VYE'S
FARM
ACCOUNTS

Class S 567

Book V 9

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"PLOUGHING"—From the original painting owned by the French Government and hanging in the Luxembourg Gallery, Paris. By Rosa Bonheur.

FARM ACCOUNTS

A MANUAL FOR FARMERS

AND THOSE DESIRING A

Simple Method of Keeping Accounts

PREPARED FOR THE CLASSES OF THE SCHOOL OF AGRICULTURE
UNIVERSITY OF MINNESOTA, AND ADAPTED TO
HIGH SCHOOLS AND BUSINESS COLLEGES

BY

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*To the young men and women on the farm, who are
struggling with nature to yield up her treasures, this
book is affectionately dedicated by the author.*

PREFACE.

Ever since the latter part of the fifteenth century, when the Venetian traders, the greatest merchants of their time, evolved a system of double entry book keeping, the subject of accounting has grown in breadth and importance until to-day no business of any extent is successfully carried on without the aid of a perfect system of accounting. Even the small trader in the country village recognizes its importance, while the farmer has hardly begun to appreciate the benefits that may be derived from a thorough understanding of his transactions gained only by a system of accounts.

Most of the efforts to adapt or improve the various methods of keeping accounts have been along lines employed by the great business concerns in our large cities. The tendency of the modern book keeping development has been to reduce the labor of the dealer who employs clerks and special book keepers to look after the details of his business.

With the soil replete with the food for vegetable life, there seemed to be little necessity for careful husbandry; but as successive years of tillage depleted the earth of its richness the need for more knowledge of farming became apparent. With this depletion came man's determination to know more of nature and with the progress of civilization he has had better opportunities for advancing. He is learning that business success depends upon the ability to act at the proper time; that this ability is only acquired by gaining a complete insight into every detail of his affairs. He must, therefore, keep accounts. He must be thoroughly familiar with every phase of every enterprise

he undertakes. If he is not, his decisions are not based upon understanding, but upon chance. Some feeble attempts have been made to adapt a system to his needs but only where the transaction involved was great enough to warrant the employment of a special book keeper has success been apparent. And these records were made more with a view of accounting for the wages due employees, purchases made, and monies received from the sale of products than for determining profit and loss on production.

This book is an attempt to provide a system of accounting directly applicable to all farm conditions; so simple that any man of ordinary ability can apply it; and so short that its value as a time-saver will at once be apparent. The data used as examples were taken from the operation of a farm in this state. Nothing has been changed for the sake of appearances. All the problems of farm accounting resulting from actual experience, have here been faithfully met, and the many vexatious details that must be carefully considered and heeded have been handled in a way that will appeal to all who have tried to accomplish the same results without knowing how it should be done. Even the preliminary practice work, such as cash, personal account with a neighbor, business account with poultry, etc., is taken from actual life and represents every-day transactions without any adornment to make them appear as if on dress parade. In short, the data are real, live actual records from the farm put into form as a guide to the farmer desiring to know how to keep an accurate account of his business. The day-book, the journal, and the cash-book usually considered indispensable to complete accounting are discarded, and the records made direct on cards, which combine all the essential features of the foregoing books and the ledger as well. The essential features of this work have been used in the class room for a number of years with much greater success than when the older methods combining the use of the journal, day-book, cash-book, and ledger were used.

In the preparation of this volume grateful acknowledg-

ment is made of the untiring efforts of Mr. C. L. Bingham, a student in the College of Agriculture, in collecting and arranging material for this work and in preparing forms, etc., for the printer, and to Mr. F. B. Headley, and Mr. E. C. Parker both of the Agricultural Division who have also given material assistance in supplying data taken from actual farm operations.

St. Anthony Park, St. Paul, Minn., May 1, 1906.

INTRODUCTION.

This system provides for the use of properly ruled cards 5x8 inches in size to be kept in a cabinet or box, and but one account written on each card. It is based on the double entry system—an equality of debits and credits in the ledger. This is advocated as the best for farmers because it is comprehensive. It considers the entire business aspect of the farm. It does not confine itself to a few selected financial operations. Without considering all matters pertaining to his affairs, a farmer cannot gain the exact knowledge so necessary in determining the proper thing to do. To rise above the realm of chance, *he must know.*

However, if he doesn't know, and what is worse, doesn't care, and won't try to know, let him consent at least to keep a Cash Account. This will surely be the torch to lighten the way to a better and more complete understanding of his affairs.

The Unit system, with cards ruled and used as in the illustrations which follow, most nearly meets the demand for a convenient plan of farm accounting. The cabinet or box in which the cards are kept furnishes a permanent and secure place convenient for instant use or reference. The classifications can be made to suit the needs of any farm. Closed accounts are placed by themselves so that nothing but open accounts are at the front for daily use. For learning the principles of accounting, the Unit system as here illustrated, has proven both in private and class work to be more adequate and clear in every way than the old book plan, while the elimination of unnecessary processes makes it the most convenient and practical in every day work.

The cards used in making a complete business record on the farm depend on the number and nature of the enterprises to be carried on. These consist of *principal* and *auxiliary* forms numerous enough to make easy the keeping of a clear and comprehensive record.

In the illustrations which follow the principal card form is the Original Entry Farm Ledger. On this form accounts are kept showing the debits, credits, and balances, pertaining to each department of the business and to each person dealt with on account. The auxiliary forms are the Statement Card used for inventories, trial balance, and business and financial statements; Report Card used for memoranda showing the labor time given the various enterprises and the yield and consumption by quantity of such products as yield themselves to such form of record; Dairy Statement Card used to record the weight of milk given by each cow at a milking; and the Feeding Statement Card used to record the weight and value of feeds fed to live stock.

The Hibbard family consists of man, wife, boy 19, boy 11, girl 17, and girl 15 years of age. The girls go to school in the village, driving in during good weather $2\frac{1}{2}$ miles, otherwise boarding in town. The young boy goes to the district school. Father and youngest daughter sick during February and March, 1904. Older boy helps father run the farm. Makes money chiefly from dairying. Has cream separator and makes and sells butter in winter; in summer sells milk at creamery at so much per pound for butter fat. Most of his neighbors send milk to the city at 8c per gallon in summer and 10c in winter. He has about 100 acres in cultivation; pasture 37 acres; meadow 14.77 acres.

Has good house heated by furnace; good barn, machinery, etc; piano and good furniture.

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FARM ACCOUNTS.

CHAPTER I.

STUDENT'S CASH ACCOUNT.

The principles of accounting are easiest learned by practicing the record of business transactions which are familiar. Every student at school necessarily spends money. The charges for the various items of school expense, as board, books, book rent, and for such incidentals as clothing, stationery, postage, car fare and entertainment, require the frequent handling of money. The amounts thus spent by each student are important matters for record. Because these things are familiar to all, our first lesson illustrates the proper manner of writing an account of cash receipts and expenditures while at school.

HOW TO RULE PAPER FOR AN ACCOUNT.

An account may be written on any clean sheet of paper of suitable size, if properly ruled. For example a sheet of letter or examination paper may be ruled as follows: Draw a double head line across the paper one to two inches below the top. Then, beginning at the left-hand edge, measure in to the right five-eighths of an inch, and from this point three-eighths of an inch further in, and draw perpendicular lines through each of these points of measurement from the double head line to the bottom of the sheet. From the right-hand edge of the paper measure in to the left three-eighths of an inch, then five-eighths of an inch further in, then three-eighths of an inch further, then five-eighths of an inch further, drawing perpendicular lines through each

“Economy, not grasping stinginess, leads to success.”

of these points of measurement, as on the left side, making the second and fourth lines double. These measurements may be varied somewhat as the size of the paper requires. They will give the neatest appearance in the majority of cases and present a sheet similar to the page of an account book.

HOW THE RECORD IS MADE.

The illustration shows how the transactions of Student No. 1 during October should be entered in the account. The heading, "Cash," is written at the top of the page. The rulings have divided the page into columns which are to be used as shown in the illustration. The year is written in small figures at the top of the left-hand column. As transactions occur, the name of the month is written in the left-hand column, the day of the month in the narrow column on its right, an explanation in the wide column, and the amount in dollars and cents in one of the two money columns at the right-hand side of the page. These money columns are divided into two parts. The wider part on the left is used for that part of the amount expressed in dollars, while the narrow part to its right is used for that part of the amount expressed in cents.

It is fundamental that the student should understand at the beginning how to determine in which of the money columns the amount which the transaction involves should be entered. He should think of "cash" as *a person*, and of the account as being his account with a person named "Cash."

With the idea in mind as just stated, when the account is opened, any money on hand is given over to "Cash" and "Cash" is therefore in debt for it. When money is received for labor, from home or from any other source, "Cash" becomes indebted for each amount as received. This establishes the principle that *an account should be debited with what it receives*. By custom the left-hand column is used

No great work worthy of praise or memory but came out of a poor cradle.—Dr. Johnson.

for the debit amounts. The abbreviation "Dr." is used to signify debit.

Since a debtor reduces the amount of his indebtedness by such amounts as he returns or pays out in favor of the one who credits him, it follows that *"an account should be credited with what it gives."* When money is paid out the record should be so made that payments will stand by themselves in contrast to the amounts received.

By custom the amounts of payments are placed in the right hand money column. The abbreviation "Cr." is used to signify credit.

BALANCING.

It is a business-like custom to go over a cash account at stated times to determine its balance. This balance is the difference between the debit and credit sides of the account, and should be exactly equal to the amount of cash on hand. In the affairs of a student it is good practice to balance the cash account at the end of each month. The illustration shows a correct entry for every transaction during October in the first student's account, and the balance of cash left over for his use in November. The illustration and the memorandum of transactions for October should be carefully studied. The student should be able from this study to tell readily in class what transactions should be debited and what credited during the month of October.

PRACTICE WORK.

Rule a sheet according to the foregoing directions for ruling. It will then resemble the illustration. Beginning with

Note.—Cash simply represents value, and is not necessarily a value. It is a medium of exchange. All the cash you have should therefore be held as in debt to you until you have paid it out.

Note.—A cash account shows the amount of cash received and cash paid during a certain time. As it is impossible to pay more cash than is received, it follows that if at any time the amount shows that there is a difference between the total amount received and the total amount paid, this difference should be equal to the amount of cash on hand. It is customary to speak of this difference as a "balance."

"The sorrow of today brings the smile of tomorrow."

the cash balance left over from October, make entries for all the November transactions, and balance the account at the close of the month, as is done in the illustration. In like manner make a correct account for each succeeding month for the school year, beginning each with the balance left on hand from the next preceding month. When the first student's account has been completed, make out the accounts for those which follow.

STUDENT NO. 1, SCHOOL YEAR 1902-03.

Oct. 1, cash on hand \$50.63; paid for railroad fare \$5.04; street car fare 5c; drayage of trunk 25c....Oct. 2, paid school fees as follows: Hospital fee 50c; board \$12.00; deposit \$5.00; incidental fee \$1.50....Oct. 4, bought note book 15c; drawing paper 5c; pencil 5c....Oct. 6, paid for soap 10c; shoebrush 15c; car fare 10c....Oct. 7, lecture tickets \$1.50....Oct. 9, sold Sergeant's stripes 50c....Oct. 12 paid for car fare 20c; church contribution 5c....Oct. 13, paid for postage 6c.... Oct. 18, paid for tablet 5c; postage 8c; class colors 25c.... Oct. 20, paid for fruit 25c....Oct. 22, paid for key ring 5c....Oct. 26, paid church contribution 25c....Oct. 27, paid for pocket comb 5c; tie 50c; car fare 10c....Oct. 31, paid for map 10c; clothing 72c; books \$3.20.

Nov. 2, paid for car fare 15c.... Nov. 4, paid for composition paper 5c.... Nov. 5, paid for board \$12.85....Nov. 9, paid for cleaning watch \$1.50; car fare 25c....Nov. 11, paid for postage 4c....Nov. 13, paid for tablet 25c; entertainment 10c....Nov. 14, paid for car fare 10c; lecture 25c; lunch 10c....Nov. 17 paid for car fare 10c; pencil 5c; barber 25c Nov. 21, paid for lecture tickets 75c; car fare 10c; lunch 15c....Nov. 22, paid for shoe repairs 60c; tablet 5c.... Nov. 24, paid for money order 25c; car fare 20c....Nov. 25, received from home \$46.00....Nov. 27, paid for school supplies 48c; car fare 10c.... Nov. 28, paid for Sergeant's stripes 50c.

Dec. 1, paid for watch chain \$1.00; cuff buttons 50c;

“Discontents arise from our desires oftener than from our needs.”

1902 Cash									
Oct	1	On hand	50	63					
"	1	Railroad fare					5	04	
"	1	Street car						05	
"	1	Trunk drayage						25	
"	2	Hospital fee Board							
		Deposit Incidentals						14	
"	4	Note book Drawing							
		paper pencil						25	
"	6	Soap Showerbrush							
		Car fare						35	
"	7	Lecture tickets					1	50	
"	9	Sold sergeant stripes		50					
"	12	Car fare Church Cont						25	
"	13	Postage						06	
"	18	Tab Postage Glass col						38	
"	20	Trunk						25	
"	22	Key ring						05	
"	26	Church Contribution						25	
"	27	Pocket comb							
		Car fare						65	
"	31	Map Clothing							
		Books						4	02
		Balance						18	78
			51	63			51	13	
Nov	1	On hand	18	78					

glasses \$3.50; physician \$4.75; car fare 20c. . . . Dec. 2, paid car fare 10c. . . . Dec. 4, paid for board \$12.30; postage 10c;

"He that pelts every barking dog must pick up a great many stones."

received for work \$1.38....Dec. 6, paid for judging book \$1.05; tablet 6c; clothing 37c....Dec. 7, paid for car fare 15c Dec. 8, paid for money order 57c; car fare 10c; tablet 5c; pictures 30c....Dec. 9, paid for pencil holder 15c.... Dec. 11, received for use of lecture ticket 10c; paid for iron 25c; Prohibition League 15c....Dec. 12, paid for spread 7c; car fare 10c....Dec. 15, paid for neckties \$1.00; collars 25c; fruit 25c; horse book \$1.00; car fare 15c; received money order 22c....Dec. 18, paid subscription to Breeders' Gazette for one year \$1.00; confectionery 10c; fountain pen \$1.80....Dec. 19, paid for railroad ticket home and return \$6.70; car fare 10c.

Jan. 1, bought present for mother 75c....Jan. 2, paid for board \$7.79; car fare 5c; incidental fee \$1.50; expenses at stock sale 95c....Jan. 3, paid for account books 35c; ruler 5c....Jan. 5, paid for postage 20c....Jan. 8, bought note book 5c....Jan. 11, paid for rent of apron 5c....Jan. 12, paid for shoe strings 5c; blacking 10c; matches 2c; car fare 10c....Jan. 14, paid for ink 10c....Jan. 17, paid for confectionery 10c; car fare 10c....Jan. 20, paid for eraser 5c.... Jan. 21, paid Y. M. C. A. dues \$1.00....Jan. 25, paid for dinner 15c; car fare 5c.

Feb. 1, paid for clothing \$1.00; car fare 5c....Feb. 2, paid for pictures 50c; picture holder 10c; sundries 42c; car fare 10c....Feb. 5, paid car fare 10c....Feb. 8, paid for car fare 10c; peanuts 5c....Feb. 11, paid Y. M. C. A. dues 50c.... Feb. 14, received from home \$12.00; paid for board \$12.16 Feb. 16, paid for trunk rope 39c; fruit 5c; barber 25c; literary society 5c; car fare 10c....Feb. 23, paid for pencils 7c; tablet 10c; clothing \$2.00....Feb. 24, paid for postage 31c....Feb. 25, paid class dues 20c; envelopes 5c; received from home \$20.00; loaned to room-mate \$5.00.

Mar. 1, paid car fare 10c....Mar. 12, paid for board \$11.48; received for military books 35c; Sergeant's stripes 50c.... Mar. 13, paid for Britton's Manual \$2.00....Mar. 16, paid for belt 25c; barber 25c; candy 10c; car fare 10c....Mar.

He who is afraid of doing too much, always does too little.—Hubbard.

17, received for trunk rope 15c; paid for basket ball tickets 15c; lunches 45c; car fare 35c....Mar. 18, received from room mate amount loaned him on Feb. 25 \$5.00; paid for fruit 15c... Mar. 19, received from secretary deposit \$8.80; paid for test tubes 6c....Mar. 20, paid for collars 25c; car fare 20c; clothing 50c; railroad ticket home \$5.01.

STUDENT NO. 2, SCHOOL YEAR OF 1902-03.

Oct. 1, cash on hand \$38.10; paid for railroad fare \$4.18; car fare 5c; headache capsules 25c; penknife 50c; drayage for trunk 25c....Oct. 2, paid for board and school fees \$20.00; parasol 75c; curtain 65c; ribbons 38c; sundries 20c; napkins 52c; car far 10c; postage 4c....Oct. 3, paid for botany note book 15c; car far 5c....Oct. 5, paid for postage 3c....Oct. 6, paid for stationery 30c; postage 10c; literary society tax 5c; eraser 5c; note book 5c....Oct. 9, paid for trunk storage 25c....Oct. 10, paid for ruler 5c; tablet 5c....Oct. 12, paid for car fare 10c; church collection 10c....Oct. 13, paid for lecture course ticket 75c; pocket book 48c; cap 75c; lunch 10c; car fare 10c....Oct. 19, paid car fare 5c....Oct. 20, paid for class colors 25c; collar 5c; emery bag 5c....Oct. 25, paid for sewing box 15c....Oct. 26, received from brother \$15.00; paid for car fare 10c; collection 5c....Oct. 27, clothing \$1.40; sewing book 55c; tape line 5c.

Nov. 3, paid for postage 10c; pens 5c; Y. W. C. A. dues 25c; board \$12.85....Nov. 5, paid for account books 50c....Nov. 6, paid Y. W. C. A. 6c....Nov. 9, paid for car fare 10c; collection 5c....Nov. 10, paid for postage 4c; cotton 5c....Nov. 13, paid for entertainment ticket 10c....Nov. 16, paid car fare 10c....Nov. 17, paid for postage 2c....Nov. 23, paid for car fare 5c; collection 5c; publication society 25c; Nov. 24, paid for postage 2c....Nov. 26, paid for stationery 20c....Nov. 27, paid for postage 2c....Nov. 29, received from home \$15.00.

“None so busy as those who do nothing.”

Dec. 1, paid for clothing \$1.49; postage 10c; eraser 5c....
Dec. 2, paid for board \$12.30.... Dec. 6, paid literary society
dues 10c.... Dec. 8, paid for postage 4c.... Dec. 12, paid for
postage 2c.... Dec. 19, paid literary society tax 15c; post-
age 5c.... Dec. 20, received from home \$6.00; paid for car
fare 20c; railroad ticket home and return \$5.60.... Dec.
22, paid for underwear \$1.00; present 50c; loan to brother
70c.

Jan. 2, paid for car fare 5c.... Jan. 3, received from home
\$12.00; paid for baggage transfer 25c; board \$11.05....
Jan. 6, paid for pencil 15c; note book 5c.. Jan. 11, paid
for car fare 10c; collection 5c.... Jan. 12, paid for postage
10c; car fare 10c.... Jan. 26, paid for darning cotton 5c;
postage 2c.... Jan. 28, paid Y. W. C. A. dues 25c.

Feb. 2, received from home \$15.00; paid for mending
shoes 35c.... Feb. 5, paid for board \$12.04.... Feb. 6, gave
Y. W. C. A. 10c.... Feb. 8, paid for car fare 10c; collection
2c.... Feb. 12, paid for car fare 20c.... Feb. 13, paid for
literary pin 50c.... Feb. 16, paid for clothing \$4.00; car fare
10c.... Feb. 17, paid for postage 2c.

Mar. 1, paid for postage 10c.... Mar. 6, received from
home \$14.00.... Mar. 7, paid for board \$11.48; medicine 65c
Mar. 8, paid for car fare 10c; collection 10c.... Mar. 9,
paid for pictures 30c; car fare 10c; sundries 15c.... Mar.
14, paid literary society 5c; Y. W. C. A. 6c.... Mar. 17, paid
for car fare 10c; received from home \$1.00.... Mar. 19,
paid for car fare 5c; clothing 85c; gardening book 25c;
comb 9c; paper 3c; received from secretary deposit and ex-
cess payment on board \$8.66.... Mar. 20, paid for railroad
fare home \$4.18; car fare 5c.

STUDENT NO. 3. SCHOOL YEAR 1904-05.

Oct. 3, cash on hand \$49.18; paid for R. R. fare \$5.15;
supper 30c.... Oct. 4, paid for meal ticket \$11.85; school
fees \$5.00; hospital fund 75c; deposit with secretary \$5.00;

A man can not leave a better legacy to the world than a well edu-
cated family.—Thomas Scott.

book rent 25c; account books 50c; drawing paper 5c....
 Oct. 5, paid for books \$2.15; ruler 15c....Oct. 8, paid for
 lecture ticket \$1.00....Oct. 10, paid deposit on military suit
 \$2.00; car fare 10c; drawing ink and pens 56c....Oct. 16,
 paid for dinner 40c; car fare 10c....Oct. 19, paid for class
 colors 25c....Oct. 23, paid for tennis shoes \$1.25; car fare
 15c; candy 10c....Oct. 24, received for labor 65c....Oct. 25,
 received from home \$20.00....Oct. 29, paid for Nov. meal
 ticket \$12.00; Oct. 31, received for labor 65c.

Nov. 3, paid for apples 30c; car fare 15c;....Nov. 7, re-
 ceived for labor 65c; paid balance on military suit \$9.25;
 car fare 10c; popcorn 5c; gloves 25c....Nov. 9, received for
 labor 75c....Nov. 23, paid for car fare 20c; stationery 9c;
 paid for candy 10c....Nov. 14, paid for repairing shoes
 \$1.00; hair cut 25c; paper 5c....Nov. 18, paid for collars
 25c; clothing 25c; lamp shade 15c....Nov. 21, received for
 labor 75c....Nov. 23, paid for car fare 20c; stationery 9c
 Nov. 25, sold sheet drawing paper 1c; paid railroad fare
 to Chicago and return \$5.00....Nov. 27, borrowed of brother
 \$2.00....Nov. 30, paid incidental expenses on Chicago trip
 \$6.01.

Dec. 2, received from home \$25.00; paid for meal ticket
 \$8.20; literary society tax 10c; returned to brother \$2.00
 Dec. 6, paid for pictures 50c; drawing paper 5c....
 Dec. 7, paid for paper 5c....Dec. 10, paid for candy 10c....
 Dec. 12, paid for book 25c; car fare and lunch 33c....Dec.
 14, paid for postage 2c....Dec. 18, paid for car fare 20c;
 candy 10c....Dec. 19, paid for car fare 10c; charity 10c;
 clothing 60c; presents \$1.80....Dec. 22, paid for hair cut
 25c....Dec. 23, paid for card ledger 25c....Dec. 24, received
 from home \$2.15; paid for subscription to Christian Herald
 \$2.00; ink 15c; railroad fare home and return \$6.90; break-
 fast 50c....Dec. 25, paid Sunday school collection 5c.

Jan. 1, paid Sunday school collection 5c....Jan. 2, re-
 ceived from father \$22.00....Jan. 3, paid for breakfast 30c;
 meal ticket and hospital fee \$13.00....Jan. 4 paid for note

“More die by food than famine.”

book 10c. . . . Jan. 5, paid for candy 5c. . . . Jan. 6, paid for paper 1c; class supper 25c. . . . Jan. 8, paid for car fare 10c. . . . Jan. 9, paid for pictures \$2.00; paper 5c; car fare 10c. . . . Jan. 11, paid for car fare 15c. . . . Jan. 13, paid for picture 15c. . . . Jan. 16 paid for car fare 15c. . . . Jan. 23, paid for pictures \$1.50; ruler and tri-square 72c; car fare 10c; watch fob 50c; apples 50c; tablet 12c; Flinch 35c. . . . Jan. 24, paid for postage 26c; paper 2c. . . . Jan. 27, received from home \$20.00; paid for lemon 3c; meal ticket \$11.48. . . . Jan. 30, paid for medicine \$1.00; lemons 20c; paper 10c.

Feb. 1, paid for eraser 5c. . . . Feb. 3, paid for doctor \$1.50; medicine 45c; dinner 20c; barber 35c. . . . Feb. 4, paid for coat hanger 5c. . . . Feb. 6, sold envelopes 4c. . . . Feb. 12, paid for book 25c; supper 25c; car fare 10c. . . . Feb. 13, paid for car fare 30c. . . . Feb. 14, paid for entertainment ticket 25c; Feb. 16, paid for theater ticket 50c; car fare 15c; candy 10c. . . . Feb. 18, paid for basket ball ticket 20c; bolts 15c Feb. 22, paid for apples, 50c; . . . Feb. 23, paid for wagon jack 25c. . . . Feb. 24, received from home \$20.00. . . . Feb. 25, paid for file 15c; car fare 20c; candy 10c. . . . Feb. 27, paid for meal ticket \$9.02; car fare 15c; paid for present 30c.

Mar. 5, paid for car fare 10c. . . . Mar. 6, paid for car fare 10c. . . . Mar. 9, paid for entertainment ticket 25c. . . . Mar. 10, paid for picture 50c. . . . Mar. 11, paid for basket ball ticket 10c. . . . Mar. 12, paid for car fare 10c. . . . Mar. 13, paid for present 25c; hair cut 25c; candy 10c. . . . Mar. 14, paid for book 55c. . . . Mar. 15, paid Y. M. C. A. dues 50c. . . . Mar. 16, paid for clothing 25c. . . . Mar. 20, paid expense of trip to Stillwater \$2.20. . . . Mar. 21, paid for car fare and lunch 28c Mar. 22, received from secretary, return of deposit, \$5.00; paid for car fare 5c; railroad fare home \$5.15.

PERSONAL ACCOUNT.

A personal account is a record of business transactions with an individual. It is made for the purpose of knowing what is due you or the individual. It may be kept in many

A wise man changes his mind, a fool never.—Sp.

different ways. The most common and convenient way is to rule a sheet of paper like that for an account described on page 1. At the head of this page write the name of the person with whom you are dealing. Make a record at the left when he gets something from you and does not pay for it. Make a record at the right when he gives you something without receiving pay for it. A complete record consists of the date of the transaction, the name and quantity of the something exchanged and its agreed value. Anything placed on the left is a debit. Anything placed on the right is a credit. Debit an account with what it costs. Credit an account with what it gives.

The following memoranda will serve to illustrate the manner of recording these transactions and will also familiarize the student with them. Let the student write up these records, using the model form as a guide.

GENERAL DIRECTIONS.

The student should read carefully and thoughtfully every direction given preceding each step in the work.

Let him first rule paper as directed for the preliminary example—Cash. Let him read each item separately and think how it should be recorded, then compare his mental idea with the illustrated example following. After finishing the example in this manner, place a piece of paper over the illustration, if it is in view, and work the example as best he can on the ruled form. When this has been done, compare it with the illustrated example in the book. Make the necessary corrections, rule another sheet, work out the next example direct from data to ruled sheet, and submit the result to the teacher. These directions should be followed with each example.

A FARMER'S ACCOUNT WITH A HIRED MAN.

Mar. 29, 1901, I hired John Moore to work eight months from date at \$16 per month for the first four months and

Counsel after action is like rain after harvest.—Dan.

\$24 per month for the second four months.... April 23, paid him cash \$1.... April 29, credited him with 1 month work \$16.... May 5, paid him by check \$15.... May 19, bought necktie for him 25c.... May 25, paid for his laundry 29c.... May 29, credited him with one month work \$16.... May 30, paid him cash \$10.... May 31, paid him by check \$6.... June 8, paid him by check \$20.... June 29, credited him with 1 month work \$16.... July 29 credited him with 1 month work \$16.... Aug. 2, paid him by check \$16.... Aug. 15, paid him by check \$5.... Aug. 16, credited him with value of bran and shorts which he paid for in my absence \$9.50.... Aug. 29, credited him with 1 month work \$24.... Sept. 13, paid him cash \$2.... Sept. 20, paid him by check \$20.... Sept. 29, credited him with 1 month work \$24.... Oct. 10, paid him cash \$1.... Oct. 16, paid him by check \$25.... Oct. 29, credited him with 1 month work \$24.... Nov. 13, paid him by check \$24.... Nov. 24, paid him cash \$15.... Nov. 25, bought two shirts for him \$1.... Nov. 29, credited him with 1 month work \$24.... Dec. 7, credited him with three days' work \$2.50; paid him by check \$10.46.

AN ACCOUNT WITH A FARM NEIGHBOR.

April 10, 1901, I sold F. R. Billings 1 hog weighing 340 lbs. at \$5 per hundred and received from him \$1 cash.... April 25, received check from him for \$16.... Oct. 17, credited him with 1 day labor unloading lumber, \$1.50.... Dec. 15, credited him with board of my day man \$1.... Dec. 22, credited him with board and washing for my month man \$9.30; 2 days' labor \$2.50; $2\frac{1}{2}$ tons hay \$12.50.... Feb. 5, paid him by check \$16.50.... April 1, credited him with board and washing for my month man during February and March \$19.10; $\frac{1}{2}$ day labor 50c; paid him by check \$33.15.

AN ACCOUNT WITH NEIGHBOR NO. 2.

On Mar. 6, 1900, bought of John Calendar $22\frac{1}{2}$ bushels corn at 25c.... Mar. 12, sold on account 12 bushels of seed wheat at \$1.... April 18, bought of him on account 65 lbs.

A favor becomes old sooner than any other thing.—M. Greek.

1901		John Moore			
Mar	29	Wired John Moore to work 5 mo. from date at \$16.00 per mo. first 4 mo. 2nd 1 mo.			
Apr	23	To Cash	1		
"	29	By 1 mo. work			16
May	5	To Check	15		
"	19	" To		25	
"	25	" Laundry		29	
"	29	By 1 mo. work			16
"	30	To Cash	10		
"	31	" Check	6		
June	8	" "	20		
"	29	By 1 mo. work			16
July	29	" 1 " "			16
Aug	7	To Check	16		
"	15	" "	5		
"	16	By bran and shorts			9 50
"	29	" 1 mo. work			24
Sept	13	To Cash	2		
"	20	" Check	20		
"	29	By 1 mo. work			24
Oct	10	To Cash	1		
"	16	" Check	25		
"	29	By 1 mo. work			24
Nov	13	To Check	24		
"	26	" Cash	15		
"	25	2 shirts	1		
"	29	By 1 mo. work			24
Dec	7	" 3 days "			2 50
"	7	To Check	10 46		
			172		172

timothy at 3½c.... May 6, sold him strawberries on account 35c.... May 10, paid for soldering his milk can 10c....

"A fool may make money but it requires a wise person to spend it."

at 30c....Aug. 31, let him have on account 20 lbs. twine at 10c....Sept. 1, he returned to me 20 lbs. twine at 10c.... Sept. 28, gave him cash \$9.14.

Jan. 17, 1901, paid his subscription to the Minneapolis Journal for three months and charged to his account \$1....June 3, received cash of him \$1....June 25, let him have 5 pieces 2x4, 16 ft. long at \$18 per thousand....July 20, let him have 30 lbs. linseed oil and can*....Sept. 9, he returned 5 pieces 2x4, 16 ft. long, at \$18 per thousand.... Sept. 21, bought of him on account $\frac{1}{2}$ of dressed pig \$1; and 4 live pigs weighing 191 lbs. at \$5.65, and $\frac{1}{2}$ mower casting †\$1.75....Nov. 23, gave him cash \$3.

Feb. 8, 1902, paid him by check \$10.54, and sold him 1 peck $8\frac{1}{2}$ lbs. popcorn at 3c per lb....April 10, bought of him on account 1 load of oat straw \$2....June 30, credited him with pasture for colt \$2. Give standing of account.

A RECEIPT.

A receipt is a written acknowledgment of the delivery of goods or value. It consists of the name of the place, the date, usually the words "Received of," the name of the party delivering the value, the name of the thing delivered, for what purpose delivered, and the signature of the party receiving the value.

Write receipts for the following exercises, using the model on page 17 as a guide:

April 23, 1901, paid John Moore cash \$1.

May 5, 1901, paid John Moore cash \$15.

May 30, 1901, paid John Moore cash \$10.

A BILL.

A bill is a statement showing that the ownership of value has been transferred from one party to another. It consists

*Linseed oil mills usually consider $7\frac{1}{2}$ lbs. of linseed oil to the gallon. Charge Calendar at 55c per gallon and 25c for the can.

†The undivided half. The two men owned the mower jointly.

Better with the wise in prison than with fools in paradise.—Ger.

of the name of the place of transfer, date, usually the words "Bought of" or "Sold to," the name of the party transferring the value, a description of the value and the name of the party to whom transfer has been made. It is usually mailed to the new owner of the goods or value. It is made out by the party transferring the value. It is sometimes receipted by writing on its face the words "Received Payment" and the signature of the party making it out.

Bill and receipt the transaction with John Moore Nov. 25, 1901, using model on opposite page as a guide.

Bill the transaction of April 18, 1900.

Bill the transaction of July 20, 1900.

Bill the transaction of Aug. 17, 1900.

Bill the transaction of Sept. 21, 1900.

RALPH PALMER.

July 22, 1904, hired Ralph Palmer to work at haying and to do other work about the place till harvest at \$1.00 per day and board....July 31, my time book shows he has worked 7 days at \$1.00....Aug 7, bought gloves for him \$1.00....Aug. 11, bought tobacco for him 10c....Aug. 17, bought tobacco for him 20c....Aug. 22, bought tobacco for him 10c....Aug. 31, my time book shows that he has worked this month $6\frac{1}{2}$ days at \$1.00; and $17\frac{1}{2}$ days at the harvest rate of \$1.75....Sept. 2, bought tobacco for him 20c....Sept. 6, bought tobacco for him 30c....Sept. 19, bought for him overalls 85c; and matches 5c....Sept. 21, gave him check for \$5.00; Sept. 22, bought for him shoes \$5.00; socks 25c....Sept. 30, my time book shows that he has worked this month $4\frac{3}{4}$ days until the end of harvest at \$1.75; $7\frac{1}{4}$ days between harvest and threshing at \$1.00; and $10\frac{1}{2}$ days' threshing at \$2.00....Oct. 1, bought tobacco for him 20c....Oct. 6, bought tobacco for him 45c....Oct. 31, my

It takes ten pounds of common sense to carry one pound of learning.

