Particular Posts For Particular Trade

We just received a nice car of 4 inch round and extra split red Cedar posts that will suit the most particular trade.

Also our stock of building material is complete. Look our stock over before buying.

G. L. TURNER Lumber Co.

MILLINERY

Call and see the new styles in Autumn Millinery. They are delightfully unique.

HAIR GOODS

We carry an extensive stock of hair goods *and* hair ornaments.

MISS LIZZIE TODD
West Side of Square

FARMSTEADS

We have farmsteads that you can buy right. They will make your fortune.

280 acres, improved farm at $40 per acre
320 acres, improved farm at $40 per acre
720 acres improved farm and ranch for $19,600
680 acres, 2 miles from B. B. at $40 per acre
240 acres, unimproved at $15 per acre.
WE HAVE MANY OTHERS

Willis Cadwell

Ship Your Live Stock

To The

Farmers' Live Stock Commission co.

Rooms 209 and 211 Exchange Bldg. South Omaha.

They Get Top Prices

CUSTER CO. LAND MAN

IF YOU have a snap in a farm, or ranch for sale list with me. If you want to buy a snap in a farm or ranch come and see me. Phones, office 42, residence, 129.

Chas. W. Bowman
BROKEN BOW NEBR.

ABSTRACTING

BROKEN BOW ABSTRACT CO. BONDED
Farm Loans Quickly Closed
I. A. RENEAU

If You Are Thinking Of Borrowing Money

FOR
- BUYING A FARM,
- BUYING OR BUILDING A HOME,
- FOR THE ERECTION OF A BUSINESS BLOCK,
- PAYING OFF YOUR PRESENT LOAN,
- BUSINESS OR ANY OTHER LEGITIMATE PURPOSE,

And desire money, at lowest rate, without the payment of a commission, with every advantage in matter of repayment and prompt action, SEE

Ross G. Moore
Attorney and onded Abstracter.

Home Course In Modern Agriculture

XVIII.—The Business Side of Farming

By C. V. GREGORY,
Agricultural Division, Iowa State College

Copyright, 1909, by American Press Association

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.

Date.	From Whom.	For What.	Amount.
Jan. 10	John Jones	40 bushels corn @ 52c.	$20.80
Jan. 15	E. W. Smith	2 brood sows @ $20.	40.00

MONEY PAID OUT.

Date.	To Whom.	For What.	Amount.
Jan. 18	Bank	Deposit	$60.80
Jan. 20	Brown & Co.	Groceries	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				
Seeding				
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.	Amt.	Value.	Amt.	Value.	Amt.	Value.	Amt.	Value.
Grain								
Straw								
Stalks								
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.

Date.	Stock Bought.	Feed. Corn.	Oats.	Milk.	Tankage.	Other Feeds.	Total.

HOG ACCOUNT—INCOME.

Date.	Stock Sold.	To Whom.	Av. Weight.	Price.	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.

EARLY EXHIBITS of FALL MILLINERY

Latest Fashions
Many Beautiful Patterns

Mrs. E. A. Ellis

First door east *of* Pheonix Cafe.

When You Want

WATERMELONS	CELERY
CANTELOPES	ORANGES
PEACHES	BANANAS
PLUMS	VEGETABLES
PEARS	GROCERIES

call up J. N. Peale
PHONE NO. 161

EXCLUSIVE FALL and WINTER STYLES

We are now displaying a most complete line of novelties for fall and winter wear.

Your early inspection of these goods is invited as it will afford you an opportunity of seeing a large number of exclusive styles.

We please all our customers. Every peice we turn out speaks for itself. Come in and let us make you a suit for the Ak-Sar-Ben.

BRUGGEMAN & STEINWAY

The West Elevator

RAS ANDERSON
— DEALER IN —
GRAIN AND COAL

Feed in large and small quantities at both wholesale and retail.
Special attention given to filling orders for coal in any quantity.

Broken Bow, - - Nebraska

320 ACRE FREE HOMESTEAD.

WYOMING, COLORADO AND MONTANA:—The Mondell Homestead law makes provisions for 320 acre homesteads in certain localities, instead of the usual 160 acre tracts. The requirements of the law are practically the same regarding residence, improvements and cultivation. These lands are going fast; if you want a homestead close to the railroad you should act now.

CROPS AND RAIN FALL:—Visitors to the Omaha Corn Show will remember the magnificent display of farm products from Weston County, Wyoming, grown on exactly the same kind of land that can now be taken in 320 acre homesteads. The Mondell Act includes lands that receive from 16 to 21 inches of rain fall annually and you only need to see the crops grown by the farmers already located there, to be convinced. These homesteads can be taken along the Burlington's new line now building in Wyoming.

I personally conduct excursions the first and third Tuesdays of each month to these lands, and am employed by the Burlington to answer all inquiries, and to assist you in every possible way to locate along the Burlington Lines. Write for new folder and map of these lands

Burlington Route

D. CLEM DEAVER, General Agent,
Land Seekers Information Bureau, Omaha, Neb.
1004 Farnam St., Omaha, Nebr.