

three years. I should then be able to judge whether the investment would be a safe one for me to make. I am not a rich man, Mr. Y, and must be careful how I invest my capital. I hope I am not asking too much, but I should like to have a look at your books."

"I'm sorry I have not any books to show you," replies Mr. Y. "You see, we are so busy out here and I'm no hand at figuring."

"Then how do you know the state of your affairs at the end of the year?" "Oh, that's easy enough. I keep it all in my head. I could tell you how much I paid for any animal in my bunch for years back and also how much I sold my stock and grain for. The farmer who don't know just right where he stands without writing everything down in a book ain't no farmer."

The deal did not come off. There is no need for further illustration or argument. The business farmer will at once acknowledge the advantage, the utility, the necessity of having a simple set of books of account. But no one knows better than the practical farmer how many obstacles there are in the way of his keeping books. Want of practice has made him "rusty" at figures and penmanship. Then there are so very many claims on his time and strength from dawn to bed-time. The multifarious nature of a ranche-farmer's business, and the extremely petty items that seem hardly worth noting but which in the aggregate become important, make the task of keeping books appear almost impossible. The result is that he "figures it all out in his head." If efficiently done this would be a marvellous feat—much greater than the mechanical one of keeping books.

Farm accounts are in reality not difficult to keep if the farmer uses method and has convenience for his office work. How much money has been paid away and how much received during the year? For what has it been paid or received? Payments are made for things bought or paid for and for work done. Things may be bought to be sold again, e.g., stock; or to be used on the farm, e.g., an implement. These two kinds of items should be kept separate. Five headings would include everything to give the farmer a balance sheet at the end of the year:

Wages paid.
Paid for.
Bought.
Sold.
Bargains.

The main thing is to have some kind of method and follow it steadily. Each individual farmer may have a method of his own.

What about convenience for office-work? I have transacted business leaning over a pig-stye, and in the midst of a group of children in the kitchen while the "Missus" was washing the dishes. Why should not a farmer be able to say to a customer: "Come into my office," as well as a grocer or a real estate agent? It need not be large or expensive, but it should have the necessary seclusion and appliances for doing business. The busy farmer could save many a five minutes if he had his office to slip into with his books ready for use. It strikes me that the want of method and the want of convenience for office-work are at the root of the whole matter. The farmer can figure and he can write, but with a small house and a large family it is almost impossible for him to "keep books" unless he fixes up for himself a place convenient for office-work.

There's but little difference twixt a laugh and a cry. If you don't believe it, try to cry with the corners of your mouth drawn up.

You may not have been born with a silver spoon in your mouth, but you were born with at least one talent in your hand.

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An Easter Tragedy.

It was awful, as they tell it in the town of Genesee.
Of the fate of poor Miss Wiggles and her bran-new Easter hat;
It is very, very seldom that we find a tragedy
That contains so much of horror as was brought about by that.

Miss Wiggles was a lady with a millinery taste
That was truly quite remarkable—I never knew its like—
She could make a splendid bonnet from the merest bit of waste,
A bonnet that e'en Virot at her best would hardly strike.

But it latterly did happen—oh, how sad a tale to tell—
Miss Wiggles gave up ribbons and laid in a stock of wings,
Little wings of little birdies, and the larger ones as well—
She didn't even spare the little yellow bird that sings.

And then on Easter-Sunday, with her hat upon her head,
With twenty-seven pinions snuggling all about the rim,
Miss Wiggles went to service, and, as usual, she led
In the saying of responses and the singing of the hymn.

Now how it was it happened I confess I do not know—
A miracle, I doubt not, must have been the cause of it—
But as she sat demurely in the very foremost row
Those wings began to flutter and to wobble and to flit.

And before the poor dear lady could take out her bonnet-pins
And free herself, the bonnet hauled her upward by the hair,
And with sundry pirouettes and with several dizzy spins
She floated up the steeple and out in the open air.

So let this be a warning to you maidens of today,
Who kill the little birdies with their babies and their mates—
It may be you'll be treated in this very self-same way
By the wings that you have chosen just to decorate your pates.

Ham and Egg.

There is an amusing story relative to some strange names among the officials of the Canadian Pacific Railway. The Pilgrim says:

Mr. Ham is the road's advertising manager, with headquarters at Montreal, and the city ticket office there is in charge of Mr. Egg.

Because of their strange names, the two men became fast friends and if they chance to be out of town, as they sometimes do, the question, "Have you seen Ham and Egg?" is heard round both their offices. By a mere peculiar coincidence, they both report to Mr. Bacon, whose chief clerk is Brown.

A few days ago Ham called on Egg at the latter's office. While talking, the telephone rang, and the messenger boy answered the call.

He was asked if that was the Canadian Pacific office. Before he answered so to that, he said, "Whom do you want, Ham or Egg?"

"Neither," was the reply, "I want the Canadian Pacific ticket office. I don't want any of your old ham or eggs. Central, get that cheap restaurant off this wire." Both Ham and Egg are looking for that man.

Canadian Oil Fields.

A New York paper states that a well known Wall Street man who has just returned from an extended trip through the Canadian Northwest says that among the greatest assets of Western Canada are the coal, iron and petroleum resources in British Columbia. There is an enormous area of oil-producing territory in that part of Canada, and according to people who are well informed regarding the Canadian Northwest, Winnipeg will become the natural centre for the refining and distribution of oil through Western Canada; also the natural centre for the distribution of the products of Canada's rapidly increasing manufactures. It is interesting to record the fact that capitalists from the United States are beginning to investigate Canada's oil fields with the view of acquiring rights in the oil country.

WHEN WRITING ADVERTISERS PLEASE MENTION THE WESTERN HOME MONTHLY.

Bones Mended by Electricity.

The same power that speeds the lively automobile mends the bones of the unfortunates along the highway. The sundered bones of both rabbits and men successfully unite when properly treated by electricity. The electric current is applied to the fracture daily. Galvanism, faradism, and static electricity were all tried. In the rabbits the galvanic current acted rapidly, there was no suffering, and after the by

Sir W. Laurier at School.

It is generally known that Sir Wilfrid Laurier was country born. Interesting reminiscences of his boyhood recall the fact that the first school he was sent to was English, not French. Sir Wilfrid himself, in an address delivered in Scotland some time back, said: "If I may be permitted to allude to myself, let me say that when I was ten years of age my dear father—for this let his memory be ever blessed me—sent me to an English school



VIEW ON THE ASSINIBOINE RIVER, NEAR GRISWOLD, MAN.

apparatus was removed the animal walked and ran well at once. The other forms of electricity seemed beneficial to a less degree, and there was some limping after removal of the bandages. Four cases in man were treated, one of over a month's standing without any tendency to union. In this case the patient was cured in about three weeks from the beginning of electrical treatment. The other cases all did well. The most noticeable thing was the absence of atrophy and disability after the removal of the bandage.

in a Scotch settlement in the province of Quebec. I could not speak a word of English and none of the boys could speak a word of French. How could we understand each other—we could fight, and fight we did, and, having fought, we became the best of friends, and I am glad and proud to say that amongst these school-fellows of mine I have made in after life some of my best personal and political friends."

Our idea of a great man is one who can have troubles and talk about other things.

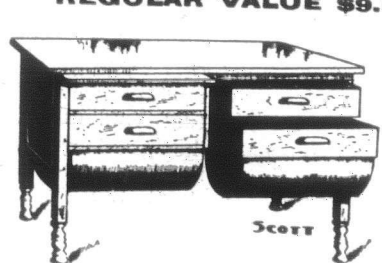


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