—Persian.

Annandale, Minn., Jan 17, 1901

1121 F. B. Tindergast Dr.

to J. M. Drew

1901					
Jan 16	5 bus. No 1 Hard wheat @ 90¢	450			
	3 " 2 oats " 40¢	120			
	4 " 1 Red clover " 42¢	168			
	5 " dressed chicken " 12¢	60			
	14 doz eggs " 20¢	280	3 64		3 18
	Received payment				
	J. M. Drew				
	1/17/01				

Cato House Farm, London, Minn., Aug 21/01

Mr. Wm. Robertson,

London, Minn.

Dear Sir:

Please deliver to the bearer, on my account, twenty (20) pounds of binding twine.

Yours truly,

John Cato

If you want to know what a ducat is worth, try to borrow one.—Sp.,
Proverb.

time book shows that he has worked this month 3 days at the threshing rate of \$2.00; 18½ days plowing at \$1.25; paid him by check in full.

EDWARD BERRY.

April 14, 1904 he begins season's work today at \$22.00 per month if he works only part of the season, and \$27.00 per month if he works the entire season; my account with him for previous time shows that I owe him \$12.09.... Apr. 18, I paid James Johnson on Berry's account \$1.00.... Apr. 20, paid him by check \$2.00.... Apr. 23, bought tobacco for him 50c.... Apr. 25, paid him by check \$1.55; bought jacket for him 50c.... Apr. 27, bought sox for him 50c.... Apr. 30, my time book shows that he has worked this month 15½ days.... May 1, bought handkerchiefs for him 40c.... May 4, paid him by check \$4.00.... May 17, sent check to Montgomery Ward & Co., on Berry's account \$6.96; bought tobacco for him 10c.... May 23, bought tobacco for him 10c.... May 28, bought tobacco for him 10c; gave him an order for trade at Olson's store, \$1.00.... May 30, bought razor for him \$1.50.... May 31, paid him by check \$3.00; paid postage on three letters for him 6c; my time book shows that he has worked this month 26 days as per contract, and extra time painting 3 1-10 days at \$2.00.... June 1, Thomas Hammer asks me to allow Berry a credit of \$3.50 and charge to his account; Berry quit work today and I paid him by check in full.

WILLIAM CONLEY.

April 14, he begins season's work today at \$20.00 per month if he works only a part of the season and \$25.00 per month if he works the entire season; my account with him for previous time shows that I owe him \$4.62.... Apr. 15, bought for him ½ lb. tobacco 25c.... Apr. 19, bought for him 1 jar snuff 75c; I paid James Johnson on Conley's account

“All doors open to courtesy.”

\$1.00....Apr. 20, bought tobacco for him 25c....Apr. 25, bought tobacco for him 35c; paid him by check \$5.00....Apr. 30, my time book shows that he has worked this month 15 days....May 3, bought jacket for him 75c....May 4, bought tobacco for him 50c....May 7, bought gloves for him \$1.00....May 12, bought tobacco for him 5c....May 13, gave him an order to trade at Olson's store, \$1.50....May 16, paid him by check \$10.00....May 17, bought snuff for him 75c....May 24 he requested me to pay 25c for him toward a baseball outfit for the men; my time book shows that he has worked this month $19\frac{3}{4}$ days, discharged him for gambling on the farm, and paid him by check in full.

BUSINESS ACCOUNT.

A Business Account is one made for the purpose of determining the loss or gain on any given thing. The account is ruled according to the instructions given on page 1. The thing under consideration is debited with whatever it costs, including its inventory value, and credited with whatever it returns, including its inventory value. The difference between the two sides is then a loss if the debit be the larger, and a gain if the credit be the larger.

AN ACCOUNT WITH POULTRY.

Jan. 1, 1904, I have on hand 175 chickens with an average value of 33c....Jan. 6, sold 6 dozen eggs at 22c....Jan. 8, used in house 5 dozen eggs at 20c....Jan. 11, sold 14 dozen and 5 eggs at 20c....Jan. 14, sold 10 pounds dressed chicken at 7c....Jan. 18, sold 5 dozen eggs at 20c....Jan. 24, used in house 6 dozen eggs at 16c....Jan. 25, sold $10\frac{3}{4}$ dozen eggs at 16c....Jan. 30, used 3 dozen eggs at 16c. and 25 pounds dressed chicken at 7c....Jan. 31, fed during month $11\frac{1}{2}$ bushels corn at 65c, 5 bushels oats at 50c; spent 15 hours in care of chickens during month at 10c; sold $6\frac{3}{4}$ dozen eggs at 16c....Feb. 7, sold 11 dozen eggs at 16c....

“Credit lost is like a broken looking glass.”

1901		Poultry					
Jan	1	On hand 175 chickens @ ^{33¢}	57 75				
"	6	Sold 6 doz. eggs @ 22¢				1 32	
"	8	Used 5 " " " 20¢				1	
"	11	Sold 14 " & 5 " " "				2 88	
"	14	" 10 # dressed chicks @ ^{7¢}				70	
"	18	" 5 doz. eggs " 20¢				1	
"	24	Used 6 " " " 16¢				96	
"	25	Sold 10 ³ / ₄ " " " "				1 72	
"	30	Used 3 " " " "				48	
"	30	" 25 # dressed chicks @ ^{7¢}				1 75	
"	31	Fed during mo. 1 ¹ / ₂ bu. corn @ ^{65¢}	7 48				
"	31	" " " 5 " " @ ^{50¢}	2 50				
"	31	Time spent care mo. 15 hrs @ ^{10¢}	1 50				
"	31	Sold 6 ³ / ₄ doz. eggs @ 16¢				1 08	
Feb	7	" 11 " " " "				1 76	
"	24	" 46 ³ / ₄ " " " 20¢				9 35	
"	28	Used 12 # dressed chick @ 7¢				84	
"	28	Sold 18 doz. eggs @ 18 ¹ / ₂ ¢				3 33	
"	28	Fed during mo. 4 bu. corn @ ^{45¢}	1 80				
"	28	" " " 10 " wheat @ ^{6 1} / ₂ ¢	6 10				
"	28	Time spent care during mo. 22 hrs @ 10¢	2 20				
"	28	Value of 166 chickens on hand @ 35¢				58 10	
		Net Gain	6 94				
			86 27	86 27			

"Every fool is wise when he holds his tongue."

Feb. 24, sold 46 $\frac{3}{4}$ dozen eggs at 20c. . . . Feb. 28, used in house 12 pounds dressed chicken at 7c; sold 18 dozen eggs at 18 $\frac{1}{2}$ c. Fed during month 4 bushels corn at 45c, 10 bushels wheat at 61c; spent 22 hours in care of chickens during month at 10c; have on hand 166 chickens with an average value of 35c.

HOGS.

Jan. 1, 1902, value of 15 hogs on hand \$123. . . . Jan. 31, fed during January corn and milk worth \$14.50; spent time in their care worth 80c. . . . Feb. 17, paid cash for lumber to build trough 90c. . . . Feb. 28, fed during February corn and milk worth \$25.20; spent time in their care \$1.29. . . . Mar. 10, paid for six pigs, six weeks old, \$30; sold nine young hogs for \$114.52. . . . Mar. 18, killed hog for home use, weight 504 lbs., value 7 $\frac{1}{2}$ c; have on hand to-day 11 head, valued \$65. Was the experience profitable?

SHEEP.

Jan. 1, 1904, value of 56 ewes and 56 lambs on hand \$440.00 Jan. 19, sold 53 lambs, \$235.78. . . . Jan. 31, fed during month 28 bushels of corn at 38c, 48 bushels of oats at 47c, $\frac{1}{2}$ ton of hay at \$4.00; value of time spent in care of sheep during month, \$3.65. . . . Feb. 4, paid for rock salt, 71c. . . . Feb. 28, fed during month 18 5-7 bushels corn at 38c, 6 bushels and 20 pounds of oats at 48c; value of time spent in care of sheep during month \$2.30. . . . Mar. 5, received for sheep pelt 50c. . . . Mar. 31, fed during month 18 bushels corn at 40c, 20 bushels oats at 26c; value of time spent in care of sheep during month \$1.90. . . . Apr. 4, sold sheep pelt, 50c. . . . Apr. 29, paid for bran and shorts \$1.75. . . . Apr. 30, fed during month 36 bushels of oats at 26c, 25 bushels of corn at 40c; value of time spent in care of sheep during month \$1.39. . . . May 8, received for 2 sheep pelts \$1.20. . . . May 20, paid for wool twine, 60c. . . . May 22, paid for shear-

He that has lost his credit is dead to the world.—Ger.

ing 52 sheep at Sc.... May 31, value of time spent in care of sheep during month \$2.84.... June 6th, received cash for 431 pounds wool at 16c; paid for freight on wool sacks 25c.... June 30, value of time spent in care of sheep during month, 36c.... July 30, paid cash for salt, 56c.... Aug. 29, paid cash for 14 sheep \$38.50; value of one sheep killed for home use \$2.50.... Sept. 1, paid for 18 sheep \$50.00.... Sept. 30, value of time spent in care of sheep during month 72c.... Oct. 17, received for 5 sheep pelts \$1.75.... Oct. 21, received cash for 74 sheep \$257.80.... Nov. 8, paid for 4 lambs \$14.00.... Nov. 30, value of time spent in care of sheep during the last two months \$2.75.... Dec. 22, received cash for 11 sheep \$38.00.... Dec. 30, paid cash for 23 sheep \$95.00.... Dec. 31, value of corn stover fed to sheep since leaving pasture \$96.00, fed during this month 31 bushels corn at 30c; value of time spent in care of sheep during month \$1.82; value of sheep on hand \$322.00.

CATTLE.

Jan. 1, 1904, value of cattle on hand \$420.00.... Jan. 23, paid for 1 ton of bran, \$16.00.... Jan. 26, received cash for 138 gallons of milk at 10½c.... Jan. 31, used in the house during month 13 gallons of milk at 10½c; paid for grinding feed \$1.13; value of grain and roughage fed during the month \$32.18; value of time spent in care of cattle \$20.31.... Feb. 6, sold one cow \$30.00.... Feb. 12, sold one cow \$28.00; bought one cow \$30.00.... Feb. 13, bought one cow \$30.00.... Feb. 15, received cash for 126 gallons milk at 10½c.... Feb. 16, paid for grinding feed 24c.... Feb. 29, sold four calves \$8.00; value of grain and roughage fed during month \$26.83; value of labor spent in care of cattle during month \$20.31.... Mar. 2, sold two calves \$2.00.... Mar. 5, sold one calf \$1.00.... Mar. 10, received cash for 215 gallons of milk at 10½c.... Mar. 19, sold one cow \$25.00.... Mar. 28, received cash for 344 gallons of milk at 10½c.... Mar. 31, used in house during month, 4 gallons milk at 10½c; value of

“Today’s egg is better than tomorrow’s hen.”

grain and roughage fed during month \$32.14; value of time spent in care of cattle during month \$15.22....Apr. 4, sold 1 cow \$25.00....Apr. 20, received cash for 394 gallons of milk at $10\frac{1}{2}c$Apr. 30, used in house during month 15 gallons of milk at $10\frac{1}{2}c$; value of grain and roughage fed during month \$28.00; value of time spent in care of cattle, \$25.62....May 11, received cash for 702 gallons of milk at $10\frac{1}{2}c$May 23, sold one calf \$1.00....May 31, used in house during month 15.6 gallons of milk at $8c$; value of grain and roughage fed during month \$18.50; value of time spent in care of cattle during month \$21.24....June 11, received cash for 915 gallons of milk at $8c$June 17, sold one cow \$20.00; bought one cow and two calves \$30.00....June 30, used in house during month 23.7 gallons of milk at $8c$; received cash for 1159 gallons of milk at $8c$; value of pasture during month \$14.00; value of time spent in care of cattle during month \$22.79....July 21, received cash for 1161 gallons of milk at $8c$July 31, used in house during month $26\frac{1}{2}$ gallons of milk at $8c$; value of pasture during month \$14.00; value of time spent in care of cattle during month \$23.48....Aug. 25, received cash for 1002 gallons of milk at $8c$Aug. 31, used in house during month $24\frac{1}{2}$ gallons of milk at $8c$; value of pasture during month \$15.00; value of time spent in care of cattle during month \$20.41....Sept. 2, sold cow and calf \$22.00....Sept. 22, received cash for 883 gallons of milk at $8c$Sept. 30, used in the house during month 17 gallons milk at $8c$; value of pasture during month \$13.00; value of time spent in care of cattle during month \$19.62....Oct. 19, received cash for 802 gallons of milk at $8c$; used in the house to date 26 gallons of milk at $8c$Oct. 31, value of pasture during month \$13.00; value of time spent in care of cattle during month \$21.66....Nov. 19, received cash for 661 gallons milk at $8c$Nov. 30, value of milk used in the house to date 16 gallons at $8c$; value of grain and roughage fed during month \$15.20; value of time spent in care of cattle

“Sins and debts are always more than we think them to be.”

during month \$24.77....Dec. 31, received cash for 530 gallons of milk at 10c; used in house during month 16 $\frac{1}{4}$ gallons milk at 10c; value of grain and roughage fed during month \$35.39; value of time spent in care of cattle during month \$22.49; paid for grinding feed \$1.29.

HOGS.

Jan. 1, 1904, value of hogs on hand \$280.00; Red-dog flour on hand for hog feed 414 pounds at \$1.10 per hundred.... Jan. 23, bought 250 pounds Red-dog flour at \$1.10.... Jan. 29, bought 125 pounds Red-dog flour at \$1.10.... Jan. 31, paid for grinding feed 37c; value of farm grains fed during month \$27.42.... value of time spent in care of hogs during month \$3.07.... Feb. 4, bought 125 pounds Red-dog flour at 95c.... Feb. 12, bought 125 pounds Red-dog flour at \$1.10.... Feb. 16, paid for grinding feed 4c.... Feb. 29, value of farm grains fed during month \$32; value of time spent in care of hogs during month \$2.84.... Mar. 8, paid for grinding feed 36c.... Mar. 31, value of farm grains fed during month \$37.68; value of time spent in care of hogs \$2.54.... Apr. 2, paid for grinding feed 15c.... Apr. 6, bought 1 ton of oil meal at \$28.80.... Apr. 13, paid for grinding feed 30c.... Apr. 18, paid for grinding feed 30c.... Apr. 25, sold 1 hog weighing 140 pounds at 6c per pound.... Apr. 30, value of farm grains fed during month \$22.93, value of time spent in care of hogs during month \$3.84.... May 8, sold 2 pigs \$4.00.... May 10, sold 2 pigs \$4.00.... May 11, paid for grinding feed 30c.... May 23, paid for grinding feed 30c.... May 24, sold 1 pig \$2.00.... May 25, sold one hog weighing 180 pounds at 6c.... May 26, sold sow and pigs \$10.00.... May 31, value of farm grains fed during month \$19.24; value of time spent in care of hogs during month \$6.60.... June 6, paid for grinding feed 50c.... June 7, sold sow and pigs \$10.00.... June 11, paid for grinding feed 30c.... June 17, sold 23 fall pigs and 2 old hogs weighing

“If a man deceive me once, shame on him; if he deceive me twice, shame on me.”

2354 pounds at \$5.75 per hundred....June 23, paid for grinding feed 70c....June 30, value of farm grains fed during month \$25.90; value of time spent in care of hogs during month \$8.06....July 9, paid for grinding feed 30c....July 14, sold 2 pigs \$4.00....July 18, paid for grinding feed 55c....July 25, paid for 1 ton middlings \$20.00....July 30, paid for grinding feed 30c....July 31, value of farm grains fed during month \$16.72; value of time spent in care of hogs during month \$6.59....Aug. 5, paid for grinding feed 30c....Aug. 15, paid for grinding feed 20c....Aug. 31, value of farm grains fed during month \$20.39; value of time spent in care of hogs \$8.23....Sept. 3, paid for grinding feed 30c....Sept. 13, paid for grinding feed 20c....Sept. 30, fed during month 1236 pounds barley at 34c per bushel; value of time spent in care of hogs during month \$6.48....Oct. 20, paid for grinding feed 30c....Oct. 22, sold hogs weighing 3100 pounds at \$4.25....Oct. 27, sold 1 hog \$8.75....Oct. 31, sold hogs weighing 1565 pounds at \$4.40; fed during month 720 pounds barley at 34c per bushel; "Hogged off" 14.2 acres of corn, on which the cost of seed and labor was \$88.70; value of time spent in care of hogs \$3.30....Nov. 3, bought 5 hogs at \$9.00 each....Nov. 10, paid for boar and freight on same \$26.00....Nov. 11, paid for grinding feed 30c....Nov. 15, sold hogs weighing 1,515 pounds at \$4.33....Nov. 25, sold 1 hog \$5.00....Nov. 29, sold hogs weighing 4,240 lbs. at \$3.80....Nov. 30, fed during month 720 pounds barley at 33c per bushel; "Hogged off" $2\frac{1}{2}$ acres corn on which the cost of labor and seed was \$32.50; value of time spent in care of hogs during month \$10.91....Dec. 23, sold hogs weighing 1150 pounds at \$3.75....Dec. 31, value of farm grains fed during month \$5.66; value of time spent in care of hogs during month \$7.79; killed for house use 1 hog weighing 250 pounds and valued when dressed 5c per pound. (The foregoing charge for labor includes that of dressing this hog); value of hogs on hand today \$80.00.

Tell everybody your business and the devil will do it for you.—Ital.

CHAPTER II.

A COMPLETE SET OF ACCOUNTS FOR HIBBARD FARM.

A full and complete memorandum is given in the following pages covering all sales and purchases, feeds fed to live stock, and application of labor on Hibbard Farm, Northfield, Minnesota, from January 1, to June 30, 1904. Comprehensively this memorandum may be said to include all the business activities of the farm and family for six months.

The memoranda for the month of January are used to illustrate the principles of farm accounting and are recorded under the proper headings in order of occurrence in the ledger and auxiliary cards. Mr. F. C. Hibbard being the sole proprietor of the farm, there is but one proprietary title. The Financial titles are Cash, Mercantile Co., Mrs. Greason, Crescent Creamery Co., School District No. 78, Mrs Sherpy, and Mrs Dunlap. The business titles are made numerous enough to allow an accurate determination of the profit or loss on each crop, equipment, and live stock enterprise. They include the following: Real Estate, Horses, Cattle, Hogs, Poultry, Machinery and Implements, Oats, Barley, Corn, Hay, House Furnishings, Clothing and Food and Fuel.

HOW TO TAKE AN INVENTORY.

An inventory is a list of property values. On the farm an inventory is usually made for two general purposes: First, to have accurate data with which to open or close the farm books of accounts; second, to check up on the different kinds of property so that the farmer can ascertain

Beware of little expenses, a small leak will sink a ship.—Franklin.

whether the articles are being lost or not, and whether he has enough of certain articles to last through seasons of particular necessity. But the value of inventories is not at all limited to the generally recognized uses. They are particularly important in the adjustment of insurance, and the settlement of estates.

In taking an inventory for the first time, some difficulty will be experienced. Items will be omitted which should be included. A general farm carries so many enterprises, and when fully equipped there are so many different tools, utensils, and supplies, that some precautions should be taken to avoid missing anything. If an inventory is not accurate it will be quite impossible to determine the profitability of the different enterprises.

As a rule the most convenient method of taking inventory on the farm is to use a pocket memorandum book and lead pencil. Write at the top of several pages the natural headings or classifications, somewhat as follows: Head the first page, Real Estate; the second, Horses; the third, Cattle; and so on, using as many headings as it is thought convenient. Then beginning work at some place, for instance the barn, make an entry in the book on the appropriate page, of each item and its value, taking care to include everything. When all articles in the barn have been properly listed, go to some other place, and so from place to place until every kind of property is listed. When the work is finished, every classification should be carefully examined and if anything has been omitted it should be put in at this time.

The pencil entries should then be copied in neat form as a permanent record. This may be done in a book used for that purpose, or on separate sheets of paper to be filed, or on statement cards—if a card system of bookkeeping is followed.

In all the work of taking inventory and making it into a permanent record, the scheme of classification suggested

Blame is the lazy man's wages.—Dan.

is of the utmost importance. In some things the subdivision should be quite extensive. For instance, it will be found helpful to subdivide the heading of tools into garden tools, blacksmith tools, carpenter tools and haying tools. In House Furnishings, greater accuracy will be obtained if the division is made somewhat as follows: Stoves, stove-furniture, dishes, kitchen furniture, parlor furniture, bed-room furniture, carpets, pictures, musical instruments, books and bed-clothing. Other subheadings which seem essential may be used. If this scheme of subdivision be followed it will save many errors, for careful classification is an aid to the memory. If anything has been left out in making the first list it is quite apt to be noticed when making an examination preparatory to drawing the final copy.

ESTIMATING THE QUANTITY.

Because as it is often impracticable to weigh large quantities of small grains and roughage, it is necessary to resort to the measure of bins, piles and mows to determine their contents. For small grains the general rule is that the number of bushels is equal to the number of cubic feet multiplied by eight-tenths. Where the grain is of standard weight, the result obtained by this multiplication is slightly too small and should be corrected by adding to it one-third of a bushel for every one hundred cubic feet.

For corn on the cob in good condition, allow two and one-fourth cubic feet to the bushel.

It should be borne in mind that there is a wide variation between a standard bushel of 2150.42 cubic inches and an ordinary bushel basket full.

In measuring circular bins, the surface of the bottom is obtained by multiplying the square of the diameter by the decimal .7854.

Hay in stack or mow, after settling for several months, gives a ton to every 430 to 450 cubic feet, according to

Borrowing is the mother of trouble.—Hebrew.

quality and condition. In the following inventory 450 cubic feet are called a ton. The cubic feet in each bin except the circular ones are computed by multiplying together the dimensions in feet expressed fractionally. The bushels in each bin are ascertained by multiplying the cubic feet correct to hundredths by (.8) tenths, and adding one third of a bushel for every one hundred cubic feet.

RECORDING THE INVENTORY.

Take two statement cards and figure out and record the inventory of January 1, 1904. Use card 34 as a model but never copy from it. Solutions of each example involved should be submitted to your teacher. The cards should be kept as a permanent record for upon these facts is based our ability to determine the prosperity or adversity of the business.

HIBBARD FARM.

Inventory of real and personal property, Jan. 1, 1904.

Real Estate: SE $\frac{1}{4}$ Section 4, Township 111, Range 19, 160 acres at \$60 per acre.

Cash: On hand \$49.82.

Horses: Topsy, black mare 6 years old \$100; Kitty, black mare 6 years old \$100; Nell, gray mare 14 years old \$125; Bill, gray gelding 16 years old \$75; Maude, brown mare 2 years old \$40; Jess, brown mare 1 year old \$20.

Cattle: Cows—Nell, grade shorthorn 2 years old \$30; Black and White Heifer, grade shorthorn 2 years old \$25; Red Heifer, grade shorthorn 2 years old \$25; Crossy, grade shorthorn 6 years old \$30; Whitey, grade shorthorn 10 years old \$25; Durham, grade shorthorn 8 years old \$30; Black and White Cow, Jersey shorthorn 8 years old \$25; Dot, grade shorthorn 10 years old \$30; Star, grade shorthorn 7 years old \$25; Bangs, grade shorthorn 2 years old \$25; Holstein, grade Holstein 6 years old \$22.

It is hard to pay for bread that has been eaten.—Dan.

Yearling Heifers—Daisy, grade shorthorn \$10; Belle, grade shorthorn \$18; Bess, grade Holstein \$10.

Fattening Cattle—2 red and white steers, one white heifer 2 years old, 1 bull old and lame \$135.

Bull—Jack, grade shorthorn 1 year old \$20.

Calves—Five \$40.

Hogs: 3 brood sows at \$15; 8 hogs weighing about 250 lbs. each, 2,000 lbs. at \$4.30; 7 hogs weighing about 200 lbs. each, 1,400 lbs. at \$4.30.

Poultry: Ninety chickens at 33 $\frac{1}{3}$ c.

Machinery and Implements: Vehicles—1 lumber wagon \$25; 1 old lumber wagon \$5; 1 two-seated road wagon \$45; 1 surrey \$55; 1 old one-horse buggy \$5; 1 pair light bobs \$10; 1 cutter \$15.

Machinery—1 binder \$15; 1 mower \$18; 1 hay rake \$3; 1 seeder \$28; 1 fanning mill \$20; 1 corn sheller \$5; 1 cream separator \$40; hay fork and rope \$6.50; 1 grindstone 75c.

Implements—1 sulky plow \$35; 2 old walking plows \$5; 1 spring-tooth harrow \$7; 1 old wood-frame harrow \$3; 1 disk \$10; 1 two-horse cultivator \$20; 1 old two-horse cultivator \$4; 1 one-horse cultivator \$2.

Tools—Forks \$1.25; 1 scoop shovel 75c; small tools \$1.50; hoes and rakes 50c; 1 set barn scales \$8.

Horse Equipment—1 double harness \$20; 1 old double harness \$5; 1 light double harness \$25; blankets \$3.

Oats: Market value 31c per bushel. Storage ticket No. 9362 of Farmers' Elevator Co. for 924 bu. 25 lbs.; 1,784 lbs. in feed boxes at barn; 470 lbs. ground and in sacks.

*Bin Measurements—No. 1—16 ft. 6 in. by 12 ft. 10 in. by 5 ft. 10 in.; No. 2—12 ft. 6 in. by 8 ft. 10 in. by 2 ft. 6 in.; No. 3—10 ft. 10 in. by 5 ft. 8 in. by 2 ft.; No. 4—3 ft. 6 in. by 2 ft. 6 in. by 2 ft. 9 in.; No. 5—12 ft. 6 in. by 6 ft. by 3 ft. 7 in.; No. 6—11 ft. by 6 ft. by 4 ft. 10 in.

*See estimating the quantity, page 29.

“Doing nothing is another way of doing wrong.”

Barley: Market value 35c per bushel. 248 bu. machine measure, of which 672 lbs. have been ground and are in sacks.

Corn: Market value fodder \$3 per ton, corn on ear 35c per bushel.

Corn Fodder—Whole and shredded 20,405 lbs.

†Ear Corn Bin Measurements: No. 1—19 ft. 6 in. by 7 ft. 3 in. by 6 ft.; No. 2—5 ft. by 5 ft. by 1 ft.; No. 3—Round bin, 8 ft. in diameter by 4 ft. deep. No. 4—Round bin 8 ft. in diameter by 3 ft. deep.

‡Hay: Market value \$6 per ton. Mow No. 1—28 ft. by 30 ft. by 18 ft.; Mow No. 2—28 ft. by 30 ft. by 8 ft. 7 in.

House Furnishings: 2 kitchen ranges \$30; 2 tables, 1 for kitchen and 1 for dining-room \$10; 9 dining-room chairs \$15; 4 rocking chairs \$7; 6 kitchen chairs \$2; 1 large upholstered chair \$5; 2 small upholstered chairs \$5; 1 bedroom suite \$15; 2 bedroom suites \$20; 1 bedroom suite \$5; carpets \$30; bedding \$50; 2 couches \$5; 1 cot \$1; 1 parlor table \$2; 1 sideboard \$15; 1 wardrobe \$50; 1 secretary \$15; 1 secretary \$5; 1 clock \$4; 1 piano \$150; kitchen utensils and stoveware \$5; dishes \$25; refrigerator \$15; churn \$2.

Clothing: Men's clothing, \$50; women's clothing, \$75.

Food and Fuel: Food—Sundry groceries, \$7.25; 72 quarts canned fruit at 20c; 25 bu. potatoes at 75c.

Fuel—Market value of coal \$7.25 per ton; dry and green wood \$4 per cord. 2,760 lbs. coal; 4 cords dry wood; 4 cords green wood.

There are no unpaid bills or obligations standing against the proprietor.

†‡See estimating the quantity, page 29.

“Just try to be yourself. It may tire you, but try it.”

COMPLETE BUSINESS RECORD.

The student has now learned that cash is debited when it is received; that it is credited when it is paid out or passes from cash.

That a person is debited when he receives something of value without at the time paying for it; that he is credited when he gives something of value without at the time receiving an equivalent.

That an account with things such as Hogs, Poultry, Sheep, and Cattle, is debited with its original cost (Inventory) and all other costs; that it is credited with whatever it brings into the business and finally with its present value (Inventory); that an excess of the debit would then show a loss and that an excess of the credit would show a gain.

Having learned these things thoroughly he is now ready to take up the more complex matter of considering at one time the two sides of a transaction. Every business transaction has two sides, a debit and a credit. Double entry bookkeeping considers both of these sides. It thus produces an equality of debits and credits; that is, after a transaction has been entered there are as many dollars and cents on the debit side of the ledger card as on the credit side. For example: If you were to receive cash \$50.00, it would have to come from some source. Cash must be debited. Something must be credited. Credit the source from which it came. If it was received from a man because he owed you, credit him. If you sold him a cow and the cash was in payment, credit Cattle or such an account as the cow was classed under. If from the sale of poultry, credit Poultry. There must be as many dollars and cents credited as there are debited. But of course this credit need not necessarily be placed under one account. It may be distributed under different ones. Likewise the debit side of a transaction may be distributed under several accounts,

“Our troubles are the result of our own weakness.”

but the sum of these debits must equal the sum of the credits.

In all the transactions of the memoranda which follow there must be made debits and credits of equal amount.

LEDGER TITLES.

The name of the enterprise, firm or individual with whom a ledger account is kept should be written at the head of the account. Names used in such a manner are called ledger titles.

In a complete set of double entry accounts for any business, there are usually three kinds of ledger titles used. First, Proprietary, under which is kept a record of the transactions of the proprietor or proprietors as individuals with the business. Second, Business, under which is kept a record of transactions involving enterprises capable of experiencing either a gain or a loss. Third, Financial, under which is kept a record of transactions with cash, and with persons and firms whose dealings are on account. The number of ledger titles used in any set of accounts will depend first, on the number of proprietors of the business; second, on the number of enterprises carried on and the amount of detailed information desired concerning the profitableness of the enterprises; third, on the number of persons and firms with whom accounts are kept.

The number of proprietary accounts is usually small, more often one than more. The number of financial accounts is determined by the conditions which influence the manager of the business to extend or refuse credit to those with whom he deals. The number of business accounts is determined arbitrarily by the manager for the purpose of securing those details of information as to cost of production and relative profit which will help him to plan and execute his business intelligently, and thus realize the most substantial profit.

Many a man's reputation would not know his character if they met.

—Hubbard.

DEBIT WHAT COMES IN.—CREDIT WHAT GOES OUT.

After having determined upon the titles* for the ledger cards (names of accounts to be used) the inventory should be recorded under the ones to which it belongs. It thus *comes in* to these accounts and is debited (cards 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, and 15). The total of these debits is \$13,472.18 as exhibited on card 34c. The proprietor or owner, F. C. Hibbard, gives out or distributes these values to the several accounts and he should be credited with the sum of them (card 1).

It will be noted from an examination of the entries of inventories, made on the cards, that the date, year, month, and day of month—are always given, the year being placed first at the head of the column. The name under “Opposite Title” is that of the account receiving the opposing entry debit or credit as the case may be. Under “Explanation” the details are given, or a reference telling where the details may be found. The “Posted to No.” column contains the card number of the account mentioned in the “Opposite Title” column, and by this means the opposite account may be readily found.

After faithfully posting (carrying the records to the ledger cards) the inventory, the transaction beginning with Jan. 1st should be posted to card 15, Food and Fuel debited and Cash credited card 3. Hours of labor should be recorded on card 31. The titles at the left are those receiving the benefit of the labor. Team time, card 31a; milk, butter and cream used and sold, card 32; eggs laid, used and sold, card 32a; Jan. 5th, feed fed, card 33 “Feeding Statement Card”; milk produced, card 36, 36a and 36b should all be recorded.

HIBBARD FARM.

Daily memorandum showing business transactions, disposition of labor, feeds consumed by live stock, dairy and poultry products, and other facts bearing on the business of

*See page 27.

the farm and family. (*All transactions not specified on account are for cash.*)

Jan. 1.—Bought celery 20c. . . . Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling coal, 1 man and team 2; 1 man $\frac{1}{2}$ (*Charge Food & Fuel, man time $2\frac{1}{2}$ hours; team time 2 hours*). . . . Eggs laid 8. . . . Set aside for home use: * 1 gallon milk, 1 pint cream.

Jan. 2.—Paid subscription to Northfield News to Jan. 1, 1905, \$1 (*Charge Family Expense*); repair of shoes 40c; book for farm accounts 25c (*Charge Farm Expense*); medicine 90c (*Charge Family Expense*); scrubbing soap 75c (*Charge Food & Fuel*). . . . Sold $2\frac{1}{2}$ quarts of cream at 20c. . . . Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$ Eggs laid 9. . . . Set aside for home use: 1 gallon milk, 1 pint cream.

Jan. 3.—Sold to Mercantile Co. on account, 10 lbs. butter at 22c. . . . Bought of Mercantile Co. on account, 5 lbs. butter at 23c (*This butter was part of the 10 lbs. sold above and was purchased back to sell to Mrs. Sherpy, a regular customer, who found herself entirely out*); 2 dozen oranges at 35c. . . . Sold 5 lbs. butter at 22c. . . . Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$ Eggs laid 9. . . . Set aside for home use: 1 gallon milk, 1 pint cream, 5 eggs.

Jan. 4.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$ Eggs laid 6. . . . Set aside for home use: 1 gallon milk, 1 pint cream.

Jan. 5.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$ Eggs laid 10. . . . Set aside for home use: 1 gallon milk, 1 pint cream.

†Weight of feeds fed to live stock to-day: Cattle—Milch cows 60 lbs. ground feed; fattening cattle 45 lbs. ground feed; calves 60 lbs. skim milk; all cattle 128 lbs. hay, 136

*One pint equals one pound.

