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Tweeds

System of Farm Accounting

Tweeds System of Farm Accounting

By Henry E. Tweed

Marshall Printing Company
Publishers
Seattle, Washington

Tweeds
System
of Farm Accounting

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BY
HENRY E. TWEED

JUL 22 1916

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The Use, the Simplicity of Tweeds System of Farm Accounting---Foreword

IN PRESENTING Tweeds System of Farm Accounting to the farmers we are convinced that it will be welcomed enthusiastically because of its simplicity. It is well known among agriculturalists in practical life and in educational work that a system of Farm Accounting is sorely needed at the present time.

Although many educators and practical farmers have endeavored to devise a system of bookkeeping for the farmer, they have failed because when such has been presented it has been complicated, technical and totally incomprehensible to the average farmer. It is true that some of the early attempts at farm accounting have been comprehensible but failed because it required too much valuable time in the entering of the different accounts.

Tweeds System of Farm Accounting has met the objections by being extremely simple; simple in construction; simple in technique and easily learned and kept. In fact simplicity will be recognized throughout every phase of the system.

Tweeds System of Farm Accounting is the result of exhaustive study; hard work with actual problems; and extensive tests to determine the practicability of the system.

The author of this system received his early training on a general diversified farm, with later experience in the management of a large orchard. He has come in contact with many men on the farm, in their homes and the different fairs and apple shows where he has been judge of exhibits on several occasions. It was the author's detailed collection and selection of apples that helped Brewster Flats to win the World Sweepstake Prize at San Francisco.

In addition to much practical experience the author has had training in Agriculture and Horticulture at Cornell University and has a degree of science from Washington State College. While in practical work and when receiving training in college he conceived the idea of preparing a system of farm accounting for his masters thesis, that would be simple, yet with sufficient detail and comprehensive enough to fill the wanted need of every farmer.

You are not experimenting when you purchase Tweeds System of Farm Accounting. The system has passed the experimental stage. It is in use on hundreds of farms and before many years it will be used universally.

You need it as much as you need your plow, your harrow or your stock. Know where you stand. Discard unprofitable branches of your farm business.

Farming Today is a Specialized Business

It is the work of brains that pays the money.

Look at the business men around the country. What would they have if they helped in the process of making every article they sell?

Is it not more profitable for them to plan and study their business?

To do this they must have an exact knowledge of their business. They must know in detail the cost of materials they sell.

With their knowledge of details they are able to reduce their cost and increase their profits.

Now, at this time and age you are in the same position as the business man. Can you tell in detail like the business man the cost of producing a box of apples, bushel of wheat or a pound of pork? Do you know that you are raising apples as cheaply as they can be raised? What would it be worth to you to know these facts?

Tweeds System of Farm Accounting will enable you to stop the money-wasting-leaks on your farm. It will tell you where these leaks are, how they can be stopped, and what you can raise to the best advantage.

If you are losing money on certain kinds of fruit, or even varieties, Tweeds System of Farm Accounting will point it out. If hogs or corn are unprofitable on your farm you will know it. If your hired man is overworking one team and the other is costing you money for its keep you will know it.

When you have this system you will not be guessing yourself into poverty or deluding yourself into a mortgage. Your knowledge obtained at a minimum effort on your part, will enable you to dispense with every implement you do not need, to sell off every animal that does not earn a profit, to grub out trees that are costing you money for each box you raise, to stop growing every crop that fails to bring you a full return.

When the County Assessor comes around, he can't inflate your values—you have your records, and can show him. With these records you can show the reasons why your taxes are high. If you have a fire, you know your exact loss, and can prove it to the Adjuster.

Tweeds System of Farm Accounting is the biggest, most vital message of today to the farmer who wants to be successful.

How to Increase Your Credit Power

Today there is a widespread interest in Rural Credits. The United States government has spent much money investigating the systems of loaning money in other countries; many state governments are much concerned about rural credits; learned college men in all walks of life are thinking about it; and every college in the United States has endeavored to solve the problem of rural credits.

