

to exhibiting some of their choice seed at the fall and winter fairs and their success at exhibitions, particularly at the White Fair at Guelph, created a large demand for their grain for seed purposes. Every year they have secured awards on their fall wheat in the standard Field Crops Competition, and this, too, has been the case in seed trials in working trials up and down grain trade. This work is under the special direction of Mr. W. C. Barrie.

"We operate under the rules of the Canadian Seed Growers' Association," explained "We make a broad selection of the most desirable heads from our seed plots each year and all of our grain comes originally from this hand selected seed. This hand selection and the careful propagation of the seed selected, means extra work on some other, but selected, means extra work on some other, but recognized the value of hand selected seed. We would select our seed in this manner, even if we had no seed grain for sale, because of the extra crop that we can ourselves get from carefully selected seed. We ship seed grain all over the province and out of it. Last year we supplied seed in small lots for the school fair."

Wheat is the principal crop, 30 to 35 acres being grown each year. There is so much manure produced on the farm that summer fallowing has been practically discontinued. The corn and barley also is sold for seed and so forth, cotton seed meal and so on are purchased for feeding to the stock. This exchange works both for the benefit of the stock and the benefit of the farm, as the fertility imported in these purchased feeds more than counterbalances the fertilizing ingredients shipped away in the form of seed grain. Early last spring, several tons of oil cake in cake form were purchased and hereafter an endeavor will be made to get all the oil cake in the cake rather than in meal as it is proving a more satisfactory feed.

A fairly heavy stock is carried on this farm and a great deal of manure is produced. Its fertilizing value is carefully conserved by concrete floors in the stables and feeding stalls and, what is more unusual, a barnyard that is floored with cement. This cement barnyard is considered one of the best investments on the farm. The yard is always clean and easily kept so and there is no fertility lost through leeching. A good part of this manure is used on the clover hogs, and the rest is spread enough to apply three spreader loads to the acre on the wheat in the fall and fore part of the winter. "This light application of manure is good for the wheat," remarked Mr. Barrie, "as it is better soil for the clover. We always get a great catch of clover in the manured wheat."

Thickness of Seeding. Some years ago when the Commission of Conservation, under the direction of Mr. John Fixter, was conducting illustration work throughout Canada, considerable field work under his direction was conducted on the Barrie farm. I remembered that after harvest cultivation had given remarkable results and I remembered too that extensive tests had been made to determine the best quantity of seed per acre. I remember the best quantity of seed per acre on the farm. Mr. Barrie, Jr., for his own opinion on the matter. "We now sow eight to ten lbs. of clover seed per acre," he replied. "In our experimental work we have sown as much as ten lbs. of clover seed and six pounds of timothy per acre and up to three and one-half on the five bushels of oats. This is altogether too thick on our soil whatever the results might be elsewhere. One and one-half bushels of oats is the outside limit here for best results and ten lbs. of clover seed is too much when so much timothy is used."

This Waterloo county farm affords an excellent example of successful farm management. It was Prof. Warren of Cornell University, America's first student of scientific agriculture, who laid the foundation for the greatest results were secured where the main income was derived from one or two leading specialties with as many money making sidelines as can be worked in without unduly increasing the cost of production. The Barries have followed this rule, not because a professor said so, but because they have found it most profitable. Their stock and their wheat are the main money makers. As sidelines they have potatoes, sugar beets and an excellent crop of seed grain. No right minded man, however, regards the farm as an end in itself, interesting and important as its operations are. The farm is just a means to an end—the home, and the home life. I have enjoyed the hospitality of the home on either side of the farm drive and do know that the end is here worth while. Both homes are well equipped with all of the conven-

ences of the age and they are thoroughly appreciated by their owners. The old home of cut stone is surrounded by trees and lawns, the result of 50 years of planting and improvement. The fruit and vegetable garden is a model. The new home of Mr. W. C. Barrie is of more modest proportions, but is the latest work in comfort and convenience, and perhaps our folks, who are thinking of building, may be interested in the fuller accounts of this home, which will endeavor to give in a future issue of Farm and Dairy.

Farm Accounts and Income Taxation

Taxation Methods Makes Accounts Necessary

L. K. Shaw, Welland Co., Ont.

THE late C. C. James, when Deputy Minister of Agriculture for Ontario, was speaking on the subject of business methods for the farmer and in closing his remarks strongly urged that all farm-

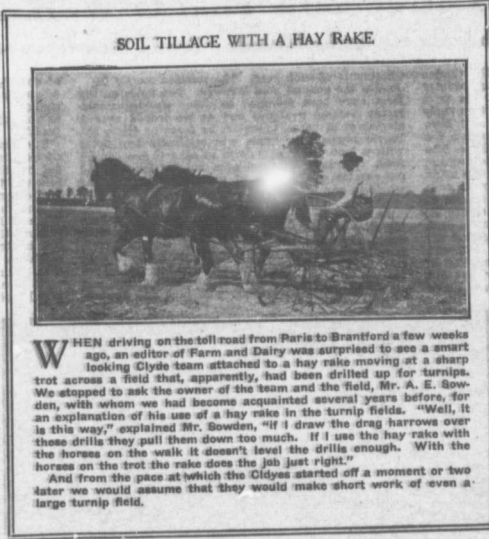
each day. We have two books, a day book and a ledger, which cost 15 cents each at the Woolworth stores. Each day all transactions are entered in the day book. I would emphasize the importance of having some stated time in the day for doing this work. In our family we follow the good old custom of having Scripture reading at night, and while the family is gathered together, I always take about two minutes to run down the day's transactions. It is not difficult to do this, once the habit has been formed.

