

### Our Prize Essays.

Our prize essay "On the Feeding and Management of Farm Horses" was vigorously competed for. Some eighteen valuable papers were received, and it was very difficult to decide between them. One very encouraging feature was that several very creditable productions were written by young men, farmers' sons, whose articles showed that they were skilful feeders; this is an accomplishment of which any man may well feel proud.

Our next essay, viz.: "What is the Average Cost to the Farmer to Rear a Steer to the Age of Thirty Months, said Steer to be Sold Fat at that Age. How much Profit is Derived? If there is a Profit, How Can it be Increased?" All essays must be handed in not later than Jan. 15th. We hope this subject will bring out as many good essays as the last. It is a question which deeply interests the farmers, especially those who grow the heavier breeds of cattle.

The succeeding essay will be a treatise on "What Profit is Derived from the Average Canadian Dairy Cow? Can this Profit be Increased? How?" All essays on this subject to be handed in by the 15th of February. It is a question in the minds of many farmers to which they will turn their attention. We therefore offer prizes for essays on these subjects. We hope thereby to bring out a very full discussion.

### Agricultural Examinations.

Several years ago, the Agricultural and Arts Association determined to hold annual examinations, which have been conducted at the same time and places as the High School intermediate examinations, which takes place in July each year. The course of reading, the books to be used, and all other information, can be obtained by writing to Mr. Henry Wade, Secretary of the Agricultural and Arts Association, Toronto. Many of our young men cannot afford the time or expense to attend college, but by taking up this course they will greatly benefit themselves and be prepared for better work in the future than they can hope to accomplish, if they do not in some way more fully equip themselves than has been the custom in the past. The time is past when the soil of Ontario asks for nothing better than to plow, sow, harrow and reap. This will do no longer; the coming farmer needs a special preparation for his work; he that is best fitted by the necessary education will in the future be most successful and by far the most useful and respected member of society. To-day our educated and reading farmers and dairymen are doing very much the best work. It is by the efforts of these men that our cheese and live stock has attained such a world-wide reputation. Even now Canadians are sent to European countries as instructors in dairy and other work. There is great room for improvement all over the Dominion in the general mode of cultivating the land, feeding and caring for the stock. By the better and most advanced modes of feeding and breeding, the value of each steer exported might be increased by \$8, each horse \$10, and each sheep \$2. By taking last year's exports as a basis, this would increase the farmers' yearly receipts over \$2,000,000, to say nothing of the increased value of those left in the hands of the farmers, which would amount to millions more. Again, if we examine the grain yields of this province, we find fall wheat averaging, in round numbers, 19 bushels; spring wheat, 15; barley,

26; oats, 35; rye, 16, and peas, 20. We know farmers who make a study of grain growing, whose average yield of fall wheat for several years past has been at least 30 bushels per acre; spring wheat, 20; barley, 40; oats, 50, and peas, 30. We believe these yields could be made general all over the province if proper systems of culture were adopted. When the land is adapted for grain growing, grow grain, and when it is adapted for stock-raising, make this the mainstay. The average yield of potatoes was 144 bushels; it should be at least 200. We have raised in field culture upwards of 400 in land of only fair quality. The average yield of turnips for the present year was 401 bushels per acre; 600 would have been more like the thing. There have been a good many farmers who this year have produced 800 bushels per acre and upwards, and who do not think they get a good crop unless they get this amount. What these men can accomplish others can also do; but to do this they must make a study of their business. It is as necessary for a farmer to read and study as it is for a doctor or lawyer. The government, realizing this, prescribed the above-mentioned course of reading, and, as an extra inducement, money prizes, amounting to upwards of \$200 annually, which is divided among the most successful candidates in each classification. Boys, in making your New Year resolves, determine to take up one or the other of these courses. By reading two hours each day you will wonderfully improve yourselves and be well prepared for the examination.