A great stride toward the solution of this problem would be made if the

farmer himself would establish his farm business upon a scientific basis, just as his brother merchant.

If the farmer can ascertain to a certainty the crops that are paying and those that are not paying he would limit to a great extent the risk the banker must take in loaning him money.

Tweeds System of Farm Accounting will enable you to show your banker just how you stand financially. The banker will have something tangible on which to base his loans. *Thus you increase your borrowing power.*

GREAT NORTHERN RAILWAY COMPANY
TRAFFIC DEPARTMENT

Seattle, Wash., March 16, 1916.

Mr. Henry E. Tweed,
Washington State College,
Pullman, Washington.

Dear Mr. Tweed:

Your letter of the 8 inst., with copy of your own system of farm accounting received, and after looking it over I passed it to Mr. Costello, assistant traffic manager, also to Judge F. E. Brown, our attorney, as they have an orchard in the Wenatchee Valley.

Both Judge Brown and Mr. E. C. Leedy, general immigration agent, Great Northern Railway, found it very interesting and asked for copies of the system to use in connection with their orchards.

It would be a fine thing if every farm could keep a system of accounts and have them all uniform. It would be of great value in many ways. This is the only attempt of the kind that has ever been made in the Northwest to standardize farm accounts.

You are certainly to be congratulated upon having evolved such a comprehensive accounting system, and it is to be hoped that it will be generally adopted.

Thanking you for having remembered me with the copy, and wishing you continued success, I remain,

Yours truly,

F. W. GRAHAM.

fwg-b

System Simple and Comprehensive Easy to Learn

The users of the Tweed System of Farm Accounting invariably comment on the simplicity of keeping cost accounts. The ascertaining of the distribution of labor for horses or men can hardly be estimated.

Often men of intelligence are paying time and money for the privilege of working. Other men think the farm is losing them money when the farm is not

responsible for the leak. Would you like to know where some of the leaks are in your own business? The form illustrated below offers a suggestion how to trace the work of the hired man or team that is causing the leak.

Less than two minutes will be enough time spent on this System for the ordinary farmer when in actual operation. Many farmers have the work done by a boy or girl of the family. This not only has the advantage of distributing the labor, but it proves a most potent means of arousing the interest of the son or daughter in the farm problems.

Tweeds
System
of Farm Accounting
TRADE MARK, REGISTERED

FORM NO. 1

MAN OR HORSE MONTHLY LABOR SHEET

NO. 31

Time of Roy Gannon from Oct. 1 1916 to Nov. 1 1916 inclusive

KINDS OF LABOR	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total	Rate	Amount
Pruning																																25		
Brush Burning																																		
Spraying																																		
Tree Care										10																						10		2.50
Cultivating																																		
Irrigating and Ditching																																		
Cover Cropping																																		
Fertilizing																																		
Thinning																																		
Pruning																																		
Management																																		
Repairing										10																						16		4.00
Feed																																		
Haul In and From Town																																9		2.25
Native Hives																																7		1.75
Haul In and From Orchard																																5		.75
Packing										10																						10		2.50
Sorting																																140		35.00
Packing																																20		5.00
Waiting on Packers																																35		8.75
Grading and Stamping																																5		1.25
Land Improvements																																		
Building																																5		1.25
Alfalfa or Lure Stock																																		
Costs																																		
Overseer																																		
Feed																																		
Feed or Stock																																		
Total																																260	2.50	65.00

THE STATE COLLEGE OF WASHINGTON.

Pullman, Washington.

DEPARTMENT OF HORTICULTURE.

April 6th, 1916.

Mr. Henry E. Tweed,
Wenatchee, Wash.

