness of
k eighty rods with-
times in that short
ak and thin I only
pounds. I decided
ilburn's Heart and
taking eight boxes
d weight, and now
l thirteen pounds,
l in my life. I feel
well as ever I did,
ilburn's Heart and

box or 3 boxes for
r mailed direct on
e T. Milburn Co.,

IANAGER

the position of
or the Regina
ion will be re-
15th February,
200 per annum.

1343, Regina, Sask.

Y'S APPEAL

will send free,
my home treat-
y cures Leucorr-
placements, Fall-
nful or Irregular
Ovarian Tumors
Flashes, Nerv-
Pains in the
s, Kidney and
here caused by
our sex. You
nt at home at a
2 cents a week.
s Own Medical
free on request.
ss Mrs. M. Sum-
sor, Ont.

COMPANY

F LANDS

repared to lease
purposes all re-
lf sections. For
e Land Depart-
Company, Win-

ED GARDEN TOOLS

d give bigger crops.
1909.
09B Philadelphia, Pa.

VIOLIN FREE

This is a fine, handsome
ar-toned, full-sized violin
dly polished, nicely color-
complete with string
edge, three gut strings,
any fifth pegs, long bow
white horse hair and box
resin. Everything com-
to sent securely packed
a box. Just send us your
me and address, and agree
sell only 8 boxes of our
mous New Life Vegetabla
lla. A grand remedy and
re for all Weak and Im-
re Conditions of the Blood,
digestion, Stomach Trou-
Constipation, Weakness,
rmons Disorders, Rheu-
tism and Female Troubles,
grand Tonic and Life-
fiter. These are our regu-
-size size. They are easy
sell, as each customer who
ys a box of medicine from
us is entitled to receive a
resent of Silverware. Cuff
lakes or ring. Don't miss the
chance of your life. Send
us your name and address
at once, and we will
promptly send you by
mail (postage paid) the
8 boxes of medicine.
When sold remit to us
the \$2.00 and we will
send you this hand-
some Violin, etc., just
as represented. Write
to-day. Address THE
NEW LIFE REMEDY
CO., Dept. 74
Toronto, Ont.

Again, in the Italian earthquake, we are informed that the sea level dropped and the Straits of Messina were entirely altered. Since the sea-level cannot very well fall twenty feet instantly without the water rushing somewhere, we are left with the hypothesis that a large volume of water escapes through the fracture in the bed of the ocean, into the almost unimaginable heat beneath the earth's crust.

Having now introduced a large volume of water beneath the earth's crust, one may speculate *ad infinitum* without much fear of contradiction. As it may safely be said, no one knows what is occurring in those impenetrable (by human agency) regions.

One thing is certain. Before water may be transformed into steam, it must expand. That water, in contact with a molten mass, must either quench the heat or become steam appears to be equally certain. But the enormous volume of water behind will not allow it to expand into steam, and it clearly cannot extinguish the internal molten mass many times greater in volume than itself. Consequently, we seem to have a very near approach to the paradoxical school-day problem of "an irresistible force meeting an immovable mass!" And the only apparent result is—a volume of water, white-hot, greater than the greatest heat ever generated by human agency, rushing round internal caverns, seeking for a point of least resistance where it may expand into steam.

How long this titanic phenomenon continues—minutes or years—it would be vain to consider, but we may try to imagine the terrible explosion which ultimately occurs when a weak spot in the earth's crust is found.

Although the great majority of volcanoes are within close proximity to the ocean, it by no means follows that the earth's crust is more substantial inland. The hot-springs of Yellowstone Park and the Dominion Park in Alberta are signs that great heat is not far removed from the surface in those mountainous countries; but one may, perhaps, conclude that the possibility of a seismic wave inland is much reduced by the absence of a large volume of water.

In speculating whether earthquakes are on the increase or otherwise, we must not forget that it is only comparatively within recent years that a systematic record of seismic waves has been kept. But even if they are decreasing in number, owing to the greater resistance offered by the earth's crust, we may certainly expect an increase in violence owing to the same cause, and an increase in the loss of life, owing to the rapid multiplication of the human race. However, we do not appear to worry much whatever happens, and no doubt the Sicilians will soon return to their charming cafes and delightful parks, while grim old Etna returns to slumber.

"And that inverted Bowl we call The Sky,
Whereunder crawling coop't we live and die;
Lift not thy hands to It for help—for It
Rolls impotently on as Thou or I."

A SYSTEM OF FARM BOOKKEEPING

(Continued from page 118.)

