



## Taking Stock Before the New Year

(Family Herald)

All good business concerns take a regular inventory of their business. On the other hand, very few farmers keep even a record of their receipts and expenditures, and an extremely small percentage even think of taking an inventory. For several reasons the farm inventory, properly kept, is one of the most essential features of the business side of the farm operations. The inventory should show all assets, including land and improvements, stock, farm equipment, cash, notes receivable, accounts receivable and everything whatsoever of any value, and all liabilities, including mortgages, notes payable, accounts payable, etc. If the inventory is properly taken the balance between the assets and the liabilities will show the present worth of the individual. This balance compared with the balance of the preceding year will show the net returns for the current year. For example, if my assets January 1, 1915, equal \$14,356.25 and my liabilities equal \$5,231.75, my present worth January 1, 1915, would be the difference, or \$9,124.50. If my present worth January 1, 1914, was \$7,436.50 the net returns from my business for the year 1914 would be \$9,124.50 minus \$7,436.50, which equals \$1,688.00. This gives the farmer the best guide available as to whether he is getting ahead each year.

**Improvements Are Assets**

Keeping a record of receipts and expenses is essential, but the receipts minus the expenses will seldom give a correct idea of the net returns of the business for the year. Some new machinery may have been purchased, some breeding stock may have been added or some permanent improvement added to the place. These would make the expenditures run high, making the net receipts seem very low for the year; yet the machinery, the stock or the improvements would increase the farmer's assets and present worth at the close of the year by almost their entire cost, if properly cared for. On the other hand, there may have been a reduction in stock or equipment, swelling the receipts and making apparently high returns for the year, but incorrectly credited as the product of the year's business. The present worth would not be altered, although the form of certain assets may have been changed.

A proper inventory will include every item of equipment on the farm. This periodical checking up on every item, estimating its value, noting depreciation or its entire loss in many cases leads to great care in using and storing equipment. Such inventory would reveal sources of expense and loss due to neglect or carelessness that would reach total amounts surprising to most farmers. The annual inventory tends toward a more accurate rating of the different features of the business. The man who never places a valuation on hay and grain fed on the farm is apt to over-estimate the returns from a certain stock and under-estimate the crop side of his farming. Again an inventory showing the cost and depreciation of equipment connected with some one phase of the business like potato production, for example, will usually show a much greater charge against the crop for that item than many imagine. It will also usually show the importance of specializing to a certain extent so that a given equipment may handle more stuff. For example, a full equipment of up-to-date potato growers' machinery would place a prohibitive charge against five acres of potatoes, whereas the charge would be far less important on 50 acres.

**Allow for Interest and Wages**

The inventory furnishes an accurate basis for determining the profitability of the business. In the example cited above, the \$1,688.00 net returns for 1914 is not satisfactory unless it covers a reasonable interest on my present worth of January 1, 1914 and in addition pays what wages I could have earned above the expenses of keeping my family. If other members of my family have given their time to the farm also and could have earned regular wages elsewhere the \$1,688.00 should cover their possible wages also. In other words, if I could have placed my \$7,436.50 at interest January 1, 1914, and the wage earners of my family and myself could have earned enough after maintaining the family to make more than \$1,688.00 when added to the year's interest on \$7,436.50 I am not conducting my business successfully. Many farmers who make no allowance for their own time would find upon taking careful inventory each year that they are not making fair wages for themselves after allowing reasonable in-

**"What we have we'll hold, so keep the wheels going, keep the crops growing, and keep the dollar at home."**

### FOOT AND MOUTH DISEASE

In view of the recent serious outbreak of foot and mouth disease in the United States, with its subsequent serious losses and necessity for stringent measures, Canadian stock owners should acquaint themselves with the particulars of this disease. A seven page pamphlet, prepared by Dr. J. G. Rutherford, formerly Veterinary Director General for Canada, outlines the symptoms and appearance of the disease with its treatment and preventive measures. In view of the fact that it is one of the most infectious diseases known, attacking nearly all species of farm animals, and that the many different ways in which its germs can be conveyed from place to place render it very difficult to prevent its spread once it has made its appearance in a community, preventive measures of the utmost importance. In this pamphlet a number of such measures have been outlined by Dr. Rutherford, a knowledge of which should prove of great value should the disease make its appearance in Canada. Copies of this pamphlet which is No. 9 of the Health of Animals Branch of the Dominion Department of Agriculture, can be obtained by making application to the Publications Branch, Department of Agriculture, Ottawa.

