

board large enough to hold a year's record for a flock. Thirty-one vertical columns for the days of the month and twelve horizontal lines for the months of the year, or vice versa, are required. The number of eggs gathered each day is tabulated in the square representing the day. This card can be tacked up with a pencil attached in the house or where the eggs are stored. Receipts from eggs sold would be recorded the same as other receipts and the difference between eggs gathered and eggs sold would represent eggs used in the house, except those used for hatching which would be recorded when used.

The kind of blanks used for milk records will depend on how complete a record is wanted. The Live Stock Branch of the Department of Agriculture at Ottawa furnishes very complete forms for this purpose which can be copied by anyone.

It will be evident from a perusal of this article that cost accounting is not an exact science. Some of the items, and in fact the largest items of expense, can be accurately ascertained and apportioned, but some of them must be estimated.

Cost accounting does not consist of striking accurate balances but is a sort of commission of investigation

(very common today). It is the farmer's detective force and its value to the one who practices it will depend upon the care with which he keeps the records and the judgment used in discerning the results. Very wrong impressions may be gained from cost accounts if they are not carefully and intelligently studied.

It will be evident also that the keeping of the records will take some time and work. No apologies are offered. In working out the system I have endeavored to make it as simple as possible and still obtain the results desired. Books cannot be kept, however, without work, and a system which can be kept with little attention will very likely give little information. Whether or not it will pay a farmer to undertake this work and trouble is another question to be settled by the farmer himself and forms too large a question to be discussed here.

The whole question of bookkeeping is so much a question of individuality that any system used by one man may be only a guide for his neighbor, and the foregoing is presented without comment, as a system which is serving our purpose, in the hope that there may be something in it which will be of some use to farmers who are seeking efficiency in their attempt to solve their problems.



Where Everybody "Gets into the Game".