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A Merry Christmas and a Happy New Year to Each and Every Farm and Dairy Reader.

HOW A "COST DEPARTMENT" MAY TRANSFORM A FARM*

G. G. Bramhill, '13, O.A.C., Guelph, Ont.

The Story of a Young Man Who Left the Farm—Of His Experience as "Cost Clerk" in the City—Of How He, Through a "Cost Department," on His Return Transformed the System of Management and Made the Old Farm Pay.

FROM a financial standpoint, Dad had been a failure all his life. He was one of the pioneers of the county, was reeve of the municipality for years, and no new policies were ever introduced without consulting dad. He had three sons and two daughters. One studied law, the other medicine; my two sisters were married off, and I, the youngest, was left home on the farm. Long before I was 10 years of age my feet were so tough that I could go in the oat-field bare-footed. I was a lazy little rascal, my father said, and my greatest ambition was to learn to run an automobile, and become a chauffeur for some rich, young lady. Dad was determined I should stick on the farm, but mother said I looked like a young cherub, and she was sure the Lord meant me for the ministry. Mother's will prevailed, as it generally did, and accordingly I was sent into town to the high school, dad declaring it was a shame to waste good money on such an idle little scamp.

Three years at high school succeeded in smothering the last spark of affection for the farm. I received a week's suspension for stealing apples, and dad determined it would be useless spending any more money fitting me for the ministry, so I was left to shift for myself. I picked up the city paper, and saw an advertisement: "Wanted—Cost Clerk in manufacturer's office." I applied for the position and received a letter asking me to call at their office in the city. I showed dad the letter but he shook his head, and reckoned that a cost clerk must be a shark of some kind. Mother said she knew Sonnie wouldn't do anything wrong, and that if I could once get a start it would only be a few years before I would be president of the concern. Mother triumphed again, and accordingly my trunk was packed, and with tears of blessing, I was sent off to the big city, my canvas telescope well packed with cake and apples.

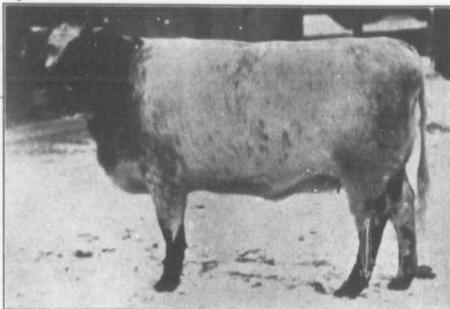
IN THE CITY OFFICE

Fearful and trembling I stepped into the office of that large manufacturing concern, and was shown into the manager's office. He asked me a few questions, and finding I did not know any

*Consider the cost! How many of us do it? We know what our goods sell for, but we have vague ideas as to what they cost us. This little story, written by G. G. Bramhill, a senior student at the O. A. C., and published in the Christmas Number of the O. A. C. Review, illustrates the value of a cost department so nicely that we reproduce it herewith in full.

thing, decided to hire me. I did not sleep much that night. Before six o'clock I was awake and excited over the novelty of my coming duties.

Half an hour before the appointed time I was down in the office. When the stenographers came down they started to flirt with me. I turned crimson, and wondered what mother would think if she could see me among these bad girls. I imagined I would have to get out balance sheets, dictate letters, and consult with the directors as to the ways and means of increasing the efficiency of the plant. Imagine my disappointment



Did You Ever See a More Ideal Beef Animal?

Mischief E 3rd, the yearling Shorthorn heifer here illustrated, is an animal hard to fault from the beef man's standpoint. Notice how blocky, square and low down she is. Her fleshing is thick and springy, and almost free from patchiness. This heifer was Grand Champion beef animal at Guelph last week. She is owned by W. R. Elliott and Sons, Guelph.

—Photo by an editor of Farm and Dairy.

when I was made to hunt through dusty files for old reports and letters. By night time I was dusty, dirty and tired, and had not such a favorable impression of office life. I managed to stick to the job, and after a month of hard, dirty work, was put on one of the ledgers. I stayed at this all winter. Often at night my head would swim and my back would ache, and in my dreams figures would appear in an endless confusion. When spring opened up, I used to sit in that stuffy office, and long for the green fields at home.

BACK TO THE FIELDS AGAIN

Meanwhile things were going badly on the farm. Dad had raised a mortgage to build a new house. Then three of our horses died, and along came an off year in crops. Dad's health broke down. He could not meet his payments, and the farm was to be sold. This nearly broke mother's

heart, and I was summoned home. It was 16 months since I had been out in the clear, open fields. Everything seemed to take on a new life. The calls of the barnyard seemed like sweet music after the discordant noises of the city. That day I suggested to dad that he give up the active management of the farm, and turn it over to me. Dad laughed, and mother cried, but finally they decided to let me try it.

That first week on the farm I did a good deal of thinking. Other people had made money on the farm; why didn't dad? He used to work long and hard, but it was really mother who kept the house with her butter and chickens. I decided right there and then that what dad needed was a cost department. I didn't know very much about farming, but somehow or other it seemed to me our 10 cows weren't producing enough milk for the food they consumed, and our steers were long, bony brutes, hard to fatten. A few years before, a farmers' institute chap had lectured in the school-house on dairying, and warned everybody of the profits to be made in that business. Dad thought his opportunity had come, and crossed our good Durhams with Jerseys. As a result our cows were a bunch of nondescript mongrels of all shapes, sizes and colors, and our calves had that long, lean hungry look. Now this is where dad made a great mistake. The dairy business is a specialized business, requiring men of a certain temperament and training. The farmers in our locality were not suited to that business, and attempts to introduce it generally resulted in failure.

EXPENSIVE COW BOARDERS

I got out a pencil and did some figuring. Our 10 cows averaged 2,900 lbs. of milk a year. At 15 cents a gallon this gave \$43.50 a cow. From a report of the agricultural college, I figured out the average cost of feeding these cows for one year was \$57.10. It didn't take a Pierpont Morgan to see that dad's profit was on the wrong side. You will wonder why dad did not go into the receiver's hands long before. For the simple reason that the cows charged too little for their board, dad waited on them himself, and had mother and the kids to help. I decided right then and there to clean out the whole bunch of scrubs and work into some good Shorthorn cows of a dairy strain.

Next I investigated the feeding of the steers. Dad used to let his steers grow along till about two and one-half to three years old, and then fatten them off for the market. I figured out that three steers which dad sold for an average of \$75, had cost \$65 to produce. That left a profit of \$10 a steer for three years' labor. A butcher would quit business if he couldn't make 20 per cent. on his selling price, and his labor would only be a matter of a few hours. Dad only