My dear Mr. Tweed: I am in receipt of your letter of the date of Mar. 31st and was glad to hear from you. I have examined your system of farm accounts for the fruit grower and find much to commend in it. It is simple, anyone could understand it, and still supplies the grower with the information necessary to determine his financial situation. I would specially mention the plan of printing

in the various items. Though this must add to the cost of the blanks this is far over balanced by the saving of the time of the bookkeeper. In my estimation the keeping of such a set of records by the fruit growers of the state would be a powerful influence toward better business habits and consequently larger profits.

Yours very truly,

R. J. BARNETT,
Professor of Pomology.

Points Out the Cost of Materials and Labor in Segregated Form---Shows You the Actual Income of Each Kind of Fruit, Crop, or Product

Form 2 is a simple form for tabulating expenditures under four main divisions segregated into thirty-four named headings. This form will show the different kinds of material purchased, the amount paid for each article, etc. Besides, the same form will show the amount of cash paid out at the end of each month or year, and the amount you owe at the end of the month or year. This form is like the remaining forms of the system in that it does not take any knowledge of bookkeeping to keep accurate cost accounts.

Form 3, illustrates an easy method of keeping accurate accounts of all sales made during the month or year. This form is divided into four main divisions and subdivided into thirty-four named columns. At a glance you can tell the amount you received for hay, livestock, etc. Besides it tells you the amount of money due and the name of the one who owes you the money.

Forms 1, 2 and 3 are the only forms to keep during the busy season. If you will spend one minute per day on form 1 and five or ten minutes on forms 2 and 3 at the end of the month you will have segregated records to determine the costs of producing a box of apples, your increase or decrease of capital at the end of the year, and the productive value of real estate per acre. In other words, the borrowing value of your land.

Forms 4 and 5 are convenient forms for the larger farms, especially if the owner does not live on the farm it will help him to analyze the monthly or yearly expenditures of labor. These forms will tell you in detail the amount of expenses incurred during the month or year, and a system of keeping accurate check account with the bank. Besides it gives you a form of keeping a debit and credit account.

Wenatchee, Wash., April 21, 1916.

Mr. Henry E. Tweed,
Pullman, Washington.

Dear Sir:

I have been using your system of farm accounts for several months and I would like to have you know how much I appreciate the thoroughness and simplicity of it. As a superintendent for a large orchard for a distant owner I find

it invaluable in its method of accounting for all expenses incurred for labor, equipment, supplies, etc.

Its loose-leaf feature is certainly a big help and a money saver. Any time that I can be of service in recommending this system do not hesitate as I consider it the very best method of showing just where profits are made and where losses are entailed and any leaks in the different departments of the work.

Sincerely,

E. J. NELSON,
Supt. Underwood Orchard Company.

Ease of Determining the Value of Machinery, Livestock, Buildings, Tools, Etc.

Form 6 is a simple method of tabulating the value of house, barn, packing shed, etc., when the general inventory is taken of the farm. Points out the increase or decrease in live stock, buildings, implements, etc. Tells the amount of capital you have the first of the year and end of the year. The amount of increase or decrease is indicated in a simple way.

Form 7 is a convenient form in making accurate record of the number, rate, and total value of all farm implements. It indicates the increase in value of young livestock or the decrease of old animals, and the number purchased and sold. In other words, this form will show whether you are making or losing money without the use of cash.

"Preparedness"

Do you realize that it will be only a short time before the farmers will receive the benefits of RURAL CREDITS? Do you realize in order to gain the benefit of borrowing money at a low rate of interest on a long time loan that you must prepare your financial accounts to show the federal banks or units the amount of money you are making on different crops and the amount of labor and money expended in producing those crops. Ask yourself this question, "Why can the merchant and other lines of business be able to borrow money at the present time at a lower rate of interest than the farmer?"

total
need;
res-
true,
ave-
rock,
nee;
rest-

RURAL CREDITS ADOPTED.

Measure Establishes Twelve Federal Farm Loan Banks.

WASHINGTON, June 27.—A conference report on the rural credits bill was adopted by the house today, 313 to 12. It now goes back to the senate and then to President Wilson.

