

INVENTORY AIDS FARM BUSINESS

Assists Farmer to Determine Whether His Operations Are Profitable or Not.

MAKE LIST WHEN CONVENIENT

Go Over Farm Carefully and Note Each Item as Found So Nothing May Be Missed—Classify and Appraise at Same Time.

(Prepared by the United States Department of Agriculture.)

Farming is a business, and like other business men the farmer should know which way he is going financially. To drift along year after year not knowing whether he is going toward success or failure is not the practice of successful business men, and it should not be the practice of farmers.

To gauge progress by an increase in cash in hand or to measure loss by additional debts incurred without taking into account decreases or increases in the value of all property owned, often leads to false conclusions. The storekeeper is well aware of this, and his annual "stock taking" is nothing more or less than the making of an inventory or list of property, without which he lacks accurate information concerning his profits and losses. Inventories are not difficult to make, and the United States Department of Agriculture has found that they are of great value to any farmer who is striving to better his condition. They overcome obstacles and place his business affairs on a secure basis.

Make Inventory When Convenient.

There is no best time of the year to make an inventory for everybody and under all circumstances. Each one must decide for himself the date most convenient. In deciding, however, the most important consideration is to select a time of the year before the season's work in the field begins. It will save estimating large quantities of farm produce on hand if the inventory is taken as late in the spring as possible before field work begins.

Although any day will do, it is generally found best to select the first day of some month, and a fairly good guide in any section will be the date upon which tenants customarily change farms. The best inventory date may vary from January 1 in the cotton belt, to April 1 in New England and other northern states, and for special farms special dates are often required.

If no list of the farm property has ever been made, it is well to start preparations by going over the farm, field by field, and building by building, taking each item as it is found. In this way nothing is missed. The listing can be done in any memorandum book or on loose sheets of paper. All property owned comes under the head of resources or assets. These may be subdivided into physical or tangible property, and financial, or intangible. The value of the physical property



The County Agent Explains the Simplicity of Making a Farm Inventory.

must be estimated and appraised. The financial property has a face value, which under any conditions ordinarily met with on the farm needs no appraisal. The physical property may be grouped under the following heads: Land, buildings, other permanent improvements, work stock, cattle, swine, sheep, poultry, machinery and tools, farm produce, farm supplies, growing crops. The financial items include cash on hand, cash in bank, accounts receivable, and notes receivable. By receivable is meant debts owing to the farm.

Don't Overlook Debts Owed.

In no case should a list of liabilities—bills and accounts owed by the farm—be omitted from the inventory. Liabilities are an offset to the resources. When all the items with their valuations have been entered the work is finished by summing up the valuations. This is best done by adding each page separately and carrying the totals to the last page where they may be conveniently added to attain a grand total. The liabilities are summed up in the same manner. When the sum of the liabilities is subtracted from that of the resources the remainder is the net or present worth.

MAKE DEFINITE PLAN OF GARDEN ON PAPER

First Get Exact Dimensions of Available Land.

Ascertain Which Spots Will Be Best to Certain Crops Requiring Sunshine—Run Rows North and South.

(Prepared by the United States Department of Agriculture.)

A definite plan for the garden should be drawn on paper before any planting is done, suggest garden specialists of the United States Department of Agriculture. First determine the exact dimensions of the available land; then ascertain which parts of the garden will be best adapted to certain crops, especially those that require a large amount of sunshine. Outline the garden plan on paper and sketch in the crops that are to be planted upon each part.

In planning the garden it should be borne in mind that certain crops, such as lettuce, radishes, and early beets, can frequently be grown in the same rows with other crops and be removed before the main crop attains sufficient size to require the entire space. It should also be remembered that carrots, beets, salsify, early turnips, parsnips and all crops of that type may be grown in rows of 12 to 18 inches apart and will occupy a comparatively



Setting Out Plants Started in Hotbed.

small amount of space if grouped together. The taller growing crops, such as pole beans, tomatoes trained to stakes, and sweet corn, should be planted at one side of the garden where they will not shade the smaller crops.

It is generally conceded that the rows should run north and south; however, it is more important to arrange the rows for convenience of cultivation than for exposure to the sunshine.

