

INVENTORY AIDS FARM BUSINESS

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

MAKE LIST WHEN CONVENIENT

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

(Prepared by the United States Department of Agriculture.)

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

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

Make Inventory When Convenient.

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

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

If no list of the farm property has ever been made, it is well to start preparations by going over the farm, field by field, and building by building, taking each item as it is found. In this way nothing is missed. The listing can be done in any memorandum book or on loose sheets of paper.

All property owned comes under the head of resources or assets. These may be subdivided into physical or tangible property, and financial, or intangible. The value of the physical property



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

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

Don't Overlook Debts Owed.

In no case should a list of liabilities—bills and accounts owed by the farm—be omitted from the inventory. Liabilities are an offset to the resources. When all the items with their valuations have been entered the work is finished by summing up the valuations. This is best done by adding each page separately and carrying the

totals to the last page where they may be conveniently added to attain a grand total. The liabilities are summed up in the same manner. When the sum of the liabilities is subtracted from that of the resources the remainder is the net or present worth.

MAKE DEFINITE PLAN OF GARDEN ON PAPER

First Get Exact Dimensions of Available Land.

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

(Prepared by the United States Department of Agriculture.)

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

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



Setting Out Plants Started in Hotbed.

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

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

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

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

AFFECT FARM VALUES BY CHANGES IN TYPE

Certain Crops Have Ceased to Be Profitable.

Farmer in Making New Selection Will Do Well to Look Back and Follow Economic Changes That Have Occurred.

(Prepared by the United States Department of Agriculture.)

Many farmers, before buying a farm, have saved themselves future losses by looking well into the matter of a probable change in the type of farming practiced in the region they have under consideration. Certain crops may cease to be profitable owing to the development of other regions more favorably situated for their production and marketing. Some crops may have to be abandoned because of disease, insect pests or other causes. The United States Department of Agriculture suggests the first question: Is the farm selected adapted to such possible changes?

For instance, the farm selected may now be growing beans, potatoes, corn, oats, clover and hay, with the prospect that beans and potatoes will soon cease to be profitable. The question

then arises—can some other crop or crops be found to replace them? Very few regions have a wide range of crops, especially in general farming, and adaptability to new crops is a very important consideration.

Can the beef-cattle farm be made over into a dairy farm? Can the dairy farm be made into a sheep farm? Can the fruit farm be made into a hay, grain or live stock farm? In many instances it will be found that the farm in question demands a type of farming that cannot be easily changed to meet the needs of changing conditions.

When making a selection, look back and follow the local economic changes that have occurred in the last 30 years, and then judge for yourself whether the farm you have under consideration has the adaptability necessary for meeting the changes that are bound to come in the future.

SALT ESSENTIAL FOR STOCK

Dairy Cow Requires Ounce or More Daily—Best Plan to Let Animals Help Themselves.

Salt is required by all animals. The United States Department of Agriculture says that the dairy cow requires an ounce or more a day, and while she should be given all she needs, she should not be forced to take more than she wants. It is best, therefore, to give only a small quantity on the feed, and to place rock salt in the boxes in the yard, where the stock can lick it at will.

Removing Paint.

To remove paint of no matter how long standing from cotton, linen, silk or wool, leave the stained part in kerosene until soft enough to rub out. Twenty-four hours may be required if the trouble is of long standing.

PLAN INCREASED SOIL FERTILITY

Certain Quantity of Different Elements Is Necessary to Promote Plant Growth.

GREEN CROPS SUPPLY HUMUS

Much of Enriching Properties of Stable Manure Is Wasted by Unwise Methods—Wheat and Corn Need Potash.

(Prepared by the United States Department of Agriculture.)

Richness and fertility are often supposed to mean the same thing when applied to soil, but there may be a wide difference, says the United States Department of Agriculture. The difference is one that may mean success or failure in crop production.

By fertility is meant the ability of the soil to produce a good crop. A soil is rich if it contains a considerable quantity of each of the elements required by the plant in the progress of growth. Unless, however, these elements are available to the plant and the physical conditions of the soil are such as to promote plant growth, the soil cannot be said to be fertile. Certain elements are always available to the plant; others must be acted upon by certain substances under suitable conditions to become available or soluble.

Soils may be rendered infertile through natural causes, such as leaching, and through artificial causes, such as single cropping, improper rotation, and the improper proportion of live stock to crop production. One of the

principal methods of increasing soil fertility is through addition of humus in the soil, either by stable manure or green crops plowed under.

Leaching May Waste Manure.

Too much of the fertilizing properties of stable manure is wasted either by leaching in the barnyard or by evaporation when spread on the land and left on the surface. If the manure is spread and cannot be plowed under quickly, it should be disked, unless the ground is frozen. If manure must be left on the surface of the field, it is much better left in piles and spread just before it is plowed under. The effect of stable manure on the land is cumulative, and frequently is more marked with the second crop than with the first.

Green crops plowed under provide another source of soil improvement. Such crops as peas, beans, clover and alfalfa are among the best for supplying humus to the soil. These crops should be plowed under in the soil so as to have abundant opportunity to decay before the growing season begins the following spring. If a leguminous crop cannot be grown for green manure, other crops, such as oats, rye, barley, or even sorghum, may be used.

If the required elements are not in the soil or are not readily available, the need should be supplied by commercial fertilizers. The composition



Stable Manure Increases Fertility by Adding Humus to the Soil.

of fertilizer used will depend upon the requirements of the crop to be grown and upon the condition of the soil which is used for crop production. A sugar beet crop, for instance, should have abundant potash, while for a wheat or corn crop attention should be given to the nitrogen supply.

Fit Fertilizer to Soil Needs.

A complete fertilizer consists of nitrogen, phosphoric acid and potash. Materials containing these elements are mixed in different proportions for different crops and for different soil requirements. It frequently appears that a complete fertilizer is not required. For example, there may be present in the soil an abundant supply of available potash, but the supply of nitrogen and phosphoric acid may be deficient.

Under certain conditions commercial fertilizers do not seem effective. This may be due to the fact that the fertilizing elements are not used in proper proportions, or it may be due to the physical conditions of the soil. The greater benefits are obtained from commercial fertilizers when the soil is well supplied with humus. There should, of course, be a sufficient supply of moisture in the soil to dissolve and hold in solution the plant foods that are already present or that may be supplied in the form of commercial fertilizer.

COST OF MILK PRODUCTION

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

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

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

Tangled in His Adjectives.

At the close of a suburban political meeting the other evening the customary votes of thanks were being given, when one of the speakers electrified the gathering by asking those present to accord "a hearty vote of thanks to Mr. X— for the able manner in which he has discharged the erroneous duties of chairman of this meeting."

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