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THE HORSE.

The Actual Cost of Horse Labor.

Editor "The Farmer's Advocate"

In our cost accounting on our farm here, we have this year adopted a system which we believed would enable us to determine the cost of a horse-hour during our year. We have completed the year and have now worked out this cost, and you may be interested to know how we figure it.

As you are aware, we keep a detailed record of the hours spent by the horses on various crops on which they work, so that we know at the end of the year absolutely the total number of hours that our horses have been out of the stable working, and we also know the number of hours that was put on various crops to make up that total. We also know the cost of the feed, as practically all the feed this year was bought. Our proposition is an orchard proposition, and up to the present we have grown fruit and vegetable crops between the trees, and bought our horses' feed. Even if we were not buying the horse feed, it would be easy to know accurately what we are feeding the horses, and to know the value of the We also know what it cost us for blacksmith bills, to keep our horses shod, and we have the cost of veterinary attendance.

We know the value of our horses, and can figure interest and depreciation, which is figured by the valuation of the horses at the beginning of the year, and another valuation at the end of Then, we have a feeder, who does nothing but feed the horses and look after the barn, cleaning stables, etc. This goes as a part of horse cost. Added to this we have a foreman whose duty is to look after the horses and the men driving them, and whose time is not charged against the various crops as the teamster's time is, consequently, his time should go in with the horses' cost in order to enable us to cover the entire cost of the horses. Now, I think you will agree with me, that if we add these items together and divide into it the total number of hours the horses worked during the year, we get the exact rate per hour our horses have cost us for this year, which is figured from January 1, 1914, to December 31, 1914.

The following is a statement showing the way we have figured it:

Actual value of 29 horses\$5,935.00	
Interest on same	356.10
Oats and concentrates, including molasses	
meal	2,374.59
Hay and labor of drawing	978.90
Labor of feeder and foremen	1,153.09
Horse shoeing bill	155.15
Depreciation on horses	255.00
Veterinary bill	25.00

Total hours worked by horses, 45,503. Rate

Total..... \$5,297.76

This is not an estimate, but an actual cost, representing actual operations. I believe that the rate per hour figures to a little less than horse-hour is ordinarily estimated at. This may be accounted for by the fact that I think we have obtained on the average more work per horse than is usually gotten out of a horse in a year. If you divide 29 into 45,503, you will find you have obtained 1,569 hours per horse, or an average of about 157 days per year per horse, which I am inclined to think is higher than the On the other hand, there are only 29 horses figured in the hours spent, while we actually fed 30 horses; the extra horse being the foreman's horse, which was used in connection with the work, which was not charged up in the hours. Still the feed bill includes the feed of this horse, and, therefore, the rate per hour will cover his work, but it would have a tendency to make the rate higher rather than lower. Whatever this rate may be I am not seeking to defend it, neither am I seeking to establish a rate. Our rate next year may be considerably higher. If feed keeps high in price, it is likely to be. On the other hand, if we can economize in labor, it may be lower, and this is where the value of these records come in. Knowing the extra high prices of feed and knowing where we stand, our hours this year and what determined the price per hour, we may be able to arrange our work so as to get even more hours per horse next year. Neither do I say that this is a safe rate for any farmer to charge for his horse hours: I am merely stating that we have for the first time adopted a system which I think has given us accurate information regarding our cost of horsehours. I am merely telling you what we have found out. I would like to know what others

have found out regarding the same thing. Following is a copy of the record sheets we use to obtain the information I refer to, taken from our record for the week ending August 1:

Time Record for Horses.

Saturday, Aug 1	10	30	200	348	10	50 	100	10	102	20	- 30	128	
Friday, July 31		0.0	60			140			30	90		128	$\frac{230}{238}$
Thursday, July 30.			100			120					10		230
Tuesday, July 28 Wednesday, July 29			40	$\frac{210}{30}$		80			40		20		210
Monday, July 27				108	10		100	10	32				$\frac{260}{210}$
	Hrs.	Hrs.	Hrs.	Hrs.	Hrs.	Hrs.	Hrs.	Hrs.	Hrs.	Hrs.	Hrs.	Hrs.	
	Development	Plowing Young Orchard	Drawing Manure	Harvesting Rye	Cultivating Cabbage	Drawing Pea Straw	Cutting Peas	Plowing Cherry Orchard	Potatoes	Pulling Stumps	Cultivating Tomatoes	Disking Wheat Groun	

This is the same form of time sheet that we use for our men, and it holds the time for a man, or in this case of the horses, for one week, and these various totals are tabulated in a separate book weekly. We have 52 of these sheets, covering the year, and we have all the results tabulated in columns in a separate book. P. E. ANGLE. Norfolk Co., Ont.

