THE FARM.

Farm Accounts.

By John Campbell.

While the writer, for several years, at the beginning of his career, kept an account of each field's cost in cropping, and the returns from each crop, with the definite cost of feeding each individual of the twelve to twenty cattle fattened each year, totalling up the cost, and the profit or loss, as the case might be, a fairly accurate knowledge of results was thereby obtained. But it was found too cumbersome, so that a simpler method became a necessity. The system sent herewith has been in use thirty years, and has answered the purpose in view very well. It is self-explanatory. A few minutes in the evening to enter the day's doings, and one hour or so at the end of each month to total up, with half a day at the end of the twelve months to make out the inventory and the year's balance of accounts, furnish definite information regarding the farm operations.

It will be noticed, in Receipts-and-Expenditure account, that payments by bank check are entered on the Receipt side, as well as the payments so made in Expenditure column; that, when deposits are also entered as expenditure, keeps the accounts properly balanced, and does away with a separate bank account. The check-book stubs on which all deposits and amount of checks issued are entered, and added or subtracted, show at a glance the state of bank account. Another advantage found in the simple system used is the ease with which any business transaction can be traced, even after the lapse of many years.

CONTENTS.

DIARY AND DAY BOOK.

	June, 1910.	Weather Notes.
June 1	Cultivating No. 4 for turnips. Sold horse, 7 years old, to Walsh & Co. at $190 ; received $20. To be delivered at Oakhill June 3rd.	Clear and warm.
2	Harrowing and rolling No. 4. Hauled 20 loads dung to No. 5 for rape. Bought ton land salt from P. Downey, at $8.00, on acct. Groceries from A. Richardson, $2.15.	Heavy rain and thunder.
3	Scuffling and hoeing mangels, No. 4. Delivered horse as per June 1st; received balance, $170. Paid salt as per June 2nd, $8.00.	Fine and warm.
4	Finished mangels and building fence, No. 2. Sold 6 fat cattle, 7,650 lbs., at 6 cents, to R. Armstrong, $459.00. Deposited $500 in Standard Bank.	Clear and pleasant.
5	Sowed salt on 5 acres turnip land. Drilled and sowed turnips, No. 4. Bought 10 stockers from S. Kennedy, at $250 ; paid per S. Bank cheque. Paid R. Francis, on wages acct., per S. Bank cheque, $20.00.	Cloudy. Like rain.
6	Plowing No 1 for rape. To Toronto ; expenses, $6.20. Bought stamps, $1 ; hardware, $1.13 ; fork, 65c.	Sultry. Some rain.
7	Sabbath. Church envelope, $1 ; missions, $2.	Very pleasant.
8	Plowing No. 1 and harrowing same. Sold and delivered 8 hogs, 2,110 lbs., at 8 cents = $168.80, to Dable & Co. Weigh fees, 25c.; sheep dip, $2.00.	Very warm.
9	Scuffling and thinning mangels. Hauled 3 loads coal, 6½ tons, bought of Sam Jones, at $6.50 = $42.25, on acct.	Clear and fine growing weather.
10	Dipping sheep and odd jobs.	Fine and warm.
11	Cleaning up yards and repairing buildings. Bought nails, 23c.; lumber, $1.30; shingles, $2.25. Sold 6 bags potatoes on acct. to L. Baker, at 50c. = $3.00.	Fine and warm.
12	Finished thinning mangels. Sold 10 Shropshires—1 ram and 9 ewes—to Fred Green, Columbus, Ohio, U. S. A., at $300.00.	Heavy showers and thunder.
13	Draining No. 6. Bought of L. Baker, goods, $4.65, and received from him account of June 11, $3.00. Paid coal bill of June 9, $42.25. Bought a choice heavy-draft three-year-old filly at $300, from A. Peterson. Deposited in Standard Bank $300.00.	Clear and cool.

RECEIPTS.

1910.		
June 1	Carried forward from last month	$1,011.34
1	Walsh & Co., part on horse, $20.00 ; (3) bal. on horse, $170.00	190.00
4	R. Armstrong, fat cattle, $459.00 ; (5) S. Bank cheque, $250.00	709.00
5	S. Bank, cheque, wages account, $20 ; (8) fat hogs, $168.80	188.80
12	Shropshires, $300.00 ; (13) potato account, $3.00	303.00
		$2,402.14

(And so on till end of month, when both sides are totalled up and amounts carried forward to July.)

EXPENDITURES.

1910.		
June 1	Carried forward from May	$ 920.15
2	Groceries, $2.15; (3) salt, $8.00; (4) dep., $500.00; (5) stockers, $250.00	760.15
5	Wages acct., $20; (6) expenses, $6.20; stamps, $1.00; fork, 65c	27.85
6	Hardware, $1.13; (7) collection, $1; missions, $2.00	4.13
8	Fees, 25c.; dip, $2.00	2.25
11	Nails, 23c.; lumber, $1.30; shingles, $2.25 ; (13) goods, $4.65	8.43
13	Coal acct., $42.25 ; filly, $300.00 ; dep., $300.00	642.25
		$2,365.21

CREDIT SALES.