The measure establishes twelve federal farm loan banks, to be operated under the supervision of a federal farm loan board of five members, including the secretary of the treasury. Each bank will have a minimum capital stock of \$750,000, of which the government may subscribe a part if necessary to complete subscriptions.

The minimum amount of mortgage loans is \$100.

Mortgages may run from five to forty years.

Loans may not exceed 50 per cent. of the value of the land.

Radium Is White Metal.

Radium is a metal and is described as having a white metallic luster.

Aspa
cubes
\$1.50
Bell
35c p
Reo
Cat
new,
C
C
C
C

Because the merchant or manufacturer can show the banker a financial statement based on the cost of doing business.

Points Out the Losing Crop---Shows You the Money-Making Crop---Gives You the Productive Value

Tweeds
System
of Farm Accounting
TRADE MARK REGISTERED

FORM 8

CROPS FOR YEAR OF 1915

CROPS Kind	YIELD			FARM SALES			Production Costs		NET PROFIT	
	Acres	Per Acre	Total	Amount	Price	Value	Total	Per	Total	Per
Corn				\$	¢				\$	
Corn for Silage										
Potatoes	1		70 bu	30	1.00	30.00				
Field Beans										
Roots, kind										
Wheat										
Oats										
Barley										
Rye										
Straw										
Seeds										
Hay										
Alfalfa	5	4	20							
Berries										
Apples	17 1/2	+00	6000	5,950	1.00	5,950	3,570	.60	2380	.70
Pears										
Peaches	1/2		150	100	.30	30	17	.45	11	.11
Total						6,040.00				

SUMMARY

Average Capital

\$15,370.00

RECEIPTS

Crops (Form 8)

\$6,010.

Live Stock Sold (Form 7)

\$ 38

Stock Products (Form 6)

\$ 54

Miscellaneous (Form 6)

\$ 65

Increase in Capital (Form 6)

\$ 76

Total Receipts

\$ 6,223.00

EXPENSES

Cash Farm Expenses (Form 5)

\$ 4,194.00

Live Stock Purchased (Form 7)

\$ 15.00

Other Expenses, not cash (Form 1)

\$ 1,017.00

Decrease in Capital (Form 6)

\$

Total Expenses

\$ 5,223.00

Income from Capital and Labor

\$ 1,000.00

Interest on Capital at 5%

\$ 1,549.60

Labor Income

\$ -549.60 LOSS

Form 8. Did you ever consider what it cost you to produce a box of apples, bushel of wheat or ton of hay? Did any one ever ask you the amount of net profit you made on a box of apples, bushel of wheat or ton of hay? If you knew the costs and the net profit on a box of apples, bushel of

wheat or ton of hay by figuring in your own time, wouldn't you be considered by your community as a man who knew the details of his own business and an authority and wouldn't it give you a better financial standing?

UNION TRUST & SAVINGS BANK

Spokane, Washington, April 4, 1916.

Mr. Henry E. Tweed,
Wenatchee, Washington.

Dear Mr. Tweed:

I have spent some time in looking over and going through your System of Cost Accounting, and I desire to congratulate you sincerely upon the very comprehensive manner in which it is gotten up. I feel sure that it will prove very acceptable to a large number of the better class of farmers, and in fact I think it should be used by everyone having to do with farm work. I have obtained a copy of your system and it is now in use on our orchard near Orondo.

Yours very respectfully,

JAMES C. CUNNINGHAM,
Vice-Pres.-Mgr.

j.c.c.-m.

Distributes Your Cost of Producing Fruit Into Three Divisions---Growing---Over- head---Harvesting

Form 9, as illustrated on page 11, shows the many different costs in the production of apples. It also shows the part that growing enters into the cost of production. The figures show you the different costs that are obtained from forms 1 and 2. The columns illustrate a simple method of estimating your next seasons costs. This is a convenient form to show your banker when you want to borrow money to grow your crop.

