

IF YOU START RIGHT

the New Year of 1919 offers you ninety-nine chances to one that you will continue **Right** and come in **Right** at the finish. If you want to really experience a year's work that will be **free of kinks** make it a first point to have all your gearing connected with the belting that will not kink or slip or snap at the first or at any snag. There's nothing made in belting so nearly fool-proof as the



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Rubber Belt
and the
YELLOW FELLOW
ENDLESS THRESHER BELT



They are unbeaten in the field of grain production.

and are sold by all thresher companies doing business in Canada. They may cost a trifle more than some fabrics that are always a big risk but that is forgotten in the added years of service, and we guarantee our goods against all disappointment from slippage or breaking. It is not possible to make better belting by any scientific method known at this day

Gutta Percha and Rubber Limited

WINNIPEG FORT WILLIAM REGINA SASKATOON CALGARY LETHBRIDGE EDMONTON

due to war conditions, are supporting it now, but changes must come. The after-war competition with Siberia, Australia, Argentine Republic, the United States and the European countries which are becoming more nearly self-supporting must be recognized.

(a) No industry can be successful if it produces below cost, instead of waiting until force of necessity requires exact data. The wise policy is to start now and be ready when the problem is presented. Accurate cost accounting data, in terms of dollars and cents, as well as with labor costs determined in terms of hours with machinery costs on the basis of length of time they can be used, with building and equipment costs based on annual depreciation, and with interest or rental charges based on actual conditions, will be invaluable. Few farmers have any data on what their crops actually cost. It is somewhat difficult to figure, and the average farmer has not the time or thought to devote to the records necessary to supply the figures. It is the function of the province to carry on such work for the benefit of her farmers.

(b) Little or no data is available to show what a farmer gets from the farm for use in the home in the way of meat, vegetables, dairy products, etc. The income report, nevertheless, has asked

for an estimate. Cost accounting data would give a basis for an estimate.

(c) A share lease is not just and equitable unless the sharing of returns is based on the relative amounts contributed by landlord and tenant. Cost of production figures furnish such data.

(d) It is difficult to advise new crops or other crops, unless data is available showing the cost and returns that may be looked for.

(e) During the great war strides have been made in the direction of government price-fixing. This may not be maintained, but the after-war problem may be more critical than the present. Price-fixing may still be kept for a period. At present the fixing of prices has been on a basis of cost of production. If justice is to be done, accurate data on cost of production is essential.

(f) Farmers are being urged to keep farm accounts. Small books are becoming available which do not require much labor. These books provide sufficient data to figure total profits or losses, but many wish to go a step farther and use these books to figure the losses or profits on individual enterprises without making the work burdensome. This cannot be done unless accurate cost accounting data is available that can be given on machinery costs, man and horse labor.

A New Year Suggestion

Amongst the many matters to be arranged or re-arranged at the New Year, surely Life Insurance is one of the most urgent. No man can count his affairs in order until he has assured, so far as human foresight can assure, the continued welfare of those dependent upon him.

A Great-West Life Policy will give this assurance on terms remarkably attractive. Rates are low, conditions liberal and clearly expressed, while the profit returns to Policyholders are notably gratifying.

Let us explain the best Policy for your needs.

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