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AM. BRYAN.

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Keeping Farm Accounts.

Realizing the benefit derived from a system of keeping farm accounts, I would ask the privilege of presenting to other farmers, through your columns, a form of account that has proved very useful to me.

When I first commenced keeping a diary, I also commenced a receipt and expenditure account. I shall not dignify it by calling it a system of farm book-keeping, but it encroached so much upon my time that I dropped it, and retained the diary up to the present, which is now over thirty years. I would not like to presume upon the intelligence of the vast army of readers of the "Advocate" to even suggest a system of bookkeeping suitable for the average farmer. I can, however, recommend the form of keeping accounts I herewith present. The science of accounts, to my mind, is so intricate that any attempt to keep them thoroughly by one not acquainted with the process only results in confusion. Remember, I would not discourage any effort on the part of anyone to try it, but I have observed that most business men, even in a small way, leave this part of their business wholly to the person employed to do this work, though they may have time to do it themselves.

The inventory may, perhaps, require some explanation. In making it, it would be best to divide it into sections, taking first, horses. Name or number each horse, and set his value down in a column for that purpose, and total it up at the division for horses. Follow the same process with the cattle. With the sheep and swine, the inventory may be taken in "lump." In taking the inventory, one should be careful not to set too high a valuation on any animal or implement, for, as will be seen, the proprietor is debited with the inventory at the beginning of the year, and credited at the end, and if his books are to be exact the inventories must be correct. The same process of stocktaking should be gone through with in every detail of the farm, valuing the implements etc., at their cash value. The detail value of the stock and implements, as entered in the inventory, may be kept in a separate book or on certain pages of the regular account book.

Simcoe Co., Ont.

INVENTORY.

Name or Number.	Horses.	
Jack		\$125.00
Nell		75.00
Jim		110.00
Etc., etc.		
	Cattle.	
Stock bull		200.00
Bella		45.00
Rose		30.00
Jess		
Red heifer 1		30.00
Red heifer 2		25.00
White steer 1		28.00
Etc., etc.		
	Swine.	
Brood sows		40.00
10 hogs, 6 months old, at \$12 each		120.00
Litter, 4 weeks old, at \$2 each		16.00
Etc., etc.		
May 31, 1904.		
	Implements.	
Binder		75.00
Seeder		40.00
Etc., etc.		
Total		\$959.00

James Jones in account with farm for the year ending June 1st, 1905.

	Dr.	Cr.
June 1—By inventory		\$959.00
June 1—To cash on hand at commencement of year	\$ 75.00	
June 20—To received for 20 hogs, 3,700 lbs. at \$5.25 per cwt.	194.20	
By paid for 20 pigs at \$2.00 each		40.00
By paid for chop and mangolds for 20 hogs		114.20
July 15—To received for cow sold	37.00	
July 30—To received for 10 tons of hay at \$8.00 per ton	80.00	
To received from cheese factory for milk during June.	36.00	
Aug. 10—By paid wages for help in haying....		16.00
And so on to the end of the year.		
May 31—To inventory of May 31st	1,250.00	
	\$1,670.20	\$1,229.20

[If any of our readers have a simple method of keeping accounts that is an improvement on the system here outlined, or if anyone can suggest practical additions to this system, we should be glad to place our columns at their disposal for that purpose.]

Milk and Honey.

(Concluded.)

By G. A. Deadman.

In the last issue of the "Advocate," we referred to the value of milk as a food. But what about honey, and why associate these two at all? We will not say that one is a necessary adjunct of the other, but they agree so well together that it has been stated that if, by any misfortune, one should partake too freely of the sweet, then drink plenty of milk, and any nauseous feeling will soon disappear. Of course, there is no need of any such feeling to follow the eating of honey, because, when well ripened, and taken in reasonable quantities, it will seldom make anyone sick. Apart from this, milk seems to quench the thirst that may arise from eating honey much better than other beverages.

Referring more especially to the latter, however, too many of us are inclined to look upon it as a luxury, and not as something that will assist us to live and perform our daily work. We are too likely to forget that sweets are no longer looked upon as valueless as food, and that, on the contrary, they are now recognized as having a part to perform in sustaining, warming and strengthening the body. Hence, it follows that they should be used regularly, and that preference should be given to the sort that is found to be the best.

It would appear from recent investigations that honey is superior to cane sugar, inasmuch as it is more easily digested, and can have no injurious effect, such as sometimes follows the use of sugar. Sugar, with some, causes acidity, the stomach being unable to digest it. In such a case, honey should be substituted. Indeed, it might be better for all of us to use it, as far as possible, instead of sugar or other sweets. It



The Late Wm. Cochrane, Claremont, Ont.

