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WRITE FOR CATALOGUE GIVING FULL PARTICULARS

Empire Cream Separator Co., of Canada Ltd.

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TRADE NOTES

FARM BOOKKEEPING A NECESSITY

It is true that farmers have been able to make fortunes out of the soil of the prairie provinces by the simple process of putting in seed and reaping the harvest. Because these operations have required much more physical labor than mental effort, it has taken them a long time to realize that with the inevitable change of conditions there must also come a change in the relation of the farmer as a business man to the business of farming. With the increased cost of labor, the scarcity of laborers and the introduction of modern machinery, a farmer is forced to consider the cost of producing every product offered for sale. To do this by haphazard, guess-work methods is ruinous, if continued from year to year. Moreover, the intelligent farmer desires to know how his farm is paying, not as a whole alone, but by department. If each department pays there is no need to worry about the profits shown by the whole business.

A complete, practical and concise system of farm bookkeeping is absolutely necessary. A theoretical, elaborate, retail mercantile set of books are absolutely useless, worse than useless to a farmer. He has no time to operate such a system. The system must be fitted to the farmer, and not the farmer to the system. It must contain the essentials of cost of production and completeness of records, and at the same time be so compiled as to do away with cumbersome routine or unnecessary detail, and be compilable during the farmer's spare time. Such a system is taught by F. E. Werry's School of Farm Accounting, Brandon, Man. Their system, devised by the founder of the school, F. E. Werry, has been used by a number of prominent farmers throughout the West for some time, and is recognized as the most unique in use. The school teaches this system by correspondence, through their thorough and practical course, written specially for farmers. It deals with farm business exclusively, so that from the first lesson the student begins to learn how

to analyze and classify his farm business.

This new school, having for its aim the training of farmers in the vital subject of bookkeeping, should receive the patronage of every progressive young farmer and farmer's son.

STOCK GOSSIP

Wm. Hassard, Hamiota, sold a fine pair of registered Clydesdale mares recently for \$1,500.00.

In giving the list of purchasers of sheep at the sales concluded by the live-stock associations of Manitoba recently the name of J. C. Wiederhold, of Stony Mountain, was omitted.

Miami horsemen at a meeting recently decided to purchase from Colquhoun & Beattie, Brandon, their well known imported Clydesdale stallion, Polar Star.

Roy Wilkes, 2.06 1-2, foaled twenty-seven years ago, sire Adrian Wilkes, for four years champion pacing stallion and the sire of nearly 50 standard performers, is dead.

A number of farmers in this district have met with serious loss in horses getting an overfeed of wheat, either from carelessness in not clearing up at a setting, or being stored in buildings where the animals had access. As many as three horses have been found dead on one farm. —Moosomin World.

Killarney Agricultural Society at the recent annual meeting elected G. B. Monteith to the office of president, in place of Geo. Lawrence, who resigned after being president of some years. Jas. Miller was appointed secretary-treasurer and manager. It was decided to hold next year's show some time in the latter part of June or first of July.

Jas. Bray, Portage, is advertising a Spanish Jack for sale. Mr. Bray recently, in conversation with a representative of this paper, intimated that he would probably quit farming in the

near future, in which case he would be disposing of his herd of Galloways and flock of Oxfords, not to mention a dozen Angora goats. Mr. Bray has already quit farming several times, but always returned to it from his innate love of the farm and good stock, and, as we know him, he will probably do so again.

Colquhoun & Beattie, Brandon, have just returned from Chicago with a fine string of imported horses, including the splendid aged Shire mare, Lady Grey, which was third in an exceptionally strong class at Chicago, winning also the special of the American Shire Horse Society, for the best American-bred mare any age. From the three-year-old Shire stallion class they have brought the third prize winner which secured this standing in a class of twelve, and in addition another handsome three-year-old that was not shown. Among the nine Percheron stallions they have the first and second prize American-bred two-year-olds, a couple of extremely promising young horses. Four of their nine stallions are American-bred and five of them imported.