1910.		
June 11	L. Baker, potatoes, $3	June 13, settled

CREDIT PURCHASES.

1910.		
June 2	P. Downey, salt, $8.00	Paid in full June 3.
9	Sam Jones, coal, $42.25	Paid in full June 13.

1910. TIME AND WAGES ACCOUNT.

R. Francis, hired per written agreement, for one year, at $250 and board. Started work March 1st.

1910.

Lost Time.	Payments.	
Apr. 10 1 day off.	May 10 Cash	$10
	June 5 Cheque	20

ANNUAL INVENTORY—APRIL 1st.

Horses.

Bob, 4 years old	$ 225
Jack, 10 years old	160
Beauty, 6 years old, in foal	240
Bess, 2 years old	150
Foal of 1909	80
	$ 855

Cattle.

Reg. bull, 2 years old	$ 200
6 grade cows	300
2 grade heifers, 2 years old	100
6 calves	72
5 fat steers	350
	$1,022

Sheep.

Ram	$ 25
10 ewes, grades	120
15 fat lambs	135
	$ 280

Pigs.

2 brood sows	$ 40
Litter of 8 pigs	30
6 fat hogs	90
	$ 160

Feed.

10 tons hay	$ 80
400 bushels oats	140
2 tons ground grains	45
1 ton oil cake	38
1⅓ tons bran	27
1,500 bushels roots	90
	$ 420

Seed Grains.

15 bushels barley	$ 12
50 bushels oats	25
16 bushels peas	16
25 bushels mixed grains	15
2 bushels clover seed	16
1 bushel timothy seed	5
	$ 89

Implements.

Last year's value	$ 836
New binder	150
New seeder	60
	$1,046
Less 7 per cent. for yearly depreciation	73
Present value	$ 973

Grand Total.

Horses	$ 855
Cattle	1,022
Sheep	280
Pigs	160
Feed	420
Seed grains	89
Implements	973
	$3,799
Then 1910 totals	$3,799
1909 totals	3,437
Increase in values	$ 362
Increase of Receipts over Expenditure for the 12 months	681
Profits for the year	$1,043

A journal of 250 to 300 pages, 9 x 13 inches in size, can be bought, all ready ruled, and will be found very convenient for the purpose.

Profit in the Maple Grove.

Editor "The Farmer's Advocate":

As the season for making maple syrup and sugar is now approaching, we feel that a discussion upon the various phases of that business would be advisable for the benefit of a great many farmers who are considering the fitting up of their maple groves for the production of maple syrup and sugar, and also for those who are not properly equipped for producing the best quality of maple products, and would like to do so.

First, let us discuss the equipment of, say, a 1,000-tree grove. The sugar house or camp should be about 12 or 14 feet, by 24 feet, and have 9 or 10 ft. posts, so as to have plenty of room for steam to rise; and should be located on the edge of a small hill, so that the sap may be emptied into sap-holders direct from gathering tank, without handling. Sap-holders should be elevated so that the bottom of holder is about six inches higher than top of evaporator, and should be large enough to contain about two-thirds of the holding capacity of the buckets. The holder should also be located on the outside of sugar house, but should be protected from sun and storm, and have plenty of air circulation. Then, there should be a wood shed attached to the side of sugar house, large enough to hold about fifteen cords of wood, as dry wood is one of the most important things in producing a good product with a minimum of labor ; dry wood means speed in evaporating the sap.

Ordinary two-gallon buckets may be used. Some sugarmakers use covers, but in my case I do not, as I prefer gathering often, whether the buckets are full or not, and covers hinder sap-gathering to a certain extent.

A great deal depends on the kind of spout used. I use the Grimm No. 2 spout, which is conical in shape, and has no flange to injure the tree. On account of their tapering shape, a very light tap with the hammer is sufficient to drive them, and they do not touch the wood at all, only the bark, thereby leaving all of the cut to produce sap. As they are well tinned, they do not rust or corrode, which causes the tree to dry up in a few days. As to evaporators, there are several good ones on the market, and for a 1,000-tree grove I would recommend one 3 or 3½ feet by 14 or 16 feet, as a large evaporator means quicker evaporation of the sap, and quick evaporation means time saved, and, better still, a better quality of syrup or sugar. I am using a modern evaporator, which has the syrup pans at the back end, or away from the hottest fire, and, as the syrup pans are detachable from the rest of the evaporator, they are more easily cleaned. It is quite important, in setting up evaporator, to have the arch (either brick or steel) raised up quite high, so that there is a space of about three feet below the grate. By so doing, you will not only prevent the grate bars from twisting and burning out, but will add greatly to the ease in firing, and will also give better air circulation under the grates, which will force the heat up against the bottom of the evaporator much better than if the space under the grates were smaller.

Now, about gathering sap. If you wish to make a good product, gather often, not forgetting to strain sap. Do not wait for buckets to fill, if it happens to be a slow run, but gather every day if there is enough to be worth while ; if not, wait till there is a prospect of a good run, and empty buckets. A little bit of storm will not injure quality, but delay in getting sap into