Due consideration should be given to both companion and succession cropping. By companion cropping, the plan of planting two or more crops together and removing those that mature first is followed. By successive cropping one crop follows another, keeping the land fully occupied all the time. Thus, early cabbage may be followed by celery or late tomatoes; early corn or early Irish potatoes may be followed by turnips, late beans, late beets, or late cabbage. The arrangement of crops, however, depends somewhat upon the locality and length of the season.

Detailed directions for locating and planning gardens are contained in free bulletins of the United States Department of Agriculture, which will be sent upon application to the department.

COST OF MILK PRODUCTION

Dairymen Should Be Interested in Knowing How Much Feed and Labor Are Required.

Dairymen throughout the country should be interested to know how many pounds of grain, hay and silage, and how many hours of labor it takes to produce 100 pounds of milk in the different sections of the United States. The bureau of animal industry, United States Department of Agriculture, began a series of studies in 1915 on groups of dairy farms to obtain accurate information of this kind.

The results are shown for southeastern Louisiana in department bulletin 955. The figures for northwestern Indiana are contained in department bulletin 858; North Carolina and western Washington in department bulletin 919; and for Vermont in department bulletin 923, which may be purchased from the superintendent of documents, Washington, D. C., at five cents the copy. The various tables are based upon figures obtained during a two-year study, and weighted averages of the records were used whenever they would express the results more accurately. The surveys include also an inventory of dairy buildings, live stock, and equipment used.

AVERAGE PASTURE FOR PIGS

From Fifteen to Twenty Is Recommended by Iowa Station—More Will Spoil the Grass.

Fifteen to twenty pigs, weighing about 100 pounds each, will be all the average pasture can stand. More than this number is liable to spoil the pasture and the danger from spreading disease is increased, says the animal husbandry department at Iowa State college.

DAIRY FACTS

BETTER COWS HELP PROFITS

High-Producing Dairy Animals Make Best Market for Different Home-Grown Feeds.

Hundreds of millions of dollars' worth of feed is consumed annually by our dairy cows. The net income is large or small, according to the way that feed is used. When production is increased through feeding and breeding, the income rapidly expands, yet a few rut scrubs on any dairy farm will deflate the net income.

Farmers of the United States furnish feed and care for 23,000,000 dairy cows. Because of low-producing cows a large part of that feed is wasted. Weighing out expensive feeds to a low-producing cow is like shoveling costly material into the fire box under a leaky boiler, and the farmer who keeps such cows seldom has to pay any income tax.



Like a Factory, the Dairy Cow Transforms Raw Materials into the Finished Product—Milk.

Like a factory, the dairy cow transforms raw materials—silage, hay, and concentrates—into the finished product, milk. In this way she furnishes a market for the feeds. Whether that market will be good or bad depends in part upon the way the cow is fed, and in part upon the cow herself. There is no better way to market the feeds grown on the farm than to feed them to a herd of high-producing dairy cows. The cow takes corn silage, grain, and hay and converts them into a product for which there is always a ready sale.

It is much easier to send the milk or cream to the creamery than to haul the hay to town. In the long run it is generally much more profitable, because it keeps the soil fertility at home. In selling feeds to dairy cows the farmer has a wide choice of markets—bad, good, and very good. Few men discriminate closely enough between these markets. If a wheat buyer offers 1 or 2 cents a bushel more than other buyers he gets the wheat; if a wool buyer offers half a cent a pound more he gets the wool. But if one cow returns \$3 from a dollar's worth of feed and another only \$2, it is scarcely noticed. There is a difference of a dollar in the income every time each of these two cows eats a dollar's worth of feed.

According to estimates of the United States Department of Agriculture, the average dairy cow in the United States produces annually about 4,000 pounds of milk and 100 pounds of butter fat. According to 40,000 yearly individual-cow records recently tabulated by the department, the average cow testing association cow produces 5,980 pounds of milk and 240 pounds of butter fat a year. The world's records are 87,381.4 pounds of milk and 1,205.09 pounds of butter fat in a year. There is plenty of room for improvement, it would seem, in the average production.

The keeping of individual cow records is easy. To test a half dozen samples of milk for butter fat requires about half an hour. Weighing the milk, estimating the weight of roughage, and weighing the concentrates requires but little time. The testing of a composite sample of each cow's milk from two consecutive milkings once a month furnishes the figures from which the yearly production records can be computed. Any man competent to care for a dairy herd can easily learn to make the butter fat test and to keep feed and production records.

