

My System of Farm Accounting

Elias Ruby, Oxford Co., Ont.

Is it possible to keep accurate accounts on the average farm? From my own experience I should say that it is; or nearly so.

At the beginning of each year I make an inventory of land, stock, machinery, tools, hay, grain, household goods, notes, cash, accounts against other parties and any other property that I have. These are the assets.

Right below my assets I take account of my debts, such as mortgage notes and accounts against me. These are called liabilities.

The difference between the assets and liabilities shows what I am worth. At the end of the year or the beginning of the following year I make another inventory and by comparing the inventories year by year I can see whether I am running behind or whether my property is increasing. I don't take an inventory at the full value of my property, but for what I think it would sell at a public sale or on the market.

THE CASH ACCOUNT

Sales are easily checked. I find it easy to keep track of the monthly milk check, or sales of hogs, horses, cattle or other produce. Country produce which is taken to the store, I keep track of by filing the bills. I find it easier to keep track of sales that bring in money than of my expenditures.

I run a current account at the bank and pay everything by check, unless too small, and at the end of the month I get my checks back and take a copy of each in the cash book and balance the month's transactions.

Farm stock accounting is also important and just as easy. For instance, with horses it is interesting to show the original cost and their cost to date, also the receipts. In the

five years that I have been farming on my own account, I have had losses and gains on individuals, but on the whole gains, as after paying the original cost I have \$900 worth of horses and \$100 in cash. The horses, besides, have done the work on my 100-acre dairy farm.

The same with the cattle. I can give you facts and figures concerning my pure bred Holsteins, such as capital invested to date, receipts from sales and so forth. This account is an important one. It enables me to keep pace with the business.

ACCOUNTS WITH CROPS

I have learned good lessons from my farm crop accounting. This accounting has made me a strong believer in the short rotation. I find that corn is a profitable crop, yielding more feed an acre than almost any other crop if handled through a silo. Hay stands also as a profitable crop, it requiring the least amount of labor. Here are some lessons from my crop accounting.

To put one acre of corn in the silo four days' work are required for all operations, including preparation of the soil. One acre of mangels requires 12 days' work; an acre of hay one day's work, an acre of oats one and one-half day's work.

It costs me to raise one acre of corn, including

seed, manure, rent and labor, about \$20. With a low average yield of 12 tons an acre, this represents a cost of \$1.66 a ton. Think of it! Two and one-half tons of ensilage is equivalent in feeding value of one ton of hay. Cheap feed isn't it? The account book taught me that.

My account shows me that mangels cost me \$21.21 an acre or not quite four cents a bushel. Oats cost me \$10 an acre including all expenses and the yield was 35 bushels, or about 30 cents a bushel. With this crop there is a little depreciation in the value of the land, while with corn, roots, or clover, the land is left in better condition.

My Experience with Rape

B. Blanchard, Hants Co., N. S.

As a crop for the fall pasturing of sheep, hogs and cattle other than milk cows, rape is unexcelled. It retains its natural succulency when all other vegetation has been either killed out-right or severely injured by the frost.

I almost invariably sow it broadcast. Sowed broadcast it requires less labor and gives as good results as when sown in drills. As it is such a

Anent the Dust Mulch

By L. R. Waldron.

If one turns over a board or scrapes away some straw lying upon the ground, the ground is seen to be moist while the surrounding, exposed ground may be dry. If one scatters straw upon dry ground, it will be found in a few days that the dry ground has become moist. The upper few inches of surface will be seen to have accumulated moisture. This moisture would have been given up to the air and thus lost to the soil had not the straw been applied.

A layer of dry soil acts in the same way when applied to land. It is plain that this layer of dry soil can be applied to the land from the land itself, by the use of suitable machinery. The dirt mulch can be applied with but little cost and because of this, and because it saves the moisture so well, it becomes of incalculable value to farming.

AFTER A RAIN

After a heavy rain, one observes the soil in the garden or in the cornfield to be packed and hard. By running over the ground with a cultivator, the packed soil is broken and a mulch

is established. The formation of the mulch prevents in great measure the loss of moisture. The loss of moisture is prevented by the stoppage of the capillary movement of water. It would be much the same if one were to cut off a lamp wick and fasten the two cut ends by wires. Oil would not pass from one part of the wick to another. Forming a mulch on land does not entirely prevent the loss of moisture but the moisture saved may amount to 50 per cent. or even considerably more.

There are several conditions that affect the dirt mulch. The deeper soil mulch is the more effective

but the deep soil mulch is more expensive to make, and the deeper the mulch the more fertile soil there is lost for the plants. A soil mulch becomes poorer with age and so it may have to be renewed occasionally. This is especially true if a rain should come. Dirt mulches can be better made when the soil is moist.

Summer Care of Calves

H. C. Colwell, Hants Co., N. S.

The practice of turning the past winter and fall crop of calves into the back pasture to shift for themselves, is one which is still too common in some parts of the country. Perhaps they receive a feed of skim milk at irregular intervals when there is a little spare time for feeding them.

If the calves are allowed to run on a nice grass paddock at a convenient distance from the stable, and fed regularly, the time and labor will be well expended. If they are put into the stable during the heat of the day they will do all the better. If this cannot be done conveniently, get a few rough boards and build a shelter in the corner of the field. It need not be anything elaborate. The calves will enjoy the shade and relief from the flies.



Dairy Cattle that Pay Their Board and Justify Their Owner's Confidence in Them

All cows don't pay their board as Mr. C. F. Whitley's statistics abundantly demonstrate. These cows do. They are the staff of life to Mr. Bowen, Glenora Co., Ont., who considers good dairy cows the first requisite to success in dairying. And who will disagree with Mr. Bowen's conclusion?

rank grower it mothers out all weed growth.

Last summer I took over a small orchard of one and a half acres which had received very little cultivation for some years. In fact, the most of it was in sod. The roots were feeding so close to the surface that it was impossible to plow to any depth without seriously injuring the trees. I plowed this as best I could and after harrowing, sowed rape broadcast.

As the plowing had to be done when the ground was very dry, it left the soil in a rather rough condition. I was very doubtful if the rape would be a success, but I was willing to experiment. I was surprised at the good stand which resulted. After picking the small crop of apples which the trees bore, I turned the hogs in. After feeding on the rape tops for a short time they took to the roots. I let them go ahead and they turned the entire field upside-down.

I am getting this orchard in a fine state of cultivation this season. I have noticed that if hogs were not ringed they will feed very little on the tops but tear up the plants, feeding on the roots. For this reason if I intend pasturing either cattle or sheep on a rape field, I turn them in first and after they have cropped it down turn in the hogs and they feed on the roots.