

| 1915 | | STRAWBERRIES | |
|---|--|------------------|------------------|
| Dec. 31—Man Labor (Item taken from Book No. 3)— | | Expenditure | Receipts |
| Planting..... | | \$ 50.30 | |
| Cleaning Plants..... | | 42.70 | |
| Digging Plants..... | | 50.00 | |
| Harvesting..... | | 72.00 | |
| Drawing and Spreading Straw..... | | 37.50 | |
| Hoing and other work..... | | 332.17 | |
| Horse Labor (Item taken from Book No. 3)— | | | |
| Ploughing, 117½ hrs. at 11.64c..... | | 13.67 | |
| Disking and harrowing, 220 hrs. at 11.64c..... | | 23.28 | |
| Drawing and Sowing Fertilizer, 40 hrs. at 11.64c..... | | 4.66 | |
| Cultivating and harvesting, 746½ hrs. at 11.64c..... | | 86.90 | |
| Drawing straw, 200 hrs. at 11.64c..... | | 23.28 | |
| (Obtained from Book No. 4)— | | | |
| Straw..... | | 75.00 | |
| Extra labor, picking by quart..... | | 350.76 | |
| Baskets..... | | 25.26 | |
| (Obtained from Book No. 1)— | | | |
| Fertilizer..... | | 61.26 | |
| Interest on \$1,000 invested in land..... | | 60.00 | |
| Depreciation on baskets, crates and equipment..... | | 10.00 | |
| Receipts (Obtained from Book No. 5)— | | | |
| Strawberries..... | | | 1,860.00 |
| Plants..... | | | 261.50 |
| Net Profit..... | | 802.76 | |
| | | <hr/> \$2,121.50 | <hr/> \$2,121.50 |

(Fig. 6)

Feed produced at home and fed to stock on the farm is weighed or measured out, if possible, and charged against the stock at the price with which the crop was credited, as mentioned previously. In the case of hay and straw and perhaps silage and roots, usually fed to different classes of stock from the same mow or bin, the amount to be charged to each class must be estimated. By weighing occasionally however we can estimate quite accurately.

Feed and other items, which are purchased, are charged directly against the stock which consumes it, at cost.

If the stock account shows a profit we have received more than market price for our crop by feeding it. If the account shows a loss, then we have received less than market price for our crop.

When anything is sold on credit, records of sales are kept on the sheets of book No. 1, and copied directly into an ordinary ledger account monthly or as often as desired. When payment is made, the receipt is entered

directly into book No. 5 and also entered on the credit side of the ledger account affected, which transaction closes this account. This is the only case where a double entry of an item is necessary.

As our products consist of beef, grain, fruit, and vegetable crops only, the above includes all the records we require. When more classes of stock are kept other record blanks would be required for such items as; breeding records, egg records, and milk records.

A very simple form for breeding records can be made by ruling three or more vertical columns in any ordinary journal book or by using the columns of the twelve column journal for such headings as; name of animal bred, age, date bred, date due, other columns can be added for further information if desired. One horizontal line is used for each animal bred. One page will hold the record for thirty animals.

The simplest form of egg record I know of, is made on a sheet of card-