WINTER FEEDS FOR HEIFERS

Young Animals Should Not Be Compelled to "Rough It" During Cold Weather Period.

Young heifers should not be expected to "rough it" during the winter, but should have feed and shelter. The feeds should of course include bulky feeds, such as silage, stover, hay, fodder, etc., and concentrates. The young animals should have enough such concentrates as cottonseed meal, wheat bran, shorts, rye flour, alfalfa, pea hay, peanut hay to develop body.

Bridegroom Overslept; Married in Pajamas

Clad in pajamas, socks, and slippers, and a long raincoat, a bridegroom recently hurried into a London register office to be married. He was staying in a neighboring hotel and had previously told the registrar that an early morning ceremony was desired, as his fiancée and himself wished to catch a train immediately after the ceremony. His fiancée smiled as he entered and explained that he had overslept and if he had waited to dress they would miss their train. The ceremony proceeded and the bridegroom completed his toilet after he boarded the train.

Cracking Velvet Beans.

Velvet beans, as a dairy feed, are improved by cracking, soaking and grinding. Cracking alone does not pay for the work of doing it, but grinding did, in a feeding test in Texas.

Man Dies in Church; News Kills Wife.

Baltimore, Md.—George Huxter dropped dead in church here. The news of his death killed his wife. They had been inseparable for 40 years.

MAN MAROONED ON ISLE IN LAKE ERIE

Aged Man Stays Behind, Sending Son on Rescuing Lifeboat to Bring Help.

Kingsville, Ont.—A staunch tugboat, prepared to battle seas and gales, sailed from here to rescue Robert Sawyer, seventy-four years old, old-time lake fisherman marooned on Middle Sister Island, Lake Erie. Sawyer's son, Charles, his companion in a three-day fight against death from exposure in zero weather and starvation, which began when their motorboat sank in heavy seas, was rescued



Three Days Father and Son Were Marooned.

and after reaching shore set out immediately to rescue his aged and hardy parent.

The father chose to permit his son, forty-four years old, to go for aid, staying behind with a few dry matches and a few fish taken ashore before their 44-foot cabin cruiser broke from its anchor and went down. The son, taken to Kingsville by a freighter which sent a small boat to the island, was confident when the rescue tug set out that he would find his father alive.

After the Sawyers had put into a sheltered beach on the island to avoid a heavy gale their cruiser broke from its anchorage and was driven out on the lake. Charles put out in the tender to retrieve the cruiser, but the larger boat sank before he could reach it. He had a six-hour struggle to again reach the island.

For three days father and son were marooned, without sight of passing craft. They cooked fish on spits over the fire they kept blazing day and night. A smoke signal was seen by the freighter Meyers, which sent a lifeboat ashore. The boat, however, could carry but one passenger, and the father remained behind to wait until the son could bring aid.

FATHER FORCED TOT TO STEAL

Four-Year-Old Child Arrested for Robbing Grocery Store Tells Remarkable Tale.

Philadelphia.—A four-year-old boy, the youngest prisoner ever lodged in the Camden police station, was arrested on a charge of robbing a grocery store.

He told the police a remarkable tale of how his father had sent him out regularly before daylight to rob stores. It was four o'clock in the morning when the boy was discovered at a Dauphin street grocery store.

Policeman Clements saw him raise the lid of a box and take cakes. When arrested the child bawled. He was clad only in a dress and shirt.

Pasquale Lombardo walked into the police headquarters and inquired if the police had found his missing boy. The father was arrested.

Two by Two.

It was Sunday morning and the car was crowded with persons on their way to church.

At one stop, an elderly man with a beard got on. A three-year-old piped up shrilly, and pointed to him excitedly. The father's face flushed, but he succeeded in quieting his young daughter. Two blocks further on another man, wearing a beard, got on. This time all the passengers around caught the words of the tot, and this is what she said: "Oh, look, father, there's another man with a tail on his face."

One who predicts thunderstorms isn't necessarily a lightning calculator.

AS SURE AS DAWN BRINGS A NEW DAY



SUCCESS—A Home course in Shortland for 12.50. Send money order. We are responsible. WYRNE, PUBLISHING CO., TYLER, TEX.

