The number of enterprises or ledger accounts will vary with every farm but the following list will serve as a guide to index and classify any system of farm accounts intended to show net income.

(1) Cash; (2) General expense; (3) Permanent improvements; (4) Proprietor; (5) Cattle; (6) Horses; (7) Swine; (8) Poultry; (9) Labor; 10) Garden; (11) Ground Feed; (12) Machinery; (13) Household expense; (14) Oats; (15) Wheat; (16) Hay; (17) Pasture; (18) Corn; (19) Flax; (20) Profit and Loss;

FIG. 1. Cash Card. All the original entries of cash receipts and disbursements are entered on this card and each item so classified when entered that it can be transferred to a ledger account for separate enterprises. As soon as an item is posted or transferred to a ledger account the number of the index to which it is transferred is placed in the check column to indicate that the item has been posted and also to what enterprise or ledger account it has been transferred. Cash receipts are always debited to the cash account and credited to the ledger account to which they are posted. The opposite method is employed with expenditures.

CASH.

Jan.	1	Proprietor—Cash inventory	4	12 60	
,,	6	Cattle—cream	5	6 36	
,,	10	Cattle cream	5	5 47	
,,	20	Cattle cream	5	8 93	
,,	20	Wheat 36 bu.	15	26 00	
,,	27	Cattle—cream	5	6 40	
,,	28	Cattle—16 steers, 2 cows	5	674 41	
,,	28	General Expense—51 gal. Gasolene	2		7 40
,,	28	March. Expense—Grease Cups	12		1 05
,,	28	Mach. Expense—1 gear	12		3 00
,,	29	Ground feed—grinding grist	11		3 85
,,	30	Household Expense—bedding	13		15 50
				740 17	30 80

[Fig. 1. Cash Card.]

FIG. 2. Ledger card for the cattle account. This card shows the first month's items in this account as posted from the cash account. The beginning inventory is also shown.

CATTLE

Jan.	1	Proprietor—inventory	4	1561 00	
,,	6	Cash—cream	1		6 36
,,	10	,, ,,	1		5 47
,,	10	,, ,,	1		8 93
,,	27	,, ,,	1		6 40
,,	28	,, 16 steers, 2 cows	1		674 41
					701 57

[Fig. 2. Ledger Card.]

Feeding Records

Month 190

Farm of

Feeds	Number Animals Fed	Number Days Fed	Market Value Feeds	Herd Pounds Day	Herd Pounds Month	Herd Cost Month
		(Milk Cows)				
Hay	29	30	$ 6.00	825	24750	$ 74.25
Ground Barley	24	30	.30	28	840	5.25
Ground Oats	24	30	.25	26	780	6.09
Bran	24	30	17.00	66	1980	16.83
		(Young Cattle)				
Hay	11	30	5.00	450	13500	33.75
Ground Oats	11	30	.25	32	960	7.50
Bran	11	30	17.00	8	240	2.04
New Milk	11	30	.10½	120	3600	47.25
		(Work Horses)				
Hay	6	30	6.00	125	3750	11.19
Oats	6	30	.25	105	3150	24.60
Ear Corn	6	30	.35	50	1500	7.50
		(Young Horses)				
Hay	3	30	6.00	45	1250	3.75
Oats	3	30	.25	21	630	4.92
		(Hogs)				
Ear Corn	13	30	.35	80	2400	12.00

Labor-Record

Farm of Month 190

Day of Month	Enterprises: Cattle Month	Cattle Day	Cattle Horse	Horses Month	Horses Day	Horses Horse	Hogs Month	Hogs Day	Hogs Horse	Poultry Month	Poultry Day	Poultry Horse	Genl Expense Month	Genl Expense Day	Genl Expense Horse	Hay Month	Hay Day	Hay Horse	Manure Month	Manure Day	Manure Horse
1	10			1½			½			¾											
2	12½		5	"			7½		14	"											
3	14½		9	"			½			"									6		12
4	12½		5	"			"			"			1						4½		9
5	12½		5	"			"			"						6		12			
6	12½		5	"			"			"			2								
7	12½		5	"			"			"			5								
8	10			"			"			"											
9	12½		5	"			"			"			8								
10	12½		5	"			"			"											
11	12½		5	"			"			"											
12	12½		5	"			"			"											
13	12½		5	"			"			"			6								
28	12½		5	"			"			"						2		2			
29	10		5	"			"			"											
30	12½		5	"			"			"											
31							"			"											
Total	364½		105½	45			22		14	22½			34			8		14	10½		21
Rate	.119		08.13																		
Cash Value	42.68		8.58	5.21			2.58		1.14	2.63			3.98			.94		1.14	1.23		[illegible]

Fig. 3. Cattle ledger showing a few items in the last month's record and the method of closing the account to a net income or a net loss. This figure illustrates the manner in which both sides of the card are utilized, thus compacting many items in a small space.

Dec.	06	Amount forward		1746 32	1596 00
,,	8	Cash—1 cow hide	1		4 72
,,	8	Cash—cream	1		42 11
,,	10	Cash—cream	1		1 00
,,	31	Proprietor—inventory	4		1104 00
,,		Net cash Income	20	1001 51	

[Fig. 3. Cattle Ledger.]

(*Continued on page* 1871.)

Will Your Grain Grow?

This is a question of great importance in Western Canada this year. There are many farmers who will be tempted to use frozen grain for seed. This is done with a view to economy, but there is a danger of it being false economy. If through using dead seed, next year's crop is a failure the loss will be many times greater than the cost of new seed. The only way to insure having seed that will grow is to test it, or have it tested for germination.

For the convenience of the farmers of the West the Seed Branch of the Dominion Department of Agriculture established at Calgary last year a Seed Laboratory, for the testing of seed grain. This work is being continued again this year, and samples sent in by farmers will be tested free of charge.

Purity tests are also made when desired. The Purity test is not for the purity of the variety, as some have misunderstood it, but for the purity from weed seeds and foreign matter. Samples should be marked "Purity" or "Germination" according to which test is wanted.

For a germination test about one thousand average grains is the size of sample required. For a purity test about a ¼lb. of the cereals and an ounce of clover and grass is required.

Postage is required on samples of seed sent to Calgary. The sender should be sure that his name and address are put on the packages. Address samples, "Seed Laboratory, Dominion Department of Agriculture, Calgary."