

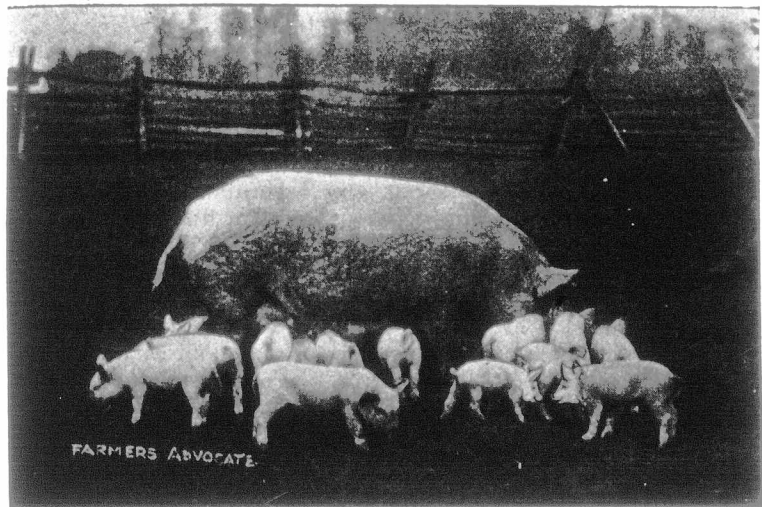
Farm Bookkeeping.

BY JOHN B. PETTIT.

Many a farmer, and I firmly believe every farmer who is slowly but surely going behind, has little or no idea of the amount of money earned and spent during each season as it goes by. This should not be the case. Every man, no matter what may be his occupation, should, after some style or manner, keep some account of his income and outlay, so that at any time he may be in such a position

Then the next week they will again wait until Saturday night, and something will happen to call them away and it will be neglected until the next week. Soon it becomes difficult to remember the different sales and purchases, and the book or books are finally neglected completely and forgotten. They should be settled up every night, or a note made in a memorandum, to be copied when convenient.

Thus we see that by very little trouble we may, if we desire, so keep account of our affairs that at any moment we can tell just where we are standing and what progress we are making.



PURE-BRED YORKSHIRE SOW AND 14 OF A LITTER OF 20 PIGS.

BRED AND OWNED BY W. S. WELD, PRESIDENT OF THE W. M. WELD CO., LONDON.

as to ascertain for himself or, if need be, anyone else, his correct financial standing.

True, farming is different from any other business, and it may be in some ways a little more complicated and more difficult to keep track of, but that is only one reason why we should try the more to surmount these difficulties. Of course, as a rule, we can tell at the end of a year, by the length of our pocketbooks, whether we have made progress or have gone back, but we cannot tell where that advancement or failure has been made. This, with little trouble, could be overcome, and we could find out to a nicety just what part of our business is paying us and what part is not.

Generally, farmers do not care to do a great amount of writing, so the farm accounts should be kept in the fewest number of books possible. In the outset, he should take an inventory of his assets and liabilities, and by putting a fair value upon everything he has, estimate just what he is worth financially. Then, in order to find out where he is making his largest profits or his losses, he should keep separate account of every branch of his farming operations. Some will think this an irksome task, but let us investigate.

Draw a careful plan of your farm, and number each plot or field. When you have purchased any seed or fertilizer to apply on a field, charge it up with the same, and when you have spent any time on this field, charge it with the same also. This can be done in a very simple manner, as follows:

FIELD NO. 1—WHEAT, 15 ACRES.			
	Dr.	Cr.	
1901.			
Oct. 1—To man and team, 10 days, plowing 15 acres	\$20.00		
Oct. 10—To 5 days, preparing land	10.00		
Oct. 15—To 20 bushels seed wheat	20.00		
Oct. 15—To 2 days, drilling	4.00		
1902.			
June 20—To 3 men and team, 3 days at cutting	10.00		
Aug. 20—Threshing 250 bushels wheat	20.00		
Sept. 1—By 200 bushels sold at \$1.00		\$200.00	
Fifty bushels on hand		50.00	
	\$84.00	\$250.00	
		84.00	
Total profit		\$166.00	

Thus we see that it would be a very easy matter to keep an account with each field of our farm.