†On the 5th, 15th and 25th of each month the quantity of feed fed was ascertained by actual weight and recorded on Card 33—Feeding Statement. Fairly good results might be obtained by weighing once a month.

lbs. shredded and 141 lbs. unshredded corn fodder;.... horses—121 lbs. hay, 45 lbs. oats, 10 lbs. corn on cob;.... hogs—139 lbs. corn on cob and all skim milk and butter-milk not otherwise used;‡....poultry—9 lbs. corn on cob and 10 lbs. oats.

The weight of milk given by each cow morning and evening to-day was as follows: Red Heifer, morning 7.1 lbs., evening 7.5 lbs.; Nell, morning 12 lbs., evening 11.8 lbs.; Black and White Heifer, morning 5.2 lbs., evening 5.4 lbs.; Crossy, morning 11.3 lbs., evening 11.6 lbs.; Whitey, morning 8 lbs., evening 8.5 lbs.; Black and White Cow, morning 8.8 lbs., evening 9 lbs.; Durham, morning 9 lbs., evening 9.5 lbs.; Dot, morning 14 lbs., evening 14.9 lbs.; Star, morning 6 lbs., evening 5.2 lbs.

*Took sample of each cow's milk at both milkings to-day for composite test.

Jan. 6.—Bought of Mercantile Co. on account, 5 yds. cotton cloth at 13c....Paid for medicine 30c; repairing shoes 15c; barber 10c (*Charge medicine and barber to Family Expense*)....Gave Mrs. Hibbard to purchase clothing \$2....Sold 1 gallon cream at 80c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling manure to corn land 1 man and team 3 (*Charge Corn*); hauling coal 1 man and team 3 (*Charge Food & Fuel*)....Eggs laid 8....Set aside for home use: 1 gallon milk, 1 pint cream, 4 eggs.

Jan. 7.—Bought flowers for Degree of Honor 10c (*Charge Family Expense*)....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling manure to corn land 1 man and team $2\frac{1}{2}$, 1 man $\frac{3}{4}$; hauling coal 1 man and team 3....Eggs laid 7....Set aside for home use: 1 gallon milk, 1 pint cream, 5 pounds butter.

‡Page 74, Card 35d. Not recorded on Card 33 until end of month.

*A composite test of milk consists of taking a certain amount as a sample each milking or each day, and putting these samples together into a bottle and keeping them until a test is desired at the end of a week or month, as the case may be. Then a sample from this mixture is taken and tested, and is considered an average test for the period. To keep these samples in condition to be tested a little potassium bichromate is usually put into the bottle before the first sample is put in.

Jan. 8.—Paid church on subscription \$7.50; school tuition \$5 (*Charge church subscription and school tuition to Family Expense*); overcoat \$18....Sold 2 dozen eggs at 26c; 8½ quarts cream at 20c (*Purchaser lacked 2 cents of having enough to pay in full*)....Hours of labor: Cattle 4½; horses 2; hogs ¾; poultry ⅓....Eggs laid 8....Set aside for home use: 1 gallon milk, 1 pint cream.

Jan. 9.—Sold 5 lbs. butter at 22c....Hours of labor: Cattle 4½; horses 2; hogs ¾; poultry ⅓....Eggs laid 8....Set aside for home use: 1 gallon milk, 1 pint cream, 6 eggs.

Jan. 10.—Hours of labor: Cattle 4½; horses 2; hogs ¾; poultry ⅓....Eggs laid 7....Set aside for home use: 1 gallon milk, 1 pint cream.

Jan. 11.—Hours of labor: Cattle 4½; horses 2; hogs ¾; poultry ⅓....Sacking* grist (*for feed*) 2 men 1½; cutting wood 1 man 1; repairing windmill 2 men 2 (*Charge to Real Estate*)....Eggs laid 10....Set aside for home use: 1 gallon milk, 1 pint cream, 6 eggs.

Jan. 12.—Paid for repairing pump \$1.50 (*Charge to Real Estate*); corn sheller 10c; feed grinding 60c; 5 gallons kerosene 90c....Bought of Mercantile Co. on account, thread 10c; spices 30c....Sold 5 lbs. butter at 22c; 5 lbs. butter at 23c; 4½ quarts cream at 20c....Sold Mercantile Co. on account, 5 lbs. butter at 22c....Gave J. Riddell 10 lbs. butter (*As this was a gift, it should be charged to the Family Expense account at the rate of 22c per pound*)....Hours of labor: Cattle 4½; horses 2; hogs ¾; poultry ⅓; hauling grist for feed 1 man and team 3 (*Charge to Ground Feed*)†....Eggs laid 11....Set aside for home use: 1 gallon milk, 1 pint cream.

Jan. 13.—Hours of labor: Cattle 4½; horses 2; hogs ¾; poultry ⅓; sacking oats for market 1 man 1 (*Charge Oats*)....Eggs laid 9....Set aside for home use: 1 gallon milk, 1 pint cream.

*A grist is a term often applied to a quantity of grain taken to mill to be ground.

†Ground feed is made by taking six sacks (470 lbs.) of oats, and six sacks (672 lbs.) of barley to mill and grinding them together at a cost for grinding of 5c. per sack.

“To analyze another’s failures, is to pave your own road to success.”

Jan. 14.—Sold 3 dozen eggs at 22c; 87 bushels and 1 lb. oats at 32c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; marketing oats 1 man and team 3, 1 man 1....Eggs laid 7....Set aside for home use: 1 gallon milk, 1 pint cream, 5 lbs. butter.

Jan. 15.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; marketing oats 1 man and team 3, 1 man 1; hauling manure to corn land 2 men and team $1\frac{1}{2}$Eggs laid 13....Set aside for home use: 1 gallon milk, 1 pint cream.

Weight of feeds fed to live stock to-day: Cattle—Shredded corn fodder 134 lbs., unshredded corn fodder 140 lbs., hay 131 lbs.; ground feed to milch cows 60 lbs.; ground feed to fattening cattle 46 lbs.; skim milk to calves 60 lbs.;...horses—Hay 119 lbs., oats 45 lbs., corn on cob 11 lbs.;...hogs—Corn on cob 141 lbs., all skim milk and butter milk not otherwise used;...Poultry—Corn on cob 11 lbs., oats 10 lbs.

The weight of milk given by each cow at the morning and evening milking to-day was as follows: Red Heifer, morning 7 lbs., evening 6.9 lbs.; Nell, morning 11.9 lbs., evening 12.3 lbs.; Black and White Heifer, morning 5.3, evening 5 lbs.; Crossy, morning 11.2 lbs., evening 11.4 lbs.; Whitey, morning 8.8 lbs., evening 8.5 lbs.; Black and White Cow, morning 9.1 lbs., evening 8.9 lbs.; Durham, morning 9.3 lbs., evening 9.8 lbs.; Dot, morning 14.8 lbs., evening 15 lbs.; Star, morning 5.4 lbs.; evening 5.5 lbs.

Took sample of each cow's milk at both milkings to-day for composite test.

Jan. 16.—Sold $2\frac{1}{2}$ doz. eggs at 21c; 178 bu. 25 lbs. oats at 33c; $8\frac{3}{4}$ qts. cream at 20c....Bought coffee and berries 85c; flour 50c....Bought of Mercantile Co. on account, groceries \$1.30....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; marketing oats 1 man and team 3, 1 man 1....Eggs laid 9....Set aside for home use: 1 gallon milk, 1 pint cream, 3 eggs.

Religion is for show; Christianity is for wear."

Jan. 17.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 10....Set aside for home use: 1 gallon milk, 1 pint cream, 5 eggs.

Jan. 18.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; cutting wood 1 man 1; sacking grist for feed 2 men 1; sacking oats for market 2 men $\frac{1}{2}$Eggs laid 11....Set aside for home use: 1 gallon milk, 1 pint cream, 1 egg.

Jan. 19.—Paid coal bill rendered to-day \$15.65....Bought ledger 50c (*Charge to Farm Expense*); medicine 35c; over-shoes \$1.50....Gave Mrs. Hibbard to purchase clothing \$10....Bo't 100 lbs. oil meal for cattle \$1.50....Bought of Mercantile Co. on account, 1 gallon kerosene 16c; syrup 50c; raisins 50c; 2 lbs. currants at 10c; chocolate 20c; pins 5c; chimney 10c; bluing 15c (*Charge the pins and bluing to Family Expense Account*)....Sold to butcher 1 heifer and 1 bull \$42.50; 5 lbs. butter at 20c....Sold on account, to Mercantile Co., $15\frac{1}{4}$ lbs. butter at 22c, $3\frac{1}{2}$ dozen eggs at 21c; to Mrs. Greason, 5 lbs. butter at 20c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 9....Set aside for home use: 1 gallon milk, 1 pint cream.

Jan. 20.—Hours of labor: Cattle $4\frac{1}{2}$; marketing bull and heifer sold yesterday 1 man and team 6; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 9....Set aside for home use: 1 gallon milk, 1 pint cream, 6 eggs.

Jan. 21.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 9....Set aside for home use: 1 gallon milk, 1 pint cream, 5 pounds butter.

Jan. 22.—Paid for syrup 47c; medicine \$1; Grinding feed 60c....Sold 25 lbs. butter at 20c; 925 bu. oats at 34c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; cutting wood 1 man $\frac{1}{2}$; hauling grist 1 man and team 4....Eggs laid 5....Set aside for home use: 1 gallon milk, 1 pint cream, 3 eggs.

Jan. 23.—Sold 1 quart cream at 20c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 5....Set aside for home use: 1 gallon milk, 1 pint cream, 6 eggs.

“To waste energy is to waste life.”

Jan. 24.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 6....Set aside for home use: 1 gallon milk, 1 pint cream.

Jan. 25.—Paid A. O. U. W. assessment and dues \$3 (*Charge Family Expense*)....Delivered to Crescent Creamery Co. three five-gallon cans nearly full of cream, to be paid for on their test for butter fat, estimated for the purpose of this charge 14 gallons at 60c.... Bought sugar \$1; toilet soap 25c (*Charge Family Expense*); stationery for business correspondence 20c (*Charge to Farm Expense*)....Hours of labor: Cattle chores $4\frac{1}{2}$; hauling cream 1 man and team 2; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 8....Set aside for home use: 1 gallon milk, 1 pint cream.

Weight of feeds fed to live stock to-day: Cattle—Shredded corn fodder 135 lbs., unshredded corn fodder 139 lbs., hay 131 lbs.; ground feed to milch cows 60 lbs.; ground feed to fattening cattle 47 lbs.; skim milk to calves 60 lbs.;.... horses—Hay 120 lbs., oats 45 lbs., corn on cob $10\frac{1}{2}$ lbs.;.... hogs—Corn on cob 140 lbs., all skim milk and buttermilk not otherwise used;....Poultry—Corn on cob 10 lbs., oats 10 lbs.

Weighed the milk of each cow at both milkings to-day, with the following results: Red Heifer, morning 6.8 lbs., evening 7.6; Nell, morning 12.4 lbs., evening 12.5 lbs.; Black and White Heifer, morning 5.1 lbs., evening 5.5 lbs.; Crossy, morning 10.9 lbs., evening 10.5 lbs.; Whitey, morning 8.6 lbs., evening 8.6 lbs.; Black and White Cow, morning 9.2 lbs., evening 8.4 lbs.; Durham, morning 9 lbs., evening 9.4 lbs.; Dot, morning 15.3 lbs., evening 15.2 lbs.; Star, morning 6 lbs., evening 5.4 lbs.

Took samples of each cow's milk at both milkings to-day for composite test.

Jan. 26.—Paid for weighing oats 10c; meat 18c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; marketing oats 1 man and team 3, 2 men $\frac{1}{2}$Eggs laid 6....Set aside for home use: 1 gallon milk, 1 pint cream, 8 eggs.

“The world is not against you. It is too busy.”

A test was made to-day of the composite samples of each cow's milk taken on the 5th, 15th and 25th of the month. This test shows the per cent. of butterfat contained in each cow's milk, as follows: Red Heifer 3.8; Nell 4; Black and White Heifer 3.9; Crossy 3.5; Whitey 3.8; Black and White Cow 4.2; Durham 3.7; Dot 4; Star 4.2.

A test of to-day's cream shows 27 per cent butter fat.

Jan. 27.—Bought of the Mercantile Co. on account, 1 gallon kerosene for School District No. 78, 16c; 1 gallon kerosene for home use 16c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling ice 1 man and team 5, 2 men 1 (*Charge to Farm Expense*)....Eggs laid 5....Set aside for home use: 1 gallon milk, 1 pint cream.

Jan. 28.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling ice 1 man and team 5, 2 men 1....Eggs laid 3....Set aside for home use: 1 gallon milk, 1 pint cream, 5 pounds butter.

Jan. 29.—Sold $3\frac{1}{2}$ dozen eggs 80c....Hours of labor. Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling ice 1 man and team 5, 2 men 1....Eggs laid 4....Set aside for home use: 1 gallon milk, 1 pint cream.

Jan. 30.—Paid for barbering 35c; medicine 50c; soap 50c; cutting ice \$3.60; 5 gallons kerosene at 20c....Sold 4 qts. cream at 20c....Sold on account, to Mrs. Sherpy 5 lbs. butter at 20c; to Mrs. Dunlap 2 qts. cream at 20c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling ice 1 man and team 3, 2 men $\frac{1}{2}$; sacking oats for market 2 men $\frac{1}{2}$Eggs laid 5....Set aside for home use: 1 gallon milk, 1 pint cream.

Jan. 31.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 3....Set aside for home use: 1 gallon milk, 1 pint cream, 5 eggs.

LABOR ON THE FARM.

Where the labor is hired it is easy enough to determine its cost, but where it is furnished almost wholly by the mem-

“To know yourself as you are, is to turn your face toward success.”

bers of the family it is quite another thing. The labor herein, unless otherwise specified, was furnished by the family. It seems fair to assume that the head of the family, F. C. Hibbard, should receive credit for it. The rate of wages during January is \$18.00 per month and board, figured at \$2.50 per week.

The rate per hour for the team is considered the same as that for the man. The prices of feeds and products used during the month are taken from the local papers, *The Northfield News* where given, and by inquiry where not. They are as follows: Corn fodder, shredded and unshredded, \$3 per ton; hay \$6 per ton; oats 31c per bushel; corn 35c per bushel; barley 35c. per bushel; whole milk \$1 per hundred; skim milk 15 cents per hundred; cream 6c per lb.; butter 22c per lb.; eggs 22c per dozen. By reference to card 33—Feeding Statement—it will be seen that the animals ate 3286 pounds of ground feed. As stated in note of Jan. 12th and paragraph on Ground Feed, page 48 the ground feed was composed of 470 pounds of oats and 672 pounds of barley. The amount of each grain in the ground feed should now be ascertained and the value in money computed. 470 plus 672 gives 1142 pounds in a mixture of ground fed. $\frac{470 \times 3286}{1142} = 1352$ pounds of oats and $\frac{672 \times 3286}{1142} = 1934$ pounds of barley. Debit Ground Feed with each separately and credit Oats and Barley respectively, cards 9 and 10.

Ground feed should have been debited and oats and barley credited at the time the gain was taken to the mill to be ground. A defect in the memoranda furnished has made it necessary to handle it differently. The simplest and most direct method of handling a transaction is the best.

MAN LABOR.

Having posted all the transactions and made all the records from the January memoranda, you should next trans-

“To boast of a virtue is to turn it into a vice.”

fer the facts from the auxiliary to the principal cards, or post from the auxiliary cards.

The Labor Record cards should be added from left to right. The man worked $323\frac{1}{3}$ hours. His labor is considered worth the prevailing rate \$18 per month and board. The board is considered worth \$2.50 per week or \$11.07 for the month of 31 days. The man labor thus cost \$29.07. Dividing this by $323\frac{1}{3}$, the hours worked, the rate is found to be \$.0899. Multiplying this rate by the hours gives the cost of each enterprise. The sum of these costs equal \$29.07. Debit each enterprise with its cost Cards 5, 6, 7, 15, 4, 11, 19, 2, 9, 17. Credit F. C. Hibbard for labor performed \$18.00 and Food and Fuel for the board \$11.07.

TEAM LABOR.

The rate per hour is assumed to be the same as paid for man labor \$.0899. This would seem to be fair inasmuch as the man averaged over ten hours a day and the labor of a man is usually considered an offset for the labor of a team an equal number of hours. The team is charged for its care and feed separately, cards 31 and 33. Charge the enterprises receiving the benefit of Team Labor, cards 15, 11, 19, 9, 5a, 17, and credit Horses card 4.

DAIRY PRODUCE.

On card 32, is recorded the disposition of milk, cream and butter. The prices put on the milk, cream and butter used in the house are the prevailing ones. Debit Food and Fuel, card 15, with products used and credit Cattle, card 5a.

POULTRY PRODUCE.

On the reverse side of card 32, is a record of the eggs laid, used and sold. The eggs sold were recorded at the

“The unsuccessful believe in luck; the successful believe in work.”

time of sale. The eggs used should now be posted by debiting Food and Fuel, card 15, \$1.06, and crediting Poultry, card 7, \$1.06.

FEEDING MEMORANDA.

Owing to the inconvenience of weighing the feed given to the live stock every day, it was determined to accept the average of three representative days' feeding as the average for the month. On card 33, the weight of the several kinds of feed has been recorded as taken on the 5th, 15th, and 25th of the month. The total quantities and values should now be computed, and entered in the appropriate columns of that card.

The average market price for the month is used in computing the value of the products fed out, and for January was as follows: Corn fodder \$3.00 per ton; skim milk 15c per hundred; hay \$6.00 per ton; oats 31c per bushel; corn on the cob 35c per bushel; barley 35c per bushel.

The cattle were fed shredded corn fodder, 136 lbs. on the 5th, 134 lbs. on the 15th, and 135 lbs. on the 25th, making an average of 135 lbs. for each of the three days when the weights were taken. The daily average weight of unshredded fodder is found to have been 140 lbs. Thus, the cattle consumed daily during the month of January 275 lbs. of shredded and unshredded corn fodder. The total weight for the 31 days of the month was 31 times 275 lbs. or 8525 lbs., and the value of this quantity at \$3.00 per ton is \$12.79.

The ground feed, hay, and skim milk fed the cattle should likewise be figured. The feeds fed the horses, hogs, and poultry should also be computed and the proper extensions made.

Cattle should be debited, card 5a, with the price of feeds consumed, 57.77. And Corn, card 11, (\$12.79), Ground feed, card 19, (\$30.10), Cattle, card 5a (\$2.79) skim milk fed the

“Our ships would come in if we'd go out with a tug to meet them.”

calves, and Hay, card 12 (\$12.09), credited. Horses should be debited, card 4, (\$26.25) and Hay, Oats and Corn, credited cards 12, 9, and 11 respectively. Hogs should be debited, card 6 (\$25.15) and Corn and Cattle credited, cards 11 and 5a respectively. Poultry should be debited, card 7 (\$4.51) and Corn and Oats credited, cards 11 and 9, respectively.

GROUND FEED.

At the beginning of the month there was on hand, as noted in the inventory, some oats and barley, ground and ready to be used in making up the feed. This was mixed together and fed. On the 12th of the month six sacks each of oats and barley were taken to the mill and ground. Before grinding the sacks were weighed; the weight of the oats being 470 lbs. and of the barley 672 lbs. Because of the inconvenience in weighing either at home or at the feed mill, it was assumed that as the sacks used in taking the grain to the feed mill later were uniform in size, the weight of the two grains would hold in the same proportion as above. The price of Ground Feed is computed by dividing the cost \$30.10, card 19 by the amount used, 3,286 pounds, card 33 which gives 91.6 cents per hundred.

DAIRY STATEMENT CARD.

This is a record of the milk produced by each cow during the month. It may be recorded each day. In this instance the milk was weighed three days during the month or for six milkings. These weights are added together, divided by 3, the number of days represented, and multiplied by 31, the days in January.

The tests are recorded as made and multiplied by the pounds of milk which gives the total fat.

Mind your own business and thus give others a chance to mind theirs.

—Hubbard.

HERD RECORD.

This is a compilation of facts from cards 36, 36a, and 36b showing the milk and fat produced. It also gives a comparison of facts from card 32 of the milk products showing the butter unaccounted for or apparently lost through improper skimming and a statement of the disposition of the milk and its products.

TRIAL BALANCE.

A trial balance is a trial to see that the ledger cards balance or the footings of the two sides are equal. It consists of a list of each open account in the ledger showing the name of the account and the total debits and total credits set opposite it. These debits and credits must equal each other before proceeding.

In preparing for a trial balance take a finely sharpened lead pencil and add the sides of each account placing the footings directly under the line following the last entry on each side of the account. Take a Statement card and write the name of each account with its debit and credit amounts in the columns provided. Then add these two columns for comparison.

Since in posting to the cards every transaction must have an equal amount of debits and credits, the total sum of these debits and these credits should equal each other. If they do not, the ledger is out of balance because an error has been made (1) in posting, or (2) in adding the sides of the account, or (3) in transferring the accounts to the trial balance or (4) in adding the trial balance.

As you do not know just where the error is it will be necessary to systematically test each of the four conditions above noted. Commence with the first posting and see that the debits and credits are equal and take up severally the following transactions in like manner, placing a dot or a check mark after each amount on the cards. Look through

“The only real enemy one has is himself.”

the cards carefully to see if there are any amounts not having dots or check marks beside them. If there are, there is something wrong. (2) Add again the sides of each account and (3) see that the sums are properly carried to the Trial Balance. Now (4) add the Trial Balance carefully.

Working through this routine should bring the desired results. If the error is not found, go over the routine again and again until the work is correct.

CLOTHING, FOOD AND FUEL, FAMILY EXPENSES, HOUSEHOLD FURNISHINGS.

These accounts should ordinarily be classed as Business Accounts, but since they have nothing whatever to do with the farm production, yet are a necessary part of man's living, the net cost of each should be charged to the proprietor (F. C. Hibbard) and the account credited with that amount.

Before the net cost of each of these accounts can be ascertained, a reference must be made to the inventory made at this time—card 34g. Clothing is estimated to be worth \$135, and Food and Fuel \$82.40. In determining the net cost of these accounts these inventories must be considered as a credit. Thus, Clothing has a debit of \$157.80 and considering the inventory \$135 as a credit, the net cost is \$22.80. See duplicate card 14 showing Clothing credited \$22.80, and card 1 showing F. C. Hibbard debited \$22.80.

Food and Fuel has an inventory of \$82.40. Considering this as a credit the net cost is found to be \$25.96. See duplicate card 15. Credit Food and Fuel and debit F. C. Hibbard \$25.96. Family Expense has no inventory to consider so it is credited with its total debit \$23.35 and F. C. Hibbard debited a like amount. Since the inventory of Household Furnishings is equal to its total cost, there is no transfer entry to make.

These four accounts are very important ones, since they represent expenditures that are too often the source of

“Easy money is hard to keep.”

financial embarrassment and distress. Even if no attempt is made to make a complete record of the business transacted, these accounts should never be overlooked.

SECOND TRIAL BALANCE.

A second trial balance should now be taken to determine the condition of the ledger since charging the proprietor with the living expenses as above. It is apparent that these transfers might have been made before taking the first trial balance and thus obviated the necessity for a second one, but it is safer for the beginner to check himself as often as practicable. This Trial Balance is shown on card 35a. This gives the true condition of the ledger at the close of January.

BUSINESS STATEMENT.

A Business Statement is one made to show the *losses or †gains of the business. It also shows the losses or gains on each account separately. It naturally shows the cost and receipts of each of the accounts representing the things produced, bought, or sold for the purpose of gain. Such accounts used in January are Real Estate, Horses, Cattle, Hogs, Poultry, Machinery and Implements, Oats, Corn, and Farm Expense.

This statement is made from the Trial Balance and Inventory in a manner hereafter explained.

Take the statement card, and head it like card 35b. Referring to the second Trial Balance: Take the first Business Account—Real Estate—and write the name on the second line of the card and follow as illustrated with its cost—the debit in the Trial Balance. Write underneath this the present value (Inventory). Subtracting the present value from the cost a loss of \$1.86 is shown. Take the

*A loss is a decrease of capital.

†A gain is an increase of capital.

Hear no ill of a friend, nor speak any of an enemy.—Franklin.

next Business Account—Horses—and to its receipts (credit side on second Trial Balance) add its inventory and from this total subtract its cost (debit side on second Trial Balance) and a loss of \$26.43 is shown. Likewise handle the remaining Business Accounts.

FINANCIAL STATEMENT.

A Financial Statement is one made to show our ‡resources and §liabilities. It is made from the Trial Balance and Inventory. It contains a list of the values of the ledger accounts with their titles appearing in the Inventory together with the accounts and values appearing in the Trial Balance whose difference shows something due us or that we owe others.

The difference between this list of resources and liabilities is the net capital. Another way to determine our net capital is to add our net gain, or subtract our net loss from our net investment. It is thus apparent that in closing this month the difference between our resources and liabilities is equal to the sum of our net investment and net gain. See card 35c.

CLOSING THE LEDGER.

This is a process undertaken at stated times for the purpose of closing up or ruling up the several accounts in the ledger. It is really an unnecessary process with the card system unless we wish to discontinue business for as soon as one card is full the account is transferred to another one and the Business and Financial Statements give a complete exposition of the results and standing of the business. However, it is a nice process and serves to better acquaint the student with the relationship existing between the accounts. The ledger should never be closed until the Business and Financial Statements have been

‡A resources is anything we have of value.

§A liability is anything we owe.

Be always ashamed to catch thyself idle.—Franklin.

made, as these give a thorough test of the condition of the ledger for closing. This book gives the open ledger (its condition after posting) and the closed ledger (its condition after the processes of closing have been completed). In closing a ledger take an Inventory and a Trial Balance and make a Business and Financial Statement; open a Loss and Gain account; into it transfer all losses and gains shown in the Business Accounts.

Open a balance Account; into it transfer all resources and liabilities shown in the Financial Accounts and the inventories from the Business Accounts.

CLOSE BUSINESS ACCOUNTS INTO LOSS OR GAIN.

A business account which has no inventory is closed by writing on the less side in red ink the difference between the two sides. The date, Loss and Gain, and card number of the Loss and Gain Account should also be written. This difference should be transferred in black ink to the opposite side of the Loss and Gain Account. The account should be ruled as shown in the closed ledger.

Where a Business Account has an inventory that is a resource, write the inventory on the credit side in red ink and transfer it in black ink to the opposite side of the Balance Account and proceed as with an account without an inventory.

CLOSE FINANCIAL ACCOUNTS INTO BALANCE.

A Financial Account that balances (whose debits and credits are equal) is balanced by simply bringing down the totals opposite each other and ruling as on card 16 Family Expense. Where the two sides are unequal write on the less side in red ink the difference and carry this in black ink to the opposite side of the Balance Account and rule as on card 21.

“After all, the man who is thorough, is the one who is wanted.”

If desired, the balance may be brought down underneath the ruled account instead of carrying it to the Balance Account. The ledger would then be open ready for business.

THE USE OF RED INK.

Red ink should be used sparingly. Its use is to emphasize or call attention to, and usually denotes something out of its proper place. When a red ink entry is transferred it is entered in black ink. Never make the same entry twice in red ink.

“If you would have it done, go; if not, send.”

CHAPTER III.

OPEN LEDGER.

TITLE		ORIGINAL ENTRY FARM LEDGER		No. 1		
DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE
1904						
	Paul Salas	money paid in	2		100	
" 1	Cash	money paid	3		100	
" 1	Horses	money paid	4		100	
" 1	Wheat	money paid	5		100	
" 1	Grass	money paid	6		100	
" 1	Payroll	money paid	7		100	
" 1	Machine & fuel	money paid	8		100	
" 1	Cash	money paid	9		100	
" 1	Barley	money paid	10		100	
" 1	Feed	money paid	11		100	
" 1	Hay	money paid	12		100	
" 1	Wheat	money paid	13		100	
" 1	Feed	money paid	14		100	
" 1	Hay	money paid	15		100	
" 1	Wheat	money paid	16		100	
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" 1	Wheat	money paid	253		100	
" 1	Feed	money paid	254		100	
" 1	Hay	money paid	255		100	
" 1	Wheat	money paid	256		100	
" 1	Feed	money paid	25			

ORIGINAL ENTRY FARM LEDGER							1	
TITLE							No.	2
DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS		CREDITS	BALANCE	
1906								
Jan 1	W. C. Hubbard	Inventory cash on hand	1	30.00				
" 15	Cash	purchase of land	2		100.00			
" 21	Salaries	Man's salary			25.00			
" 31	Balance	to balance			95.00			

If there is any drudgery in our work we make it as we go along.—
Hubbard.

[illegible]

ORIGINAL ENTRY FARM LEDGER				No. 11			
TITLE	DATE	OPPOSITE TITLE	EXPLANATION	PUTTER TO NO	DEB TO	CRED TO	BALANCE
1	1/1/11						
2	1/1/11	to 1/1/11	to 1/1/11	1	1/1		
3	1/1/11	to 1/1/11	to 1/1/11	2	1/1		
4	1/1/11	to 1/1/11	to 1/1/11	3	1/1		
5	1/1/11	to 1/1/11	to 1/1/11	4	1/1		
6	1/1/11	to 1/1/11	to 1/1/11	5	1/1		
7	1/1/11	to 1/1/11	to 1/1/11	6	1/1		
8	1/1/11	to 1/1/11	to 1/1/11	7	1/1		
9	1/1/11	to 1/1/11	to 1/1/11	8	1/1		
10	1/1/11	to 1/1/11	to 1/1/11	9	1/1		
11	1/1/11	to 1/1/11	to 1/1/11	10	1/1		
12	1/1/11	to 1/1/11	to 1/1/11	11	1/1		
13	1/1/11	to 1/1/11	to 1/1/11	12	1/1		
14	1/1/11	to 1/1/11	to 1/1/11	13	1/1		
15	1/1/11	to 1/1/11	to 1/1/11	14	1/1		
16	1/1/11	to 1/1/11	to 1/1/11	15	1/1		
17	1/1/11	to 1/1/11	to 1/1/11	16	1/1		
18	1/1/11	to 1/1/11	to 1/1/11	17	1/1		
19	1/1/11	to 1/1/11	to 1/1/11	18	1/1		
20	1/1/11	to 1/1/11	to 1/1/11	19	1/1		
21	1/1/11	to 1/1/11	to 1/1/11	20	1/1		
22	1/1/11	to 1/1/11	to 1/1/11	21	1/1		
23	1/1/11	to 1/1/11	to 1/1/11	22	1/1		
24	1/1/11	to 1/1/11	to 1/1/11	23	1/1		
25	1/1/11	to 1/1/11	to 1/1/11	24	1/1		
26	1/1/11	to 1/1/11	to 1/1/11	25	1/1		
27	1/1/11	to 1/1/11	to 1/1/11	26	1/1		
28	1/1/11	to 1/1/11	to 1/1/11	27	1/1		
29	1/1/11	to 1/1/11	to 1/1/11	28	1/1		
30	1/1/11	to 1/1/11	to 1/1/11	29	1/1		
31	1/1/11	to 1/1/11	to 1/1/11	30	1/1		
32	1/1/11	to 1/1/11	to 1/1/11	31	1/1		
33	1/1/11	to 1/1/11	to 1/1/11	32	1/1		
34	1/1/11	to 1/1/11	to 1/1/11	33	1/1		
35	1/1/11	to 1/1/11	to 1/1/11	34	1/1		
36	1/1/11	to 1/1/11	to 1/1/11	35	1/1		
37	1/1/11	to 1/1/11	to 1/1/11	36	1/1		
38	1/1/11	to 1/1/11	to 1/1/11	37	1/1		
39	1/1/11	to 1/1/11	to 1/1/11	38	1/1		
40	1/1/11	to 1/1/11	to 1/1/11	39	1/1		
41	1/1/11	to 1/1/11	to 1/1/11	40	1/1		
42	1/1/11	to 1/1/11	to 1/1/11	41	1/1		
43	1/1/11	to 1/1/11	to 1/1/11	42	1/1		
44	1/1/11	to 1/1/11	to 1/1/11	43	1/1		
45	1/1/11	to 1/1/11	to 1/1/11	44	1/1		
46	1/1/11	to 1/1/11	to 1/1/11	45	1/1		
47	1/1/11	to 1/1/11	to 1/1/11	46	1/1		
48	1/1/11	to 1/1/11	to 1/1/11	47	1/1		
49	1/1/11	to 1/1/11	to 1/1/11	48	1/1		
50	1/1/11	to 1/1/11	to 1/1/11	49	1/1		
51	1/1/11	to 1/1/11	to 1/1/11	50	1/1		
52	1/1/11	to 1/1/11	to 1/1/11	51	1/1		
53	1/1/11	to 1/1/11	to 1/1/11	52	1/1		
54	1/1/11	to 1/1/11	to 1/1/11	53	1/1		
55	1/1/11	to 1/1/11	to 1/1/11	54	1/1		
56	1/1/11	to 1/1/11	to 1/1/11	55	1/1		
57	1/1/11	to 1/1/11	to 1/1/11	56	1/1		
58	1/1/11	to 1/1/11	to 1/1/11	57	1/1		
59	1/1/11	to 1/1/11	to 1/1/11	58	1/1		
60	1/1/11	to 1/1/11	to 1/1/11	59	1/1		
61	1/1/11	to 1/1/11	to 1/1/11	60	1/1		
62	1/1/11	to 1/1/11	to 1/1/11	61	1/1		
63	1/1/11	to 1/1/11	to 1/1/11	62	1/1		
64	1/1/11	to 1/1/11	to 1/1/11	63	1/1		
65	1/1/11	to 1/1/11	to 1/1/11	64	1/1		
66	1/1/11	to 1/1/11	to 1/1/11	65	1/1		
67	1/1/11	to 1/1/11	to 1/1/11	66	1/1		
68	1/1/11	to 1/1/11	to 1/1/11	67	1/1		
69	1/1/11	to 1/1/11	to 1/1/11	68	1/1		
70	1/1/11	to 1/1/11	to 1/1/11	69	1/1		
71	1/1/11	to 1/1/11	to 1/1/11	70	1/1		
72	1/1/11	to 1/1/11	to 1/1/11	71	1/1		
73	1/1/11	to 1/1/11	to 1/1/11	72	1/1		
74	1/1/11	to 1/1/11	to 1/1/11	73	1/1		
75	1/1/11	to 1/1/11	to 1/1/11	74	1/1		
76	1/1/11	to 1/1/11	to 1/1/11	75	1/1		
77	1/1/11	to 1/1/11	to 1/1/11	76	1/1		
78	1/1/11	to 1/1/11	to 1/1/11	77	1/1		
79	1/1/11	to 1/1/11	to 1/1/11	78	1/1		
80	1/1/11	to 1/1/11	to 1/1/11	79	1/1		
81	1/1/11	to 1/1/11	to 1/1/11	80	1/1		
82	1/1/11	to 1/1/11	to 1/1/11	81	1/1		
83	1/1/11	to 1/1/11	to 1/1/11	82	1/1		
84	1/1/11	to 1/1/11	to 1/1/11	83	1/1		
85	1/1/11	to 1/1/11	to 1/1/11	84	1/1		
86	1/1/11	to 1/1/11	to 1/1/11	85	1/1		
87	1/1/11	to 1/1/11	to 1/1/11	86	1/1		
88	1/1/11	to 1/1/11	to 1/1/11	87	1/1		
89	1/1/11	to 1/1/11	to 1/1/11	88	1/1		
90	1/1/11	to 1/1/11	to 1/1/11	89	1/1		
91	1/1/11	to 1/1/11	to 1/1/11	90	1/1		
92	1/1/11	to 1/1/11	to 1/1/11	91	1/1		
93	1/1/11	to 1/1/11	to 1/1/11	92	1/1		
94	1/1/11	to 1/1/11	to 1/1/11	93	1/1		
95	1/1/11	to 1/1/11	to 1/1/11	94	1/1		
96	1/1/11	to 1/1/11	to 1/1/11	95	1/1		
97	1/1/11	to 1/1/11	to 1/1/11	96	1/1		
98	1/1/11	to 1/1/11	to 1/1/11	97	1/1		
99	1/1/11	to 1/1/11	to 1/1/11	98	1/1		
100	1/1/11	to 1/1/11	to 1/1/11	99	1/1		

Who is strong? He that can conquer his bad habits.—Franklin.