The ledger is a little more formidable. In it we have accounts with the various departments of the farm, such as cows, hogs, poultry and horses and also separate pages for accounts of individual men with whom we do business. As soon as a bill, and sometimes otherwise, is noted in the day book are forwarded ahead to their proper places in the ledger. For instance, all eggs or chickens sold are credited to the hens, and we also keep track in the ledger of money spent for poultry feed, aggregates, etc., and also the farm grown feeds which are eaten by the poultry. From these two books we are able at the end of the year to determine not only total expenses and receipts, but we know just what our departments have been most profitable, and we are in a far better position to lay our plans for the next year than if we were without this information.

The Yearly Inventory. Once a year we take an inventory. We consider the last week in March a very good time for farm inventory as supplies are then very nearly at a minimum. A comparison of inventories at the beginning and end of the year, studied along with the accounts of each department, shows us the net result of our year's work. It is just possible, for instance, that the cash expenditures and receipts might show a very poor year, while at the same time increase in live stock or crop still on hand as shown in the inventory, would convince us that we haven't done so bad after all.

When the Canadian Government actually starts out to impose income taxation in a business-like way, we are ready for them. We will make no endeavor to cheat either the government or ourselves. We know where every cent comes from and where it goes to, and I believe that sooner or later all farmers will be compelled to adopt at least some kind of a book keeping system.

Note:—In connection with Mr. Shaw's letter, Farm and Dairy would mention that the Commission on Conservation has printed an account book for farm use in Dundas county where the commission has been conducting illustration work. A copy of this account book is available to bona fide farmers who will drop a card for it to the Commission of Conservation, Ottawa.—Editor.



SOIL TILLAGE WITH A HAY RAKE

WHEN driving on the toll road from Paris to Brantford a few weeks ago, an editor of Farm and Dairy was surprised to see a smart looking Clydes team attached to a hay rake moving at a sharp trot across a field that, apparently, had been drilled up for turnips. We stopped to ask the owner of the team and the field, Mr. A. E. Sowden, with whom we had become acquainted several years before, for an explanation of his use of a hay rake in this way. "Well, it is this way," explained Mr. Sowden, "if I draw the drag harrows over these drills they pull them down too much. If I use the hay rake with the horses on the walk it doesn't level the drills quite enough. With the horses on the trot the rake does the job just right."

And from the pace at which the Clydes started off a moment or two later we would assume that they would make short work of even a large turnip field.

ers should keep books. The veteran "Bob" Miller, who was in the audience, immediately came forward with the suggestion that if all farmers kept books there would soon be no men on the farm.

This incident, which must be authentic for it has come to me from several sources, always appealed to me as a very good reason why farmers should keep books. Farming has either been considered a "get-rich-quick" scheme or a continuously unprofitable occupation, dependent on the point of view of the observer. All of us who make our living from the land know that there is nothing of a "get-rich-quick" nature about farming, and if it be that the occupation is unprofitable, then the sooner we have conclusive evidence to offer to that effect, the better for the industry. I myself believe that the systematic keeping of accounts by all farmers will prove that the good farmer is making a moderate success and the majority are just getting off with a living.

I am now able, however, to offer a further reason why farmers should keep books. An income tax is about to be imposed in Canada. The minimum of \$1,500 for a single man and \$2,000 for a married man, is as yet too high to affect most farmers. When we come to face the full burden of our war debts, however, I believe that this minimum will be lowered until we are all contributing to income taxation. It is not possible for us to guess just how much money we have in return for our labor and investment each year and if we do not accurately record our business transactions, we cannot make an honest estimate. If we have no figures upon which to base our estimate, then the sooner we come out, we are bound to cheat either ourselves or the government.

A Two-Book System.

We have a very simple system on this farm which I think anyone could follow with a few minutes' work

Does Late Cultivation Pay?

A Question on Which Good Farmers Disagree

By Tom Alfalfa.

THE great majority of farmers believe in cultivating their corn, potatoes and roots just as often as they can find the time and just as late in the season as they can get away with it. Some will say that one-horse scuffler is better, live up to their beliefs. Most farmers are too busy nowadays to look after their crops as thoroughly as they would like to. Haying, harvest and plowing for fall wheat, all combine to interfere with cultivation of the hoe crop. There are a few, however, who claim that profitable as it may be to cultivate potatoes and roots, there is no money to be made in cultivating corn once it is too high to go through with the two-row cultivator. These men claim that the feeding roots of the corn stretch out and cover the soil so completely just an inch or two below the surface that no moisture could possibly escape, and, if the weeds are not numerous, nothing can be gained by cultivation. In a recent motor trip in Western Ontario, already mentioned in Farm and Dairy, I decided to look into this question. I made my first enquiries in Perth County.

The man with whom we were first met is known as one of the best corn growers in his district. He has three stiles on his place and always has an enormous crop of corn. He has a good two-row cultivator. He uses this just as long as he can get away with it. When he no longer gets away with a two-row cultivator, he starts the one-row scuffler and scuffles right up to silo filling time. "Of course after the first few times through the corn I scuffle very, very shallow," he told me. "I'd I cultivate deep and

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