A pioneer Canadian farmer. Born Dec. 5, 1823. Emigrated from Ireland in 1845. Died Dec. 2, 1903.

is a fact worthy of note that medical men allow their patients to eat honey where sugar is forbidden. Prof. Shutt, M. A., F. C. S., Chemist of the Experimental Farm, Ottawa, says: "The digestibility of food, in a large measure, limits or regulates its value. It is not the food we eat that does us good, but, rather, the food we digest and assimilate, that is converted into body tissues, or helps, to develop heat and energy. When we take sugar or syrup in the mouth it is mixed with the saliva, and converted into glucose, which is the form of sugar which is assimilated, passes into the blood, and nourishes the body. We have that work already done in the case of honey, so that it is immediately assimilated and may pass into the system." And Dr. J. H. Kellogg, of Battle Creek Sanitarium, a well-known authority on this subject, has this to say: "I consider honey much preferable to cane sugar as food. It is, practically, a fruit sugar, and is ready for absorption. Eaten in moderate quantities, it ought to tax the digestive organs much less than cane sugar, and is to be commended. . . . Honey is practically cane sugar already digested. Long ago, honey was looked upon as something which gave nourishment and strength. Jonathan, after long fasting, partook of some that was found in the wood, and we read how it was a matter of sorrow that others also who were faint dare not (because of the king's oath) partake of it, too. We know that John the Baptist came forth from the wilderness strong and vigorous, and we are told that his meat was "locusts and wild honey"; and the Disciples, in response to Christ's question, "Have ye here any meat?"—gave Him "a piece of broiled fish and of an honeycomb." From the frequent mention made in Scripture of honey, we conclude that it was a common article of food, and as we are told that manna tasted like "wafers made with honey," we may understand that it was used in cooking also.

A writer, not long since, stated that "one pound

of honey is equal to two pounds of beefsteak." Be that as it may, it is now proven to be a food giving nourishment and relish, and so we need not reproach ourselves as being extravagant for using it. When writing on this subject, a friend, well known to the "Advocate," stated, "I attribute my abounding good health, in my present sedentary occupation, largely to using honey as a food." He also goes on to say: "We use about two hundred pounds a year in our family of five or six, having it daily for breakfast." I suppose beekeepers themselves are amongst the largest consumers. The family of one beekeeper of our acquaintance, seven in number, uses six hundred pounds annually. At our house we are never without it for breakfast, and seldom for supper, and it is always accompanied with both milk and cream. May be some have not thought of the cream. If so, just try it when you next serve honey. Instead of intensifying its richness, as some might suppose, it seems to modify it. Honey is not very expensive, and it is not necessary to keep bees in order to have it. We would no more recommend that everyone should produce their own honey, than that butcher should raise their own beef. I think it would, in many cases, be much better if, instead of keeping a few bees, we should raise a little extra of something else—an extra pig or calf, for example—whose proceeds might be devoted to honey.

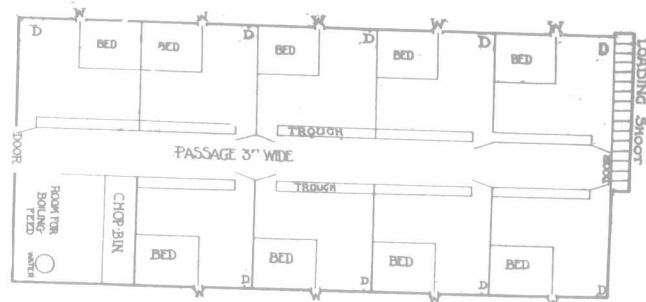
Before concluding, I wish to give a word of advice as to the kind of honey to have. In Canada, at least, honey from white and alsike clover, and that from the basswood or linden tree, are considered the best. All are light in color. Those who like a mild honey will choose the clover, while others preferring a spicy flavored article will take the basswood. As regards our preferences, it will be largely a matter of education. They say that in New York State, where buckwheat honey is plentiful, there are some who even prefer this. You can make no mistake, however, if you choose the clover. They say, "once a customer for clover honey, always one."

We must not suppose, though, that all clover or basswood honey is good. Honey differs, even when gathered from the same source, and it may be pure and yet a very poor article. Not many can explain how it is that a beekeeper whose property joins yours on the north may have honey far superior to the one living just to the south of you. This is due, not to location, but to management. Honey, when first gathered, is known as nectar, and contains a large percentage of water. If it is taken from the hives soon after it is gathered, it is usually thin and watery, lacking in rich flavor and keeping qualities, and when swallowed produces an unpleasant sensation in the throat. This is what is called "unripe" honey. Of course, more can be got in this way, but no one will ever want much of this kind. Away with all beekeepers who, either through ignorance or greed of gain, extract and sell unripe honey, as nothing will so quickly discourage the sale and consumption of the good article as will this miserable stuff. Before the machine known as the honey extractor was invented, this so-called honey was never sold, because the nectar was left in the hives until the season was over, and so had plenty of time to thicken and ripen. Practically the same thing is accomplished now when it is left to ripen before being extracted. In fact, we can even secure a better article, as the best honey can be kept separate from the darker or inferior grades. Good clover or basswood honey may be known by its granulating hard and white. The better it is, the harder it will granulate, but when liquified by warming it will be clear, and, in cool weather, so thick that it can scarcely be lifted with a spoon. This is the honey that is wholesome and delicious, the sort of which we never tire.

Huron Co., Ont.

Plan of Piggery.

Built by Mr. Hector McIntyre, Middlesex Co., Ontario. Beds are raised ten inches above the level of the floor.



Don't.

Don't allow milk to stand in the byre. Don't mix water with the milk to raise the cream. Don't guess the temperature of the cream by sticking the finger in it—thermometers are cheap. Don't salt butter by guess—weigh or measure it. Don't use cheap, coarse salt—only fine dairy salt is fit for salting butter. Don't touch the butter with the hands. Don't think rinsing will keep cans and dairy utensils clean—add boiling water, washing powder, muscle, and sunshine. Don't sorrip the feed when the cows leave the pasture. Don't curry and brush the cows with the milking stool. Don't keep a cow that is not earning her feed. Don't breed to a scrub sire, and don't milk with wet hands.