ORIGINAL ENTRY FARM LEDGER							
TITLE				No. 5			
DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE	
1906							
1	Deposited money	cash 20	1	225			
2	"	cash 20	2				
3	Marion's	cash 20	3				
4	"	cash 20	4				
5	"	cash 20	5				
6	"	cash 20	6				
7	"	cash 20	7				
8	"	cash 20	8				
9	"	cash 20	9				
10	"	cash 20	10				
11	"	cash 20	11				
12	"	cash 20	12				
13	"	cash 20	13				
14	"	cash 20	14				
15	"	cash 20	15				
16	"	cash 20	16				
17	"	cash 20	17				
18	"	cash 20	18				
19	"	cash 20	19				
20	"	cash 20	20				
21	"	cash 20	21				
22	"	cash 20	22				
23	"	cash 20	23				
24	"	cash 20	24				
25	"	cash 20	25				
26	"	cash 20	26				
27	"	cash 20	27				
28	"	cash 20	28				
29	"	cash 20	29				
30	"	cash 20	30				
31	"	cash 20	31				
32	"	cash 20	32				
33	"	cash 20	33				
34	"	cash 20	34				
35	"	cash 20	35				
36	"	cash 20	36				
37	"	cash 20	37				
38	"	cash 20	38				
39	"	cash 20	39				
40	"	cash 20	40				
41	"	cash 20	41				
42	"	cash 20	42				
43	"	cash 20	43				
44	"	cash 20	44				
45	"	cash 20	45				
46	"	cash 20	46				
47	"	cash 20	47				
48	"	cash 20	48				
49	"	cash 20	49				
50	"	cash 20	50				
51	"	cash 20	51				
52	"	cash 20	52				
53	"	cash 20	53				
54	"	cash 20	54				
55	"	cash 20	55				
56	"	cash 20	56				
57	"	cash 20	57				
58	"	cash 20	58				
59	"	cash 20	59				
60	"	cash 20	60				
61	"	cash 20	61				
62	"	cash 20	62				
63	"	cash 20	63				
64	"	cash 20	64				
65	"	cash 20	65				
66	"	cash 20	66				
67	"	cash 20	67				
68	"	cash 20	68				
69	"	cash 20	69				
70	"	cash 20	70				
71	"	cash 20	71				
72	"	cash 20	72				
73	"	cash 20	73				
74	"	cash 20	74				
75	"	cash 20	75				
76	"	cash 20	76				
77	"	cash 20	77				
78	"	cash 20	78				
79	"	cash 20	79				
80	"	cash 20	80				
81	"	cash 20	81				
82	"	cash 20	82				
83	"	cash 20	83				
84	"	cash 20	84				
85	"	cash 20	85				
86	"	cash 20	86				
87	"	cash 20	87				
88	"	cash 20	88				
89	"	cash 20	89				
90	"	cash 20	90				
91	"	cash 20	91				
92	"	cash 20	92				
93	"	cash 20	93				
94	"	cash 20	94				
95	"	cash 20	95				
96	"	cash 20	96				
97	"	cash 20	97				
98	"	cash 20	98				
99	"	cash 20	99				
100	"	cash 20	100				

DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE	
1906							
1	Deposited money	cash 20	1	225			
2	"	cash 20	2				
3	"	cash 20	3				
4	"	cash 20	4				
5	"	cash 20	5				
6	"	cash 20	6				
7	"	cash 20	7				
8	"	cash 20	8				
9	"	cash 20	9				
10	"	cash 20	10				
11	"	cash 20	11				
12	"	cash 20	12				
13	"	cash 20	13				
14	"	cash 20	14				
15	"	cash 20	15				
16	"	cash 20	16				
17	"	cash 20	17				
18	"	cash 20	18				
19	"	cash 20	19				
20	"	cash 20	20				
21	"	cash 20	21				
22	"	cash 20	22				
23	"	cash 20	23				
24	"	cash 20	24				
25	"	cash 20	25				
26	"	cash 20	26				
27	"	cash 20	27				
28	"	cash 20	28				
29	"	cash 20	29				
30	"	cash 20	30				
31	"	cash 20	31				
32	"	cash 20	32				
33	"	cash 20	33				
34	"	cash 20	34				
35	"	cash 20	35				
36	"	cash 20	36				
37	"	cash 20	37				
38	"	cash 20	38				
39	"	cash 20	39				
40	"	cash 20	40				
41	"	cash 20	41				
42	"	cash 20	42				
43	"	cash 20	43				
44	"	cash 20	44				
45	"	cash 20	45				
46	"	cash 20	46				
47	"	cash 20	47				
48	"	cash 20	48				
49	"	cash 20	49				
50	"	cash 20	50				
51	"	cash 20	51				
52	"	cash 20	52				
53	"	cash 20	53				
54	"	cash 20	54				
55	"	cash 20	55				
56	"	cash 20	56				
57	"	cash 20	57				
58	"	cash 20	58				
59	"	cash 20	59				
60	"	cash 20	60				
61	"	cash 20	61				
62	"	cash 20	62				
63	"	cash 20	63				
64	"	cash 20	64				
65	"	cash 20	65				
66	"	cash 20	66				
67	"	cash 20	67				
68	"	cash 20	68				
69	"	cash 20	69				
70	"	cash 20	70				
71	"	cash 20	71				
72	"	cash 20	72				
73	"	cash 20	73				
74	"	cash 20	74				
75	"	cash 20	75				
76	"	cash 20	76				
77	"	cash 20	77				
78	"	cash 20	78				
79	"	cash 20	79				
80	"	cash 20	80				
81	"	cash 20	81				
82	"	cash 20	82				
83	"	cash 20	83				
84	"	cash 20	84				
85	"	cash 20	85				
86	"	cash 20	86				
87	"	cash 20	87				
88	"	cash 20	88				
89	"	cash 20	89				
90	"	cash 20	90				
91	"	cash 20	91				
92	"	cash 20	92				
93	"	cash 20	93				
94	"	cash 20	94				
95	"	cash 20	95				
96	"	cash 20	96				
97	"	cash 20	97				
98	"	cash 20	98				
99	"	cash 20	99				
100	"	cash 20	100				

Make haste slowly.—Franklin.

[illegible]

7

ORIGINAL ENTRY FARM LEDGER

TITLE

No. 1

DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE
1911	1911					
1912	1912					
1913	1913					
1914	1914					
1915	1915					
1916	1916					
1917	1917					
1918	1918					
1919	1919					
1920	1920					
1921	1921					
1922	1922					
1923	1923					
1924	1924					
1925	1925					
1926	1926					
1927	1927					
1928	1928					
1929	1929					
1930	1930					
1931	1931					
1932	1932					
1933	1933					
1934	1934					
1935	1935					
1936	1936					
1937	1937					
1938	1938					
1939	1939					
1940	1940					
1941	1941					
1942	1942					
1943	1943					
1944	1944					
1945	1945					
1946	1946					
1947	1947					
1948	1948					
1949	1949					
1950	1950					
1951	1951					
1952	1952					
1953	1953					
1954	1954					
1955	1955					
1956	1956					
1957	1957					
1958	1958					
1959	1959					
1960	1960					
1961	1961					
1962	1962					
1963	1963					
1964	1964					
1965	1965					
1966	1966					
1967	1967					
1968	1968					
1969	1969					
1970	1970					
1971	1971					
1972	1972					
1973	1973					
1974	1974					
1975	1975					
1976	1976					
1977	1977					
1978	1978					
1979	1979					
1980	1980					
1981	1981					
1982	1982					
1983	1983					
1984	1984					
1985	1985					
1986	1986					
1987	1987					
1988	1988					
1989	1989					
1990	1990					
1991	1991					
1992	1992					
1993	1993					
1994	1994					
1995	1995					
1996	1996					
1997	1997					
1998	1998					
1999	1999					
2000	2000					
2001	2001					
2002	2002					
2003	2003					
2004	2004					
2005	2005					
2006	2006					
2007	2007					
2008	2008					
2009	2009					
2010	2010					
2011	2011					
2012	2012					
2013	2013					
2014	2014					
2015	2015					
2016	2016					
2017	2017					
2018	2018					
2019	2019					
2020	2020					
2021	2021					
2022	2022					
2023	2023					
2024	2024					
2025	2025					
2026	2026					
2027	2027					
2028	2028					
2029	2029					
2030	2030					
2031	2031					
2032	2032					
2033	2033					
2034	2034					
2035	2035					
2036	2036					
2037	2037					
2038	2038					
2039	2039					
2040	2040					
2041	2041					
2042	2042					
2043	2043					
2044	2044					
2045	2045					
2046	2046					
2047	2047					
2048	2048					
2049	2049					
2050	2050					
2051	2051					
2052	2052					
2053	2053					
2054	2054					
2055	2055					
2056	2056					
2057	2057					
2058	2058					
2059	2059					
2060	2060					
2061	2061					
2062	2062					
2063	2063					
2064	2064					
2065	2065					
2066	2066					
2067	2067					
2068	2068					
2069	2069					
2070	2070					
2071	2071					
2072	2072					
2073	2073					
2074	2074					
2075	2075					
2076	2076					
2077	2077					
2078	2078					
2079	2079					
2080	2080					
2081	2081					
2082	2082					
2083	2083					
2084	2084					
2085	2085					
2086	2086					
2087	2087					
2088	2088					
2089	2089					
2090	2090					
2091	2091					
2092	2092					
2093	2093					
2094	2094					
2095	2095					
2096	2096					
2097	2097					
2098	2098					
2099	2099					
2100	2100					

Be not too hasty to outbid another.—Franklin.

ORIGINAL ENTRY FARM LEDGER

TITLE

No.

10

DATE

OPPOSITE TITLE

EXPLANATION

PORTED
TO NO.

DEBITS

CREDITS

BALANCE

1906		J. L. Hillard	Inventory and sale		11.00		
"	21	Ground feed 112 bu 14" ground	2,380	14		145.19	

ORIGINAL ENTRY FARM LEDGER					
TITLE		No. 11			
DATE	OPPOSITE TITLE	EXPLANATION	POSTED DEBIT	CREDIT	BALANCE
Jan 1/27	to Balance	from previous account	221.8		
" 2/	to Cash	from sale of stock	21	21	
" 3/	to Cash	from "	2	2	
" 3/	to Cash	from "	2.2		2.2
" 3/	to Cash	from "	9.2		11.4
" 3/	to Cash	from "	2.3		13.7
" 3/	to Cash	from "	3.3		17.0
				221.8	221.8

Despatch is the soul of business.—Chesterfield.

ORIGINAL ENTRY FARM LEDGER							
TITLE	DATE	OPPOSITE TITLE	EXPLANATION	PORTED TO NO	DEBITS	CREDITS	BALANCE
<i>clothing</i>	<i>1914</i>						
	<i>1</i>	<i>T. C. Hubbard - inventory paid 34c</i>		<i>1</i>	<i>12.50</i>		
	<i>2</i>	<i>clothing - repairing shoes</i>		<i>3</i>	<i>4.00</i>		
	<i>6</i>	<i>Mercantile Co. cotton cloth</i>		<i>15</i>	<i>6.50</i>		
	<i>6</i>	<i>Cash gave Mrs. Hubbard 34c</i>		<i>3</i>	<i>2.15</i>		
	<i>8</i>	<i>" overcoat</i>		<i>3</i>	<i>1.50</i>		
	<i>12</i>	<i>Mercantile Co. thread</i>		<i>11</i>	<i>1.00</i>		
	<i>19</i>	<i>Cash wardrobe given Mrs. Hubbard</i>		<i>34</i>	<i>11.50</i>		

Duplicate card, showing method of handling this account.

ORIGINAL ENTRY FARM LEDGER							
TITLE	DATE	OPPOSITE TITLE	EXPLANATION	PORTED TO NO	DEBITS	CREDITS	BALANCE
<i>clothing</i>	<i>1914</i>						
	<i>1</i>	<i>T. C. Hubbard - inventory paid 34c</i>		<i>1</i>	<i>12.50</i>		
	<i>2</i>	<i>clothing - repairing shoes</i>		<i>3</i>	<i>4.00</i>		
	<i>6</i>	<i>Mercantile Co. cotton cloth</i>		<i>15</i>	<i>6.50</i>		
	<i>6</i>	<i>Cash gave Mrs. Hubbard 34c</i>		<i>3</i>	<i>2.15</i>		
	<i>8</i>	<i>" overcoat</i>		<i>3</i>	<i>1.50</i>		
	<i>12</i>	<i>Mercantile Co. thread</i>		<i>11</i>	<i>1.00</i>		
	<i>19</i>	<i>Cash wardrobe given Mrs. Hubbard</i>		<i>34</i>	<i>11.50</i>		
	<i>31</i>	<i>T. C. Hubbard net cost January</i>		<i>1</i>		<i>22.80</i>	

"It is not the hen that cackles most that lays the most eggs."

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ORIGINAL ENTRY FARM LEDGER

TITLE

Feed Book

No. 15

DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBIT	CREDIT	BALANCE
1901						
Jan 1	<i>Feed</i>	<i>Feed</i>	1	12.45		
1	<i>Feed</i>	<i>Feed</i>	2	21		
2	<i>Feed</i>	<i>Feed</i>	3	72		
3	<i>Feed</i>	<i>Feed</i>	4	15		
4	<i>Feed</i>	<i>Feed</i>	5	10		
5	<i>Feed</i>	<i>Feed</i>	6	20		
6	<i>Feed</i>	<i>Feed</i>	7	135		
7	<i>Feed</i>	<i>Feed</i>	8	130		
8	<i>Feed</i>	<i>Feed</i>	9	1565		
9	<i>Feed</i>	<i>Feed</i>	10	156		
10	<i>Feed</i>	<i>Feed</i>	11	16		
11	<i>Feed</i>	<i>Feed</i>	12	16		
12	<i>Feed</i>	<i>Feed</i>	13	16		
13	<i>Feed</i>	<i>Feed</i>	14	16		
14	<i>Feed</i>	<i>Feed</i>	15	16		
15	<i>Feed</i>	<i>Feed</i>	16	16		
16	<i>Feed</i>	<i>Feed</i>	17	16		
17	<i>Feed</i>	<i>Feed</i>	18	16		
18	<i>Feed</i>	<i>Feed</i>	19	16		
19	<i>Feed</i>	<i>Feed</i>	20	16		
20	<i>Feed</i>	<i>Feed</i>	21	16		
21	<i>Feed</i>	<i>Feed</i>	22	16		
22	<i>Feed</i>	<i>Feed</i>	23	16		
23	<i>Feed</i>	<i>Feed</i>	24	16		
24	<i>Feed</i>	<i>Feed</i>	25	16		
25	<i>Feed</i>	<i>Feed</i>	26	16		
26	<i>Feed</i>	<i>Feed</i>	27	16		
27	<i>Feed</i>	<i>Feed</i>	28	16		
28	<i>Feed</i>	<i>Feed</i>	29	16		
29	<i>Feed</i>	<i>Feed</i>	30	16		
30	<i>Feed</i>	<i>Feed</i>	31	16		
31	<i>Feed</i>	<i>Feed</i>	32	16		
32	<i>Feed</i>	<i>Feed</i>	33	16		
33	<i>Feed</i>	<i>Feed</i>	34	16		
34	<i>Feed</i>	<i>Feed</i>	35	16		
35	<i>Feed</i>	<i>Feed</i>	36	16		
36	<i>Feed</i>	<i>Feed</i>	37	16		
37	<i>Feed</i>	<i>Feed</i>	38	16		
38	<i>Feed</i>	<i>Feed</i>	39	16		
39	<i>Feed</i>	<i>Feed</i>	40	16		
40	<i>Feed</i>	<i>Feed</i>	41	16		
41	<i>Feed</i>	<i>Feed</i>	42	16		
42	<i>Feed</i>	<i>Feed</i>	43	16		
43	<i>Feed</i>	<i>Feed</i>	44	16		
44	<i>Feed</i>	<i>Feed</i>	45	16		
45	<i>Feed</i>	<i>Feed</i>	46	16		
46	<i>Feed</i>	<i>Feed</i>	47	16		
47	<i>Feed</i>	<i>Feed</i>	48	16		
48	<i>Feed</i>	<i>Feed</i>	49	16		
49	<i>Feed</i>	<i>Feed</i>	50	16		
50	<i>Feed</i>	<i>Feed</i>	51	16		
51	<i>Feed</i>	<i>Feed</i>	52	16		
52	<i>Feed</i>	<i>Feed</i>	53	16		
53	<i>Feed</i>	<i>Feed</i>	54	16		
54	<i>Feed</i>	<i>Feed</i>	55	16		
55	<i>Feed</i>	<i>Feed</i>	56	16		
56	<i>Feed</i>	<i>Feed</i>	57	16		
57	<i>Feed</i>	<i>Feed</i>	58	16		
58	<i>Feed</i>	<i>Feed</i>	59	16		
59	<i>Feed</i>	<i>Feed</i>	60	16		
60	<i>Feed</i>	<i>Feed</i>	61	16		
61	<i>Feed</i>	<i>Feed</i>	62	16		
62	<i>Feed</i>	<i>Feed</i>	63	16		
63	<i>Feed</i>	<i>Feed</i>	64	16		
64	<i>Feed</i>	<i>Feed</i>	65	16		
65	<i>Feed</i>	<i>Feed</i>	66	16		
66	<i>Feed</i>	<i>Feed</i>	67	16		
67	<i>Feed</i>	<i>Feed</i>	68	16		
68	<i>Feed</i>	<i>Feed</i>	69	16		
69	<i>Feed</i>	<i>Feed</i>	70	16		
70	<i>Feed</i>	<i>Feed</i>	71	16		
71	<i>Feed</i>	<i>Feed</i>	72	16		
72	<i>Feed</i>	<i>Feed</i>	73	16		
73	<i>Feed</i>	<i>Feed</i>	74	16		
74	<i>Feed</i>	<i>Feed</i>	75	16		
75	<i>Feed</i>	<i>Feed</i>	76	16		
76	<i>Feed</i>	<i>Feed</i>	77	16		
77	<i>Feed</i>	<i>Feed</i>	78	16		
78	<i>Feed</i>	<i>Feed</i>	79	16		
79	<i>Feed</i>	<i>Feed</i>	80	16		
80	<i>Feed</i>	<i>Feed</i>	81	16		
81	<i>Feed</i>	<i>Feed</i>	82	16		
82	<i>Feed</i>	<i>Feed</i>	83	16		
83	<i>Feed</i>	<i>Feed</i>	84	16		
84	<i>Feed</i>	<i>Feed</i>	85	16		
85	<i>Feed</i>	<i>Feed</i>	86	16		
86	<i>Feed</i>	<i>Feed</i>	87	16		
87	<i>Feed</i>	<i>Feed</i>	88	16		
88	<i>Feed</i>	<i>Feed</i>	89	16		
89	<i>Feed</i>	<i>Feed</i>	90	16		
90	<i>Feed</i>	<i>Feed</i>	91	16		
91	<i>Feed</i>	<i>Feed</i>	92	16		
92	<i>Feed</i>	<i>Feed</i>	93	16		
93	<i>Feed</i>	<i>Feed</i>	94	16		
94	<i>Feed</i>	<i>Feed</i>	95	16		
95	<i>Feed</i>	<i>Feed</i>	96	16		
96	<i>Feed</i>	<i>Feed</i>	97	16		
97	<i>Feed</i>	<i>Feed</i>	98	16		
98	<i>Feed</i>	<i>Feed</i>	99	16		
99	<i>Feed</i>	<i>Feed</i>	100	16		

Duplicate card, showing method of handling this account.

5

ORIGINAL ENTRY FARM LEDGER

TITLE		No. 15				
DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE
1901						
1	Feed	Feed	1	12.45		
2	Feed	Feed	2	72		
3	Feed	Feed	3	15		
4	Feed	Feed	4	10		
5	Feed	Feed	5	20		
6	Feed	Feed	6	135		
7	Feed	Feed	7	130		
8	Feed	Feed	8	1565		
9	Feed	Feed	9	156		
10	Feed	Feed	10	16		
11	Feed	Feed	11	16		
12	Feed	Feed	12	16		
13	Feed	Feed	13	16		
14	Feed	Feed	14	16		
15	Feed	Feed	15	16		
16	Feed	Feed	16	16		
17	Feed	Feed	17	16		
18	Feed	Feed	18	16		
19	Feed	Feed	19	16		
20	Feed	Feed	20	16		
21	Feed	Feed	21	16		
22	Feed	Feed	22	16		
23	Feed	Feed	23	16		
24	Feed	Feed	24	16		
25	Feed	Feed	25	16		
26	Feed	Feed	26	16		
27	Feed	Feed	27	16		
28	Feed	Feed	28	16		
29	Feed	Feed	29	16		
30	Feed	Feed	30	16		
31	Feed	Feed	31	16		
32	Feed	Feed	32	16		
33	Feed	Feed	33	16		
34	Feed	Feed	34	16		
35	Feed	Feed	35	16		
36	Feed	Feed	36	16		
37	Feed	Feed	37	16		
38	Feed	Feed	38	16		
39	Feed	Feed	39	16		
40	Feed	Feed	40	16		
41	Feed	Feed	41	16		
42	Feed	Feed	42	16		
43	Feed	Feed	43	16		
44	Feed	Feed	44	16		
45	Feed	Feed	45	16		
46	Feed	Feed	46	16		
47	Feed	Feed	47	16		
48	Feed	Feed	48	16		
49	Feed	Feed	49	16		
50	Feed	Feed	50	16		
51	Feed	Feed	51	16		
52	Feed	Feed	52	16		
53	Feed	Feed	53	16		
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66	Feed	Feed	66	16		
67	Feed	Feed	67	16		
68	Feed	Feed	68	16		
69	Feed	Feed	69	16		
70	Feed	Feed	70	16		
71	Feed	Feed	71	16		
72	Feed	Feed	72	16		
73	Feed	Feed	73	16		
74	Feed	Feed	74	16		
75	Feed	Feed	75	16		
76	Feed	Feed	76	16		
77	Feed	Feed	77	16		
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97	Feed	Feed	97	16		
98	Feed	Feed	98	16		
99	Feed	Feed	99	16		
100	Feed	Feed	100	16		

ORIGINAL ENTRY FARM LEDGER

No. 16

DATE	TITLE	OPPOSITE TITLE	EXPLANATION	PORTED TO NO.	DEBITS	CREDITS	BALANCE
1904	Family Expense						
Jan 2	Cash	Sub. Northfield Farm	3	1			
" 2	"	medicines	3	4			
" 6	"	3rd basket 10c	3	40			
" 7	"	flowers	3	10			
" 8	"	hired out 1st school tuition	3	12 50			
" 12	Cattle	butler 10c to S. Hubbard	5	2 20			
" 19	Cash	medicines	30	3 5			
" 19	Mercantile	cash 10c to S. Hubbard	18	30			
" 22	Cash	medicines	30	1			
" 25	"	hired 1st school tuition	30	3			
" 25	"	hired 1st school tuition	30	2 5			
" 30	"	hired 1st school tuition	30	2 3 5			

Duplicate card, showing method of handling this account.

ORIGINAL ENTRY FARM LEDGER

No. 16

DATE	TITLE	OPPOSITE TITLE	EXPLANATION	PORTED TO NO.	DEBITS	CREDITS	BALANCE
1904	Family Expense						
Jan 2	Cash	Sub. Northfield Farm	3	1			
" 2	"	medicines	3	40			
" 6	"	3rd basket 10c	3	40			
" 7	"	flowers	3	10			
" 8	"	hired out 1st school tuition	3	12 50			
" 12	Cattle	butler 10c to S. Hubbard	5	2 20			
" 19	Cash	medicines	30	3 5			
" 19	Mercantile	cash 10c to S. Hubbard	18	30			
" 22	Cash	medicines	30	1			
" 25	"	hired 1st school tuition	30	3			
" 25	"	hired 1st school tuition	30	2 5			
" 30	"	hired 1st school tuition	30	2 3 5			
" 31	F. B. Hubbard	Net cash January	1	2 3 5		2 3 5	

"A man who is not spoken of is not abused."

ORIGINAL ENTRY FARM LEDGER							
TITLE <i>Livestock Feed</i>				No. <i>19</i>			
DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO RD.	DEBITS	CREDITS	BALANCE	
<i>1/1/19</i>	<i>Butter</i>	<i>feeding</i>	<i>3</i>	<i>16</i>			
<i>" 22 "</i>	<i>"</i>	<i>"</i>	<i>35</i>	<i>16</i>			
<i>" 31 "</i>	<i>Butter</i>	<i>man. feed. m. m. c. 31</i>		<i>100</i>			
<i>" 31 "</i>	<i>"</i>	<i>man. "</i>	<i>31</i>	<i>63</i>			
<i>" 31 "</i>	<i>Butter</i>	<i>feeding</i>	<i>9</i>	<i>1302</i>			
<i>" 31 "</i>	<i>Butter</i>	<i>"</i>	<i>16</i>	<i>1410</i>			
<i>" 31 "</i>	<i>Feed</i>	<i>calves m. m. m. c. 31</i>		<i>3010</i>			

ORIGINAL ENTRY FARM LEDGER							
TITLE <i>" "</i>				No. <i>21</i>			
DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO RD.	DEBITS	CREDITS	BALANCE	
<i>1/1/19</i>	<i>Butter</i>	<i>feeding</i>	<i>1</i>	<i>1</i>			

He that cannot obey, cannot command.—Hubbard.

INDIVIDUAL DAILY MILK FIELD MONTH OF <u>January 1904</u>												ORIGINAL ENTRY FARM LEDGER-DAIRY STATEMENT CARD												No. <u>136a</u>											
NAME OF COW <u>L. 1000</u>						NAME OF COW <u>1010</u>						NAME OF COW <u>Black & White Cow</u>																							
DAY	A.M.	P.M.	DAY	A.M.	P.M.	DAY	A.M.	P.M.	DAY	A.M.	P.M.	DAY	A.M.	P.M.	DAY	A.M.	P.M.	DAY	A.M.	P.M.	DAY	A.M.	P.M.												
1			10			1			20			1			20			1			20														
2			21			2			21			2			21			2			21														
3			22			3			22			3			22			3			22														
4			23			4			23			4			23			4			23														
5			24			5			24			5			24			5			24														
6			25			6			25			6			25			6			25														
7			26			7			26			7			26			7			26														
8			27			8			27			8			27			8			27														
9			28			9			28			9			28			9			28														
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104						104						104						104																	
105						105						105																							

ORIGINAL ENTRY FARM LEDGER—STATEMENT CARD			
No. 35d Herd Record Jan. 1904.			
	Milk	Fat	
Red Heifer	443.3	16.85	
Heifer	753.3	30.13	
Black & White Heifer	325.5	12.69	
Cowsey	691.3	24.20	
White	527	20.03	
Black & White Cow	537.8	23.15	
Durham	578.7	21.41	
Dot	421.7	36.87	
Star	346.2	14.54	
Total for the month	5135.8	199.90	
Butter expected (Add 1% to fat)		233.22	
Comparison of Milk Products			
Milk used in house Card 32	248		Butter Equiv 1.28
Cream " " " 31			
" sold 182 1/2	213.50	6.725	
Butter used		20	
" sold		45.25	
Total Butter Equivalent		193.78	
Butter Expected	233.22		
" Loss		39.44	
	233.22	233.22	
Disposition of Milk			
Total produced		5135.80	
Red calves Card 32	1860		
Used in house	248		
Cream " "	213.50		
Butter	1152.5	243.675	
Balance fed to pigs		2702.05	

It is better to wear out than rust out.—Bishop Horne.

ORIGINAL ENTRY FROM LOCKER - STATEMENT CARD			
NO	DATE	DESCRIPTION	AMOUNT
1	1941	...	...
2	1942	...	...
3	1943	...	...
4	1944	...	...
5	1945	...	...
6	1946	...	...
7	1947	...	...
8	1948	...	...
9	1949	...	...
10	1950	...	...
11	1951	...	...
12	1952	...	...
13	1953	...	...
14	1954	...	...
15	1955	...	...
16	1956	...	...
17	1957	...	...
18	1958	...	...
19	1959	...	...
20	1960	...	...
21	1961	...	...
22	1962	...	...
23	1963	...	...
24	1964	...	...
25	1965	...	...
26	1966	...	...
27	1967	...	...
28	1968	...	...
29	1969	...	...
30	1970	...	...
31	1971	...	...
32	1972	...	...
33	1973	...	...
34	1974	...	...
35	1975	...	...
36	1976	...	...
37	1977	...	...
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74	2014	...	...
75	2015	...	...
76	2016	...	...
77	2017	...	...
78	2018	...	...
79	2019	...	...
80	2020	...	...
81	2021	...	...
82	2022	...	...
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90	2030	...	...
91	2031	...	...
92	2032	...	...
93	2033	...	...
94	2034	...	...
95	2035	...	...
96	2036	...	...
97	2037	...	...
98	2038	...	...
99	2039	...	...
100	2040	...	...

ORIGINAL ENTRY FARM LEDGER STATEMENT CARD		
25	Local Interest	25 1000.00
26	Interest	26 1000.00
27	Interest	27 1000.00
28	Interest	28 1000.00
29	Interest	29 1000.00
30	Interest	30 1000.00
31	Interest	31 1000.00
32	Interest	32 1000.00
33	Interest	33 1000.00
34	Interest	34 1000.00
35	Interest	35 1000.00
36	Interest	36 1000.00
37	Interest	37 1000.00
38	Interest	38 1000.00
39	Interest	39 1000.00
40	Interest	40 1000.00
41	Interest	41 1000.00
42	Interest	42 1000.00
43	Interest	43 1000.00
44	Interest	44 1000.00
45	Interest	45 1000.00
46	Interest	46 1000.00
47	Interest	47 1000.00
48	Interest	48 1000.00
49	Interest	49 1000.00
50	Interest	50 1000.00
51	Interest	51 1000.00
52	Interest	52 1000.00
53	Interest	53 1000.00
54	Interest	54 1000.00
55	Interest	55 1000.00
56	Interest	56 1000.00
57	Interest	57 1000.00
58	Interest	58 1000.00
59	Interest	59 1000.00
60	Interest	60 1000.00
61	Interest	61 1000.00
62	Interest	62 1000.00
63	Interest	63 1000.00
64	Interest	64 1000.00
65	Interest	65 1000.00
66	Interest	66 1000.00
67	Interest	67 1000.00
68	Interest	68 1000.00
69	Interest	69 1000.00
70	Interest	70 1000.00
71	Interest	71 1000.00
72	Interest	72 1000.00
73	Interest	73 1000.00
74	Interest	74 1000.00
75	Interest	75 1000.00
76	Interest	76 1000.00
77	Interest	77 1000.00
78	Interest	78 1000.00
79	Interest	79 1000.00
80	Interest	80 1000.00
81	Interest	81 1000.00
82	Interest	82 1000.00
83	Interest	83 1000.00
84	Interest	84 1000.00
85	Interest	85 1000.00
86	Interest	86 1000.00
87	Interest	87 1000.00
88	Interest	88 1000.00
89	Interest	89 1000.00
90	Interest	90 1000.00
91	Interest	91 1000.00
92	Interest	92 1000.00
93	Interest	93 1000.00
94	Interest	94 1000.00
95	Interest	95 1000.00
96	Interest	96 1000.00
97	Interest	97 1000.00
98	Interest	98 1000.00
99	Interest	99 1000.00
100	Interest	100 1000.00

If you are an anvil be patient; if you are a hammer strike hard.
—Ger.

"RETURNING TO THE FOLD"—From the original painting in the
Tate Gallery, London. By H. W. B. Davis, R. A.

CHAPTER IV.

CLOSED LEDGER.

