

PRIZE ESSAY.

The Best, Simplest and Easiest form of Book-keeping for Farmers.

BY THOS. M'MILLAN.

A glance at the subject-title of this essay would indicate, what upon afterthought appears to be true, that the outlining of an accurate system of book-keeping for farmers is in reality a difficult task. In endeavoring to keep an account of our transactions upon the farm, we are naturally led to ask ourselves—For what reason do we wish to do this? Simply to know if our occupation is really a paying one to us, and what department of that occupation is the most profitable.

Such an answer leads us to the belief that our calling is divided into different departments which we follow, according to our inclinations. For instance, as an average farmer, I may pursue a mixed system of farming, and follow grain-growing in connection with cattle raising and horse raising. I want to know if it pays me to grow grain and hay, raise cattle and horses, and which of these is the most profitable. I keep poultry and hogs and wish to know if it pays me to do so. I have my house to keep and wish to know what it costs annually. If I should engage in any other branch, treat it upon the same principles as the others, but, for convenience sake, let these suffice.

After consideration, I am of the belief (notwithstanding the ideas of many to the contrary), that in order to keep books satisfactorily, to be easily understood, we must adopt the system known as double entry. We must have a cash book to keep an account of all receipts and expenditures, in order to keep tally with the money in our purse at any time. We must have a day book, in which to record all transactions, and a ledger, in which to divide these transactions into their different departments, when the difference in the Dr. and Cr. sides will show whether we are making or losing in each department, and the balance sheet for all the departments will show whether we are making or losing upon the whole. At the beginning of each year take stock as the merchant says, by placing a value upon the farm, including building; value the horses, cattle, poultry and hogs, implements, harness, crops (the quantity of which we will have an idea from knowing how much was harvested and threshed the past year), cash on hand; if we have any bills to pay, mark them down as bills payable, and money owing us as bills receivable, and if we want to be accurate with household affairs, in order to know exactly what it costs for the year, value provisions on hand, clothing, etc. All these record in the day book, that it may be posted therefrom into the different accounts in the ledger. In the ledger, in the first place, have a capital account; upon the credit side enter the value of the farm, stock, implements, harness, cash, bills receivable, etc., and upon the debit side enter the bills payable. These entries must also, as any book-keeper knows, be entered upon the respective sides of the different accounts to which they belong. Open also, cash, horse, cattle, poultry, hog, crop, implement, bills payable, bills receivable and household accounts, for cost of repairs, etc., an expense account. I want to know at a glance what it cost for help, so must have a wage account; also, what improvements are made an-

nually, in the shape of draining, building, etc., so must have an account for these, the cost of which I would add to the value of my farm the next year. In the crop account we know what value we have in our possession grown from the ground harvested; grass lands value at so much per acre rental. What produce is marketed, credit by crop and debit to cash; what is used for gristing, for instance, debit to household; what fed to stock, debit to the stock to which it is fed; what seed grain is sown, credit by cash, and so on. 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 must let that alone; the same may be said of the different fields of the farm, as it would be too cumbersome to keep an account with each.

In keeping accounts in this manner, we are forcing ourselves to be accurate and particular in our work. In the hay harvest we must note the number of loads of hay; the same in hauling in the grain, that we may have a good idea of the quantity of fodder. At threshing time measure your granary bins, and ascertain the amount of grain; you must also note the extent of your pasture lands every year. With your stock you must note down the value of every addition to your herds, etc. In following such a system, we are obliged to note all our transactions during the year, thus furnishing a record to which we can refer with satisfaction at any future time, and know just what progress we have been making, as well as showing, in black and white, the pecuniary result of our operations through all the different departments in which we engage.

Some may say that such a practice would be a laborious one, but they must bear in mind that it will well repay the small amount of labor, and that there is many an idle spell which could be cheerfully and profitably filled in this way, because it is a mode of training of which Canadian farmers are greatly in need, and one which, if begun in earnest, I feel sure would be cheerfully continued by all who are bound to make farming a success.

