

## ADVANTAGES IN KEEPING FARM ACCOUNTS



Young Money-Makers.

(BY MRS. A. J. WILDER.)  
The accounts are balanced for the past year and the books closed. It is too late now to make any difference in the showing and we can only prove our advances in knowledge by doing better this year.

Here is where the farmer who keeps his accounts in shape and keeps a record of the work done on the farm, has the advantage of the one who thinks it is too much trouble to keep books. The farmer who does not keep the farm accounts has a small chance of profiting by either his mistakes or his successes to the full extent. Although one part of the farm business may be making him a good profit, and another by running him behind he is nearly as apt to increase the losing branch as the paying one.

Of course a man can keep a good deal of his business in his head, but he will never make the trial you will be surprised at how different the idea you have in your head may be from what the books will show. Perhaps the past year has not been as successful as you had hoped it would be. You may be just a little discouraged over the balance in your favor at the bank, but if you have no record of the fertility of an acre of your land, there is a balance in another kind of bank, and one where there is no danger of the cashier absconding with the funds.

The increased productiveness of the soil is a balance in his favor that very few farmers take into account and it is just as real and tangible as a money balance in the bank.

Talking of accounts—there have been some articles going the rounds lately, telling the farmer that in order to ascertain if he is making any profit from his farming operations he must add to his list of expenses each year interest on the worth of his farm and all his farm equipment, considering it as so much money income from the farm must pay this interest as well as all running expenses and what is left after this is profit.

This is all very well and good business, provided the other side of the account is kept with equal care.

Don't forget to give the farm credit for the living of the family. If the interest on the investment is to be figured at city interest rates, then set yourself all those fresh eggs, frying, roasting and broiling chickens and fresh fruits and vegetables at city prices and give the farm credit. If every bushel of grain or ball of hay that old Dobbin eats is to be charged to the running expenses of the farm, then hire old Dobbin at liverly rates whenever you or the family take a Sunday drive, or drive to visit one of the neighbors. What about the automobile? When you get to that stage you are probably not counting expenses.

There is also the question of fuel. What farmer who has his own wood growing on the place ever makes an account of what it is worth. While we are setting down the debts and credits let's give the farm credit for the wood at market prices. Let help toward the wages of the hired hand, which have already been put down on the debit side, and will be no more than fair.

Then there is the item of house rent. If we make the farm pay interest on the money invested in the houses and barns we have no right to use them without allowing a fair rent. To do so would be making the farm pay twice. Really we ought also to allow rent on the land to the credit of the farm. It would help it, you know, to pay its interest money when due.

There are, you see, two sides to this question of accounts as well as to every other question.

While every farmer should keep accounts with and of the farm, he should not be misled into falsifying them. These items on the credit side are omitted or forgotten, while all the debits are carefully put down, there is apt to be a feeling of dissatisfaction with the year's work, which is unnecessary.

## LETTER FROM THE STATE CAPITOL

FELLOWS HOLDS THAT FINNISH IS NOT A PUBLIC SCHOOL.

DEFECT IN LOCAL OPTION LAW POINTED OUT.

School Districts Will Profit By Decision of U. S. Supreme Court Upholding Law to Tax Telephone Companies.

(By Gurd M. Hayes.)

In an opinion rendered Attorney General Fellows holds that it would not be a violation of the Warsaw-Cranston liquor law for the city council of Hancock, to permit the location of a saloon within 500 feet of the Finnish College and Theological Seminary.

The question was raised that the Finnish college is a privately owned and operated business and therefore could not be classed as a public school.

In response to a query from Prosecuting Attorney A. L. Saylor, of Newberry, the state's legal department has rendered an opinion to the effect that physicians conducting drug stores in local option counties can sell liquor only upon prescription.

Since the question has been raised it has been pointed out that it would be an easy proposition for an unscrupulous physician to establish a drug store in a local option territory, do an enormous prescription business and escape prosecution. He could write a prescription for a pint of whiskey, or a quart bottle, whichever the case might be, and then if he owned the drug store and was a registered pharmacist could go behind the counter, fill the order and pocket the money.

Such a case, has yet to be reported, however.

Many of the school districts of Michigan will benefit as the result of the opinion of the United States supreme court affirming the constitutionality of the act passed by the legislature in 1909 which provides that telephone companies shall be taxed on an ad valorem basis the same as railroads and telegraph companies.