Inventory of real and personal property Jan. 31, 1904:

Real Estate: SE $\frac{1}{4}$ Section 4, Township 111, Range 19, 160 acres at \$60 per acre.

Horses: Topsy, black mare 6 years old \$100; Kitty, black mare 6 years old \$100; Nell, gray mare 14 years old \$125; Bill, gray gelding 16 years old \$75; Maude, brown mare 2 years old \$40; Jess, brown mare 1 year old \$20.

Cattle: Cows—Nell, grade shorthorn 2 years old \$30; Black and White Heifer, grade shorthorn 2 years old \$25; Red Heifer, grade shorthorn 2 years old \$25; Crossy, grade shorthorn 6 years old \$30; Whitey, grade shorthorn 10 years old \$25; Durham, grade shorthorn 8 years old \$30; Black and White Cow, Jersey shorthorn 8 years old \$25; Dot, grade shorthorn 10 years old \$30; Star, grade shorthorn 7 years old \$25; Bangs, grade shorthorn 2 years old \$25; Holstein, grade Holstein 6 years old \$22.

Yearling Heifers—Daisy, grade shorthorn \$10; Belle, grade shorthorn \$18; Bess, grade Holstein \$10.

Fattening Cattle—Two red and white steers \$95.

Bull—Jack, grade shorthorn 1 year old \$20.

Calves—Five, \$41.

Hogs: 3 brood sows at \$15; 8 hogs \$92; 7 hogs \$66.20;

Poultry: Ninety chickens at 33 $\frac{1}{3}$ c.

Machinery and Implements: Vehicles — 1 lumber wagon \$25; 1 old lumber wagon \$5; 1 two-seated road wagon \$45; 1 surrey \$55; 1 old one-horse buggy \$5; 1 pair light bobs \$10; 1 cutter \$15.

Machinery—1 binder \$15; 1 mower \$18; 1 hay rake \$3; 1 seeder \$28; 1 fanning mill \$20; 1 corn sheller \$5; 1 cream separator \$40; hay fork and rope \$6.50; 1 grindstone 75c.

“Better wear out shoes than sheets.”

Implements—1 sulky plow \$35; 2 old walking plows \$5; 1 spring tooth harrow \$7; 1 old wood-frame harrow \$3; 1 disk \$10; 1 two-horse cultivator \$20; 1 old two-horse cultivator \$4; 1 one-horse cultivator \$2.

Tools—Forks \$1.25; 1 scoop shovel 75c; small tools \$1.50; hoes and rakes 50c; 1 set barn scales \$8.

Horse Equipment—1 double harness \$20; 1 old double harness \$5; 1 light double harness \$25; blankets \$3.

Oats: Market value 34c per bushel. 40 bu. 18 lbs. in feed boxes at barn; 3 bu. ground and in large sack.

Bin Measurements—No. 1—16 ft. 6 in. by 12 ft. 10 in. by 5 ft. 10 in.; No. 5—12 ft. 6 in. by 6 ft. by 3 ft. 7 in.; No. 6—11 ft. by 6 ft. by 4 ft. 10 in.

Barley: Market value 35c per bushel. 207 bu. 34 lbs.

Corn: Market value corn on cob 35c per bushel; fodder \$3 per ton.

Bin Measurements—No. 1—19 ft. 6 in. by 7 ft. 3 in. by 6 ft.; No. 2—5 ft. by 5 ft. by 9 $\frac{3}{4}$ in.; No. 3—Round bin, diameter 8 ft., height 4 ft.; 11,880 lbs. corn fodder.

Hay: Market value \$6 per ton. Mow No. 1—28 ft. by 30 ft. by 18 ft.; No. 2—28 ft. by 30 ft. by 6 ft. 6 in.

House Furnishings: 2 kitchen ranges \$30; 2 tables (1 kitchen and 1 dining) \$10; 9 dining-room chairs \$15; 4 rocking chairs \$7; 6 kitchen chairs \$2; 1 large upholstered chair \$5; 2 upholstered chairs \$5; 1 bedroom suite \$15; 2 bedroom suites \$20; 1 bedroom suite \$5; carpets \$30; bedding \$50; 2 couches \$5; 1 cot \$1; 1 parlor table \$2; 1 sideboard \$15; 1 wardrobe \$50; 1 secretary \$15; 1 secretary \$5; 1 clock \$4; 1 piano \$150; kitchen utensils and stove ware \$5; dishes \$25; refrigerator \$15; churn \$2.

Clothing: Men's clothing \$60; women's clothing \$75.

Food and Fuel: Considered same as January 1st \$82.40.

*Cash: Balance on hand \$429.91.

*This was taken by actual count.

“To be humble to superiors is duty, to equals courtesy, to inferiors nobleness.”

No	ORIGINAL INVENTORY LOSSER: STATEMENT CARD	DATE	TIME
35	Business Statement	181	1926
1	Coal	100	100
2	Coal	100	100
3	Coal	100	100
4	Coal	100	100
5	Coal	100	100
6	Coal	100	100
7	Coal	100	100
8	Coal	100	100
9	Coal	100	100
10	Coal	100	100
11	Coal	100	100
12	Coal	100	100
13	Coal	100	100
14	Coal	100	100
15	Coal	100	100
16	Coal	100	100
17	Coal	100	100
18	Coal	100	100
19	Coal	100	100
20	Coal	100	100
21	Coal	100	100
22	Coal	100	100
23	Coal	100	100
24	Coal	100	100
25	Coal	100	100
26	Coal	100	100
27	Coal	100	100
28	Coal	100	100
29	Coal	100	100
30	Coal	100	100
31	Coal	100	100
32	Coal	100	100
33	Coal	100	100
34	Coal	100	100
35	Coal	100	100
36	Coal	100	100
37	Coal	100	100
38	Coal	100	100
39	Coal	100	100
40	Coal	100	100
41	Coal	100	100
42	Coal	100	100
43	Coal	100	100
44	Coal	100	100
45	Coal	100	100
46	Coal	100	100
47	Coal	100	100
48	Coal	100	100
49	Coal	100	100
50	Coal	100	100
51	Coal	100	100
52	Coal	100	100
53	Coal	100	100
54	Coal	100	100
55	Coal	100	100
56	Coal	100	100
57	Coal	100	100
58	Coal	100	100
59	Coal	100	100
60	Coal	100	100
61	Coal	100	100
62	Coal	100	100
63	Coal	100	100
64	Coal	100	100
65	Coal	100	100
66	Coal	100	100
67	Coal	100	100
68	Coal	100	100
69	Coal	100	100
70	Coal	100	100
71	Coal	100	100
72	Coal	100	100
73	Coal	100	100
74	Coal	100	100
75	Coal	100	100
76	Coal	100	100
77	Coal	100	100
78	Coal	100	100
79	Coal	100	100
80	Coal	100	100
81	Coal	100	100
82	Coal	100	100
83	Coal	100	100
84	Coal	100	100
85	Coal	100	100
86	Coal	100	100
87	Coal	100	100
88	Coal	100	100
89	Coal	100	100
90	Coal	100	100
91	Coal	100	100
92	Coal	100	100
93	Coal	100	100
94	Coal	100	100
95	Coal	100	100
96	Coal	100	100
97	Coal	100	100
98	Coal	100	100
99	Coal	100	100
100	Coal	100	100

"'Ill blows the wind that profits nobody.'"

[illegible]

3

ORIGINAL ENTRY FARM LEDGER

TITLE						No. 34	
DATE	OPPOSITE TITLE	EXPLANATION	DEBITED TO NO.	DEBITS	CREDITS	BALANCE	
1/1		Stock purchased		211.66	77.97		
1/1		Term Cash			20	424.68	
1/1		Wages			11	424.26	
1/1		Feed			11	424.26	
1/1		Trucking		85			
1/1		Barber medicine		11	135		
1/1		Trucking		11	26		
1/1		Trucking		11	1		
1/1		Gutter		2	424.26		
1/1				11	211.66	424.26	
				211.66	424.26		

4

ORIGINAL ENTRY FARM LEDGER

TITLE						No. 11	
DATE	OPPOSITE TITLE	EXPLANATION	DEBITED TO NO.	DEBITS	CREDITS	BALANCE	
1/1		Stock purchased		11	11		
1/1		Wages		11	11		
1/1		Feed		11	11		
1/1		Trucking		11	11		
1/1				11	11	424.26	
				424.26	424.26		

Well regulated charity begins with one's self.—French.

ORIGINAL ENTRY FARM LEDGER							
TITLE <i>Reilly</i>				No. 11			
DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE	
1906							
1-1	Wm. J. McLaughlin	cash on hand	1	2.00			
1-1	"	cash on hand	2		2.00		
1-1	"	cash on hand	3		2.00		
1-1	"	cash on hand	4		2.00		
1-1	"	cash on hand	5		2.00		
1-1	"	cash on hand	6		2.00		
1-1	"	cash on hand	7		2.00		
1-1	"	cash on hand	8		2.00		
1-1	"	cash on hand	9		2.00		
1-1	"	cash on hand	10		2.00		
1-1	"	cash on hand	11		2.00		
1-1	"	cash on hand	12		2.00		
1-1	"	cash on hand	13		2.00		
1-1	"	cash on hand	14		2.00		
1-1	"	cash on hand	15		2.00		
1-1	"	cash on hand	16		2.00		
1-1	"	cash on hand	17		2.00		
1-1	"	cash on hand	18		2.00		
1-1	"	cash on hand	19		2.00		
1-1	"	cash on hand	20		2.00		
1-1	"	cash on hand	21		2.00		
1-1	"	cash on hand	22		2.00		
1-1	"	cash on hand	23		2.00		
1-1	"	cash on hand	24		2.00		
1-1	"	cash on hand	25		2.00		
1-1	"	cash on hand	26		2.00		
1-1	"	cash on hand	27		2.00		
1-1	"	cash on hand	28		2.00		
1-1	"	cash on hand	29		2.00		
1-1	"	cash on hand	30		2.00		

ORIGINAL ENTRY FARM LEDGER							
TITLE <i>McLaughlin & Co. Merchants</i>				No. 1			
DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE	
1906							
1-1	Wm. J. McLaughlin	cash on hand	1	2.00			
1-1	"	cash on hand	2		2.00		
1-1	"	cash on hand	3		2.00		
1-1	"	cash on hand	4		2.00		
1-1	"	cash on hand	5		2.00		
1-1	"	cash on hand	6		2.00		
1-1	"	cash on hand	7		2.00		
1-1	"	cash on hand	8		2.00		
1-1	"	cash on hand	9		2.00		
1-1	"	cash on hand	10		2.00		
1-1	"	cash on hand	11		2.00		
1-1	"	cash on hand	12		2.00		
1-1	"	cash on hand	13		2.00		
1-1	"	cash on hand	14		2.00		
1-1	"	cash on hand	15		2.00		
1-1	"	cash on hand	16		2.00		
1-1	"	cash on hand	17		2.00		
1-1	"	cash on hand	18		2.00		
1-1	"	cash on hand	19		2.00		
1-1	"	cash on hand	20		2.00		
1-1	"	cash on hand	21		2.00		
1-1	"	cash on hand	22		2.00		
1-1	"	cash on hand	23		2.00		
1-1	"	cash on hand	24		2.00		
1-1	"	cash on hand	25		2.00		
1-1	"	cash on hand	26		2.00		
1-1	"	cash on hand	27		2.00		
1-1	"	cash on hand	28		2.00		
1-1	"	cash on hand	29		2.00		
1-1	"	cash on hand	30		2.00		

"Think for yourself, if you would become wise."

9

ORIGINAL ENTRY FARM LEDGER

TITLE *Sale*

No. *9*

DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE
Jan 1	H. Hubbard	Inventory card 346	1	15.00		
" 1	"	174 bul 1 lb 10 1/2 1/2	31		2.00	
" 1	"	175 " 25 " 1 3/4 1/2	32		2.00	
" 1	"	176 " 1 3/4 1/2	33		2.00	
" 1	"	177 " 1 3/4 1/2	34		2.00	
" 1	"	178 " 1 3/4 1/2	35		2.00	
" 1	"	179 " 1 3/4 1/2	36		2.00	
" 1	"	180 " 1 3/4 1/2	37		2.00	
" 1	"	181 " 1 3/4 1/2	38		2.00	
" 1	"	182 " 1 3/4 1/2	39		2.00	
" 1	"	183 " 1 3/4 1/2	40		2.00	
" 1	"	184 " 1 3/4 1/2	41		2.00	
" 1	"	185 " 1 3/4 1/2	42		2.00	
" 1	"	186 " 1 3/4 1/2	43		2.00	
" 1	"	187 " 1 3/4 1/2	44		2.00	
" 1	"	188 " 1 3/4 1/2	45		2.00	
" 1	"	189 " 1 3/4 1/2	46		2.00	
" 1	"	190 " 1 3/4 1/2	47		2.00	
" 1	"	191 " 1 3/4 1/2	48		2.00	
" 1	"	192 " 1 3/4 1/2	49		2.00	
" 1	"	193 " 1 3/4 1/2	50		2.00	
" 1	"	194 " 1 3/4 1/2	51		2.00	
" 1	"	195 " 1 3/4 1/2	52		2.00	
" 1	"	196 " 1 3/4 1/2	53		2.00	
" 1	"	197 " 1 3/4 1/2	54		2.00	
" 1	"	198 " 1 3/4 1/2	55		2.00	
" 1	"	199 " 1 3/4 1/2	56		2.00	
" 1	"	200 " 1 3/4 1/2	57		2.00	
" 1	"	201 " 1 3/4 1/2	58		2.00	
" 1	"	202 " 1 3/4 1/2	59		2.00	
" 1	"	203 " 1 3/4 1/2	60		2.00	
" 1	"	204 " 1 3/4 1/2	61		2.00	
" 1	"	205 " 1 3/4 1/2	62		2.00	
" 1	"	206 " 1 3/4 1/2	63		2.00	
" 1	"	207 " 1 3/4 1/2	64		2.00	
" 1	"	208 " 1 3/4 1/2	65		2.00	
" 1	"	209 " 1 3/4 1/2	66		2.00	
" 1	"	210 " 1 3/4 1/2	67		2.00	
" 1	"	211 " 1 3/4 1/2	68		2.00	
" 1	"	212 " 1 3/4 1/2	69		2.00	
" 1	"	213 " 1 3/4 1/2	70		2.00	
" 1	"	214 " 1 3/4 1/2	71		2.00	
" 1	"	215 " 1 3/4 1/2	72		2.00	
" 1	"	216 " 1 3/4 1/2	73		2.00	
" 1	"	217 " 1 3/4 1/2	74		2.00	
" 1	"	218 " 1 3/4 1/2	75		2.00	
" 1	"	219 " 1 3/4 1/2	76		2.00	
" 1	"	220 " 1 3/4 1/2	77		2.00	
" 1	"	221 " 1 3/4 1/2	78		2.00	
" 1	"	222 " 1 3/4 1/2	79		2.00	
" 1	"	223 " 1 3/4 1/2	80		2.00	
" 1	"	224 " 1 3/4 1/2	81		2.00	
" 1	"	225 " 1 3/4 1/2	82		2.00	
" 1	"	226 " 1 3/4 1/2	83		2.00	
" 1	"	227 " 1 3/4 1/2	84		2.00	
" 1	"	228 " 1 3/4 1/2	85		2.00	
" 1	"	229 " 1 3/4 1/2	86		2.00	
" 1	"	230 " 1 3/4 1/2	87		2.00	
" 1	"	231 " 1 3/4 1/2	88		2.00	
" 1	"	232 " 1 3/4 1/2	89		2.00	
" 1	"	233 " 1 3/4 1/2	90		2.00	
" 1	"	234 " 1 3/4 1/2	91		2.00	
" 1	"	235 " 1 3/4 1/2	92		2.00	
" 1	"	236 " 1 3/4 1/2	93		2.00	
" 1	"	237 " 1 3/4 1/2	94		2.00	
" 1	"	238 " 1 3/4 1/2	95		2.00	
" 1	"	239 " 1 3/4 1/2	96		2.00	
" 1	"	240 " 1 3/4 1/2	97		2.00	
" 1	"	241 " 1 3/4 1/2	98		2.00	
" 1	"	242 " 1 3/4 1/2	99		2.00	
" 1	"	243 " 1 3/4 1/2	100		2.00	

0

ORIGINAL ENTRY FARM LEDGER

TITLE

OPPOSITE TITLE

EXPLANATION

POSTED
TO NO.

DEBITS

CREDITS

BALANCE

DATE

No. 11

1904						
Jan 1	H. Hubbard	Inventory card 346	1	15.00		
" 1	"	174 bul 1 lb 10 1/2 1/2	31		2.00	
" 1	"	175 " 25 " 1 3/4 1/2	32		2.00	
" 1	"	176 " 1 3/4 1/2	33		2.00	
" 1	"	177 " 1 3/4 1/2	34		2.00	
" 1	"	178 " 1 3/4 1/2	35		2.00	
" 1	"	179 " 1 3/4 1/2	36		2.00	
" 1	"	180 " 1 3/4 1/2	37		2.00	
" 1	"	181 " 1 3/4 1/2	38		2.00	
" 1	"	182 " 1 3/4 1/2	39		2.00	
" 1	"	183 " 1 3/4 1/2	40		2.00	
" 1	"	184 " 1 3/4 1/2	41		2.00	
" 1	"	185 " 1 3/4 1/2	42		2.00	
" 1	"	186 " 1 3/4 1/2	43		2.00	
" 1	"	187 " 1 3/4 1/2	44		2.00	
" 1	"	188 " 1 3/4 1/2	45		2.00	
" 1	"	189 " 1 3/4 1/2	46		2.00	
" 1	"	190 " 1 3/4 1/2	47		2.00	
" 1	"	191 " 1 3/4 1/2	48		2.00	
" 1	"	192 " 1 3/4 1/2	49		2.00	
" 1	"	193 " 1 3/4 1/2	50		2.00	
" 1	"	194 " 1 3/4 1/2	51		2.00	
" 1	"	195 " 1 3/4 1/2	52		2.00	
" 1	"	196 " 1 3/4 1/2	53		2.00	
" 1	"	197 " 1 3/4 1/2	54		2.00	
" 1	"	198 " 1 3/4 1/2	55		2.00	
" 1	"	199 " 1 3/4 1/2	56		2.00	
" 1	"	200 " 1 3/4 1/2	57		2.00	
" 1	"	201 " 1 3/4 1/2	58		2.00	
" 1	"	202 " 1 3/4 1/2	59		2.00	
" 1	"	203 " 1 3/4 1/2	60		2.00	
" 1	"	204 " 1 3/4 1/2	61		2.00	
" 1	"	205 " 1 3/4 1/2	62		2.00	
" 1	"	206 " 1 3/4 1/2	63		2.00	
" 1	"	207 " 1 3/4 1/2	64		2.00	
" 1	"	208 " 1 3/4 1/2	65		2.00	
" 1	"	209 " 1 3/4 1/2	66		2.00	
" 1	"	210 " 1 3/4 1/2	67		2.00	
" 1	"	211 " 1 3/4 1/2	68		2.00	
" 1	"	212 " 1 3/4 1/2	69		2.00	
" 1	"	213 " 1 3/4 1/2	70		2.00	
" 1	"	214 " 1 3/4 1/2	71		2.00	
" 1	"	215 " 1 3/4 1/2	72		2.00	
" 1	"	216 " 1 3/4 1/2	73		2.00	
" 1	"	217 " 1 3/4 1/2	74		2.00	
" 1	"	218 " 1 3/4 1/2	75		2.00	
" 1	"	219 " 1 3/4 1/2	76		2.00	
" 1	"	220 " 1 3/4 1/2	77		2.00	
" 1	"	221 " 1 3/4 1/2	78		2.00	
" 1	"	222 " 1 3/4 1/2	79		2.00	
" 1	"	223 " 1 3/4 1/2	80		2.00	
" 1	"	224 " 1 3/4 1/2	81		2.00	
" 1	"	225 " 1 3/4 1/2	82		2.00	
" 1	"	226 " 1 3/4 1/2	83		2.00	
" 1	"	227 " 1 3/4 1/2	84		2.00	
" 1	"	228 " 1 3/4 1/2	85		2.00	
" 1	"	229 " 1 3/4 1/2	86		2.00	
" 1	"	230 " 1 3/4 1/2	87		2.00	
" 1	"	231 " 1 3/4 1/2	88		2.00	
" 1	"	232 " 1 3/4 1/2	89		2.00	
" 1	"	233 " 1 3/4 1/2	90		2.00	
" 1	"	234 " 1 3/4 1/2	91		2.00	
" 1	"	235 " 1 3/4 1/2	92		2.00	
" 1	"	236 " 1 3/4 1/2	93		2.00	
" 1	"	237 " 1 3/4 1/2	94		2.00	
" 1	"	238 " 1 3/4 1/2	95		2.00	
" 1	"	239 " 1 3/4 1/2	96		2.00	
" 1	"	240 " 1 3/4 1/2	97		2.00	
" 1	"	241 " 1 3/4 1/2	98		2.00	
" 1	"	242 " 1 3/4 1/2	99		2.00	
" 1	"	243 " 1 3/4 1/2	100		2.00	

Positive anything is better than negative nothing.—Hubbard.

ORIGINAL ENTRY FARM LEDGER							
TITLE <i>Corn</i>				No. <i>11</i>			
DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE	
1904							
Jan 1	F. G. Hubbard	Inventory card 31	1	22 14			
" 31	Labor	man's man memo 31		63			
" 31	"	labor " 31		63			
" 31	Feed	cattle " 33			1278		
" 31	"	horses " 33			157		
" 31	"	hogs " 33			2119		
" 31	"	poultry " 33			167		
	Balance	Inventory card 31	2	23 50	1667		
" 31	Balance		2		1667		
				22268	22268		

ORIGINAL ENTRY FARM LEDGER							
TITLE <i>Hay</i>				No. <i>12</i>			
DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE	
1904							
Jan 1	F. G. Hubbard	Inventory card 31	1	23 77			
" 31	Feed	cattle's hay memo 33			1378		
" 31	"	horses " 33			116		
	Balance	Inventory card 31	2	23 77	2594		
				2377	2594		

It is just as well to leave a few things unsaid.—Hubbard.

3

ORIGINAL ENTRY FARM LEDGER

TITLE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEB TS	CRED TS	BALANCE
1891	1892	1893	1894	1895	1896	1897
1898	1899	1900	1901	1902	1903	1904
1905	1906	1907	1908	1909	1910	1911
1912	1913	1914	1915	1916	1917	1918
1919	1920	1921	1922	1923	1924	1925
1926	1927	1928	1929	1930	1931	1932
1933	1934	1935	1936	1937	1938	1939
1940	1941	1942	1943	1944	1945	1946
1947	1948	1949	1950	1951	1952	1953
1954	1955	1956	1957	1958	1959	1960
1961	1962	1963	1964	1965	1966	1967
1968	1969	1970	1971	1972	1973	1974
1975	1976	1977	1978	1979	1980	1981
1982	1983	1984	1985	1986	1987	1988
1989	1990	1991	1992	1993	1994	1995
1996	1997	1998	1999	2000	2001	2002
2003	2004	2005	2006	2007	2008	2009
2010	2011	2012	2013	2014	2015	2016
2017	2018	2019	2020	2021	2022	2023
2024	2025	2026	2027	2028	2029	2030
2031	2032	2033	2034	2035	2036	2037
2038	2039	2040	2041	2042	2043	2044
2045	2046	2047	2048	2049	2050	2051
2052	2053	2054	2055	2056	2057	2058
2059	2060	2061	2062	2063	2064	2065
2066	2067	2068	2069	2070	2071	2072
2073	2074	2075	2076	2077	2078	2079
2080	2081	2082	2083	2084	2085	2086
2087	2088	2089	2090	2091	2092	2093
2094	2095	2096	2097	2098	2099	2100
2101	2102	2103	2104	2105	2106	2107
2108	2109	2110	2111	2112	2113	2114
2115	2116	2117	2118	2119	2120	2121
2122	2123	2124	2125	2126	2127	2128
2129	2130	2131	2132	2133	2134	2135
2136	2137	2138	2139	2140	2141	2142
2143	2144	2145	2146	2147	2148	2149
2150	2151	2152	2153	2154	2155	2156
2157	2158	2159	2160	2161	2162	2163
2164	2165	2166	2167	2168	2169	2170
2171	2172	2173	2174	2175	2176	2177
2178	2179	2180	2181	2182	2183	2184
2185	2186	2187	2188	2189	2190	2191
2192	2193	2194	2195	2196	2197	2198
2199	2200	2201	2202	2203	2204	2205
2206	2207	2208	2209	2210	2211	2212
2213	2214	2215	2216	2217	2218	2219
2220	2221	2222	2223	2224	2225	2226
2227	2228	2229	2230	2231	2232	2233
2234	2235	2236	2237	2238	2239	2240
2241	2242	2243	2244	2245	2246	2247
2248	2249	2250	2251	2252	2253	2254
2255	2256	2257	2258	2259	2260	2261
2262	2263	2264	2265	2266	2267	2268
2269	2270	2271	2272	2273	2274	2275
2276	2277	2278	2279	2280	2281	2282
2283	2284	2285	2286	2287	2288	2289
2290	2291	2292	2293	2294	2295	2296
2297	2298	2299	2300	2301	2302	2303
2304	2305	2306	2307	2308	2309	2310
2311	2312	2313	2314	2315	2316	2317
2318	2319	2320	2321	2322	2323	2324
2325	2326	2327	2328	2329	2330	2331
2332	2333	2334	2335	2336	2337	2338
2339	2340	2341	2342	2343	2344	2345
2346	2347	2348	2349	2350	2351	2352
2353	2354	2355	2356	2357	2358	2359
2360	2361	2362	2363	2364	2365	2366
2367	2368	2369	2370	2371	2372	2373
2374	2375	2376	2377	2378	2379	2380
2381	2382	2383	2384	2385	2386	2387
2388	2389	2390	2391	2392	2393	2394
2395	2396	2397	2398	2399	2400	2401
2402	2403	2404	2405	2406	2407	2408
2409	2410	2411	2412	2413	2414	2415
2416	2417	2418	2419	2420	2421	2422
2423	2424	2425	2426	2427	2428	2429
2430	2431	2432	2433	2434	2435	2436
2437	2438	2439	2440	2441	2442	2443
2444	2445	2446	2447	2448	2449	2450
2451	2452	2453	2454	2455	2456	2457
2458	2459	2460	2461	2462	2463	2464
2465	2466	2467	2468	2469	2470	2471
2472	2473	2474	2475	2476	2477	2478
2479	2480	2481	2482	2483	2484	2485
2486	2487	2488	2489	2490	2491	2492
2493	2494	2495	2496	2497	2498	2499
2500	2501	2502	2503	2504	2505	2506
2507	2508	2509	2510	2511	2512	2513
2514	2515	2516	2517	2518	2519	2520
2521	2522	2523	2524	2525	2526	2527
2528	2529	2530	2531	2532	2533	2534
2535	2536	2537	2538	2539	2540	2541
2542	2543	2544	2545	2546	2547	2548
2549	2550	2551	2552	2553	2554	2555
2556	2557	2558	2559	2560	2561	2562
2563	2564	2565	2566	2567	2568	2569
2570	2571	2572	2573	2574	2575	2576
2577	2578	2579	2580	2581	2582	2583
2584	2585	2586	2587	2588	2589	2590
2591	2592	2593	2594	2595	2596	2597
2598	2599	2600	2601	2602	2603	2604
2605	2606	2607	2608	2609	2610	2611
2612	2613	2614	2615	2616	2617	2618
2619	2620	2621	2622	2623	2624	2625
2626	2627	2628	2629	2630	2631	2632
2633	2634	2635	2636	2637	2638	2639
2640	2641	2642	2643	2644	2645	2646
2647	2648	2649	2650	2651	2652	2653
2654	2655	2656	2657	2658	2659	2660
2661	2662	2663	2664	2665	2666	2667
2668	2669	2670	2671	2672	2673	2674
2675	2676	2677	2678	2679	2680	2681
2682	2683	2684	2685	2686	2687	2688
2689	2690	2691	2692	2693	2694	2695
2696	2697	2698	2699	2700	2701	2702
2703	2704	2705	2706	2707	2708	2709
2710	2711	2712	2713	2714	2715	2716
2717	2718	2719	2720	2721	2722	2723
2724	2725	2726	2727	2728	2729	2730
2731	2732	2733	2734	2735	2736	2737
2738	2739	2740	2741	2742	2743	2744
2745	2746	2747	2748	2749	2750	2751
2752	2753	2754	2755	2756	2757	2758
2759	2760	2761	2762	2763	2764	2765
2766	2767	2768	2769	2770	2771	2772
2773	2774	2775	2776	2777	2778	2779
2780	2781	2782	2783	2784	2785	2786
2787	2788	2789	2790	2791	2792	2793
2794	2795	2796	2797	2798	2799	2800
2801	2802	2803	2804	2805	2806	2807
2808	2809	2810	2811	2812	2813	2814
2815	2816	2817	2818	2819	2820	2821
2822	2823	2824	2825	2826	2827	2828
2829	2830	2831	2832	2833	2834	2835
2836	2837	2838	2839	2840	2841	2842
2843	2844	2845	2846	2847	2848	2849
2850	2851	2852	2853	2854	2855	2856
2857	2858	2859	2860	2861	2862	2863
2864	2865	2866	2867	2868	2869	2870
2871	2872	2873	2874	2875	2876	2877
2878	2879	2880	2881	2882	2883	2884
2885	2886	2887	2888	2889	2890	2891
2892	2893	2894	2895	2896	2897	2898
2899	2900	2901	2902	2903	2904	2905
2906	2907	2908	2909	2910	2911	2912
2913	2914	2915	2916	2917	2918	2919
2920	2921	2922	2923	2924	2925	2926
2927	2928	2929	2930	2931	2932	2933
2934	2935	2936	2937	2938	2939	2940
2941	2942	2943	2944	2945	2946	2947
2948	2949	2950	2951	2952	2953	2954
2955	2956	2957	2958	2959	2960	2961
2962	2963	2964	2965	2966	2967	2968
2969	2970	2971	2972	2973	2974	2975
2976	2977	2978	2979	2980	2981	2982
2983	2984	2985	2986	2987	2988	2989
2990	2991	2992	2993	2994	2995	2996
2997	2998	2999	3000	3001	3002	3003
3004	3005	3006	3007	3008	3009	3010
3011	3012	3013	3014	3015	3016	3017
3018	3019	3020	3021	3022	3023	3024
3025	3026	3027	3028	3029	3030	3031
3032	3033	3034	3035	3036	3037	3038
3039	3040	3041	3042	3043	3044	3045
3046	3047	3048	3049	3050	3051	3052
3053	3054	3055	3056	3057	3058	3059
3060	3061	3062	3063	3064	3065	3066
3067	3068	3069	3070	3071	3072	3073
3074	3075	3076	3077	3078	3079	3080
3081	3082	3083	3084	3085	3086	3087
3088	3089	3090	3091	3092	3093	3094
3095	3096	3097	3098	3099	3100	3101
3102	3103	3104	3105	3106	3107	3108
3109	3110	3111	3112	3113	3114	3115
3116	3117	3118	3119	3120	3121	3122
3123	3124	3125	3126	3127	3128	

DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO	DEBITS	CREDITS	BALANCE
1914						
1914				1 1/2 1/2	1 1/2 1/2	
				1 1/2 1/2	1 1/2 1/2	

[illegible]

Get hold and hang on and you will succeed.—Hubbard.

ORIGINAL ENTRY FARM LEDGER							
TITLE <i>Farm Expense</i>				No. <i>17</i>			
DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE	
1912 1	12/27	account book	5	45			
2	12/28	ledger	27	50			
3	12/29	stationery	31	20			
4	12/30	cutting etc.	31	12 1/2			
5	12/31	from subscription	31	2 25			
6	12/31	to cash	31	16 1/2			
7	12/31		25	15	1 25		
				142	142		

ORIGINAL ENTRY FARM LEDGER							
TITLE <i>Mercantile Co</i>				No. <i>18</i>			
DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE	
1912 1	12/27	Butter 10#	5	2 20			
2	12/28	" "	5		1 15		
3	12/29	chopped	15		70		
4	12/30	apples etc. 5#	14		65		
5	12/31	to cash	14		10		
6	12/31	to cash	15		30		
7	12/31	Butter 5#	5	1 10			
8	12/31	to cash	15		1 30		
9	12/31	to cash	15				
10	12/31	to cash	15				
11	12/31	to cash	15				
12	12/31	to cash	15				
13	12/31	to cash	15				
14	12/31	to cash	15				
15	12/31	to cash	15				
16	12/31	to cash	15				
17	12/31	to cash	15				
18	12/31	to cash	15				
19	12/31	to cash	15				
20	12/31	to cash	15				
21	12/31	to cash	15				
22	12/31	to cash	15				
23	12/31	to cash	15				
24	12/31	to cash	15				
25	12/31	to cash	15				
26	12/31	to cash	15				
27	12/31	to cash	15				
28	12/31	to cash	15				
29	12/31	to cash	15				
30	12/31	to cash	15				
31	12/31	to cash	15				
32	12/31	to cash	15				
33	12/31	to cash	15				
34	12/31	to cash	15				
35	12/31	to cash	15				
36	12/31	to cash	15				
37	12/31	to cash	15				
38	12/31	to cash	15				
39	12/31	to cash	15				
40	12/31	to cash	15				
41	12/31	to cash	15				
42	12/31	to cash	15				
43	12/31	to cash	15				
44	12/31	to cash	15				
45	12/31	to cash	15				
46	12/31	to cash	15				
47	12/31	to cash	15				
48	12/31	to cash	15				
49	12/31	to cash	15				
50	12/31	to cash	15				
51	12/31	to cash	15				
52	12/31	to cash	15				
53	12/31	to cash	15				
54	12/31	to cash	15				
55	12/31	to cash	15				
56	12/31	to cash	15				
57	12/31	to cash	15				
58	12/31	to cash	15				
59	12/31	to cash	15				
60	12/31	to cash	15				
61	12/31	to cash	15				
62	12/31	to cash	15				
63	12/31	to cash	15				
64	12/31	to cash	15				
65	12/31	to cash	15				
66	12/31	to cash	15				
67	12/31	to cash	15				
68	12/31	to cash	15				
69	12/31	to cash	15				
70	12/31	to cash	15				
71	12/31	to cash	15				
72	12/31	to cash	15				
73	12/31	to cash	15				
74	12/31	to cash	15				
75	12/31	to cash	15				
76	12/31	to cash	15				
77	12/31	to cash	15				
78	12/31	to cash	15				
79	12/31	to cash	15				
80	12/31	to cash	15				
81	12/31	to cash	15				
82	12/31	to cash	15				
83	12/31	to cash	15				
84	12/31	to cash	15				
85	12/31	to cash	15				
86	12/31	to cash	15				
87	12/31	to cash	15				
88	12/31	to cash	15				
89	12/31	to cash	15				
90	12/31	to cash	15				
91	12/31	to cash	15				
92	12/31	to cash	15				
93	12/31	to cash	15				
94	12/31	to cash	15				
95	12/31	to cash	15				
96	12/31	to cash	15				
97	12/31	to cash	15				
98	12/31	to cash	15				
99	12/31	to cash	15				
100	12/31	to cash	15				

Who accepts from another, sells his freedom.—German.