BRANDON WINTER FAIR

A letter from W. I. Smale, manager of the Brandon Winter Fair, assures us that despite the fact that the commodious winter fair buildings are given over to housing the unfortunate inmates of the recently burned asylum, arrangements are under way that will ensure a most successful show. Men are at work fitting up the buildings on the summer fair grounds. A large judging arena is being prepared, and the stables will be steam heated. Nothing will be left undone that has to do with providing ample accommodation, comfort and convenience for exhibitors and the public.

This year's premium list includes all of last year's features, with a number of additions of sections and classes. The annual meetings of the live-stock breeders' associations will be held during fair week in the city hall.

CALGARY POULTRY SHOW

The third annual Calgary Poultry Exhibition, held at Calgary, December 13th and 14th, triumphed over the success of former exhibitions. Altogether, the exhibits numbered 970, or three hundred more than had been shown at any previous exhibition of the poultry association. Practically

every breed of poultry was included in the entries. There were exhibits from all over Alberta: from Edmonton in the north to Cardston and Lethbridge in the south.

Dr. A. W. Bell, of Winnipeg, and N. Barker, of Cardston, made the awards. In the Wyandotte classes, over 90 entries were received. H. A. Ross, of Calgary, won first and second in the cockerel class for white Wyandottes. For White Wyandotte cock, the winners were: 1, B. T. Gray, Calgary; 2, Belmont Poultry Farm, Edmonton; 3, B. T. Gray, Calgary; 4, H. C. Richards, Calgary.

Forty birds made up the total as far as Barred Rocks were concerned, and sixty-six Buff Orpingtons. There was also a good showing of Leghorns, the birds numbering over forty. J. H. Wilson and Mrs. W. H. R. Gardiner, both of Calgary, were Brahma winners.

Langshan winners were: E. J. Dewey, of Calgary, and R. Sutor, Calgary.

The display of turkeys, ducks and geese was one of the best in the entire exhibition. The showing of pigeons was also exceeding creditable, over twenty pairs being entered in the various classes. The exhibition was well patronized by poultry fanciers.

RED DEER HOLSTEIN SALES

Michener Bros., importers and breeders of Holstein-Friesian cattle, write to state that they have received a host of enquiries from their advertisement in THE FARMER'S ADVOCATE. They report business as being exceedingly good and they have sold all of their surplus stock and more. Already they are contemplating making more shipments from the east, and intend bringing out a number of notable animals of the Holstein breed this winter.

Michener Bros. handle a high-class line of dairy stock of the producing quality. They report the sales of their two-year-old and yearling females averaging about \$200, and their cows with a record performance averaged about \$250. Michener Bros.' stock won many honors at leading Alberta fairs.

MCGREGOR AND SON RETURN

J. D. McGregor, of Brandon, and his son, Kenneth, returned last week from Eastern Canada, where they journeyed after the Chicago International Exposition. In speaking of the winnings of his stock at the big Chicago show, Mr. McGregor, Jr., stated they encountered not only strong competition but also strong American sentiment. However, they went to Chicago expecting this. While they did not receive all awards that they considered were due them, the situation is accepted with an air of satisfaction, though they still feel that their animals stand second to none in America, and that many competent judges would have made different placings at Chicago.

Mr. McGregor, Sr., contemplates visiting Scotland next year, with the purpose of purchasing more prize animals to add to his herd. Last season he purchased many good females, and now it is his intention to buy a stock bull that will stand in the best company. He is not the kind to give up when he does not win all the prizes.

Lord Scott, the champion Clydesdale stallion at Brandon Summer Exhibition in 1909, has been returned to Scotland by his owner, W. J. McCallum, and will travel the Wigton district in Cumberland for the next three years. Lord Scott had a successful showing record before being brought to Canada, being second as a two-year-old at the Highland Show at Edinburgh. He has now a substantial list of Canadian winnings to his credit.

UPPERS' SALES

W. E. and R. C. Upper report as follows: We have sold to C. A. Browning, of Lumsden, Sask., the Percheron stallion, Marquis, age two years, weight 1,825 lbs., girth 8 feet 1 inch; and to F. E. Williams, of Rouleau, two stallions and one mare, which includes a grey two-year-old imported from France in May, of extra quality and action, weight 1,820 pounds; a black American-bred year-old stallion, Castillet, and a four-year-old black mare, bred to a 2,200-pound horse. These horses will all be shown in the ring at Regina spring show.