April 18, 1916.

Mr. Henry E. Tweed,
Pullman, Washington.

Dear Mr. Tweed:

I have obtained your system of accounting for my orchard. I can say that I find it simple to understand and yet comprehensive and complete.

Personally, I believe that if all units, selling organizations, and banks would recommend the use of this system to their growers it would be of a great advantage to them in obtaining money to finish their crop.

in fact we use it on our own ranch, and believe it is a great boon to fruit growers. We take pleasure in recommending it to orchardists of the Northwest.

Very truly yours,

WORLD PUBLISHING COMPANY,

W. S. TRIMBLE,

Editor.

Enables You to Select the Varieties Best Suited to Your Farm

Form 10 tells what varieties of fruit are losing you money. In other words it points out the "star boarders," the kind that lose you money on every box you grow and harvest.

This form shows in a tabulated manner the actual number of boxes of fruit produced and the average returns made on each grade and variety. It presents methods of determining the percentage of the grades, etc.

Did you ever consider the value of determining an estimate of your fruit crop a few months before the harvest? Fruit organizations and others are spending time and money in collecting this information. By keeping this record you can assist co-operative organizations and thereby lower the overhead costs.

North Yakima, Wash., April 10, 1916.

Mr. Henry E. Tweed,
Pullman, Washington.

Dear Sir:

I wish to compliment you on your work. Any system of accounting which I can understand, and which is as plain and as thorough as the one which you have sent, is certainly a good one, and it seems to me that it would be a great advantage to the growers if they would follow an accounting system of this kind, keeping track of the different varieties, and the different operations in the orchard. If this was done, there would be fewer varieties for the Sales Departments of the different organizations to worry about, because of the fact that a great many of the poor paying varieties would be taken out.

Thanking you for remembering to send me a copy of your system,

Yours truly,

YAKIMA WASHINGTON FRUIT GROWERS' ASS'N.,

C. L. HAMILTON,

Manager Field Dept.

c.l.h.-k.
Enc.

Gives You Accurate Information---Makes You An Authority

Form 11 is a simple form of collecting valuable information on spraying. Did you ever consider the value of knowing the actual cause of high percentage of worms in your orchard? Do you sometimes think that it is due to the time

of application, the kind of materials used, the mixture of spray materials or your method of application?

This record is easy to keep and it will assist in giving you accurate information that will be authentic.

A. Z. WELLS, PRESIDENT

J. M. WADE, VICE PRES AND TREAS

C. E. STEWART, SECRETARY

SHEET METAL SHOP
PLUMBING PIPE AND FITTINGS
IRRIGATION PIPE

WELLS & WADE

INCORPORATED

FARM IMPLEMENTS
HARDWARE AND HARNESS
ORCHARD SUPPLIES

NORTH CENTRAL WASHINGTON REPRESENTATIVE
NORTHWESTERN FRUIT EXCHANGE

WENATCHEE, WASH. April 21, 1916.

Mr. Henry Tweed.

Wenatchee, Wash.

My dear Tweed:

I know that you will feel very much gratified with the reception your accounting system is meeting among the most progressive fruit growers of this district. Of the twenty-five copies our firm took over from you, we have only two left. The twenty-three copies have been put out with the largest growers in the district, among whom are the Wenatchee Apple Land Co., a 400-acre orchard; W. M. Starks & Son of Peshastin, a 120-acre orchard, the Big K Orchard Co. in our valley, owned by Kiesling Bros. of Spokane, and others. Without exception, everyone of the owners or managers have told us personally or by letter that the accounting system was the most complete, as well as being so simple that anyone could keep up the records, that they had ever seen, and they have all asked us for additional labor sheets.

I am using the system on both my orchards up-river and the system is working out splendidly. I feel that your accounting system is going to enable me to lessen my costs of production quite materially and at the same time will give me the information that I have always wanted, of knowing what each item of growing costs actually does cost. I believe that you have completed a work that is going to be recognized in fruit districts, for the reason that it will bring to the grower positive intelligence, where heretofore they have been guessing at their costs of production.