ORIGINAL ENTRY FARM LEDGER

No. 14

DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE
11/16	Wm. Bush	grinding	13	1/2		
" 22 "	"	"	34	1/2		
" 21 "	"	"	31	1/2		
" 20 "	"	"	4	1/2		
" 19 "	"	"		1/2		
" 18 "	"	"		1/2		
" 17 "	"	"		1/2		
" 16 "	"	"		1/2		
" 15 "	"	"		1/2		
" 14 "	"	"		1/2		
" 13 "	"	"		1/2		
" 12 "	"	"		1/2		
" 11 "	"	"		1/2		
" 10 "	"	"		1/2		
" 9 "	"	"		1/2		
" 8 "	"	"		1/2		
" 7 "	"	"		1/2		
" 6 "	"	"		1/2		
" 5 "	"	"		1/2		
" 4 "	"	"		1/2		
" 3 "	"	"		1/2		
" 2 "	"	"		1/2		
" 1 "	"	"		1/2		

ORIGINAL ENTRY FARM LEDGER

No. 20

DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE
11/16	Wm. Bush	grinding	13	1/2		
" 22 "	"	"	34	1/2		
" 21 "	"	"	31	1/2		
" 20 "	"	"	4	1/2		
" 19 "	"	"		1/2		
" 18 "	"	"		1/2		
" 17 "	"	"		1/2		
" 16 "	"	"		1/2		
" 15 "	"	"		1/2		
" 14 "	"	"		1/2		
" 13 "	"	"		1/2		
" 12 "	"	"		1/2		
" 11 "	"	"		1/2		
" 10 "	"	"		1/2		
" 9 "	"	"		1/2		
" 8 "	"	"		1/2		
" 7 "	"	"		1/2		
" 6 "	"	"		1/2		
" 5 "	"	"		1/2		
" 4 "	"	"		1/2		
" 3 "	"	"		1/2		
" 2 "	"	"		1/2		
" 1 "	"	"		1/2		

"Not to advance is to recede."

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ORIGINAL ENTRY FARM LEDGER

TITLE <i>Account receivable</i>				No. <i>21</i>	
DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS
<i>1895</i>	<i>John J. Spalding</i>	<i>for 5 gal. and cream</i>	<i>18</i>	<i>1.00</i>	
<i>1895</i>	<i>John J. Spalding</i>	<i>for 5 gal. and cream</i>	<i>18</i>	<i>1.00</i>	
				<i>1.00</i>	<i>1.00</i>

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ORIGINAL ENTRY FARM LEDGER

TITLE <i>John J. Spalding</i>				No. <i>22</i>	
DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS
<i>1895</i>	<i>John J. Spalding</i>	<i>for 5 gal. and cream</i>	<i>18</i>	<i>1.00</i>	
<i>1895</i>	<i>John J. Spalding</i>	<i>for 5 gal. and cream</i>	<i>18</i>	<i>1.00</i>	
				<i>1.00</i>	<i>1.00</i>

Approve not of him who commends all you say.—Franklin.

FARM ACCOUNTS.

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[illegible]

ORIGINAL ENTRY FARM LEDGER					No. 24		
TITLE	DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE
	1913	Balance	cream 2 gal	58	1/2	1/2	
				26			1/2
					1/2	1/2	

Necessity never made a good bargain.—Franklin.

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ORIGINAL ENTRY FARM LEDGER

TITLE *Dr. & Cr.* No. *25*

DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE
1/1	Real Estate		2	2.16		
2	Wages		16	2.16		
3	Wages		16	1.50		
3	Wages		6	1.20		
4	Wages		16	1.13		
5	Wages		16	1.13		
6	Wages		2		7.20	
7	Wages		1	1.13		
8	Wages		16	2.16		
9	Wages		16	2.16		
10	Wages		16	2.16		
11	Wages		16	2.16		
12	Wages		16	2.16		
13	Wages		16	2.16		
14	Wages		16	2.16		
15	Wages		16	2.16		
16	Wages		16	2.16		
17	Wages		16	2.16		
18	Wages		16	2.16		
19	Wages		16	2.16		
20	Wages		16	2.16		
21	Wages		16	2.16		
22	Wages		16	2.16		
23	Wages		16	2.16		
24	Wages		16	2.16		
25	Wages		16	2.16		
26	Wages		16	2.16		
27	Wages		16	2.16		
28	Wages		16	2.16		
29	Wages		16	2.16		
30	Wages		16	2.16		
31	Wages		16	2.16		
32	Wages		16	2.16		
33	Wages		16	2.16		
34	Wages		16	2.16		
35	Wages		16	2.16		
36	Wages		16	2.16		
37	Wages		16	2.16		
38	Wages		16	2.16		
39	Wages		16	2.16		
40	Wages		16	2.16		
41	Wages		16	2.16		
42	Wages		16	2.16		
43	Wages		16	2.16		
44	Wages		16	2.16		
45	Wages		16	2.16		
46	Wages		16	2.16		
47	Wages		16	2.16		
48	Wages		16	2.16		
49	Wages		16	2.16		
50	Wages		16	2.16		
51	Wages		16	2.16		
52	Wages		16	2.16		
53	Wages		16	2.16		
54	Wages		16	2.16		
55	Wages		16	2.16		
56	Wages		16	2.16		
57	Wages		16	2.16		
58	Wages		16	2.16		
59	Wages		16	2.16		
60	Wages		16	2.16		
61	Wages		16	2.16		
62	Wages		16	2.16		
63	Wages		16	2.16		
64	Wages		16	2.16		
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100	Wages		16	2.16		

6

ORIGINAL ENTRY FARM LEDGER

TITLE *Balance* No. *26*

DATE	OPPOSITE TITLE	EXPLANATION	POSTED TO NO.	DEBITS	CREDITS	BALANCE
1/1	Real Estate		2	2.16		
2	Wages		16	2.16		
3	Wages		16	1.50		
4	Wages		6	1.20		
5	Wages		16	1.13		
6	Wages		16	1.13		
7	Wages		2		7.20	
8	Wages		1	1.13		
9	Wages		16	2.16		
10	Wages		16	2.16		
11	Wages		16	2.16		
12	Wages		16	2.16		
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14	Wages		16	2.16		
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100	Wages		16	2.16		

That man is best educated who is most useful.—Hubbard.

"THE ESCAPED COW".—From the original painting in the Muses
National Du Louvre, Paris. By Julien Dupré.

CHAPTER V.

PRACTICE WORK.

Feb. 1.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 3....Set aside for home use: 1 gallon milk, 1 pint cream.

Feb. 2.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 1....Set aside for home use: 1 gallon milk, 6 eggs.

Feb. 3.—Sold 1 gallon cream 80c; $4\frac{1}{4}$ pounds butter at 23 $\frac{1}{2}$ c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling grist for feed 1 man and team 4, 2 men $\frac{3}{4}$Eggs laid 1....Set aside for home use: 1 gallon milk, 3 quarts cream.

Feb. 4.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 2....Set aside for home use: 5 quarts milk, 3 quarts cream, 6 eggs.

Feb. 5.—Paid personal property taxes \$6.51 (*Charge Farm Expense*); medicine 50c; binder twine \$22.50; wood \$8; kerosene 15c; stationery 27c....Bought of Mercantile Co. on account, groceries 50c....Sold 81 bushels and 8 pounds of oats at 35c; $5\frac{1}{2}$ quarts of cream at 20c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $1\frac{1}{3}$; marketing oats 1 man and team 3, 2 men $\frac{1}{2}$Eggs laid 1....Set aside for home use: $4\frac{1}{2}$ quarts milk, 1 pint cream.

Weight of feeds fed to live stock to-day: Cattle—Shredded corn fodder 135 lbs., unshredded corn fodder 139 lbs., hay 129 lbs., ground feed 80 lbs., oats 2 lbs., skim milk 57 lbs.; horses—Hay 119 lbs., oats 46 lbs., corn on cob 11 lbs.; hogs—Corn on cob 209 lbs. and all skim milk and butter-milk not otherwise used; poultry—Corn on cob 10 lbs., oats 11 lbs.

The weight of milk given by each cow morning and evening was as follows: Red Heifer, morning 6.9 lbs., evening

Troubles grow by recounting them.—Hubbard.

7.3 lbs.; Nell, morning 11.2 lbs., evening 11.8 lbs.; Black and White Heifer, morning 5 lbs., evening 5.1 lbs.; Crossy, morning 10.9 lbs., evening 10.7 lbs.; Whitey, morning 8.1 lbs., evening 7.9 lbs.; Black and White Cow, morning 8.8 lbs., evening 8.7 lbs.; Durham, morning 9.1 lbs., evening 9.2 lbs.; Dot, morning 14.6 lbs., evening 14.5 lbs.; Star, morning 5.2 lbs., evening 5.1 lbs.

Took sample of each cow's milk at both milkings today for composite test.

Feb. 6.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 3....Set aside for home use: $3\frac{1}{2}$ quarts milk, 4 eggs.

Feb. 7.—Sold 6 pounds butter at 22c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 4....Set aside for home use: $4\frac{1}{2}$ quarts milk, 5 pounds butter.

Feb. 8.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 5....Set aside for home use: 1 gallon milk, 5 pounds dressed chicken.

Feb. 9.—Bought flour \$12....Bought of Mercantile Co. on account, sugar \$1....Sold 5 pounds butter at 22c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling wood 1 man and team 4....Eggs laid 4....Set aside for home use: 1 gallon milk, 1 pint cream.

Feb. 10.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 3....Set aside for home use: 1 gallon milk, 1 pint cream, 10 eggs.

Feb. 11.—Paid subscription to "Farmers' Tribune" to Feb. 1, 1905, \$1; clothes-line 70c; tie-rope for horses 25c; medicine 10c....Sold 5 pounds butter at 22c; $4\frac{3}{4}$ quarts cream at 20c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 4....Set aside for home use: 3 quarts milk, 4 quarts cream.

Feb. 12.—Paid A. O. U. W. assessment \$1....Bought of Mercantile Co. on account, groceries 40c; overalls 50c....Sold Mercantile Co. on account, 5 pounds butter at 22c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$

"What are you? Not what you have been."

Eggs laid 4....Set aside for home use: 1 gallon milk.

Feb. 13.—Bought oyster shells for poultry 25c; shoe repairs 15c....Sold 5 lbs. butter at 25c; 3 quarts cream at 20c....Gave to Mrs. Riddell $11\frac{1}{2}$ lbs. butter valued at 22c. per pound....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 8....Set aside for home use: 1 gallon milk, 1 pint cream.

Feb. 14.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 5....Set aside for home use: 5 pounds butter, 5 quarts milk, 1 pint cream, 4 eggs.

Feb. 15.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 9....Set aside for home use: 1 gallon milk, 1 quart cream, $4\frac{1}{2}$ pounds dressed chicken.

Weight of feeds fed to live stock to-day: Cattle—Shredded corn fodder 134 lbs., unshredded corn fodder 141 lbs., hay 130 lbs., ground feed 62 lbs., oats 2 lbs., skim milk 57 lbs.; horses—Hay 121 lbs, oats 46 lbs., corn on cob 11 lbs.; hogs—Corn on cob 211 lbs. and all skim milk and butter-milk not otherwise used; poultry—Corn on cob 10 lbs., oats 10 lbs.

The weight of milk given by each cow, morning and evening, was as follows: Red Heifer, morning 7 lbs., evening 7.2 lbs.; Nell, morning 11.5 lbs., evening 11.9 lbs.; Black and White Heifer, morning 4.9 lbs., evening 4.9 lbs.; Crossy, morning 10.6 lbs., evening 10.8 lbs.; Whitey, morning 7.3 lbs., evening 7.2 lbs.; Black and White Cow, morning 8.5 lbs., evening 8.6 lbs.; Durham, morning 9.3 lbs., evening 9.2 lbs.; Dot, morning 14.6 lbs., evening 14.7 lbs.; Star, morning 4.9 lbs., evening 4.7 lbs

Took sample of each cow's milk at both milkings to-day for composite test.

Feb. 16.—Sold 5 pounds butter at 23c....Sold Mercantile Co. on account, $16\frac{1}{4}$ pounds butter at 20c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; sacking oats for market 2 men $\frac{1}{2}$; sacking barley for grist 2 men $\frac{1}{2}$Eggs laid 10....Set aside for home use: $4\frac{1}{2}$ quarts milk, 1 pint cream, 10 eggs.

The world treats you as well as you treat it.—Hubbard.

Feb. 17.—Paid sleigh repairs 50c; saw filing 60c; oil meal for cattle \$1.65; grinding feed 60c; postal cards 24c . . . Bought of Mercantile Co. on account, groceries \$1.90; lamp chimney 10c . . . Sold 95 bushels oats at 35c . . . Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling grist 1 man and team 3 . . . Eggs laid 6 . . . Set aside for home use: $4\frac{3}{4}$ quarts milk, 3 quarts cream.

Feb. 18.—Paid for 1 pair stockings 25c; Degree of Honor assessment \$2 . . . Bought of Mercantile Co. on account, 1 broom 35c . . . Sold to Mercantile Co. on account, 10 pounds butter at 22c . . . Sold 11 bushels barley at $42\frac{3}{4}$ c . . . Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$. . . Eggs laid 11 . . . Set aside for home use: 1 gallon milk, 1 pint cream.

Feb. 19.—Bought wood \$4.50 . . . Bought of Mercantile Co. on account, crackers 25c; cloth and ribbons \$1.43 . . . Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; cutting wood 1 man $\frac{1}{2}$. . . Eggs laid 8 . . . Set aside for home use: $4\frac{1}{2}$ quarts milk, 1 pint cream, 8 eggs.

Feb. 20.—Bought wood \$4.50; medicine 15c . . . Bought of Mercantile Co. on account, kerosene and oranges 54c . . . Sold 1 gallon cream at 80c . . . Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling wood 1 man and team 3, cutting wood 1 man 1 . . . Eggs laid 9 . . . Set aside for home use: 1 gallon milk, 1 quart cream.

Feb. 21.—Paid subscription to "American Boy," to February, 1905, \$1 . . . Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$. . . Eggs laid 13 . . . Set aside for home use: 5 pounds of butter, $4\frac{1}{2}$ quarts milk, 1 pint of cream . . . Sold 5 doz. eggs at 25c.

Feb. 22.—Sold 4 dozen eggs at 25c . . . Bought medicine 55c; lemons 10c; candy 5c . . . Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$. . . Eggs laid 8 . . . Set aside for home use: $4\frac{1}{2}$ quarts milk, 1 pint cream, $8\frac{3}{4}$ pounds dressed chicken, 8 eggs.

"You must be dead to many things, if you would rise."

Feb. 23.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 7....Set aside for home use: $6\frac{1}{2}$ quarts milk, 1 quart cream.

Feb. 24.—Sold to Mercantile Co. on account, 10 pounds butter at 22c....Sold to Mrs. Bixby 5 pounds butter at 22c. She paid \$1, balance to be charged to her account....Bought of Mercantile Co. on account, crackers 60c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; cutting wood 1 man 2....Eggs laid 8....Set aside for home use: $4\frac{1}{2}$ quarts milk, 1 pint cream.

Feb. 25.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 10....Set aside for home use: $4\frac{1}{2}$ quarts milk, 10 eggs.

Weight of feeds fed to live stock to-day: Cattle—Shredded corn fodder 136 lbs., unshredded corn fodder 140 lbs., hay 131 lbs., ground feed 62 lbs., oats 2 lbs., skim milk 57 lbs.; horses—Hay 120 lbs., corn on cob 11 lbs., oats 46 lbs.; hogs—Corn on cob 210 lbs. and all skim milk and butter-milk not otherwise used; poultry—Corn on cob 10 lbs., oats 12 lbs.

The weight of milk given by each cow, morning and evening, was as follows: Red Heifer, morning 6.8 lbs., evening 6.5 lbs.; Nell, morning 11.3 lbs., evening 10.7 lbs.; Black and White Heifer, morning 4.5 lbs., evening 4.4 lbs.; Crossy, morning 10.5 lbs., evening 10.4 lbs.; Whitey, morning 6.9 lbs., evening 7 lbs., Black and White Cow, morning 8.7 lbs., evening 8.6 lbs.; Durham, morning 9.1 lbs., evening 9.3 lbs.; Dot, morning 14.5 lbs., evening 14.4 lbs.; Star, morning 4.8 lbs., evening 4.4 lbs.

Took sample of each cow's milk at both milkings to-day for composite test.

Feb. 26.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 10....Set aside for home use: 1 gallon milk, 1 quart cream.

Fashion is a barricade behind which people hide their nothingness.

—Hubbard.

A test was made to-day of the composite samples of each cow's milk taken on the 5th, 15th and 25th of the month. This test shows that the per cent of butter fat contained in each cow's milk was as follows: Red Heifer 3.8; Nell 3.8; Black and White Heifer 4; Crossy 3.6; Whitey 3.8; Black and White Cow 4.2; Durham 3.8; Dot 3.9; Star 4.1.

Cream from this morning's skimming tested 25 per cent butter fat.

Feb. 27.—Bought medicine \$2....Bought of Mercantile Co. on account, sorghum and sugar \$1.50....Sold Mercantile Co. on account, 10 pounds butter at 22c....Sold $1\frac{1}{4}$ quarts cream at 20c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 10....Set aside for home use: 1 gallon milk, 1 pint cream.

Feb. 28.—Bought books and stationery 75c; medicine 25c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 11....Set aside for home use: $4\frac{1}{2}$ quarts milk, 1 pint cream.

Feb. 29.—Sold 10 bushels 18 pounds oats at $33\frac{1}{2}$ c; 2 bushels 8 pounds ear corn at 52c; 303 pounds hay at \$6 per ton....Received for board of F. B. Headley \$11.50:....Sold 4 doz. eggs at 25c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $1\frac{1}{3}$Eggs laid 3....Set aside for home use: 5 pounds of butter, $4\frac{1}{2}$ quarts milk, 1 pint cream, 7 eggs.

The rate of wages during the month is \$18 per month and board. The board is figured at \$2.50 per week.

The prices of feeds and products used during the month are as follows: Corn fodder \$3 per ton; hay \$7 per ton; oats 36c per bushel; corn 35c per bushel; barley 36c per bushel; whole milk \$1 per hundred; skim milk 15c per hundred; cream 80c per gallon; butter 22c per pound; eggs 25c per dozen; dressed chicken 8c per pound.

Reference should be made to the explanations and illustrations in January for guidance in calculating and recording the values on the auxiliary cards.

Creditors have better memories than debtors.—Franklin.

Mar. 1.—Paid for medicine 25c....Bought of Mercantile Co. on account, cream of wheat 15c; underclothing \$1.70; baking powder 40c....Sold Mercantile Co. on account, 15 lbs. butter at 22c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 12....Set aside for home use: $1\frac{1}{8}$ gallons milk, 3 pints cream, 5 eggs.

Mar. 2.—Paid for grinding feed 60c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 8....Set aside for home use: $1\frac{1}{8}$ gallons milk.

Mar. 3.—Paid for nutmegs 10c; barber 10c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 11....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream, 6 eggs, 4 pounds butter.

Mar. 4.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 11....Set aside for home use: $1\frac{1}{4}$ gallons milk, 1 pint cream.

Mar. 5.—Paid postage 10c; medicine \$2.95; pail for house 45c....Bought of Mercantile Co. on account, *soap 25c; yeast 5c; oranges 30c; rubbers and overalls \$1.35; gloves 20c....Sold Mercantile Co. on account, 10 lbs. butter at 22c....Sold to M. G. Hibbard on account, 1 lb. butter 20c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; †churning 1 man 1, 1 woman $\frac{3}{4}$; hauling manure to corn land 2 men and team 3....Eggs laid 11....Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 pint cream, 4 eggs.

Weight of feeds fed to live stock to-day: Cattle—Corn fodder 134 lbs., hay 33 lbs., ground feed 74 lbs., skim milk 65 lbs.; horses—Hay 145 lbs., oats 60 lbs.; hogs—Corn on cob 120 lbs. and all skim milk and buttermilk not otherwise used; poultry—Oats 14 lbs., corn on cob 4 lbs.

The weight of milk given by each cow, morning and evening, was as follows: Red Heifer, morning 6.3 lbs., evening 6.2 lbs.; Nell, morning 9.6 lbs., evening 9.3 lbs.; Black and White Heifer, morning 4 lbs., evening 3.9 lbs.; Crossy, morn-

*Unless otherwise specified charge soap to Family Expense.

†Enter under Man Labor.

ing 10.2 lbs., evening 10.3 lbs.; Whitey, morning 6.5 lbs., evening 6.3 lbs.; Black and White Cow, morning 8.1 lbs., evening 7.9 lbs.; Durham, morning 8.5 lbs., evening 8.4 lbs.; Dot, morning 13.3 lbs., evening, 13.4 lbs.; Star, morning 4 lbs., evening 3.8 lbs.; Holstein, morning 16.8 lbs., evening 17.3 lbs.

Took sample of each cow's milk at both milkings to-day for composite test. Holstein's milk used to-day for first time since birth of calf on the 2d.

Mar. 6.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 13....Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 pint cream.

Mar. 7.—Paid for medicine 50c....Bought of Mercantile Co. on account, cloth and laces \$1; rubbers 55c; tea, salt and kerosene \$1.50....Sold Mercantile Co. on account, 5 lbs. butter at 22c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling manure to corn land 1 man and team $5\frac{1}{2}$Eggs laid 17....Set aside for home use: $1\frac{3}{4}$ gallons milk, 1 pint cream, 8 eggs.

Mar. 8.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling manure to corn land 1 man and team $2\frac{3}{4}$; hauling manure for apple trees 2 men and team $1\frac{1}{2}$ (*Charge Farm Expense*); hauling wood 1 man and team 3; churning 1 man 1 and 1 woman $\frac{1}{2}$Eggs laid 16....Set aside for home use: $1\frac{1}{2}$ gallons milk, $5\frac{1}{2}$ pounds dressed chicken, 3 eggs.

Mar. 9.—Paid for cheese 38c; bananas 15c; filing saw 25c (*Charge Machinery and Implements*); hair cut 20c; caps 75c....Sold Mrs. Sherpy 5 lbs. butter at 22c. She paid \$1, the balance to be charged to her account....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; cutting wood 1 man 1....Eggs laid 25....Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 pint cream.

Mar. 10.—Paid for clothing \$4; medicine 15c; postage 10c; railroad fare and expenses of John Hibbard to Fari-bault and return \$2.10....Bought of Mercantile Co. on

“Read much, but not too many books.”

account, breakfast food 15c; thread 25c; umbrella \$1....
Sold to Mercantile Co. on account, 5 lbs. butter at 22c....
Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$
Eggs laid 21....Set aside for home use: $1\frac{1}{4}$ gallons milk,
1 pint cream, 5 pounds butter.

Mar. 11.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$;
poultry $\frac{1}{3}$; hauling manure to corn land 1 man and team $3\frac{1}{2}$;
churning 1 man $\frac{3}{4}$, 1 woman $\frac{1}{2}$Eggs laid 22....Set aside
for home use: $1\frac{1}{2}$ gallons milk, 3 pints cream, 5 eggs, 4
pounds dressed chicken.

Mar. 12.—Paid for bananas 15c....Sold $\frac{1}{2}$ gallon cream
at 80c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$;
poultry $\frac{1}{3}$; cutting wood 1 man $2\frac{1}{2}$; churning 1 man $\frac{1}{2}$, 1
woman $\frac{1}{2}$Eggs laid 25....Set aside for home use: $1\frac{1}{8}$
gallons milk, 1 pint cream, 6 eggs.

Mar. 13.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$;
poultry $\frac{1}{3}$Eggs laid 26....Set aside for home use: $1\frac{1}{8}$
gallons milk, 1 pint cream, 6 eggs.

Mar. 14.—Paid for medicine \$3.35; fish 30c; thread and
cloth \$1.54; oil meal for cattle 90c..Received cash from F.
B. Headley for 149 lbs. corn on cob at 35c per bu.; 84 lbs. oats
at 36c per bu.; 144 lbs. hay at \$6 per ton....Hours of labor:
Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling manure to
corn land 1 man and team $2\frac{1}{2}$; churning 1 woman $1\frac{1}{2}$
Eggs laid 23....Set aside for home use: $1\frac{3}{8}$ gallons milk,
1 pint cream.

Mar. 15.—Paid for medicine dropper 5c; weighing hogs
20c; barber 35c; nurse for care of daughter 11 days at \$3
....Sold 2,695 lbs. hogs at \$3.05....Hours of labor: Cat-
tle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; marketing hogs 2 men
and 2 teams 5; hauling manure to corn land 2 men and 1
team $2\frac{1}{2}$Eggs laid 22....Set aside for home use: 1 gal-
lon milk, 1 pint cream, 4 eggs.

Weight of feeds fed to live stock to-day: Cattle—Corn
fodder 130 lbs., hay 36 lbs., ground feed 79 lbs., skim milk
65 lbs.; horses—Hay 165 lbs., oats 69 lbs.; hogs—Corn on

Think twice before you speak and then talk to yourself.—Hubbard.

cob 105 lbs. and all skim milk and buttermilk not otherwise used; poultry—Oats 12 lbs., corn on cob 4 lbs.

The weight of milk given by each cow, morning and evening, was as follows: Red Heifer, morning 5.9 lbs., evening 6 lbs.; Nell, morning 9 lbs., evening 8.7 lbs.; Black and White Heifer, morning 3.3 lbs., evening 3 lbs.; Crossy, morning 10.1 lbs., evening 10 lbs.; Whitey, morning 5.9 lbs., evening 6.1 lbs.; Black and White Cow, morning 7.7 lbs., evening 7.4 lbs.; Durham, morning 8.6 lbs., evening 8.2 lbs.; Dot, morning 12.8 lbs., evening 12.5 lbs.; Star, morning 3.5 lbs., evening 3.2 lbs.; Holstein, morning 17.2 lbs., evening 17.3 lbs.

Took sample of each cow's milk at both milkings to-day for composite test.

Mar. 16.—Paid barber 35c. . . . Bought of Mercantile Co. on account, crackers 53c; blanket \$1. . . . Sold Mercantile Co. on account, $13\frac{3}{4}$ lbs. butter at 22c. . . . Received check from Crescent Creamery Co. for milk delivered to them January 25th \$8.44*. . . . Sold 1 qt. cream 20c. . . . Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling manure to corn land 1 man $1\frac{1}{4}$; sacking grist for feed 1 man $1\frac{1}{4}$; cutting wood 1 man $1\frac{3}{4}$ Eggs laid 25. . . . Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 pint cream, 6 eggs.

Mar. 17.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling manure to corn land 2 men and team 4; churning 1 man $1\frac{1}{2}$ Eggs laid 24. . . . Set aside for home use: $1\frac{1}{4}$ gallons milk, 1 quart cream, 7 eggs.

Mar. 18.—Paid telephone rent to Oct., 1904, \$6.30; grinding feed 60c; 1 sack bran 47c; camphor 15c; insoles 10c; flower fund of Degree of Honor 25c; A. O. U. W. assessment \$1. . . . Bought of Mercantile Co. on account, rice 25c; lemon extract 10c. . . . Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; cutting wood 2 men $1\frac{1}{2}$; hauling grist for feed 1 man and team 4. . . . Eggs laid 30. . . . Set aside for home use: $1\frac{1}{4}$ gallons milk, 8 eggs.

*Debit cash \$8.44; credit Crescent Creamery Co. \$8.40 and Cattle 4c.

Mar. 19.—Paid for coal \$21.75; medicine 95c....Sold $\frac{1}{2}$ gallon cream 40c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; churning 1 woman $1\frac{1}{2}$; hauling manure to corn land 1 man and team 4....Eggs laid 24....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream, 12 eggs.

Mar. 20.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 28....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream, 8 eggs, 5 pounds butter.

Mar. 21.—Paid for medicine 10c; bananas 15c....Bought of Mercantile Co. on account, sugar \$1; prunes 50c; yeast 10c; darning cotton 10c....Sold to Mercantile Co. on account, $9\frac{1}{4}$ lbs. butter at 22c....Sold $\frac{1}{2}$ gallon cream 40c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; cutting wood 2 men $1\frac{1}{2}$Eggs laid 31....Set aside for home use: $1\frac{1}{2}$ gallons milk, 18 eggs.

Mar. 22.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; cutting wood 2 men $4\frac{1}{2}$Eggs laid 33....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream, 1 egg.

Mar. 23.—Paid for fish 18c; postage 20c; medicine 20c; bananas 15c; shoes and blacking \$3.10; towel 15c....Bought of Mercantile Co. on account, starch 10c; soap 50c; bird-seed 10c; lamp chimney 10c; salt 15c; gingham 37c; calico 70c; oranges 15c....Sold Mercantile Co. on account, 14 lbs. butter at 22c....Sold $\frac{1}{2}$ gallon cream 40c; 5 lbs. butter at 22c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; cutting wood 2 men $3\frac{1}{2}$Eggs laid 28....Set aside for home use: $1\frac{3}{4}$ gallons milk, 3 pints cream, 7 eggs.

Mar. 24.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; churning 1 woman 2; cutting wood 2 men $1\frac{1}{2}$Eggs laid 32....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream, 12 eggs, $4\frac{1}{2}$ pounds dressed chicken.

Mar. 25.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; covering wood 2 men 2; cutting wood 2 men 3....Eggs laid 38....Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 pint cream, 10 eggs.

The man who does his work well will hold his job.—Hubbard.

Weight of feeds fed to live stock to-day: Cattle—Corn fodder 132 lbs., hay 33 lbs., ground feed 78 lbs., skim milk 65 lbs.; horses—Hay 170 lbs., oats 75 lbs.; hogs—Corn on cob 75 lbs. and all skim milk and buttermilk not otherwise used; poultry—Oats 10 lbs., corn on cob 4 lbs.

Each cow's milk was weighed to-day, morning and evening, with the following results: Red Heifer, morning 5.8 lbs., evening 5.7 lbs.; Nell, morning 8.5 lbs., evening 8.3 lbs.; Black and White Heifer, morning 3 lbs., evening 2.9 lbs.; Crossy, morning 9.7 lbs., evening 9.7 lbs.; Whitey, morning 5.7 lbs., evening 5.8 lbs.; Black and White Cow, morning 7.5 lbs., evening 7.3 lbs.; Durham, morning 8.4 lbs., evening 8 lbs.; Dot, morning 12.3 lbs., evening 12.2 lbs.; Star, morning 2.9 lbs., evening 3 lbs.; Holstein, morning 17.1 lbs., evening 17.2 lbs.

Took sample of each cow's milk at both milkings to-day for composite test.

Mar. 26.—Paid for clothing 75c. . . . Sold 1 qt. cream 20c; 5 lbs. butter at 22c. . . . Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; cutting wood 2 men 3; marketing milk, cream and butter 1 man and team 3. . . . Eggs laid 26. . . . Set aside for home use: $1\frac{3}{4}$ gallons milk, 1 pint cream, 8 eggs.

A test was made to-day of the composite samples of each cow's milk taken on the 5th, 15th and 25th of the month. This test shows the per cent of butter fat in each cow's milk as follows: Red Heifer 3.9; Nell 3.4; Black and White Heifer 4.1; Crossy 3.5; Whitey 3.8; Black and White Cow 4; Durham 3.7; Dot 3.9; Star 4.2; Holstein 2.8.

Tested sample of this morning's cream, which showed 27 per cent butter fat.

Mar. 27.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; churning 1 woman 2. . . . Eggs laid 37. . . . Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream, 2 eggs.

Mar. 28.—Paid for medicine \$1; apples 50c. . . . Bought of Mercantile Co. on account, prunes and crackers \$1.75. . . .

The man who tells you all of his troubles becomes one of yours.

—Hubbard.

Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; marketing oats and hauling home coal at one trip to town, 1 man and team 3 (*Time should be divided equally between Oats and Food and Fuel*)....Eggs laid 40....Set aside for home use: $1\frac{1}{4}$ gallons milk, 1 pint cream, 7 eggs.

Mar. 29.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling manure to corn land 1 man and team 5; 2 men and team 4; churning 1 woman 2; breaking corn-stalks on field for barley 1 man and team 2....Eggs laid 31....Set aside for home use: $1\frac{1}{4}$ gallons milk, 14 eggs.

Mar. 30.—Paid for teapot and pan \$1; pills 25c; grinding feed 60c....Bought of Mercantile Co. on account, sugar 15c; oranges 50c....Sold Mercantile Co. on account, 5 lbs. butter at 23c....Sold 1 qt. cream 20c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; cutting wood 1 man $1\frac{1}{4}$; hauling grist for feed 1 man and team 5, 1 man 1....Eggs laid 39....Set aside for home use: $1\frac{1}{2}$ gallons milk, 3 pints cream, 12 eggs.