Were it not for the bliss of ignorance, some people would always be unhappy.

There is a rattling old time when the family skeleton escapes from its closet.



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Unless you see the name "Bayer" on tablets, you are not getting genuine Aspirin prescribed by physicians over 22 years and proved safe by millions for

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- Toothache
- Earache
- Headache
- Neuralgia
- Lumbago
- Rheumatism
- Neuritis
- Pain, Pain

Accept only "Bayer" package which contains proper directions.

Handy "Bayer" boxes of 12 tablets—Also bottles of 24 and 100—Druggists. Aspirin is the trade mark of Bayer Manufacturing of Monocetolester of Salicylicacid

Fur Beavers.

The government forest rangers report a great number of beavers this year, and the indications are that there will be plenty of skins for furs unless the laws which now protect the animals are greatly relaxed. Two years ago in the Cochetopa forest in Colorado there were 200 beavers, estimating four or five to a house, which is a conservative estimate. This year there are 12,000 animals. Beavers have complete protection in 25 states and have become so numerous that they are a nuisance.

Sure—if They Last That Long.

"When you've been married 50 years, you call it your golden wedding, don't you?" "Yes, my son." "And 75 years is called a diamond wedding, isn't it?" "Correct, my son." "Then, when you've been married a hundred years, you'd call it your radium wedding, wouldn't you?" "Mother, put this boy to bed!"—Science and Invention.

Manner of Administering.

A cowboy living near Big Stranger was complaining to the new school mar'm about his stiff legs. "I think," she said, "a course in Del-sarte would benefit you." "How do you take that?" he asked. "Do you take it with a spoon or does it come in capsules?" "It's the kind of thing," she replied, "that you shake white taking."—Union Pacific Bulletin.

DRUG DREAMS CALLED MYTH

Research Has Shown That Habitual Users of Opiates Can Do No Lasting Good Work.

The gulf between the songs of popples that breathe of sleep, the golden and green dragons, and the ecstatic dreams that mark the "literature" of drug addiction and the dismal side of the vice which the police behold, is brought out in an article by Dr. Carlton Simon, who emphasizes in the Scientific American the fact that opium, hashish, cocaine, heroin, morphine and the rest are far from lyrical.

"From the standpoint of the police," he writes, "all the romance of the songs and short stories is swept away on the fumes of a drug which brings depression, poverty, despair, and death." It has long been suspected that the drug dream, as a literary motif, was much overrated. By the time the addict is able to write of his visions—if he has them—after a debauch, he is ill and purposeless and ready for another dose. For anybody by a DeQuincey a sniff is inspiration, enough for a drug poem or tale. Go further, and the dreams vanish in a loathsome reality.

Anyone can complacently wear a suit four years old when he's got eleven.

A pessimist is one who is always expecting bad luck and is surprised when it comes.

"Those Who Dance Must Pay The Fiddler"

There's a settlement in profit or loss, for nearly every indulgence.

Sometimes the pay day is long deferred, and in that case the settlement may bear compound interest.

Often a payment in ill health is required for the dance had with tea or coffee during earlier years. Sometimes the collection comes in sleeplessness, sometimes in headaches, sometimes in high blood pressure, or in nervous indigestion—sometimes in all these penalties.

Nerves won't always stand the whipping of tea and coffee's drug, caffeine.

If you've been dancing to tea or coffee's fiddling, why keep on till payment time comes? If you're beginning to pay, now, why not cancel the contract?

There's an easy and pleasant way to avoid tea and coffee's penalties, as thousands have found who have changed to Postum. It is a delight with any meal—rich, comforting and satisfying—and it never harms. Even the little children can have a breakfast cup of Postum, with no fear for what may happen to sensitive nerves.

Instead of paying penalties for your meal-time drink, let it pay benefits to you, by giving natural health a full chance—and begin the new arrangement today. Any grocer will sell you, or any good restaurant will serve you Postum.

Postum comes in two forms: Instant Postum (in tins) made instantly in the cup by the addition of boiling water. Postum Cereal (in packages of larger bulk, for those who prefer to make the drink while the meal is being prepared) made by boiling for 20 minutes.

Postum for Health "There's a Reason"