I cannot speak in too high terms of your work and want to compliment you on getting up such a simple yet complete farm accounting system. That there will be a rapidly increasing demand for the system is, in my judgment, now already assured.

Yours very truly,

AZW/GG

Form 11A, a picking record sheet. Did you ever have any difficulty in getting returns on your fruit due to breaking down in condition in storage or in transit. This form explains how to get accurate information as to the date of picking, time kept in orchard and the time kept in home packing shed, of each variety. This information is tabulated when you are segregating the number of hours spent working on the different harvesting operations. With this

information, if your fruit was harvested in good condition, you will not be held financially responsible for the poor condition of your fruit.

Form 12 illustrates a plan of keeping a plot of the farm, showing the different fields, crops, kinds of fruits, pipe lines, drain tile, etc.

UNITED STATES DEPOSITORY
No. 3528

THE FIDELITY NATIONAL BANK

THE FIDELITY NATIONAL BANK OF THE UNITED STATES

ESTABLISHED 1882

CAPITAL AND SURPLUS \$300,000.00

THE FIDELITY NATIONAL BANK
OF THE UNITED STATES
1000 BROADWAY, NEW YORK
1000 BROADWAY, NEW YORK
1000 BROADWAY, NEW YORK

SPOKANE, WASHINGTON

June 20, 1916.

Mr. Henry E. Tweed,
Wenatchee, Wash.

Dear Sir:-

I have just examined your cost accounting system for use on the farm and wish to congratulate you on the very comprehensive form which you have prepared and the simplicity of the system. I am sure that if farmers could be induced to use this system they would be much better off than at present and have some idea of expenses and receipts and the cost of raising the different crops. I hope that this system will be largely used throughout this country.

Yours truly,

President.

THE/R.

STATE OF WASHINGTON
DEPARTMENT OF AGRICULTURE

Olympia, Washington, March 9, 1916.

Mr. Henry E. Tweed,

I am in receipt of the copy of your System which you so kindly mailed to me. I was interested in the talk you made before the State Horticultural Association meeting along this line, at the Spokane meeting, and am very glad

indeed that you have sent me this copy showing your system of orchard accounting.

In this, it seems to me, you have worked up a very accurate system of accounting, and I only hope that your system will be given publicity, in such a way that fruit growers generally will adopt this as a proper system of keeping account of their expenses, receipts, and other orchard details.

I am satisfied that if a great many of our orchardists had kept such a record during the past two or three seasons, that they would now be able to profit by many mistakes which only such a complete system of accounting will disclose.

With best wishes to you, and again thanking you for sending me a copy, I am

Yours very truly,

T. O. MORRISON,

Asst. Com., Agriculture, In charge, Div. of Horticulture.

t.o.m.-l.r.a.

W. H. CHAPMAN, INSTRUCTOR IN FARM ACCOUNTING
J. L. THOMAS, SUPERVISOR OF FARM ACCOUNTING
WM. H. GILSON, PROFESSOR OF FARM ACCOUNTING
A. B. LESTER, CHIEF OF BUREAU OF FARM ACCOUNTING
J. D. CHARLTON, PROFESSOR OF AGRICULTURAL ENGINEERING
H. E. W. WHITTAKER, INSTRUCTOR IN AGRICULTURAL ENGINEERING
J. H. PRICE, INSTRUCTOR IN FARM ACCOUNTING
A. J. JAMISON, INSTRUCTOR IN FARM ACCOUNTING
J. W. H. GILSON, INSTRUCTOR IN FARM ACCOUNTING
E. F. GAINES, INSTRUCTOR IN FARM ACCOUNTING
A. J. JAMISON, INSTRUCTOR IN FARM ACCOUNTING