English Letter.

(From our own Correspondent.)

Liverpool, Aug. 31st, 1888.

The present season will be remembered as one of the most disastrous of the century. The hay-time was a wet one; indeed, in many parts of the country it has not even at this date been carried. A farmer in Wales, to whom I was speaking last week, informed me that he had carried the produce of forty acres to the dung heap, and another had not secured his until it had been cut for several weeks. Both, however, may be able to save a crop of after-math should the weather prove favorable. Another friend put a gang of twenty men on a fortnight ago to cut his oats, and in consequence of agricultural labor being scarce he has been obliged to keep these men for ten days doing nothing, or next to nothing, for they have only as yet cut about five acres.

The roots, especially mangel wurtzels, sadly want sunshine and heat; potatoes, always an important crop, especially to those farmers situated near the large centres of population, are in great jeopardy, disease having already broken out in several districts.

I went to the Birkenhead lairages to see some 250 head of range cattle from the neighborhood of Calgary, N. W. T. They had just arrived by the S.S. Montreal. During the last few days of the passage they had suffered very severely,

being terribly bruised. They were a mixed lot—several very large bulls, a number of cows and the balance made up of some very good "rangy" steers, a good many of these showing strongly the Shorthorn cross. There were also a few Hereford crosses, and one or two polled Aberdeens. Some of them must have been grand animals when they left the ranch, but having been some thirty days en route they had shrunk a great deal. It was found better to kill them in the lairs, as they were so very wild that it would have been dangerous to take them to the markets. Most of them dressed remarkable well, and taking into consideration the hard usage they had experienced were very full of fat.

A very fine shipment of Aberdeen bulls was made the other day to the Canadian Agricultural Colonization and Coal Co., Balgonie. They are, I understand, establishing ten or a dozen farms, and to these they have already shipped 110 Polled Aberdeen and Galloway bulls, some of them of grand pedigree. They are now sending some 900 rams, principally Border Leicesters, Cheviots, and a number of really first-class Shropshire downs. The ewes, 45,000 in number, are being purchased in Montana.

The movement in the price of British mutton has put the New Zealand and South American exporters of frozen mutton in great spirit. For the first time for a long while prices have touched remunerative rates. For the last few weeks a very fair profit has been made on frozen mutton, but it is difficult to say how long this will last.

As you are aware great interest is being taken in this country in dairying, and it is a subject which will certainly command the attention of Canadians. From a report just made by the English Consul at Copenhagen, it appears that the Danes are still paying great attention to their butter interests, and they held a very fine exhibition of dairy products and machinery at Copenhagen a few weeks ago. It is stated that one Danish and Swedish butter agency made shipment in 1882 to the extent of \$1,195,000 and these rose last year to \$2,970,000. The trade of other leading firms has increased in a corresponding manner.

The Royal Agricultural Society is giving prizes for the best machinery suitable for the manufacture, by individual farmers, of tinned milk; whilst several landed proprietors, notably Lord Tollermeche, in Cheshire, is taking great interest in the development of the fancy cheese trade. Mr Rigby, a son of the secretary of the Royal Manchester, Liverpool and North Lancashire Agricultural Society, has just returned from Italy where he has been making exhaustive enquiries into the manufactures of Parmesan, Gorgonzola and other fancy cheeses. Professor Long has been for some years making these cheeses with considerable success. The experiments are to be extended and the results will no doubt be exhibited at the dairy show to be held in London in October next. Canadians have been urged to make this fancy cheese and I think they might do so. It would have an enormous sale in the United States amongst the many thousands of foreigners who are settled there.

The demand for horses, more especially for those of the Shire breed, has been unprecedented, in fact the country has been stripped of young stallions, with the exception of a few animals for which no price would be taken. A large number of very useful horses have been shipped to Canada and the United States, but the higher priced ones have been taken to Buenos Ayres and the Australian Colonies.