### BREEDING FOR TYPE

What is type? Who has made type? What does type signify? Who has formed type? When these questions have been answered the matter is fully explained. To me "type" has been a growth, in fact is still growing. It has grown and is growing, as we find one by one points that nearly always appear in great producing cows. When the leaders in the dairy industry all realize that a certain point is almost invariably to be found in great producing cows, then that point finds its place in "type." Many breeders point to this or that great producing cow and say, "That cow had a sloping rump," and concludes from this that the "sloping rump" was no detriment to this cow as a producer. He did not try to figure out how much better that same cow might have been if she had carried out straight. Why would she be better? Because a straight rump gives more room in the pelvic region and under region. And space and capacity in those parts are fundamentally necessary in a great dairy cow. Also, did you ever notice that a sloping rump and a tilted udder go hand in hand? Tenth of the time? I also have heard many breeders, especially of the Guernsey breed, claim that a saggy back was as good as a straight back in the dairy cow, and have had many great cows cited as instances. But that reason cannot hold, as no one will ever know how good they would have been had they had straight backs.

Yet the fundamental reasons for a straight back are so obvious. It is readily seen that a straight back is stronger than a sagging back, and strength of back is fundamentally necessary to carry a great paunch. Also, the point of room or capacity of paunch enters here. This point will need no explanation. And so on through an animal. Type does not signify beauty, though it is natural to think beautiful that which we think perfect. But our standard of beauty continually changes, and will continue to change with type. In breeding for type we are not breeding for beauty, but are breeding for those points that have been accepted as necessary for great production.

I have heard old breeders stand by the show ring and say, "That is not the type I used to work for." Of course it is not. "Type" is and must be continually in evolution. And as more and more fine cows are produced and developed, so we shall find more and more points, indications of great productions that are common to nearly all. And so these points will become fixed in "type." "Type plus production"—not "Type versus production."—Hoard's Dairyman.

For many years there has been progress at the Maine Agricultural Experiment Station in investigation of the laws of inheritance of egg-producing ability in poultry. There will shortly be issued a bulletin (No. 231) having the title, "Improving Egg Production by Breeding," which will contain some practical directions for the farmer and poultryman who may wish to make use of the station's results in this field.

### BREEDING FOR EGG PRODUCTION

The following suggestions, compiled for the bulletin mentioned, are offered as a basis for the improvement of poultry in egg production by breeding.

1. Selection of all breeding birds first on the basis of constitutional vigor and vitality, making the judgment of this so far objective as possible. In particular the scales should be called upon to furnish evidence.

(a) Do not use as a breeder a cockerel which (in case of Plymouth Rocks or Rhode Island Reds or Wyandottes) has not attained a weight of at least 8 lbs. at 10 months of age, and better 9 lbs. Use no pullet as a breeder which does not weigh at least 5½ lbs. at the same age.

(b) Let all deaths in shell and chick mortality be charged against the dam, and only those females used as breeders a second time which show a high record of performance in respect to the vitality of their chicks, whether in the egg or out of it. This constitutes one of the most valuable measures of constitutional vigor and vitality which we have. If for no other reason than to measure this breeding performance, a portion of the breeding females each year should be pullets. In this way, one can in time build up an elite stock with reference to hatching quality of eggs and vitality of chicks.

(c) Let no bird be used as a breeder which is known ever to have been ill, to however slight a degree. In order to know something about this, put an extra leg-band on every bird; chick or adult, when it shows the first sign of indisposition. This then becomes a permanent brand, which marks this individual as one which failed to a greater or less degree to stand up under its environmental measures of constitutional vigor.

2. The use as breeders of such females only as have shown themselves by trap-nest records to be high producers, since it is only from such females that there can be any hope of getting males capable of transmitting high laying qualities.

3. The use as breeders of such males only as are known to be the sons of high producing dams, since only from such males can we expect to get high producing daughters.

4. The use of a pedigree system, whereby it will be possible at least to tell what individual male bird was the sire of any particular female. This amounts, in ordinary parlance, to a pen pedigree system. Such a system is not difficult to operate. Indeed, many poultrymen, especially fanciers, now make use of pen pedigree records. It can be operated by the use of a toe-punch. All the chickens hatched from a particular pen may be given a distinctive mark by punching the web between the toes in a definite way.

5. The making at first of as many different matings as possible. This means the use of as many different male birds as possible, which will further imply small matings with only comparatively few females to a single male.