When this is done, we should open an account with each kind of stock. How many farmers are there that have any idea what each kind of stock is bringing into or taking out of their pockets? How do they know but their method of feeding their swine is causing greater loss through that animal than there is profit on their cornfields? Then, again, how many of us are feeding each one of our hens a couple of dollars' worth of feed per year, besides the time spent in caring for them, and are probably not getting one dollar's worth of eggs in return?

So we see that if all these accounts are properly and correctly kept, it is a very easy matter at the end of the year to ascertain just what crops and what fields are paying us the most, or whether they are bringing any profit at all. Also, we can learn from which kind of stock we are making the greatest gains, and find out if any of it is giving us an annual loss. Thus we can find out the leaks and speedily put an end to them, and bend all our energies toward that which is bringing us gain.

The principal reason for farmers not keeping books is negligence and carelessness. Many declare each new year that they will do so in future. They do begin, but probably the first week they will wait until Saturday night to get accounts entered.

Prepare for a Dry Time.

Showers have been so frequent during the spring months, and the growth of grass so rapid and gross, that we are apt to conclude that there is no fear of a drought this year, and to make no provision for such a contingency; but experience has taught that in the majority of summers there comes a time when the showers fail and pastures get brown and bare. Then the milk flow in the dairy herd shrinks, and the returns in dollars and cents fall in proportion, and what makes the loss more serious is that the cows, when they once commence to go back on their milking record, cannot be brought back to their normal work for that season. It is surely wiser to allow no shrinkage to take place, but to keep them working up to something near their capacity. Even if it costs something extra to do this, what of it, if the cows pay for what they get by yielding more milk, every pint of which is worth money? The cost of this provision for tiding over a drought need not be great. An acre or two of mixed grain—preferably oats and peas—sown at intervals of a week or two, to be cut green and carried to the stable to be fed when the cows come in to be milked, or, perhaps better, at noon, when, if the weather is hot and the flies are worrying them, they will be much more comfortable in the darkened but well-ventilated stable during the middle hours of the day. If the season should turn out exceptionally favorable to pastures, so that this provision is not required, there will be no loss sustained, as the crop cut in the milk stage and cured will make excellent winter fodder. Few, if any, farmers can afford to neglect to grow fodder corn either to cut and cure or to put in the silo for winter feeding, and it is the part of wisdom to sow an extra acre or two for feeding green to cows or other stock if pasture fails or is insufficient at any stage of the summer season. For sheep, pigs or young cattle, rape sown any time in June or July will, under ordinarily favorable circumstances, produce a large amount of excellent forage during the fall months, saving the pastures and putting on flesh rapidly, as well as maintaining the stock in a healthy and thrifty condition. This is a crop for which the preparation is easy and simple, and which seldom fails to prove a success, improving the land as well as the stock, keeping green and fresh right up to winter, and giving the animals the very best preparation for going into winter quarters in a thrifty condition.

Sugar Beet Pulp for Milking Cows.

In a bulletin of the Cornell University (N. Y.) Experiment Station, two feeding experiments with sugar-beet pulp are reported. The first was made with 5 cows and lasted 11 weeks, and the second was made with 6 cows and lasted 10 weeks. In the first test the same quantities of sugar-beet pulp and corn silage were fed to individual cows in alternate periods. A uniform grain ration was fed in addition. The cows were given more hay when fed pulp than when fed silage. In the second test more pulp was fed than silage, the quantities of hay and grain fed in addition being constant throughout. The following conclusions are drawn:

"The cows, as a rule, ate beet pulp readily, and

consumed from 50 to 100 lbs. per day, according to size, in addition to the usual feed of 8 lbs. of grain and 6 to 12 lbs. of hay.

"The dry matter in beet pulp proved to be of equal value, pound for pound, with the dry matter in corn silage.

