

are too large to be carried about and if we rely on our memory we are apt to go wrong. This I believe to be the great difficulty that cools most ardent desires to keep farm accounts.

This book No. 1 can be carried in the pocket and one can be kept in the barn and all sorts of items can be put on it at the time the transaction occurs. The transfer of grain from one branch of live stock to another, the sale of produce or the purchase of supplies can all be recorded, each on a separate sheet with duplicate, and without difficulty. Of course any small pocket book can be carried for the same purpose, but with these the leaves cannot be removed; there is no duplicate, and in copying them one has to search all through the book to collect items for the same account. With the book shown in Fig. 1, the leaves can be removed and the different ones for the same account kept together by means of an envelope or an elastic, and only the totals of all the items need be copied in making up the account.

crops printed at the top, others are left vacant to be filled in with the description of the work.

All our work is done by hired help. We pay once a week and these sheets serve as time sheets from which we pay the men as well as labor records, and for this reason I use one sheet for each man each week. The total number of sheets used each week is put into a cover and by the use of fasteners, forms a book. After the men have been paid and the figures copied, these books are put away for reference, for which I often find them useful. I have one of these books for each week for the past few years and not a few times do I refer to the books of a few weeks or months or year or two years back for information which I could not obtain otherwise.

Since the men are paid from these sheets and since the totals of the various amounts charged to the different crops represented in the different columns must agree with the total paid out, this makes an accurate charge

Time Record of JOHN JONES

Week Ending July 24, 1915

At 16½ Cts Per Hour	MONTH	DAY	APPLES									Hoing Tobacco	Hoing Beans	Picking Cherries	Drawing Hay	Expenses	Develop.	Total for Day
			BEARING					YOUNG										
			Prun.	Spray.	Cultiv.	Thin.	Hary.	Cultiv.	Spray.	Prun.	Hrs.							
Monday	July	19																
Tuesday	"	20												10				10
Wednesday	"	21												10				10
Thursday	"	22												10				10
Friday	"	23												7½			2½	10
Saturday	"	24												10				10
TOTAL HOURS														8			2½	60
AMOUNT														1.32	4.87	3.30	41¼	\$10.90

(Fig. 2A)

Fig. 2a, shows one of the forms we use for our labor records, filled with one week's record for one man. I think the form is self explanatory, part of the columns have names of some of our staple

of the ordinary labor against the crop or product on which it was spent.

In order to make the charges correct, the wage must be reduced to an hourly basis, which can easily be done. We