Mar. 31.—Paid for gingham 25c....Sold Mercantile Co. on account, $9\frac{1}{2}$ lbs. butter at 23c....Received from F. B. Headley for board \$5.60; room \$1; 115 lbs. oats at 36c per bu.; hay \$1.50; barn room for horse \$2.50*....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; churning 1 woman 2; putting sawdust on ice 1 man $1\frac{1}{4}$ (*Charge Farm Expense*)....Eggs laid 37....Set aside for home use: $1\frac{1}{2}$ gallons milk, 3 pints cream, 7 eggs, 5 lbs. butter.

Hereafter wherever man labor for a month amounts to more than 300 hours it will be assumed that the monthly wage is for the 300 hours and that the excess will be figured at the same rate.

The rate of wages during the month is \$18 and board. The board is figured at \$2.50 per week.

The prices of feeds and products used during the month

*Credit Farm Expense with barn room earnings.

are as follows: Corn fodder \$3 per ton; hay \$7 per ton; oats 35c per bushel; corn 36c per bushel; barley 36c per bushel; whole milk \$1 per hundred; skim milk 15c per hundred; cream 80c per gallon; butter 23c per pound; eggs 14c per dozen; dressed chicken 9c per pound.

INVENTORY.

Inventory of real estate and personal property, March 31, 1904:

This inventory was made that the business might be closed at this time. It is not exact since it was not made on the farm on the above date, but serves as a lesson in closing the accounts. Real Estate, \$9,600.00; horses, \$480.00; cattle, \$491.00; hogs, \$163.60; poultry, \$29.75; machinery and implements, \$443.70; oats, 1050 bushels at 36c, \$378.00; barley, 158 bushels at 35c, \$55.30; corn and fodder, \$120.00; Hay, \$260.00; clothing, \$145.00; food and fuel, \$60.00; farm expense, \$32.61; total, \$12,258.96.

Beware of the man who counsels your advancement at the expense of your neighbor.—Hubbard.

CHAPTER VI.

PRACTICE WORK.

Apr. 1.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; cutting and piling wood 1 man 5, 1 man 4.... Eggs laid 31....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream, 8 eggs.

Apr. 2.—Paid for medicine 30c; bananas 13c; repair of harness 20c....Bought of Mercantile Co. on account, oranges and graham flour 60c....Sold Mrs. Martin on account, 1 qt. cream 20c....Sold 24 doz. 5 eggs at 15c; 2 gallons cream at 80c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; cutting wood 1 man 2; breaking cornstalks on field for barley 1 man and team $3\frac{1}{2}$; churning 1 woman 2....Eggs laid 40....Set aside for home use: $1\frac{1}{2}$ gallons milk, 3 pints cream, 22 eggs.

Apr. 3.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 35....Set aside for home use: $1\frac{5}{8}$ gallons milk, 1 pint cream, 6 eggs, $4\frac{1}{2}$ pounds butter.

Apr. 4.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; marketing steers 2 men and team 3....Eggs laid 35....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream, 6 eggs.

Apr. 5.—Paid for bananas 15c; beef 25c; dry goods 65c....Bought of Mercantile Co. on account, sugar, cheese and apricots \$1.85; calico 15c....Sold to Mercantile Co. on account, $9\frac{1}{2}$ lbs. butter at 23c....Sold two steers \$113.10; $2\frac{5}{16}$ gallons cream at 80c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; trip to Austin 2 men and team 5 (*Charge Farm Expense*); churning 1 woman 2....Eggs laid 12....Set aside for home use: $1\frac{5}{8}$ gallons milk, 1 pint cream, 2 eggs.

The fortress that parleys soon surrenders.—Italian.

Weight of feeds fed to live stock to-day: Cattle—Corn fodder 105 lbs., hay 195 lbs., ground feed 60 lbs., skim milk 90 lbs.; horses—Hay 135 lbs., oats 70 lbs., colts are on pasture. hogs—Corn on cob 102 lbs. and all skim milk and buttermilk not otherwise used; poultry—Oats 8 lbs., corn on cob 5 lbs.

Following is the weight of milk given by each cow, morning and evening: Red Heifer, morning 5.7 lbs., evening 5.4 lbs.; Nell, morning 8.5 lbs., evening 8 lbs.; Crossy, morning 9.5 lbs., evening 9.2 lbs.; Black and White Cow, morning 7.5 lbs., evening 7.3 lbs.; Durham, morning 7.8 lbs., evening 7.5 lbs.; Dot, morning 12 lbs., evening 11.8 lbs.; Holstein, morning 16.3 lbs., evening 15.8 lbs.

A sample of each cow's milk was taken at each milking to-day for composite test.

Apr. 6.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; *repairing fence 1 man $1\frac{1}{2}$; †burning grass along road and in yard 1 man $2\frac{1}{2}$; putting sawdust on ice 1 man $\frac{1}{2}$; hauling manure to corn land 1 man and team 3; churning

1 woman 2....Eggs laid 33....Set aside for home use: 1 $7\frac{1}{16}$ gallons milk, 1 pint cream, 9 eggs, 5 pounds butter.

Apr. 7.—Paid for medicine \$2.25; coffee 60c; bananas and berries 50c; 15 lbs. timothy at \$3.50 per hundred; 25 lbs. clover at \$8 per hundred; horse collar \$1.50; horse shoeing 80c....Bought of Mercantile Co. on account, bananas 17c....Sold Mercantile Co. on account, 5 lbs. butter at 23c; 10 dozen eggs at 13c....Sold $1\frac{1}{2}$ dozen eggs at 13c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling manure to corn land 1 man and team $3\frac{3}{4}$, 1 man $1\frac{1}{2}$; repairing fence 1 man and team $\frac{3}{4}$; marketing milk, butter and cream 1 man and horse 3....Eggs laid 34....Set aside for home use: $1\frac{7}{8}$ gallons milk, 1 pint cream.

Apr. 8.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; churning 1 woman 2; cleaning seed oats 2 men 2....Eggs laid 43....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream, 7 eggs.

*†Charge Farm Expense.

Life gives nothing to men without great labor.—Horace.

Apr. 9.—Paid for 2 pairs rubbers \$1.15; sharpening plow 35c; barber 10c; Dr. Brubaker's bill rendered to-day \$15.... Bought of Mercantile Co. on account, tapioca 70c; dress trimmings 96c; baking powder 65c; thread 10c.... Sold 177 lbs. oats at 34c; 3 quarts cream 60c.... Received from F. B. Headley for board \$6.60; care of horse \$1.... Sold Mercantile Co. on account, $4\frac{1}{2}$ lbs. butter at 23c.... Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$ Eggs laid 35.... Set aside for home use: $1\frac{5}{8}$ gallons milk, 3 pints cream, 18 eggs.

Apr. 10.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$ Eggs laid 36.... Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream, 7 eggs, 5 pounds butter.

Apr. 11.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; cleaning seed oats 2 men 2; cleaning succotash 2 men 2 (*This mixture was given in the inventory as Oats. The labor cost and wheat cleaned out should be respectively charged and credited to Oats*); churning 1 woman 2.... Eggs laid 33.... Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 pint cream, 2 eggs.

Apr. 12.—*Paid fire insurance premium on \$500 for three years from date at \$1.10; medicine 50c; bananas 15c; rubber ball 10c.... Sold 1 qt. cream 20c.... Sold Mercantile Co. on account, 5 lbs. butter at 23c; 12 dozen eggs at 13c.... Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; cleaning chicken house 1 man $\frac{3}{4}$; putting sawdust on ice 1 man $\frac{1}{2}$; cleaning succotash 3 men $1\frac{1}{2}$; marketing butter and cream 1 man and team 3.... Eggs laid 35.... Set aside for home use: $1\frac{3}{4}$ gallons milk, 1 quart cream, 8 eggs.

Apr. 13.—Paid for medicine 20c.... Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling grist for feed and bringing back coal 1 man and team 4, 2 men $\frac{1}{2}$ (*Divide this charge equally between Ground Feed and Food and Fuel*);

*Charge Farm Expense.

Success consists in the ability to say yes or no at the proper time.

taking off storm †windows 1 man 2; taking away banking from house 1 man $1\frac{1}{2}$; churning 1 woman 2. . . Eggs laid 37 . . . Set aside for home use: $1\frac{3}{4}$ gallons milk, 1 pint cream, 20 eggs.

Apr. 14.—Paid for grinding feed 60c; bran \$1.60; potatoes \$1.35; Dr. Brubaker \$28; Dr. Philips \$8. . . Bought of Mercantile Co. on account, seed potatoes \$1.40; breakfast food 30c. . . Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; marketing oats and hauling home ground feed 1 man and team 4; hauling wood 1 man and team $4\frac{3}{4}$; fencing 1 man and team 1; putting sawdust on ice 1 man $\frac{1}{2}$; cutting wood 2 men $\frac{1}{2}$. . . Eggs laid 28. . . Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 pint cream, 15 eggs, 5 pounds butter.

Apr. 15.—Paid for entertainment 50c. . . Sold 5 lbs. butter \$1.15; 1 qt. cream 20c. . . Sold Mrs. Sherpy on account, $4\frac{1}{2}$ lbs. butter at 23c. . . Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; churning 1 woman 2. . . Eggs laid 33 . . . Set aside for home use: $1\frac{1}{2}$ gallons milk, 3 pints cream, 4 eggs.

Weight of feeds fed to live stock to-day: Cattle—Corn fodder 85 lbs., hay 210 lbs., ground feed 45 lbs.; skim milk 90 lbs.; horses—Hay 121 lbs., oats 63 lbs.; hogs—Corn on cob 102 lbs. and all skim milk and buttermilk not otherwise used; poultry—Oats 5 lbs., corn on cob 5 lbs.

Following is the weight of milk given by each cow, morning and evening: Red Heifer, morning 5.2 lbs., evening 5 lbs.; Nell, morning 7.9 lbs., evening 8.2 lbs.; Crossy, morning 9.3 lbs., evening, 9.2 lbs.; Black and White Cow, morning 7 lbs., evening 6.9 lbs.; Durham, morning 7 lbs., evening 7.2 lbs.; Dot, morning 11.4 lbs., evening 11.6 lbs.; Holstein, morning 15.2 lbs., evening 14.9 lbs.

Samples were taken of each cow's milk morning and evening today for composite test.

†Charge Farm Expense with taking off windows and with taking away banking.

A ragged colt may make a handsome horse.—Spanish.

Apr. 16.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling 12 loads of manure, 9 to corn field and three to *garden, 2 men and team 6; churning 1 woman 2
Eggs laid 24....Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 pint cream, 13 eggs.

Apr. 17.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 34....Set aside for home use: $1\frac{3}{8}$ gallons milk, 5 eggs.

Apr. 18.—Paid for tub and broom \$1.10; meat 25c; sharpening razor 20c; harness repairs 15c....Bought of Mercantile Co. on account, kerosene 16c; vinegar 20c; sugar \$1; peaches 50c; prunes 50c; lamp chimney 10c; broom 25c; yeast 10c; wicks 5c; raisins 30c; oranges 50c....Sold Mercantile Co. on account, $9\frac{1}{2}$ lbs. butter at 23c; 2 doz. eggs at 14c....Sold 2,406 lbs. hogs at \$4.25. Received for boarding horse \$20....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling rock from pasture 1 man and team 3 (*Charge Real Estate*); raking stalks on barley field 1 man and team 3....Eggs laid 23....Set aside for home use: $2\frac{1}{8}$ gallons milk, 3 pints cream, 35 eggs....Set under hen 12 eggs.

Apr. 19.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; churning 1 woman 2; burning stalks on barley field 1 man $3\frac{1}{2}$; marketing hogs sold yesterday 1 man and team 5, 1 man $\frac{1}{2}$; plowing on barley field 1 man and 3 horses $2\frac{3}{4}$; raking stalks on barley field 1 man and team 3....Eggs laid 31....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 quart cream, 17 eggs, 5 pounds butter.

Apr. 20.—Paid for oatmeal 20c; bananas 20c; gloves 25c; vaseline 15c; medicine 20c; spices 12c; laundry 20c; dress goods \$5.50....Bought of Mercantile Co. on account, 1 pair gloves 50c....Sold Mercantile Co. on account, 5 lbs. butter at 23c; 8 dozen eggs at 14c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; plowing barley field 1 man and 3 horses $8\frac{1}{2}$; dragging on oat field 1 man and team $4\frac{1}{2}$; marketing butter and milk 1 man and horse 3....Eggs laid

*Charge Garden

“A man must ask his wife’s leave to thrive.”

34....Set aside for home use: $2\frac{1}{8}$ gallons milk, 3 pints cream, 3 eggs. Set under hens 24 eggs.

Apr. 21.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; plowing on barley field 1 man and 3 horses $7\frac{1}{2}$; dragging oat field 1 man and team 5; churning 1 woman $\frac{1}{2}$Eggs laid 26....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream, 1 egg.

Apr. 22.—Bought of Mercantile Co. on account, oranges and cheese 75c....Sold Mercantile Co. on account, 5 lbs. butter at 23c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; plowing on barley field 1 man and 3 horses 4; marketing butter and milk 1 man and horse 3....Eggs laid 35....Set aside for home use: $1\frac{3}{4}$ gallons milk, 3 pints cream, 2 eggs.

Apr. 23.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; plowing on barley field 1 man and 3 horses 8; dragging on oat field 1 man and team $5\frac{1}{2}$; plowing corn field 1 man and team $1\frac{1}{2}$; sacking oats for market 1 man 1; covering ice with sawdust 1 man $\frac{1}{2}$; repairing seeder 1 man 1; churning 1 woman 2....Eggs laid 28....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 quart cream, 18 eggs.

Apr. 24.—Gave Ed. Hibbard (son) \$5....Received for boarding horse \$13.50....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 27....Set aside for home use: $1\frac{5}{8}$ gallons milk, 1 pint cream, 2 eggs, $4\frac{1}{2}$ pounds dressed chicken.

Apr. 25.—Bought of Mercantile Co. on account, baking soda 55c; muslin and embroidery 59c....Sold 10 lbs. butter at 23c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; sowing oats 1 man and team $7\frac{3}{4}$; dragging on oat field 1 man and team $6\frac{1}{2}$Eggs laid 29....Set aside for home use: $1\frac{5}{8}$ gallons milk, 1 pint cream, 6 eggs, 5 pounds butter.

Weight of feeds fed to live stock to-day: Cattle—Corn fodder 65 lbs., hay 225 lbs., ground feed 36 lbs., skim milk

Enjoy the present day, embrace the opportunity, improve time.—
Latin.

90 lbs.; horses—Hay 104 lbs., oats 68 lbs.; hogs—Corn on cob 99 lbs. and all skim milk and buttermilk not otherwise used; poultry—Oats 5 lbs., corn on cob 5 lbs.

Following is the weight of milk given by each cow, morning and evening: Red Heifer, morning 4 lbs., evening 3.5 lbs.; Nell, morning 8.3 lbs., evening 8 lbs.; Crossy, morning 9.3 lbs., evening 9 lbs.; Black and White Cow, morning 6.6 lbs., evening 6.4 lbs.; Durham, morning 6.9 lbs., evening 6.5 lbs.; Dot, morning 11.8 lbs., evening 11.6 lbs.; Holstein, morning 14.5 lbs., evening 14.2 lbs.

A sample of each cow's milk was taken at both milkings to-day for composite test.

Apr. 26.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; plowing on barley field 1 man and 3 horses 2; sowing oats 1 man and team 3; dragging oat field 1 man and team $6\frac{1}{2}$; sacking seed oats 2 men $\frac{1}{2}$Eggs laid 26....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream, 8 eggs.

Apr. 27.—Paid for curtains \$12.30; dress goods \$3.70.... Bought of Mercantile Co. on account, sugar, tea, lemons, cream of tartar \$1.88; dress goods and trimmings \$2.23; garden seeds 15c....Sold Mercantile Co. on account, 10 lbs. butter at 23c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; plowing on barley field 1 man and team $2\frac{1}{2}$; dragging on oat field 1 man and team $4\frac{1}{2}$; hauling rock from pasture 1 man and team $\frac{1}{2}$; sowing oats 1 man and team $3\frac{1}{2}$; sacking seed oats 2 men $\frac{1}{2}$Eggs laid 32....Set aside for home use: $1\frac{3}{4}$ gallons milk, 1 quart cream, 8 eggs.

A test was made to-day of the composite milk samples from each cow taken on the 5th, 15th and 25th of the month. The results expressed in per cent of butter fat were as follows: Red Heifer 4.1; Nell 3.2; Crossy 3.75; Black and White Cow 3.8; Durham 3.8; Dot 3.9; Holstein 3.1.

A sample of this morning's cream tested 28 per cent.

Apr. 28.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; sowing oats 1 man and team $6\frac{1}{2}$; dragging on

Wishes were ever fools.—Shakespeare.

oat field 1 man and team $6\frac{1}{2}$; hauling rock from pasture 2 men and team $\frac{1}{2}$; cleaning seed oats 2 men $\frac{1}{2}$Eggs laid 32....Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 pint cream.

Apr. 29.—Paid for medicine \$1; meat 50c; oranges 30c....Sold Mercantile Co. on account, 5 lbs. butter at 23c; 9 doz. eggs at 14c....Sold 1 qt. cream 20c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; sowing oats 1 man and team 8; dragging on oat field 1 man and team 6; pumping water for cattle 1 man $\frac{3}{4}$Eggs laid 29....Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 quart cream, $4\frac{1}{2}$ pounds butter.

Apr. 30.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; plowing on barley field 1 man and team 2; dragging oat field 1 man and team 1; 2 men and 2 teams 4; sowing oats 1 man and team 4; sowing grass seed 1 man $\frac{1}{2}$; cleaning oats for seed 2 men $\frac{1}{4}$; burning grass along fences 1 man $1\frac{1}{2}$; churning time for week 1 woman 5....Eggs laid 30....Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 quart cream.

The rate of wages during the month is \$25 per month and board. The board is figured at \$2.50 per week.

The prices of feeds and products used during the month are as follows: Corn fodder \$3 per ton; hay \$7 per ton; oats 35c per bushel; corn 40c per bushel; barley 36c per bushel; whole milk \$1 per hundred; skim milk 15c per hundred; cream 80c per gallon; butter 22c per pound; eggs 14c per dozen; dressed chicken 10c per pound.

May 1.—Paid for groceries 25c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 36....Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 egg.

May 2.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; dragging on oat field 2 men and 2 teams $3\frac{1}{2}$; plowing barley field 1 man and 3 horses 3; uncovering strawberries 1 man $1\frac{1}{2}$; covering ice with sawdust 1 man $\frac{1}{2}$; cleaning seed barley 2 men 1; sowing barley 1 man and team 8;

A fortress on its guard is not surprised.—Spanish.

dragging barley field 1 man and team $6\frac{1}{2}$Eggs laid 40
....Set aside for home use: $1\frac{3}{8}$ gallons milk, 3 pints cream,
21 eggs.

May 3.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$;
poultry $\frac{1}{3}$; cleaning seed barley 2 men 1; sowing barley 1
man and team 8; dragging on barley field 1 man and team
 $6\frac{1}{2}$Eggs laid 41....Set aside for home use: $1\frac{3}{8}$ gallons
milk, 4 eggs.

May 4.—Bought of Mercantile Co. on account, oranges 30c;
pepper 10c; syrup 50c; cheese 30c....Sold Mercantile Co. on
account, 5 lbs. butter at 23c; $10\frac{1}{2}$ doz. eggs at 13c....Hours
of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; dragging
barley field 1 man and team 5; hauling manure to corn
land 1 man and team $2\frac{1}{2}$; gardening 1 man 2; planting pota-
toes 1 man $1\frac{1}{2}$Eggs laid 27....Set aside for home use:
 $1\frac{5}{8}$ gallons milk, 3 eggs.

May 5.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$;
poultry $\frac{1}{3}$; hauling manure to corn land man and team $5\frac{3}{4}$,
1 man $\frac{1}{2}$; gardening 1 man 3; cleaning yard 1 man $\frac{1}{2}$
Eggs laid 23....Set aside for home use: $1\frac{1}{2}$ gallons milk,
1 pint cream, 4 eggs.

Weight of feeds fed to live stock to-day: Cattle—Corn
fodder 130 lbs., hay 185 lbs., ground feed 30 lbs., oats 8 lbs.,
skim milk 50 lbs.; horses—Hay 105 lbs., oats 50 lbs.; hogs
—Corn on cob 16 lbs., barley 4 lbs., oats 3 lbs., and all skim
milk and butter milk not otherwise used; poultry—Oats 5
lbs.

Each cow's milk was weighed to-day, morning and even-
ing, with the following results: Nell, morning 7.5 lbs., even-
ing 7.1 lbs.; Crossy, morning 9.1 lbs., evening 8.8 lbs.;
Black and White Cow, morning 6.7 lbs., evening 6.6 lbs.;
Durham, morning 6.2 lbs., evening 5.9 lbs.; Dot, morning
11.5 lbs., evening 11.3 lbs.; Holstein, morning 15.4 lbs.,
evening 15.6 lbs.

Samples of each cow's milk were taken at both milkings
to-day for composite test.

“To say little and perform much, is the characteristic of great
minds.”

May 6.—Gave Ed (son) 85c; Florence (daughter) 50c.... Paid for paint for house 35c; sulphur 10c; watch chain \$1.50; hat \$2; dry goods \$1.05.... Bought of Mercantile Co. on account, garden seed 40c; salmon and berries 90c; jacket 75c.... Sold Mercantile Co. on account, 10 lbs. butter at 23c.... Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling grist for feed 1 man and team 4; hauling manure to corn land 1 man 2; planting garden 1 man $1\frac{1}{2}$ Eggs laid 39.... Set aside for home use: $1\frac{5}{8}$ gallons milk, 1 quart cream, 7 eggs, 5 pounds butter.

May 7.—Paid for grinding feed 50c; barber 50c; horse shoeing 40c; oil for cream separator 15c; garden seeds 10c; bananas 10c; harness repairs 10c.... Sold $4\frac{3}{4}$ bu. barley at 40c.... Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; sacking feed 2 men $\frac{1}{2}$; putting away sleighs 2 men 1; hauling manure to oat field 1 man and team 7, 1 man 2; churning time for the week 1 woman 5.... Eggs laid 32.... Set aside for home use: $1\frac{5}{8}$ gallons milk, 3 pints cream, 10 eggs.

May 8.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$ Eggs laid 36.... Set aside for home use: $1\frac{3}{8}$ gallons milk.... Set under hen 12 eggs.

May 9.—Paid veterinarian for attending colt \$1.... Sold Mercantile Co. on account, 5 lbs. butter at 23c.... Sold 1 quart cream 20c; 9 dozen eggs at 13 cents.... Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling manure to pasture land 1 man and team 4; 2 men and team 3; 1 man $3\frac{1}{4}$; helping veterinarian with colt 2 men $\frac{1}{2}$; plowing on corn land 1 man and three horses 3.... Eggs laid 30.... Set aside for home use: $1\frac{1}{2}$ gallons milk, 22 eggs.

May 10.—Paid for men's furnishings 90c; bananas 15c; meat 25c.... Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling manure to corn land 1 man and team 8; plowing on corn land 1 man and three horses 8; churning 1 woman $1\frac{1}{4}$ Eggs laid 26.... Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream.

No matter how hard adversity strikes, come up smiling.

May 11.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; plowing on corn land 1 man and 3 horses $8\frac{1}{2}$; hauling manure to corn land 1 man and team $\frac{1}{2}$; dragging corn land 1 man and team $2\frac{1}{2}$; planting potatoes 1 man $4\frac{1}{2}$, 1 horse 1....Eggs laid 25....Set aside for home use: $1\frac{5}{8}$ gallons milk, 1 pint cream, 1 egg, 5 pounds butter.

May 12.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; plowing on corn land 1 man and 3 horses $3\frac{1}{2}$; hauling manure to corn land 2 men and team $1\frac{1}{2}$; hauling manure to garden 2 men $\frac{1}{2}$; shelling seed corn 1 man 1; cutting seed potatoes 1 man 1; churning 1 woman $1\frac{1}{2}$Eggs laid 18....Set aside for home use: $1\frac{3}{8}$ gallons milk, 7 eggs.

May 13.—Paid *real estate taxes \$51.64; coal \$12.80; A. O. U. W. life insurance assessment \$2; chair bottoms 22c; thread 10c....Bought of Mercantile Co. on account, oranges and yeast 35c....Sold $7\frac{1}{2}$ lbs. butter at 23c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; plowing on corn land 1 man and 3 horses 5; marketing dairy produce 1 man and team 3; planting potatoes 1 man $2\frac{1}{2}$; 1 horse 2....Eggs laid 33....Set aside for home use: $1\frac{5}{8}$ gallons milk, 1 pint cream, 2 eggs.

May 14.—Paid for harness \$17; lawn mower \$3.50; harness repairs 45c; 1 bu. seed corn \$1.75; meat 30c; medicine 35c....Bought of Mercantile Co. on account, cheese and ginger 50c....Sold Mercantile Co. on account, 5 lbs. butter at 23c....Sold 9 dozen eggs at 13c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; dragging corn land 1 man and team 7, 1 man and team $2\frac{1}{2}$; repairing fence 1 man $\frac{1}{2}$; killing gophers 1 man 1; gardening 1 man $\frac{1}{2}$Eggs laid 18....Set aside for home use: $1\frac{5}{8}$ gallons milk, 3 pints cream, 11 eggs.

May 15.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 27....Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 quart cream, 23 eggs.

*Charge Farm Expense with real estate taxes.

Weight of feeds fed to live stock to-day: Cattle—Corn fodder 180 lbs., hay 180 lbs., ground feed 24 lbs., oats 8 lbs., skim milk 50 lbs.; horses—Hay 100 lbs., oats 41 lbs.; hogs—Corn on cob 16 lbs., barley 4 lbs., oats 3 lbs., and all skim milk and buttermilk not otherwise used; poultry—Oats 5 lbs.

The weight of milk given by each cow, morning and evening, to-day was as follows: Nell, morning 6.9 lbs., evening 6.6 lbs.; Crossy, morning 8.8 lbs., evening 8.9 lbs.; Black and White Cow, morning 6.5 lbs., evening 6.3 lbs.; Durham, morning 5.4 lbs., evening 5 lbs.; Dot, morning 11.6 lbs., evening 11.5 lbs.; Holstein, morning 16.2 lbs., evening 15.9 lbs.

Samples of each cow's milk were taken at both milkings to-day for composite test.

May 16.—Paid for hat \$1.60; watch repairs 40c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; marking corn land 1 man and team 7; hauling manure to garden 1 man and team 7; churning 1 woman $1\frac{1}{2}$Eggs laid 27....Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 quart cream, 23 eggs.

May 17.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; planting corn 2 men 7....Eggs laid 22....Set aside for home use: $1\frac{1}{4}$ gallons milk, 5 eggs.

May 18.—Gave Ed Hibbard for personal expense 50c....Sold 2 lbs. butter at $22\frac{1}{2}$ c....Received from Mrs. Sherpy on account, 55c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; planting corn 2 men 1; gardening 1 man $\frac{1}{2}$; killing gophers 1 man 1; cutting wood 2 men 1; churning 1 woman $1\frac{1}{2}$Eggs laid 19....Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 quart cream, 6 pounds butter....Set under hen 13 eggs.

May 19.—Paid for dress goods \$3....Bought of Mercantile Co. on account, crackers, oranges and pine apples 68c....Sold Mercantile Co. on account, 5 lbs. butter \$1.15....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; plowing on corn land 1 man and three horses 6; sacking oats

Live within your harvest.—Persian.

for market 4 men 1; breaking corn stalks on corn field 1 man and team 3; killing gophers 1 man $\frac{1}{2}$Eggs laid 23....Set aside for home use: $1\frac{3}{8}$ gallons milk, 3 pints cream....Set under hen 13 eggs.

May 20.—Paid for seed corn \$4; meat 25c; freight on twine 53c....Bought of Mercantile Co. on account, baking powder and soda 75c....Received for boarding horse \$10....Sold 175 lbs. oats at 36c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; hauling manure to garden 1 man and team 5, 1 man $2\frac{1}{2}$; plowing corn land 1 man and 3 horses 2; plowing garden 1 man and team 2; marketing oats 1 man and team 4; churning 1 woman $1\frac{1}{2}$Eggs laid 34....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream.

May 21.—Paid for nails 28c....Sold $3\frac{1}{2}$ dozen eggs at 13c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; plowing on corn field 1 man and 2 horses $4\frac{1}{2}$; breaking stalks on corn field 1 man and team 1; cutting wood 2 men 1; *marketing wheat cleaned from succotash and bringing back 100 lbs. flour valued at \$2.90 1 man and team 4....Eggs laid 18....Set aside for home use: $1\frac{5}{8}$ gallons milk, 1 quart cream....Set under hen 13 eggs.

May 22.—Hours labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$Eggs laid 42....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 quart cream, 2 eggs.

May 23.—Paid for poison for killing gophers 25c; postage 10c....Bought of Mercantile Co. on account, cotton cloth 95c; syrup 30c; garden seeds 28c....Sold Mercantile Co. on account, 5 lbs. butter at 22c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; plowing on corn land 1 man and team 8; dragging corn land 1 man and team 3; marking and planting sweet corn 1 man 1; dragging potatoes 1 man and horse $\frac{1}{3}$; cutting and piling wood 1 man $\frac{3}{4}$Eggs laid 25....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream.

*Charge Food. & Fuel and credit Oats.

A man is one who is faithful to his word.—Turk.

May 24.—Paid for medicine \$1; meat 68c....Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; cleaning harness 1 man $2\frac{1}{2}$; sacking oats for feed 2 men $\frac{1}{3}$; sprouting potatoes 1 man $\frac{3}{4}$Eggs laid 25....Set aside for home use: $1\frac{1}{4}$ gallons milk, 1 pint cream, 5 eggs.

May 25.—Hours of labor: Cattle $4\frac{1}{2}$; horses 2; hogs $\frac{3}{4}$; poultry $\frac{1}{3}$; sacking oats for market 2 men 1; cleaning succotash 3 men 1; hauling lumber for house 1 man and team 3; churning 1 woman $1\frac{1}{2}$Eggs laid 23....Set aside for home use: $1\frac{5}{8}$ gallons milk, 1 pint cream, 6 eggs.

Weight of feeds fed to live stock to-day: Cattle—Corn fodder 140 lbs., hay 175 lbs., ground feed 24 lbs., oats 8 lbs., skim milk 50 lbs.; horses—Hay 95 lbs., oats 41 lbs.; hogs—corn on cob 16 lbs., barley 3 lbs., oats 2 lbs., and all skim milk and buttermilk not otherwise used; poultry—Oats 5 lbs.

The milk of each cow was weighed to-day, morning and evening, as follows: Nell, morning 6.1 lbs., evening 6 lbs.; Crossy, morning 9 lbs., evening 8.5 lbs.; Black and White Cow, morning 6.1 lbs., evening 5.9 lbs.; Durham, morning 4.7 lbs., evening 4.3 lbs.; Dot, morning 12 lbs., evening 11.7 lbs.; Holstein, morning 16.5 lbs., evening 16.1 lbs.

Samples of each cow's milk were taken to-day at both milkings for composite test.

May 26.—Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; gardening 1 man $2\frac{1}{4}$, 1 man and team $\frac{1}{2}$; repairing fence 2 men and team 2....Eggs laid 22....Set aside for home use: $1\frac{1}{2}$ gallons milk, 2 eggs, $6\frac{1}{2}$ pounds butter.

The composite samples of each cow's milk taken on the 5th, 15th and 25th of the month were tested to-day as follows: Nell 3.6; Crossy 3.7; Black and White Cow 4.2; Durham 4.3; Dot 4.2; Holstein 2.8.

A sample of this morning's cream tested 26 per cent.

May 27.—Paid for grinding hog feed 15c; wagon grease 25c; barber 10c....Bought of Mercantile Co. on account, berries 25c; 1 barrel of salt \$1.20....Hours of labor: Cat-

A man in the right with God on his side is the majority.—Beecher.

tle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; dragging corn land 1 man and team $1\frac{1}{4}$; gardening 1 man 1; shelling corn for chickens 1 man $\frac{1}{2}$; taking home corn planter 1 man and team 1; planting corn 1 man and team $5\frac{1}{2}$; churning 1 woman 2....Eggs laid 34....Set aside for home use: 1 gallon milk, 1 pint cream, 8 eggs.

May 28.—Paid A. O. U. W. life insurance assessment \$2; hired girl \$3....Bought of Mercantile Co. on account, cloth 14c; lemons 14c; berries 25c....Sold Mercantile Co. on account, 10 lbs. butter at 20c....Sold $12\frac{1}{2}$ dozen eggs at 13c; $2\frac{1}{4}$ quarts cream at 20c....Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; dragging corn land 1 man and team $1\frac{1}{4}$; gardening 1 man 1....Eggs laid 25....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream, 11 eggs.

May 29.—Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$Eggs laid 26....Set aside for home use: $1\frac{3}{8}$ gallons milk, 2 eggs.

May 30.—Hours of labor: Cattle $3\frac{1}{3}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; repairing fence 2 men 2; marketing hay 2 men $\frac{1}{2}$; painting house 1 man $2\frac{1}{2}$Eggs laid 23....Set aside for home use: $1\frac{1}{4}$ gallons milk, 1 pint cream.

May 31.—Paid for women's underwear \$4; meat 25c; grinding corn for poultry 10c....Sold 8 lbs. butter at 20c....Hours of labor: Cattle $3\frac{1}{3}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; repairing fence 3 men $3\frac{3}{4}$; marketing oats and hauling home lumber 1 man and team 4; cutting wood 1 man $1\frac{1}{4}$Eggs laid 30....Set aside for home use $1\frac{5}{8}$ gallons milk, 1 quart cream, $6\frac{1}{4}$ pounds butter.

The rate of wages during the month is \$25 per month and board. The board is figured at \$2.50 per week.

The prices of feeds and products used during the month are as follows: Corn fodder \$2 per ton; hay \$7 per ton; oats 37c per bushel; corn 40c per bushel; barley 36c per bushel; whole milk 85c per hundred; skim milk 12c per hundred; cream 80c per gallon; butter 22c per pound; eggs 13c per dozen.