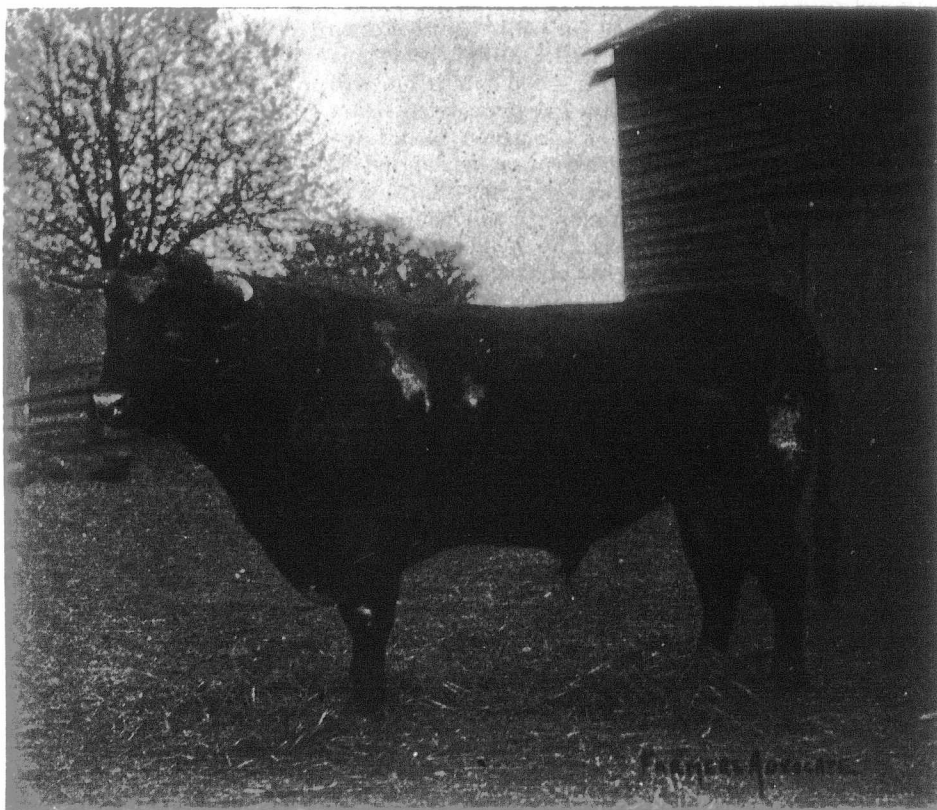
"The milk-producing value of beet pulp as it comes from the beet-sugar factory is about half that of corn silage.

"Beet pulp is especially valuable as a succulent food, and where no other such food is obtainable it may prove of greater comparative value than is given above."

A Crop of Clover Turned Under Equal to Ten Tons of Yard Manure.

In the evidence of Dr. Wm. Saunders, Director of Dominion Experimental Farms, before the Select Standing Committee on Agriculture and Colonization, the following information on green manuring was brought out:

"Experiments have been conducted for several years in the plowing under of green clover to enrich the land, and it has been shown that clover seed can be sown in all the eastern Provinces of Canada and in the coast climate of British Columbia to advantage with all cereal crops, without lessening the grain crop for the current year, and that after the grain is cut the clover grows luxuriantly, acting as a catch crop during the latter part of the season. Green clover turned under is specially valuable to the land for the reason that it absorbs while growing large quantities of nitrogen from the air, which is stored up in its tissues. A heavy mat of growth is produced by the autumn, which, when plowed under, adds considerably to the available nitrogen in the soil, as well as to the store of humus. The proportion of nitrogen thus added to the land has been found equal to that obtained from a dressing of ten tons of barnyard manure to the acre. Considerable supplies of potash, phosphoric acid and lime are also taken up by the clover plant during its growth, a part of which is gathered from depths in the soil not reached by some other farm crops. In this way the clover practically enriches the soil to some extent in these other important elements. That the land has been much improved by this treatment has been shown in increased crop on many plots when compared with adjoining plots on which no clover had been sown. In one series of experiments with oats, the average increase for the first year was 28 per cent. in the weight of the grain produced, and 78 per cent. in the weight of the straw. In the second year, when the barley was sown on the same series of plots without any additional fertilizer, the increase in the weight of the grain produced on the plots which had been treated with clover was 29 per cent., and the increase in the weight of the straw was 35 per cent. In a similar series of experiments conducted with potatoes, the plots treated with clover gave an average increase in the weight of the tubers of 28 per cent. These experiments are being continued from year to year.



STARLIGHT =17441=.

SHORTHORN BULL, OWNED BY HENRY M. JOHNSTONE, CALDER, ONT.
(See Gossip, page 375.)

The tests made in 1900 with oats, wheat, barley, and potatoes, confirm those of the preceding years, and further establish the value of this method of adding to the fertility of the soil."

Keep the cultivator moving in the corn and root crops and in the young orchard once in every ten days, to destroy weed growth while young, to prevent evaporation of moisture and hasten the growth of the crops. It will pay well.