I have previously explained capital, real estate and building accounts. The next six accounts are plant accounts and subject to depreciation. A percentage must be written off each account. The amount written off must be a matter of judgment, care being taken to make it sufficient to cover actual depreciation. I am in the habit, for instance, of writing 5% off "Mechanic's Tools," but 10% off "Harness." Depreciation is just as much an item of expense as wages or taxes. The amounts written off are deducted from the account and debited to profit and loss. The balance is then carried forward to start the account for the next year. The next seven accounts are generally the producing departments and should show sums to be transferred to the credit side of profit and loss account. If, however, such is not the case it may be necessary to write something

"Hitch up" to
"Frost" Fence
"Tandem." It will pull
Big Business your way. And
you desire more money.

Every ambitious man desires to earn more money. If you are in that class, here is your golden opportunity. "Hitch Up" to the "FROST" Fence "TANDEM." It will "Pull" big sales your way.

The leading horse represents "FROST" WOVEN FENCE. The New Fence that holds the record for big sales. That created such a big sensation last year. The fence with the greatly improved and absolutely secure tie. The ONLY Woven Fence with necessary provision for expansion and contraction.

The second horse represents "FROST" FIELD ERECTED



FENCE—the "old reliable" that was the choice of those who indulged in the use of Wire Fence eleven years ago. It has been their choice every year since. Built with Coiled Wire Horizontals, No. 7 Hard Steel Uprights and secured with "FROST" Galvanized Metal Binding. Fences built eleven years ago are still the pride of the farm.

We are largely increasing our manufacturing capacity and new

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"Frost" Fence

WHEN ANSWERING ADVERTISEMENTS PLEASE MENTION THE ADVOCATE

off one or more of them for depreciation. Horses account for instance may show less value this year than last. The difference must be written off and go to profit and loss account.

The method of closing out the live-stock accounts may be illustrated by taking the poultry account as a sample.

POULTRY ACCOUNT			
	DR.	CR.	
Jan. 1, 1908			
Balance.....	\$40.00		
Eggs sold during year.....		\$35.00	
Poultry sold during year.....		30.00	
Breeding stock purchased.....	5.00		
Feed consumed during year.....	30.00		
Dec. 31, 1908			
Present value of 100 fowls.....		35.00	
Transferred to profit and loss acc't.	25.00		
	\$100.00	\$100.00	
Jan. 1, 1909			
Balance.....	35.00		

The above account is probably clear enough without comment, but I might say that in all the live-stock accounts the value of the stock at the close of the year should be placed in the credit column and the difference between the sum totals of the two columns is transferred to profit and loss account. The amount of the present value of stock on hand is the amount to be carried forward as the balance to start the account for the following year.

Wheat account is very simple. The amount used for seed is credited at market price and farm expense account debited with a like amount. If part of the crop is still unmarketed, a conservative estimate should be made of its value and this amount placed in the credit column. The credit balance of the account is then transferred to profit and loss account and the account closed, the value of the wheat on hand being carried forward as a balance the same as in poultry account above illustrated.

Coarse grains account is treated in the same way. The amounts used for seed and feed are credited and farm expense debited. The amount of grain on hand at end of year is estimated and valued

Made In Canada For 24 Years

Some Metal Shingles are guaranteed to "last a life-time," by firms which have been making Metal Goods only a few years.

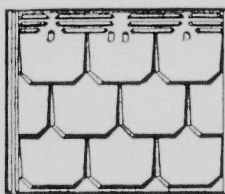
How can they know how long their shingles will wear?

"Perhaps" such shingles will last.

"Perhaps" they are lightning-proof and weather-proof.

You are the one who must take the chances.

There are no "perhaps" about



"EASTLAKE" METALLIC SHINGLES

ON THE ROOFS SINCE 1885

They have defied lightning and fire—resisted snow and rain—protected against leaks and rust—for 24 years. You buy certainty—not supposition—when you buy "Eastlake" Shingles. Because "Eastlake" Metallic Shingles have proved, by 24 years' wear on the roofs, that they are practically indestructible.

Don't buy "a pig in a poke." Don't take chances. Get "Eastlake" shingles, which are sold with a guarantee worth having.

Write for catalogue, which tells about the "Eastlake" side Lock, the new Cleat and other exclusive features, as well as explaining all about the Shingles themselves.

The Metallic Roofing Co., Limited

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Manufacturers

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Agents wanted in some districts. Write for particulars naming this paper.