“Between right and wrong, never balance a moment.”

June 1.—Paid for weaving rugs 85c; berries 38c; dress-making \$3.86....Hours of labor: Cattle $3\frac{1}{3}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$Eggs laid 20....Set aside for home use: $\frac{3}{4}$ gallons milk, 1 pint cream, 3 eggs.

June 2.—Hours of labor: Cattle $3\frac{1}{3}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; painting house 1 man $4\frac{1}{2}$, 1 man 3; marketing hay 2 men $\frac{1}{2}$; killing weeds along fence 1 man 3; repairing buggy-shed 2 men 1; churning 1 woman 2....Eggs laid 23....Set aside for home use: 1 gallon milk, 24 eggs.

June 3.—Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; painting house 1 man 5....Eggs laid 14....Set aside for home use: 1 gallon milk, 1 pint cream.

June 4.—Bought of Mercantile Co. on account, yeast 5c; tea 50c; oranges 30c; 3 boxes berries at 10c; cheese 80c; rubbers 80c; thread 30c....Sold Mercantile Co. on account, 15 lbs. butter at 18c....Sold 386 bu. oats at 36c; $\frac{1}{2}$ ton hay \$3....Hours of labor: Cattle $3\frac{1}{3}$; horses $\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; oiling harness 1 man 3; churning 1 woman 2....Eggs laid 21....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 quart cream, 10 eggs, $3\frac{1}{2}$ pounds butter.

June 5.—Paid for collar and tie 75c; *fire insurance premium \$37.40; barber 10c....Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$Eggs laid 41....Set aside for home use: $1\frac{1}{4}$ gallons milk, 1 pint cream, 11 eggs.

Weight of feeds fed to live stock to-day: Cattle—Cows and young stock are in pasture, calves received 25 lbs. skim milk; horses—Hay 70 lbs., oats 70 lbs.; hogs—Corn on cob 18 lbs., barley 4 lbs., oats 3 lbs., and all skim milk and buttermilk not otherwise used; poultry—Oats 5 lbs.

The weight of milk given by each cow, morning and evening, was as follows: Nell, morning 7.6 lbs., evening 7.8 lbs.; Crossy, morning 8.8 lbs., evening 8.5 lbs.; Black and White Cow, morning 4 lbs., evening 3.3 lbs.; Durham, morning 5 lbs., evening 4.8 lbs.; Dot, morning 12.9 lbs., evening 13.3

*Charge Farm Expense.

lbs.; Holstein, morning 17.5 lbs., evening 17.8 lbs.; Bangs, morning 9.6 lbs., evening 10 lbs. Bangs' milk has been used from June 1st.

Took sample of each cow's milk at both milkings for composite test.

June 6.—Paid for dress-making \$5; postage 14c; envelopes 5c; paint for house \$1.45; horse-shoeing 80c.... Bought of Mercantile Co. on account, dress goods \$1.55; rice 25c; pair of rubbers 65c.... Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; oiling harness 1 man 1; painting house 1 man 5; churning 1 woman $2\frac{1}{2}$ Eggs laid 20.... Set aside for home use: 1 gallon milk, 1 pint cream.

June 7.—Paid for men's shoes \$2.75.... Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; marketing oats 1 man and team 4, 2 men 1; dragging corn land 1 man and team $2\frac{3}{4}$; painting house 1 man $2\frac{1}{2}$ Eggs laid 16.... Set aside for home use: $1\frac{1}{3}$ gallons milk, 1 pint cream, 7 pounds dressed chicken.

June 8.—Paid for music lesson 90c; repair on shoes 50c; repair of furniture 75c; oranges 30c; calico 10c.... Sold Mercantile Co. on account, 5 lbs. butter at 18c.... Sold 2 lbs. butter at 20c.... Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; cultivating corn 1 man and team $1\frac{1}{2}$; cultivating potatoes 1 man and team $\frac{1}{2}$; working road tax 1 man and team 10, 1 man and team $7\frac{1}{2}$ (*Charge Farm Expense*).... Eggs laid 20.... Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 quart cream, 24 eggs, $7\frac{1}{2}$ pounds butter.

June 9.—Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; working road tax 1 man and team 10; cultivating corn 1 man and team $7\frac{1}{2}$; churning 1 woman 2.... Eggs laid 32.... Set aside for home use: $1\frac{1}{3}$ gallons milk, 1 pint cream, 6 eggs.

June 10.—Paid for curtain rods 38c.... Bought of Mercantile Co. on account, berries 40c; nutmegs 10c; salmon 60c; vanilla 10c.... Sold Mercantile Co. on account, 15 lbs. butter at 18c.... Sold 2 lbs. butter at 20c; 7 dozen eggs at

Every dog will have his day.—Shakespeare.

12c....Hours of labor: Cattle $3\frac{1}{3}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; cultivating corn 1 man and team 3; gardening 1 man and horse 1, 1 man 2; working road tax 1 man and team $7\frac{1}{2}$; cultivating potatoes 1 man and horse 1....Eggs laid 20....Set aside for home use: $1\frac{3}{8}$ gallons milk, 1 pint cream, 12 eggs.

June 11.—Sold 31 bushels 29 lbs. oats at 38c; 1 calf \$5....Hours of labor: Cattle $3\frac{1}{3}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; went to picnic....Eggs laid 22....Set aside for home use: $1\frac{1}{8}$ gallons milk, 1 quart cream, 5 eggs.

June 12.—Paid A. O. U. W. assessment 50c; meat \$1.18...Bought of Mercantile Co. on account, berries 40c; prunes 50c....Hours of labor: Cattle $3\frac{1}{3}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; cultivating corn 1 man and team 2; working on lawn 1 man and team $\frac{1}{2}$; digging quack grass 1 man 1; gardening 1 man $2\frac{1}{2}$; churning 1 man 2....Eggs laid 33....Set aside for home use: $1\frac{1}{4}$ gallons milk, 3 pints cream, 15 eggs, $4\frac{1}{2}$ pounds butter.

June 13.—Hours of labor: Cattle $3\frac{1}{3}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$Eggs laid 38....Set aside for home use: $1\frac{3}{8}$ gallons milk, 3 pints cream, 10 eggs.

June 14.—Bought of Mercantile Co. on account, lemons 13c; salt 25c; crackers 25c; oranges 30c; cotton cloth 25c....Sold Mercantile Co. on account, 5 lbs. butter at 18c....Hours of labor: Cattle $3\frac{1}{3}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; sacking oats for market 2 men $1\frac{1}{2}$; marketing hay 2 men $\frac{1}{2}$; cultivating corn 1 man and team $3\frac{3}{4}$; painting house 1 man 3....Eggs laid 10....Set aside for home use: $1\frac{1}{8}$ gallons milk, 2 quarts cream, 6 eggs.

June 15.—Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; marketing oats and bringing home two painters 1 man and team $3\frac{1}{2}$; cultivating corn 1 man and team 3; washing buggy 1 man $1\frac{1}{2}$; painting house 3 men 6....Eggs laid 25....Set aside for home use: $1\frac{5}{8}$ gallons milk, 1 quart cream, 19 eggs, 5 pounds butter.

Saving is a greater art than gaining.—German.

Weight of feeds fed to live stock to-day: Cattle—Skim milk to calves 25 lbs., cows and young stock in pasture; horses—Hay 70 lbs., oats 70 lbs.; hogs—Corn on cob, 18 lbs., barley 3 lbs., oats 2 lbs., and all skim milk and buttermilk not otherwise used; poultry—Oats 5 lbs.

The weight of milk given by each cow, morning and evening, was as follows: Nell, morning 9.1 lbs., evening 8.9 lbs.; Crossy, morning 8.5 lbs., evening, 8.2 lbs.; Black and White Cow, morning 2.7 lbs., evening 2.3 lbs.; Durham, morning 5.2 lbs., evening 5 lbs.; Dot, morning 13.7 lbs, evening 13.6 lbs.; Holstein, morning 18.6 lbs., evening 18.5 lbs.; Bangs, morning 11.9 lbs., evening 11.5 lbs.

Took sample of each cow's milk both morning and evening for composite test.

June 16.—Paid for painting materials 50c....Sold 8 lbs. butter at 20c....Hours of labor: Cattle $3\frac{1}{3}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; cultivating garden 1 man and horse $\frac{1}{2}$; cultivating corn 1 man and team 8; painting house 1 man 6, 2 men 10; churning 1 man $2\frac{1}{2}$, 1 woman $\frac{1}{2}$Eggs laid 10....Set aside for home use: $1\frac{1}{4}$ gallons milk, 1 pint cream, 11 eggs, $5\frac{1}{2}$ pounds dressed chicken, 3 quarts strawberries.

June 17.—Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; cultivating corn 1 man and team 7; painting house 1 man 7, 2 men 10....Eggs laid 24....Set aside for home use: $1\frac{5}{8}$ gallons milk, 1 pint cream, 8 eggs, 4 pounds butter.

June 18.—Paid for repairs on ice box 40c; wall paper 35c....Bought of Mercantile Co. on account, breakfast food 30c....Sold $12\frac{1}{2}$ bu. oats at 40c; 2 lbs. butter at 20c....Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$Eggs laid 26....Set aside for home use: $1\frac{5}{8}$ gallons milk, 12 eggs.

June 19.—Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; repairing house 1 man 4; paper hanging 1 man 10; churning 1 man $1\frac{1}{2}$, 1 woman $2\frac{1}{2}$Eggs laid 20....Set aside for home use: $1\frac{1}{4}$ gallons milk, 2 quarts cream, 4 eggs.

When the well is dry, we know the worth of water.—Franklin.

June 20.—Paid for soap 10c; cream of tartar 25c.... Hours of labor: Cattle $3\frac{1}{4}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; cultivating corn 1 man and team $3\frac{1}{2}$; cultivating potatoes 2 men and 1 horse 1; painting house 1 man $2\frac{1}{2}$, 1 man 7; churning 1 woman $2\frac{1}{2}$ Eggs laid 17.... Set aside for home use: $1\frac{5}{8}$ gallons milk, 3 pints cream, 5 eggs.

June 21.—Bought of Mercantile Co. on account, 1 dozen oranges 30c.... Sold Mercantile Co. on account, 5 lbs. butter at 18c.... Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; cultivating corn 1 man and team $3\frac{1}{2}$; cultivating garden 1 man and team $\frac{1}{3}$; painting house 1 man $4\frac{1}{2}$, 2 men 10.... Eggs laid 10.... Set aside for home use: $1\frac{1}{2}$ gallons milk, $2\frac{1}{2}$ quarts cream, 1 egg.

June 22.—Paid for labor, painting and papering house \$26; barber 10c.... Sold 115 lbs. oats at 37c; 5 lbs. butter at 18c; 2 lbs. butter at 20c; 2 dozen eggs at 15c.... Received for boarding horse \$1.... Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; painting house 1 man $4\frac{1}{2}$; taking painters to town, 1 man and team 3; gardening 1 man $3\frac{1}{4}$; churning 1 woman 2.... Eggs laid 19.... Set aside for home use: $\frac{3}{4}$ gallon milk, 1 quart cream, 16 eggs, $8\frac{1}{2}$ pounds dressed chicken.

June 23.—Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; gardening 1 man $1\frac{1}{2}$ Eggs laid 19.... Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 pint cream, 12 eggs, 5 pounds butter, 11 quarts strawberries.

June 24.—Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; cleaning succotash 2 men 2; gardening 2 men 1; churning 1 man $1\frac{1}{2}$, 1 woman $\frac{1}{2}$ Eggs laid 19.... Set aside for home use: 1 gallon milk, 2 pints cream, 5 eggs, 5 quarts strawberries.

June 25.—Paid bill for paint, oil and brushes used in house painting \$27.65; wall paper \$4.85; medicine 35c.... A. O. U. W. life insurance assessment \$1; meat 30c; harness repairs 6c.... Bought of Mercantile Co. on account, stone jar 10c; matches 20c; salmon \$1.20; bird-seed 5c; 7 yards

An honest man is the noblest work of God.—Pope.

calico at 7c. . . . Sold 6 lbs. butter at 20c; $1\frac{1}{2}$ quarts cream at 20c. . . . Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; cleaning hay mows 1 man 2; repairing house 1 man 1; hoeing strawberries 1 man 5; churning 1 man $1\frac{1}{2}$, 1 woman $\frac{3}{4}$ Eggs laid 12. . . . Set aside for home use: $1\frac{3}{8}$ gallons milk, 3 pints cream, 10 eggs, 7 quarts strawberries.

Weight of feeds fed to live stock to-day: Cattle—Skim milk to calves 25 lbs., cows and young stock in pasture; horses—Hay 70 lbs., oats 70 lbs.; hogs—Corn on cob 18 lbs., barley 4 lbs., oats 3 lbs., and all skim milk and buttermilk not otherwise used; poultry—Oats 5 lbs.

Each cow's milk was weighed both morning and evening to-day, with the following results: Nell, morning 9.6 lbs., evening 9.5 lbs.; Crossy, morning 8 lbs., evening 7.8 lbs.; Black and White Cow, morning 1.4 lbs., evening 1.3 lbs.; Durham, morning 5.5 lbs., evening 5.4 lbs.; Dot, morning 14.2 lbs., evening 13.9 lbs.; Holstein, morning 19 lbs., evening 19.3 lbs.; Bangs, morning 12 lbs., evening 11.9 lbs.

Took sample of each cow's milk at both milkings for composite test.

June 26.—Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$ Eggs laid 31. . . . Set aside for home use: 1 gallon milk, 1 quart cream, 12 quarts strawberries.

The composite samples of milk from each cow taken on the 5th, 15th and 25th of the month, and a sample of this morning's cream, were tested to-day, showing per cent of butter fat as follows: Nell 3.4; Crossy 3.9; Black and White Cow 4.3; Durham 4.2; Dot 4.2; Holstein 3.2; Bangs 3.7. Cream 27.

June 27.—Paid for underwear and dry goods \$10. . . . Bought of Mercantile Co. on account, dry goods \$1.09. . . . Sold $1\frac{3}{4}$ lbs. butter at 20c. . . . Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; cultivating corn 1 man and team $7\frac{1}{2}$; hoeing potatoes 1 man 7. . . . Eggs laid 16. . . . Set aside for home use: $1\frac{1}{2}$ gallons milk, 1 quart cream, $5\frac{3}{4}$ pounds butter, 4 quarts strawberries.

All things come to him who hustles while he waits.—Machetanz.

June 28.—Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; cultivating corn 1 man and team $7\frac{1}{2}$; hoeing potatoes 1 man $\frac{3}{4}$; gardening 1 man $6\frac{1}{2}$; picking strawberries 1 man $\frac{1}{2}$; churning 1 man 2, 1 woman $\frac{1}{2}$. . . Eggs laid 17. . . Set aside for home use: $\frac{5}{8}$ gallons milk, 1 quart cream, 6 eggs, 9 quarts strawberries.

June 29.—Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; gardening 2 men and 1 horse 2; pulling weeds along fence 2 men $\frac{1}{2}$; poisoning potato bugs 1 man $2\frac{1}{2}$; sacking oats for market 2 men $\frac{3}{4}$; cultivating corn 1 man and team 8. . . Eggs laid 18. . . Set aside for home use: $\frac{5}{8}$ gallons milk, 1 quart cream, 11 eggs, $2\frac{1}{2}$ pounds butter, 27 quarts strawberries.

June 30.—Paid for repair of furnace \$4; repairs of mower 20c; barber 10c; hay fork and whetstone 50c. . . Sold 3 lbs. butter at 20c; 12 dozen eggs at 12c; exchanged 18 bu. wheat at 84c for 550 lbs. flour (*This wheat cleaned from succotash*) . . . Hours of labor: Cattle $3\frac{1}{2}$; horses $1\frac{1}{2}$; hogs $\frac{1}{3}$; poultry $\frac{1}{2}$; marketing oats 1 man and team 5; picking strawberries 1 man $\frac{3}{4}$; churning 1 man $1\frac{1}{2}$, 1 woman $1\frac{1}{2}$. . . Eggs laid 19 . . . Set aside for home use: $1\frac{3}{8}$ gallons milk, 16 eggs, 5 quarts strawberries.

The rate of wages during the month is \$25 per month and board. The board is figured at \$2.50 per week.

The prices of feeds and products used during the month are as follows: Hay \$7 per ton; oats 36c per bushel; corn 40c per bushel; barley 37c per bushel; whole milk 80c per hundred; skim milk 11c per hundred; cream 70c per gallon; butter 20c per pound; eggs 13c per dozen; dressed chicken 9c per pound.

Note.—No inventory is given at the end of June because the value of growing crops would be largely an assumption. If it is thought best to close the accounts the students may be required to make an assumed inventory throughout.

The tree that does not bend is broken.—Machetanz.

STATUTORY WEIGHTS OF THE BUSHEL.

States and Territories.	Wheat.	Rye.	Oats.	Barley.	Buckwheat.	Shelled corn.	Corn on cob.	Corn meal unbol- ed, and rye meal.	Bran.	Malt.	Potatoes, Irish.	Potatoes, sweet.	Carrots.	Onions.	Turnips, English.	Beets.	Beans.	Peas.	Apples.	Dried peaches.	Castor beans.	Flaxseed.	Hemp seed.	Millet seed.	Timothy seed.	Blue-grass seed.	Hungarian grass	Clover seed.	Legislative enact- ments.	
United States.....	60	56	32	48	48	56	448	648	34	60	60	55			55		60	60		24	63	50	56						Act July 18, 1866, Tariff act, 1897, Act Feb. 18, 1891.	
Alabama.....	60	56	32	47	56	70	648	648			60	55					60	60											Comp. Laws, 1864-71, Act Mar. 30, 1887, Code and Stat., 1886.	
Alaska.....	60	56	32	45	54	70	648	648			60	50		57	57		60	60	50	24	33	56	50	60	14				Code and Stat., 1891.	
Arizona.....	60	56	32	48	52	56	70	648			60	50		57	57		60	60	50	24	33	56	44	45	14				Gen. Stat., 1891.	
Arkansas.....	60	56	32	48	52	56	70	648			60	50		57	57		60	60	50	24	33	56	44	45	14				Act Feb. 18, 1891.	
California.....	60	56	32	48	52	56	70	648			60	50		57	57		60	60	50	24	33	56	44	45	14				Comp. Laws, 1864-71, Act Mar. 30, 1887, Code and Stat., 1886.	
Colorado.....	60	56	32	48	52	56	70	648			60	50		57	57		60	60	50	24	33	56	44	45	14				Gen. Stat., 1891.	
Connecticut.....	60	56	32	48	52	56	70	648			60	50		57	57		60	60	50	24	33	56	44	45	14				Act Feb. 18, 1891.	
Delaware.....	60	56	32	48	52	56	70	648			60	50		57	57		60	60	50	24	33	56	44	45	14				Comp. Laws, 1864-71, Act Mar. 30, 1887, Code and Stat., 1886.	
District of Columbia.....	60	56	32		56	70	648	48			60																		Webb's Lat., 1868, U. S. Stat., 1866.	
Florida.....	60	56	32	48	56	70	648	20			60	50		57	54		60	60	48	24	33	56	44	50					Stat., 1893.	
Georgia.....	60	56	32	47	52	56	70	648	20		60	55		57	55		60	60		24	33	56	44	45	14				Penal Laws, 1897.	
Hawaii.....	60	56	32	48	56																								Penal Laws, 1897.	
Idaho.....	60	56	32	48	56	70	648	35	60		60	50		57	55		60	60	45	28	28	56	44	45	14				Laws, 1899-1903.	
Illinois.....	60	56	32	48	52	56	70	648	20	38	60	55		48	55		60	60	24	25	33	46	44	50	45	14				Rev. Stat., 1899-1901.
Indiana.....	60	56	32	48	52	56	668	650	35	60	60	55		48	55		60	60	24	25	33	46	44	50	45	14				Rev. Stat., 1897.
Iowa.....	60	56	32	48	52	56	668	650	20		60	46		57			60	60	48	24	33	46	44	50	45	14				Rev. Code, 1897, and Laws, 1902-01.
Kansas.....	60	56	32	48	50	56	70	650	20	32	60	50		57	55		60	60	48	24	33	46	44	50	45	14				Gen. Stat., 1898.
Kentucky.....	60	56	32	47	56	70	650	20			60	55		57	50		60	60	48	24	33	46	44	50	45	14				Gen. Stat., 1898.
Louisiana.....	60	56	32	48	56	70	650	20			60	55		57	50		60	60	48	24	33	46	44	50	45	14				Rev. Laws, 1884-1897.
Maine.....	60	30	48	48	56		50				60			50	52		60	60	44				45							Rev. Stat., 1883, Supp. 1895, Act, 1897, Code, 1888, and Supp. 1890-1900.
Maryland.....	26								56																					Rev. Laws, 1902.
Massachusetts.....	60	56	32	48	48	56		50	20		60	54	50	52			60	60	48	25	33		52	65	45					Com. Laws, 1897.
Michigan.....	60	56	32	48	48	56	70	650			60	56		54	48		60	60	48	22	28	46	56	44	50	45	14			Com. Laws, 1897.
Minnesota.....	60	56	32	48	56	70	650				60	55		54	48		60	60	48	22	28	46	56	44	50	45	14			Rev. Stat., 1897.
Mississippi.....	60	56	32	48	56	70	650				60	55	45	52	50		60	60	48	22	28	46	56	44	50	45	14			Code, 1892, and Act Mar. 12, 1900.
Missouri.....	60	56	32	48	56	72	648	20	38	60	60	60		57	58		60	60	26	33	46	56	44	50	45	14				Mar. 12, 1900.
Montana.....	60	56	32	48	52	56	70	650	20	38	60	56	50	57	42		60	60	48	24	33	46	56	44	50	45	14			Rev. Stat., 1898, 1901.
Nebraska.....	60	56	32	48	52	56	70	650	20	30	60	50	50	57	55		60	60	45	24	33	46	56	44	50	45	14			Com. Stat., 1901-1903.
Nevada.....	60	56	32	48	52	56	70	650	20	30	60	50		57	55		60	60	45	24	33	46	56	44	50	45	14			Com. Stat., 1901-1903.
New Hampshire.....	60	56	32		56		50				60						62	60												Pub. Stat., 1901.

STATUTORY WEIGHTS OF THE BUSHEL—Continued.

States and Territories.	Wheat.	Rye.	Oats.	Barley.	Buckwheat.	Shelled corn.	Corn on cob.	Corn meal unbol- ed, and rye meal.	Bran.	Malt.	Potatoes, Irish.	Potatoes, sweet.	Carrots.	Onions.	Turnips, English.	Beets.	Beans.	Peas.	Apples.	Dried apples.	Dried peaches.	Castor beans.	Flaxseed.	Hemp seed.	Millet seed.	Timothy seed.	Blue-grass seed.	Hungarian grass seed.	Clover seed.	Legislative enact- ments.	
New Jersey.....	60	56	30	48	50	56					60	54	57			60	60	60	50	25	33		55						64	Gen. Stat., 1895.	
New Mexico.....																														60	Gen. Laws, 1902.
New York.....	60	56	32	48	48	56		50	20		60	54	50	57		60	60	60	48	25	33		55		45				60	Act, Jan. 31, 1885.	
North Carolina.....	60	56	32	48	50	56		648			60																		60	Code, 1899, and Act, Mar., 1901.	
North Dakota.....	60	56	32	48	42	56	70 ^a		20		60	46	52	60	60	60	60	60	60				56		50	42			60	Rev. Stat., 1902.	
Ohio.....	60	56	32	48	50	56	68			34	60	46	50	55	60	56	60	60	50	24	33		56	44	50	45		50	60	Code, 1900-1901.	
Oklahoma.....	60	56	32	48	42	56	70	20	20		60	46	52	60	60	60	60	60	45	28	28		56		42			60	Do.		
Oregon.....	60	56	32	46	42	56																						60	Metric system.		
Pennsylvania.....	60	56	32	47	48	56				56				50														60			
Philippines.....																															
Porto Rico.....																															
Rhode Island.....	60	56	32	48	48	56	70	50	20	38	60	54	50	50	50	50	60	60	48	25	33	46	56	44	50	45		50	60	Pub. Laws, 1900.	
Samoa.....																															
South Carolina.....																															
South Dakota.....	60	56	32	48	42	56	70	648	20		60	46		52	60	60	60	60					56		42			60		English weights and measures.	
Tennessee.....	60	56	32	48	50	56	70	648	20	60	50	50	50	56	50	50	60	60	50	24	26	46	56	46	50	45	14	48	60	Laws of 1903.	
Texas.....	60	56	32	48	42	56	70	20		60	55	57	55	60	60	60	60	60	645	28	28	56	46	56	44	50	45	48	60	Act, 1887.	
Utah.....																															
Vermont.....	60	56	30	48	48	56					60		50	62	60	60	62	60	646						45			60		Act, Apr. 18, 1901.	
Virginia.....	60	56	32	48	32	56	70	650		38	56	56		57	53		60	60	43	28	332		56	44	50	43		60		Stat., 1894.	
Washington.....	60	56	32	48	42	56																						60		Code, 1887, and Act, Feb. 24, 1898.	
West Virginia.....	60	56	32	48	52	56				60													56		45			60		Stat., 1897.	
Wisconsin.....	60	56	32	48	50	56	70	50	20	34	60	54	50	57	42	50	60	60	650	25	33		56	41	50	45		48	60	Code, 1899.	
Wyoming.....																															Code, 1898, and Act, Mar. 30, 1901.

^a Japanese barnyard millet.^b Peeled, 40.^c Before Dec. 1, 70.^d May 1 to Nov. 1, 68.^e So in statutes, but an evident error.^a Applies only to unbolled corn meal.^b Peeled, 38.^c Velvet beans in hull, 78.

CHAPTER VII.

MATERIALS USED IN FARM ACCOUNTS.

Everyone desiring to keep a set of accounts either on the farm, in the home, or private business, will find the card system as herein illustrated, simple, adequate, and adaptable to every requirement. No one should allow his affairs to go on month after month without knowing their true condition. If each housewife kept a true record of her income and outlay it would put her in possession of facts so valuable that her ability as a producer would be increased tenfold. To know, is to succeed; to doubt, is to fail.

After having learned how to keep accounts, it is quite as important to have the proper utensils, materials, and the like. First of all there should be some place, a room, a desk, a table, or a box where the bookkeeping material could be kept perfectly safe; a place where it may always be kept so that it can be found when wanted. A place for everything and everything in its place, should be our motto; not a place for everything and everything out of its place. Many men and women too, have become distracted over the petty annoyances of having to hunt for pencil and paper every time any writing had to be done. And it is no wonder that so few know the real value of records. A lack of system has been the strongest deterrent. Have a desk if you possibly can; one that closes, so that thoughtless children or other intruders may be kept out. In this desk have writing paper, pencils, erasers, pen and ink, and any other office necessities. These silent forces will ever be ready to serve you and bring much joy to the entire household.

For the purpose of this method of bookkeeping, you will need a set of cards containing enough to last a year. Have a box large enough to contain these cards. Such a box may

be made of pasteboard but wood is preferable. The cut below gives a good idea of one.

This box is $8\frac{7}{8}$ inches long, $6\frac{1}{2}$ inches high and 3 inches deep. It is just the size to hold 5 x 8 cards. It is made of oak, well hinged and has a strong lock and key. Anyone handy with tools could make a similar box. For those desiring a box as perfect as the best workmanship can make it, arrangements are being made to supply it as well as the cards. While the ruled stock auxiliary cards are such as our experience has demanded, it should be borne in mind that you may take blank cards and rule such as you desire or you may have them ruled by a printer at a slight additional cost. Pedigrees and other records may be made on the cards of the regular size and kept in the cabinet.

Some prefer long drawers instead of a short box. Below

Art is the beautiful way of doing things.—Hubbard.

two cuts are given. The first one contains one drawer and the second a two drawer cabinet.

There are an infinite number of these cabinet devices ready made, which may be purchased at reasonable prices.

CLIPPINGS AND OTHER USEFUL INFORMATION.

It is a good plan to clip from the papers valuable articles pertaining to subjects you are especially interested in. This is much preferable to lumbering up your house and desk with stacks of printed matter, the larger portion of which you do not care for. Many attempt to keep volumes of papers and in some instances bind them because they contain some valuable articles. It often happens that the articles can't be found when wanted since they are buried in a mass of literature. Binding volumes of papers is more the function of libraries than of individuals. It is questionable whether there are in the homes of the average individual, papers worth binding. But there is found in almost every publication something worth keeping. It should be clipped out and preserved. A common letter file is a good thing in which to file away these clippings, alphabetically under the subject matter, or by using envelopes with the subject matter written thereon. These may be arranged alphabetically and placed in a tray or box as is recommended for the ledger cards. No thoughtful person should fail to clip from his periodicals.

Counsel after action is like rain after harvest.—Dan.

Standard magazines should be kept intact and filed away on a shelf arranged according to date of publication. Each volume is indexed so that easy reference may be made to every subject discussed. Such an array of facts as will soon accumulate under a systematic selection of this kind will be a priceless treasure and an available force of no small magnitude.

“Today’s egg is better than tomorrow’s hen.”

STATUTES OF MINNESOTA GOVERNING WEIGHTS AND MEASURES TAKEN FROM THE REVISED CODE, 1906.

The State Treasurer shall keep weights, measures, and scales which shall conform to the standards established by law, and shall test thereby all weights, measures, and scales presented to him by any county sealer, and, when he finds them accurate, shall stamp upon them, with a seal kept for that purpose, the letters "Min."

Every county treasurer shall be the sealer of weights and measures for his county. He shall keep a full set of weights, measures, and scales, and in January, 1910, and in every fifth January thereafter, and whenever new ones are procured, shall test thereby all weights, measures, and scales presented to him, and, when he finds them accurate, shall stamp upon them, with a seal kept for that purpose, the letters "Min." He shall receive five cents for every weight, measure, or scale tested. He may appoint deputy sealers, whose appointment shall be filed with the register of deeds.

Dry Measure.

The standard measure of capacity for commodities sold by dry measure shall be the bushel containing 2,150.4 cubic inches. The half bushel, peck, half peck, quarter peck, quart and pint shall be derived by successively dividing that measure by two.

Liquid Measure.

The standard measure of capacity for liquids, except beer and milk, shall be the wine gallon, containing 231 cubic inches and 31.50 gallons shall constitute a barrel, and 63 gallons a hogshead. The standard measure of capacity for beer and milk shall be the gallon containing 282 cubic inches.

Lineal Measure.

The standard measure of length, from which all other measures of extension, lineal, superficial, or solid, shall be derived, is the yard, of 3 feet, or 36 inches.

Hundred Weight.

In contracts for the sale of goods or commodities, unless a contrary intention appears, the term "hundred weight" shall mean one hundred pounds avoirdupois.

"Every fool is wise when he holds his tongue."

Standard Weight of Bushel.

In contracts for the sale of any of the following articles, unless a contrary intention appears, the term "bushel" shall mean the number of pounds avoirdupois herein stated:

Corn in ear, 70; beans, peas, wheat, clover seed, and Irish potatoes, 60; broom corn seed and sorghum seed, 57; shelled corn and rye, 56; sweet potatoes, 55; onions and rutabagas, 52; buckwheat, hemp seed, rape seed, beets and green apples, 50; barley, millet, and Hungarian grass seed, 48; carrots and timothy seed, 45; blueberries and parsnips, 42; currants and gooseberries, 40; cranberries, 36; oats, 32; dried apples and dried peaches, 28; charcoal, 20; bluegrass, orchard grass, and red top seed, 14; plastering hair, unwashed, 8; plastering hair, washed, 4; coal, 80, but if sold by the ton the weight shall be 2000 pounds; lime, 80, but if sold by the barrel the weight shall be 200 pounds; and a cord of wood shall mean 128 cubic feet.

Whoever, in buying, shall take any greater number of pounds or cubic feet to the bushel, ton, or cord, as the case may be, than is herein allowed, or in selling shall give any less number, unless the contract so provides, shall be guilty of a misdemeanor.

Sealing Required.

Every person engaged in any business requiring the use of weights or measures shall cause those used by him to be tested and sealed by the county sealer. Every person who shall buy, sell, or dispose of any goods or commodities by an unsealed weight, measure, or scale which has been sealed, but is incorrect, shall be guilty of a misdemeanor; but no contract of sale shall thereby be rendered void.

Testing upon Request.

Upon written request of any person aggrieved, and payment of one dollar, and mileage at the rate of 20c. per mile going and returning, the county sealer, or his deputy shall test any weights, measures, or scales used in this county, whether already sealed or not. If such dealer or deputy shall give to the person complained of prior notice of such testing, he shall be guilty of a misdemeanor.

Neglect to Procure Standards.

Whenever a county treasurer is requested in writing to procure any standard of weight or measure required by law to be kept by him, he shall procure the same within 20 days thereafter, or forfeit to the county \$100.00 at the suit of any interested person.

"Just try to be yourself. It may tire you, but try it."

FORM OF PEDIGREE.

ORIGINAL ENTRY FARM LEDGER—PEDIGREE CARD

Newb's 27909

Gay Black Bird
18453

Weathered 2nd
7965

Blackbird all-land
2nd 11016

Blackbird all-land
3718

Lord Chancellor
8507

Monarch 3114 (1182)

Verice North Cakes
9553

Verice 15542 (4191)

Weathered 1st
12747

Queen Mc Sirey
13743

Black Cat 16481

Justina 1st Spedwell
1542

Jim James 13194

Verice 1st 2718

Abster 7426

Jennie June 10775

Uppine 10024

Black Bird 9512

Beauflance 6033

Justice 1st 2664

Name *Charles La Fayette (1845)* No. *1249*

Born *Oct 2, 1901*

Breeder *Geo. E. Williamson*

Address *Jackson, Minn.*

Julius P. Reinhart
27995

Julius P. Reinhart
11789

FORM OF NOTE.

St. Cloud, Minn., Jan. 2, 1904.

April second (after date) for value received, I

promised to pay W. H. Dye, or order

Forty-five & $\frac{20}{100}$ ————— Dollars

with interest at six (6) per cent per annum until

fully paid

Beware of little expenses; a small leak will sink a ship.—Franklin.

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