

CHAPTER XXXI.

SYSTEM.

Whether it be in Ontario or in the West, "system" is all-important on the farm as well as elsewhere. There should be a system on the farm the same as in the factory or in a business office. Systematized work saves time and labor. While it is necessary to rise early in the morning on the farm, it is equally necessary to quit work at six o'clock in the evening, so that there will be sufficient time for reading and enjoyment. Every farmer should subscribe for one or two agricultural journals, a religious paper for Sunday reading, and a daily newspaper, so that it will not be necessary for any member of the family to go to the store or tavern for the news of the day. Every member of the family should have an opportunity of reading for himself, or herself, and keep apace with the times. The present age demands knowledge in all things. Less manual labor and more thought would bring many farmers better results than they now enjoy.

Every farmer should also keep an account of all his receipts and disbursements, and at the end of each year take an inventory of all his stock, grain, implements, produce, etc., on hand at their current values. To this should be added the cash in the bank and on hand, as well as all accounts and notes receivable. This will show the total assets. From the total the full amount of all accounts and notes payable should be subtracted, and the result will show the farmer's present standing. It is also necessary to keep a record of the results produced

Keep Accounts