### Book-keeping for Farmers.

I would much like to be permitted space in your columns for a few words on the subject of the Prize Essay, "The best, simplest and easiest form of Book-keeping for farmers," published in your October number. I do not desire to question the excellence of the propositions and plans laid down for the guidance of farmers, by Mr. McMillan; I would only seek to know: Are they practicable? Is there sufficient general knowledge amongst farmers to enable them to understand and practice book-keeping by double entry? I do not speak in ignorance of the subject, at least not altogether. I have been an assistant auditor of books and accounts, public and private, for many years, and I well know the labor and difficulty involved in getting a trial balance where facts and figures representing a million of dollars are to be dealt with, and the trouble that even an adept finds sometimes in determining where and how an item should appear. The excellence of the principle is granted, but its applicability to the farming community is denied; indeed, Mr. McMillan, in his essay, gives the whole question away when he states, towards the conclusion: "In this way we can form a tolerably close estimate of the cost of each department; so far as the cost of help needed in the different departments is concerned, it becomes too intricate to try to divide it, so we must let that alone. The same may be said," &c. It seems to me, Mr. McMillan's own words show the absolute impracticability of working his "Best, simplest and easiest form of Book-keeping," &c. It may be said to me—"It is easy to find fault, but can you propose a remedy?" It is with this view, Mr. Editor, I address you.

I have been farming for many years. I was forced, in a measure, to take and work lands that were rather poor and light in soil, because tenants could not pay me the rents on them with

their system of farming; and I will detail to you, as succinctly as possible, my way of arriving at the results which I obtained. I keep a book in which every item is entered of receipts and disbursements, in separate columns, of course. My financial farm year begins and ends from the first of May to the first of June, or on the sale of the winter-fed cattle. The year being complete, I make out my farm account as follows, entirely in accordance with the items in my farm book:—I take the slip given me by the assessor on his last round; I find the real property, 225 acres, which I work, is valued at \$11,000, or an assessed two-thirds value. Adding the other third, I have \$16,500. On this I take five per cent., say, \$825, and call it the rent which I should receive for the year. This \$825 is the first item on the debit side of my account. Next, I take the value of the cattle, 40 to 50 head, old and young, say, \$1,000; the interest at six per cent. is \$60. This is the second item in the account. Six horses, say, \$800; add \$48 to account. Then, implements, say \$600; add \$36 and ten per cent. wear and tear, \$60; then, seed grain, say, \$150; add \$9. These charges all grow out of capital, or investment, as against the proceeds of the farm. I now come to disbursements. Taxes, \$60; blacksmith, \$55; harness, \$15; fences, say, \$15; threshing, \$45; hired boy, \$120; two men, \$300; board bill, threshers, apple-pickers and extra hands, \$20; three steers purchased for winter feed, \$90; two tons oil-meal, \$62.50; service of horses, \$35; grass seed, \$15; clover, if not grown on land, say, \$24, and purchase of extra cattle feed in spring, \$50.25.

Thus, we have on capital account, for rent and investments, \$1,038, and for labor and disbursements, \$906—in all, \$1,944—chargeable against the produce of the farm for the year.

Let us now view the other side of the account—what the farm produced. The year from which this abstract is taken, 1887, was by no means a favorable one; some crops failed altogether, and others were short.

I find that the receipts from cattle sold this year were \$889.30; the receipts from all other produce, including apples, were \$1,084.15—in all, \$1,973.35—showing a small balance in favor of rent.

There is one item in this statement which requires explanation (two men, \$300). I give a man, hired by the year, \$150 in cash, and a house, fire-wood, half acre of potatoes, half of poultry and eggs, 500 pounds of pork, and the use of two of my cows. It will be readily seen that, taking these items into my accounts or books would simply mean crop entries, which I avoid when I can do so, as not necessary to the establishment of the fact I am in search of, namely, my gain or loss on the year.

Could I put this statement before your readers in column form, showing each item of debit and credit, and in the latter the amount of hay, grain and roots fed on the farm, it would perhaps be more easily and better understood; but I think most minds can grasp it as it stands. Of course, we often do better; and we have seldom done worse than last year. The capital invested as shown above is, say, \$19,000; the rent and investment charges and receipts over and above all charges, say, \$1,070—a trifle over 5½ per cent. I have no doubt that this year's account will probably show 7½ to 8 per cent.

G. H. GRIERSON.