With the exception of the Citizens Telephone company of Jackson and Grand Rapids, all the companies paid their taxes as provided in the new law, but these two concerns carried the case through the Michigan courts and the supreme court of the United States in order to defeat the purpose of the act.

Exclusive of the 1912 tax the two companies owe the state \$114,000. The Grand Rapids company is indebted to the extent of \$107,000 and the Jackson company owes \$7,400, including the penalty of one per cent per month, and the 1912 tax the amount due the state will be \$153,000.

All of this money is turned into the primary school fund. If the delinquent companies permit at once the appropriation which will be made for this will exceed \$7 per capita. At the present time the primary school fund lacks \$101,000 of having enough, to pay the school districts at the rate of \$7 per child.

Auditor General Fuller says that only 37 foreign liquor dealers have paid their liquor license as required by law. Accordingly he is sending notices to all the sheriffs and prosecuting attorneys directing them to call attention to the foreign liquor dealers to this section of the law.

Members of the attorney general's department are very because the Burns man, who was to be a witness at the trial of Davidson, the convict accused of starting the fire, failed to appear. It is said that Detective Burns is miffed at the failure of the prison guard to bring the witness who is expected some time ago. Before former governor Osborn retired from office he declared that the board of control of Jackson prison had hired the detective on their own responsibility, and it would be up to them to supply the funds.

Lavon T. Hemans, chairman of the state railroad commission says that the decision of the United States supreme court which gives the various states the right to fix reasonable maximum rates until such time as congress shall act in the matter, will increase the efficiency and power of the Michigan railroad commission to a wonderful degree.

At the present time the state is endeavoring to force the Duluth South Shore and Atlantic railroad to carry passengers for two cents per mile in compliance with the provisions of an act passed at session of 1911. One of the principal arguments advanced by the railroad company is to the effect that the state has no jurisdiction over interstate business in the matters pertaining to the making of rate. Chairman Hemans says that this argument is knocked into a cocked hat as the result of the decision by the supreme court.

## BOILED EGGS BETRAY THEM

Nationality of Dinner is Shown in Their Various Methods of Eating.

Sherlock Holmes might have figured this out, but he did not!  
The average Englishman will always demand his egg boiled just three minutes, then he places it in an egg cup, just large enough to have the egg fit it, tops the top of the shell, and removes the broken shell with his fingers. The egg is eaten a spoonful at a time.

A Frenchman, much like the Englishman, likes his eggs of three minutes, exactly. He then "peels" them, places them in a glass, stirs and mixes well together with salt, pepper and butter. He makes a practice of dipping bread into the mixture, and eating it along with the eggs.

A Spaniard wouldn't think of letting his egg boil more than one minute. He then breaks it, and lets the contents run into a glass, and consumes it as if he were drinking a glass of wine.

An egg is only fit in an Italian's estimation when it has been placed in cold water and removed just as the water begins to boil. He then breaks it, pours it on a plate, and proceeds to sop it up with bread.

The German, like the Italian, demands his eggs as near the liquid state as possible. He breaks his eggs in an unsightly cup, and scoops the liquid out as if it were soup.

The American is about the only one who prefers his eggs boiled hard. When they are served up to him, he halves them in half, removes the contents into a glass, after which he adds a plentiful supply of pepper, butter and salt. He then mashes the eggs fine, mixing them well with the spices, and eats them with his toast.

Catching Flies Pays Well.

Catching flies is affording a Shreveport (La.) man a profitable and independent living. He sells them to the city board of health. His name is Hartsch, and his net revenue from the industry for the first two days of a recent week was \$24.20. When the health board began offering premiums for the flies, dead or alive, Hartsch purchased about 100 trays and placed them in the various sections of the city. Then he began making inroads on the health board's exchequer, and so well did he operate that he bore the market price down from 20 cents a tray to 12 cents for it, so that he measured that the board purchases. Hartsch is still working, and he will work as long as the treasury holds out. He finds fly catching pays.

## ITCHING AND BURNING

Bertha, Mo.—"I was troubled with scalp eczema for about five years and tried everything I heard of, but all of it was in vain. The doctors told me I would have to have my head shaved. Being a woman, I hated the idea of that. I was told by a friend that the Cuticura Ointment would do me good. This spring I purchased two boxes of Cuticura Ointment and one cake of Cuticura Soap. After using one box of cure permanent, but continued to use it to make sure and used about one-half the other box. Now I am entirely well. I also used the Cuticura Soap. "The disease began on the back of my head, taking the form of a ring worm, only more severe, rising to a thick, rough scale that would come off when soaked with oil or warm water, bringing a few bubbles of pus, but in a few days would form again, larger each time, and spreading until the entire back of the head was covered with the scale. This was accompanied by a terrible itching and burning sensation. Now my head is completely well and my hair growing nicely." (Signed) Mrs. Geo. P. Clark, Mar. 25, 1912.