State College of Washington PULLMAN, WASHINGTON

E. O. HOLLAND, PRESIDENT

Department of Agriculture
GEORGE SEVERANCE, HEAD

HEMPT HOLTZ, ASST. INSTRUCTOR IN FARM ACCOUNTING
J. H. WRIGHT, ASST. PROFESSOR IN FARM ACCOUNTING
A. FLOTH, INSTRUCTOR IN FARM ACCOUNTING
ROBT. M. PHILLIPS, INSTRUCTOR IN FARM ACCOUNTING
EMORY D. ALVORD, INSTRUCTOR IN FARM ACCOUNTING
LEONARD J. FLETCHER, INSTRUCTOR IN AGRICULTURAL ENGINEERING
C. E. HOWELL, INSTRUCTOR IN FARM ACCOUNTING
W. H. WHITTAKER, INSTRUCTOR IN FARM ACCOUNTING
EARL B. ARANZ, INSTRUCTOR IN FARM ACCOUNTING
WALTER M. NELSON, INSTRUCTOR IN FARM ACCOUNTING
RICHARD HANNA, INSTRUCTOR IN FARM ACCOUNTING
ANNA C. SEXTON, CLERK

June 19, 1916.

Mr. Henry Tweed,
c/o Marshall Printing Co.,
Pacific Block,
Seattle, Wash.

Dear Mr. Tweed,-

I have examined your loose-leaf record forms quite carefully and believe that they are the best adapted system of record forms for farm use that are to be found upon the market at present. They are so simple that any man intelligent enough to operate a farm successfully can keep the records with a very small expenditure of time. They are sufficiently complete to enable one to draw off and segregate a large amount of useful data regarding the production costs in various branches being operated on a given farm.

Your plans of adapting these forms to the different types of farming, makes your system the most widely useful system of any that I have examined. A set of your forms should be in use on every farm.

I wish to congratulate you upon the excellence of your work in developing this accounting system.

Sincerely yours,

George Severance
HEAD DEPT. OF AGRICULTURE

GS/ACS.

The cover or binder for Tweeds System of Farm Accounting is made to withstand hard usage. It is covered with the best grade of canvas, the binder rings are fastened to the cover by a patented tongued metal reinforcing strip which adds strength without increasing bulk. The same workmanship and quality is given in this cover as in our best leather covered cases.

PRICES

Tweeds System of Farm Accounting, with complete set of forms for one year's business, Book of Instructions, and Canvas Covered Binder.....\$ 6.00

Tweeds System of Farm Accounting, with complete set of forms for one year's business, Book of Instructions, Leather and Cloth Binder.....\$ 7.50

Tweeds System of Farm Accounting, with complete set of forms for one year's business, Book of Instructions, and Limp Leather Binder.....\$10.00

Tweeds System of Farm Accounting is made up in two sets; orchard accounting, including small fruits, garden truck, etc., described in this booklet; also a set for the general farm, which includes dairy records, breeding records, pedigree records, and all other forms adapted to the general farm.

In conclusion it is well to state that it is practically impossible for a factory or business house to install a cost system for less than \$25.00, and in a majority of instances the cost runs into the hundreds. You are getting a system of cost finding, simplified for the convenience of a busy man, yet enabling you to find the cost of production accurately for one-fifth the price of the lowest priced regular standard systems, and for one-tenth the price of correspondence schools in farm bookkeeping.

Tweeds system is self-explanatory, simple and complete, and above all, **economical**.

Date

Marshall Printing Co., Publishers,

Pacific Building, Seattle, Wash.

Gentlemen:

Enclosed find (check, money order or draft) of (\$) for complete set of Tweeds System of Farm Accounting, all mailing charges prepaid.

Kind of Farm.....

Name

Kind of Binding.....

Address

LIBRARY OF CONGRESS

0 002 778 851 8

Marshall Printing Company

Publishers

Tweed's
System
of Farm Accounting

Pacific Building, Seattle, Washington