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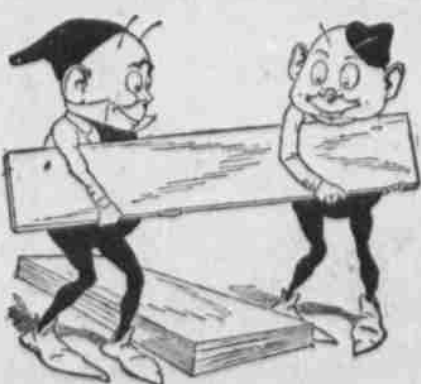
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Fred Brennan

Home Course In Modern Agriculture

XVIII.—The Business Side of Farming
By C. V. GREGORY,
Agricultural Division, Iowa State College

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FARMING on high priced land must be conducted on business principles if the greatest profits are to be realized. The farmer's work is by no means done when he has raised a large crop of corn or successfully fattened a carload of steers. He must be able to market his produce at a profit and must also know whether the steers were fed at a profit or a loss and what it costs to produce each crop of grain. It is a fact that the only way to know just what you are doing and just what parts of your farm are bringing in a profit and what ones are being run at a loss is to "keep books." This does not necessarily mean a complicated system that will require half your time to keep in shape. By a little care the method of keeping accounts can be so systematized as to amount to only a few moments a week.

The first and most important book is the check book. The "check book habit" will often save a great deal of money and trouble. If you lose your check book or have it stolen, you still have your money left. You do not have to waste time trying to make change, since the check can be always made out for exactly the right amount. When you give a man a check in payment for what you owe him, he must sign that check before he can draw the money on it. At the end of every month the bank returns these signed checks to you, and you thus have receipts for all the money you paid out during the month.

For general accounts any good sized blank book will answer. There are a number of specially made farmers' account books, but a blank book which you can rule to suit yourself will be just as good or better. The first page should be devoted to an inventory of the stock, grain and machinery, together with their value. Following this should be a map of the farm.

Next to this should come the cash account. A convenient and simple way of arranging this is as follows:

MONEY RECEIVED.			MONEY PAID OUT.		
Date.	From Whom.	Amount.	Date.	To Whom.	Amount.
Jan. 10	John Jones	\$30.80	Jan. 18	Bank	\$30.80
Jan. 15	E. W. Smith	40.00	Jan. 20	Brown & Co.	12.30

In order to know what crops are bringing in a profit and what ones, if any, are unprofitable it is necessary to keep some sort of an account of them. This account must be simple and easily kept, for if it takes too much time it is sure to be neglected. The following page headings show a convenient method of keeping account of the field crops:

FIELD CROP ACCOUNTS—EXPENSES.			
Field No. 1.	Field No. 2.	Field No. 3.	Field No. 4.
Rent.....
Preparation.....
Seed.....
Sowing.....
Cultivating.....
Harvesting.....
Threshing.....
Marketing.....
Total.....

This gives an estimate that is accurate enough to give a very good idea

of what it costs to produce each particular crop. In figuring the cost of labor enough should be added to pay for the use of the machinery. The cost of seed will include cleaning, testing and other preparation. Perhaps the best way to figure the value of the manure applied is to include it in the rent of the land. Thus the corn crop, which receives the first benefit from the manure, can be charged a higher rent on this account. The amount charged to the oat crop will be less, while the clover crop, which really adds to the fertility of the land, will pay the lowest rent of all. Where the grain is fed on the farm there will of course be no charge for marketing. The cost of clover seed, which is sown with the oats, should be charged to the next year's clover crop.

Following the expense account should come a profit and loss page:

FIELD CROP ACCOUNTS—PROFIT AND LOSS.			
Field No. 1.	Field No. 2.	Field No. 3.	Field No. 4.
Yields.....
Grain.....
Straw.....
Stacks.....
Hay.....
Total Value.....
Expenses.....
Profit.....
Loss.....

A glance at this page will show which crops are the most profitable ones. In case a certain crop does not show the profit that it should another crop should be substituted for it or different methods of culture adopted.

Similar pages should be arranged for the different classes of live stock. The following will serve as a sample:

HOG ACCOUNT—EXPENSES.					HOG ACCOUNT—INCOME.				
Date.	Stock Bought.	Feed.	Outs.	Total.	Date.	Stock Sold.	To Whom.	Av. Weight.	Total.

Once a year these two pages can be balanced, and you can see just where you stand in the hog business. In addition to the expense and income pages for the different classes of stock there should be pages for keeping track of "changing works" at thrashing time, for breeding records, for butter and cream, for poultry and for any other special line in which you are interested. Lining up and arranging the pages will make a good rainy day's job for some of the children, and after that the time required to keep the accounts in shape will be too small to be noticed.

Business methods in marketing are also necessary if the best results are to be obtained. A daily market paper is indispensable in keeping posted on the stock and grain markets and will pay for itself several times over in the course of a year. A telephone is also valuable for obtaining up to the minute market reports on special occasions. In keeping in touch with the local butter, egg and poultry markets the telephone is especially valuable. It is also a time saver in many other ways, so much so that the up to date business farmer cannot afford to be without one.

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