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"What about?"

"He doesn't know. He kicks so much he doesn't leave himself time to find out what his real grievances are."



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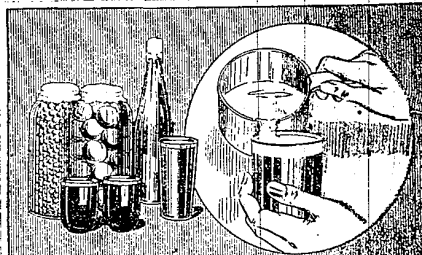
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## IMPROVEMENT OF CHICKEN FLOCK

Strong, Rugged Health and Early Maturity Two Great Points to Consider.

(BY PROF. JOHN WILLIARD BOLTE.)  
An old saying with breeders of live stock is that the best cross is with the best bird. We say that this is the only cross that should ever be made with chickens.

History fails to show a single instance where any man gained in his breeding operations through crossing two distinct breeds. It is perfectly true that the resulting offspring are frequently sturdier and grow faster than either of their parent breeds. They may live longer, and they are almost certain to fall totally in passing on desirable characteristics, and the third generation will be inferior to the original breeds used in the cross. Crossing breeds up all the lines of heredity and is of value only in producing new breeds, and rarely rarely then.

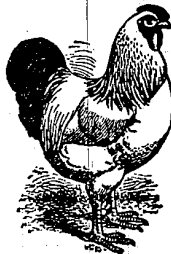
Don't try to get better chickens by crossing two established breeds, because you will surely fail, and don't waste your time trying to grade up a scrub flock by using purebred males because life is too short. Start with pure breeds and bring up the health and productivity of your flock by weeding out the non-producers and selecting the young breeders with great care. Pick out next year's breeders while they are small and watch them carefully as they develop.

Strong, rugged health and early maturity are the two great points to consider for the poultryman who wants flesh and eggs above feathers.

Separate the pullets from the cockerels as soon as you place the youngsters in the color of the nesting coops. Both sexes will develop better from then on if separated, as far as possible. Have birds of the same size together, to avoid crowding and stunting the smaller ones.

Remember that the pullet which shows a red comb, first will usually lay first, and the one that lays first

has the best constitution, makes an excellent brooder and lays the most eggs. Watch for these precocious little ladies and then mark or brand them at once, so that you can put them in the best pen following breeding season. A good constitution is of the very greatest importance. It is indicated by bright red comb and wattles, sleek plumage, strong, round legs, good frame, bright, full eyes, short broad head, short, strong curved beak and early maturity. The breast bone should be deep and the back broad. Legs set wide



Dual Purpose Type.

apart indicate a large chest and body cavity. Avoid light a plague a long, lean, rinky bird with a hawk back, narrow head, sunken eye and knock-kneed legs. They are worse than ducks, regardless of the excellence of their coloring.

Sort them out while they are young, before their mature plumage covers up the most glaring defects.

Planting Carnations. Set carnation slips in the garden, care for them, leave until September, cutting off any buds, and the best of September get setting in a cool place, give plenty of air and sunshine. Shower occasionally with weak tobacco water to prevent green fly.

Peach Tree Borer. Mr. Peach Tree Borer is busy these days. Get after him with a piece of sharp wire.

## Saskatchewan

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## Save the Babies.

It is hardly realized that INFANT MORTALITY is something frightful. One of all the children born in this country, twenty-two per cent, or nearly one-quarter, die before they reach one year; thirty per cent, or more than one-third, before they are five, and one-half before they are fifteen!

Do not hesitate to say that a timely use of Castoria would save a majority of these precious lives. Neither do we hesitate to say that many of these infantile deaths are occasioned by the use of cathartic preparations. The most common and soothing syrups sold for children's complaints contain more or less opium or morphine. They are, in considerable quantities, poisonous, and, when used, they actually retard circulation and lead to deadly poison. In any quantity, they actually retard circulation and lead to deadly poison. In any quantity, they actually retard circulation and lead to deadly poison.

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