Do Stallion Owners Receive Fair Treatment?

Editor "The Farmer's Advocate" Now that the season will soon be on us it is worth while comparing the methods in use in Scotland with those in vogue here. The use for good horses has never been so badly needed as it is at the present time. It now lays with Canadian horsemen whether they are going to take a grip of the world's markets or not. The breeders of this country may be classed in two kinds, namely, first, the farmer who watches his mares, and if they come back he promptly returns them to the horse until he is satisfied he has done his utmost towards doing himself and the stallion owner justice; then second, the indifferent breeder who never gives the business a second thought on the plea that if he gets no colts he does not need to pay any insurance. In Scotland when a breeder takes his mare for service he generally has to pay one-third or two-fifths of his in-

Horses Kicking in the Stable.

In our issue of Feb. 4 a subscriber writes asking for information regarding horses kicking in the stable. A few readers have been good enough to give their experience, and accompany it with some advice regarding breaking horses of this troublesome habit:

Editor "The Farmer's Advocate": I see in your issue of February 4 a request for a means of making a horse stop kicking the partitions in the stable. The cure which I suggest may be looked on as a joke, or many may consider it too stringent. However, the plan proved successful in the case of a mare which stood in our own stable and wore out the better part of a six-inch-square oak post which was the end of her stall partition. A strong bag was hung from the ceiling behind the stall within nice kicking distance. This bag was filled with nice kicking distance. straw as padding, and, in our case, weighted with boat ballast, which consisted of lead sewed up in canvas, the ballast was carefully placed in the middle of the packing so that the mare could not possibly be injured. When the animal commenced kicking she set the bag swinging, and the return swing, which allowed the bag, which weighed about 300 pounds, to strike her full in the quarter, soon tired her of kicking in the

stall. Toronto.

A. B. C. Editor "The Farmer's Advocate':

In reference to your inquiry for remedy for horses kicking in the stall, I may say I have a heavy ma're which gave me a great deal of trouble from kicking in the stall. Having tried both short and long stall with no success, I then strapped below her fetlock a piece of logging chain 18 inches long, using one on each leg. In two weeks I had this mare completely cured, with no injury to her legs. J. F. McGREGOR.

Middlesex Co., Ont

* * * * Editor "The Farmer's Advocate":

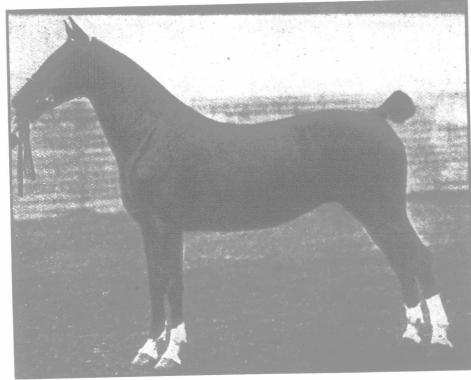
I herewith give you a remedy for horses kicking in the stable, as I have had experience with it and I have used it for a number of years. Get a piece of chain about six links long, and put a hame strap through it and buckle

it to the horse's fetlock, and if it kicks with both feet use a chain on both feet. Put on a fairly heavy chain, and you will find this very effective on any kicker.

GEO. WHITMORE. Grey Co., Ont.

Editor "The Farmer's Advocate":

I saw in a recent issue your invitation to write regarding horses kicking in stable. And strictly advise doing away with rope or chain, as an animal might easily be conquered by a more simple method. Take a short piece of trace chain about a foot long. Get a hame strap and run it through the link in one end of chain and buckle it around the hind leg near the fetlock joint. Every time the animal kicks he punishes himself, as the chain will either wrap around the leg he is kicking with or it will swing and hit the leg he is standing on. A few times will do hint, as he finds that he will not receive punishment unless he kicks. This will generally break the worst of kickers. If he is inclined to paw



Adbolton St. Mary.

Best Hackney in band at the Highland and Agricultural Society Show at Hawick, Scotland, 1914.

surance at time of service. By so taxing him the owner of the stallion takes the best precautionary measure, that if the mare comes round she will be promptly returned to his horse or forfeit the insurance paid. They have also Farmers' Societies which pay a premium for a horse to sire a limited number of mares, thus making sure of his service. If the stallion owners of Canada were to adopt these methods, would it not tend to bring horse breeding to a higher level. How many districts are lacking in good horses from the deplorable fact that it is all on the breeder's side of the argument, and men cannot be found to invest considerable money on the plea that they have too big a rick to run. Might I suggest that the managements of fall fairs cooferate with the Government on this important question, and have premium classes whereby the breeder can get a chance of having a good horse in his district, and at the same time give the stallion owner a chance if he has the right kind of horse.

MAGREGOR. York ('o., Ont.