6. Continued, touch not too narrow, in breeding (or line breeding) of those lines in which the trap-nest records show a preponderant number of daughters to be high producers. One should not discard all but the single best line, but should keep a half-dozen at least of the lines which throw the highest proportions of high layers, breeding each line within itself.

Items 4, 5 and 6 imply the carrying over of a considerable number of cockerels until some judgment has been formed of the worth of their lines, through the performance at the trap-nest of their sisters.

Item 6 assumes, as an absolutely necessary prerequisite that item 1 will be faithfully and unflinchingly observed.

The plan of breeding for egg production above set forth, which involves nothing in principle or practice which any poultryman cannot put in operation, will not fail, is consistent and intelligently followed for a period of years, to bring about a material increase in the productivity of the flock. The evidence which leads to this conviction is the best of all evidence; the plan has been tried and it works.—Chas. D. Woods, Director Maine Experiment Station.

Temporary demand has placed an abnormal value on brood sows and sows could be sold at 50 per cent. more than they are normally worth. If we are to retain them, they should be inventoried at their normal value. Again suppose we purchase a new blinder. At the next inventory date it would, if carefully handled, be worth within 10 per cent. of its cost for continued use on the farm, while its sale value would be reduced probably one-third or more because it is now second-hand. The wearing value is the proper one to give in the inventory.

In short, "sale value" for all things for sale and "use" or "wearing value" for all things to be retained will make the inventory the most useful guide to the farmers real financial standing.—Geo. Severance, Washington Experiment Station.

For infants and children. The Kind You Have Always Bought Bears the Signature of *Chas. H. Fletcher*

Alleging that her husband turned a hose on her to cure her dancing habit Mrs. Mabel Locke, of Millbrook, N. Y., secured a divorce.

## ANY DYSPEPTIC CAN GET WELL

By Taking "Fruit-a-lives" Says Capt. Swan

Life is very miserable to those who suffer with Indigestion, Dyspepsia, Sour Stomach and Biliousness. This letter from Captain Swan (one of the best known skippers on the Great Lakes) tells how to get quick relief from Stomach Trouble.

Pork River, Ont., May 8th, 1913.

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H. SWAN

"Fruit-a-lives" are sold by all dealers at 50c. a box 6 for \$2.50, or trial size 25c. or sent postpaid on receipt of price by Fruit-a-lives Limited, Ottawa.

## CHURCH DIRECTORY

### SUNDAY SERVICES

#### United Baptist Church

Rev. M. S. Richardson

Morning service, 11 a. m.  
Sunday School, 2:30 p. m.  
Preaching service, Derby, 3 p. m.  
Evening service, Newcastle, 7 p. m.  
Mid-Week Service—Wednesday Prayer and testimony meeting 7:30 p. m.  
Seats free, all welcome.

#### St. Andrew's Church

(Anglican)

Rev. W. J. Bates

Holy Communion—1st Sunday in month at 11 a. m. 3rd Sunday in month at 8:30 a. m.  
Morning and Evening Prayer—Matsins at 11:00 (except 3rd Sunday in month). Evensong at 7:00. Wednesday Evening, 7:30.

#### St. Mary's Church

(Catholic)

(During winter months from November to May.)

Early Mass with sermon, etc., 9:00 a. m.  
Late Mass with sermon, etc., 11:00 a. m.  
St. Aloysius Society for boys, 1:30. Children baptized, when there are baptisms, 2:00 p. m.  
Sunday School Classes, 2:30 p. m.  
Vespers, with Benediction of the Blessed Sacrament, etc., 7:00 p. m.

#### Methodist Church

Rev. Dr. Harrison

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Prayer and Praise Service, Wednesday, 7:30 p. m.

#### The Kirk

St. James Presbyterian Church

Rev. S. J. MacArthur, M. A., B. D.

Worship Sunday, 11:00 a. m. and 7:00 p. m.  
Sabbath School, 2:30 p. m.

#### Salvation Army

Capt. P. Forbes

Holiness Meeting—11 a. m.  
Praise and Testimony Meeting—3:00 p. m.  
Salvation Meeting—8 p. m.  
Public Meetings—Tuesdays, Thursdays and Saturdays—8:00 p. m.

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## Union Advocate

ESTABLISHED 1867

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As an advertising medium, The Advocate is firmly taking its place at the head. If you, Mr. Merchant, are not among the number who are using its columns, why not talk the matter over with our representative and select a good space while you have a chance. We are at your service any time you wish to consult us, and would only be too glad to quote you rates. A telephone call will bring our representative to your store in ten minutes.

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