

ty meeting, and this opinion was general. Where farmers fail to support local farmers' organizations, it is impossible to make the progress that ought to be made.

It is gratifying to see the way young men are taking hold of Union work in both Rowan and Cabarrus. Brother Phillips, the retiring President in Rowan is a young college-bred man, as is President Cline of Cabarrus, and there is more than one college-bred young man in Gold Knob Local.

At the Cabarrus County picnic there was a match game of baseball between teams of two Local Unions. Another good feature was a band composed of young farmers—and their music was excellent. This reminds us also to mention the excellent rendering of the State Farmers' Union song at Gold Knob. Every Local Union in the state should practice this song till everybody knows it, and in order to get it before all the Union brethren, we print it again in this issue.

LET TENANT AND LANDLORD WORK TOGETHER

When They Realize That Their Interests Are Mutual, Rather Than Antagonistic, Progress Will Be Made—Third Prize Letter

IF THERE is any one thing that I appreciate more than the rest about The Progressive Farmer it is its broadmindedness and fairness toward the tenant farmer. Many of the country's largest farm papers as well as many of the movements to better the farmers agriculturally fail to take the tenant farmer into consideration. This should not be the case. The tenant farmer is a vital part of Southern agriculture. He produces a great part of the surplus cotton and many other crops.

As I have been a tenant farmer all my life, and have moved around quite a lot, working land owned by many different landlords, situated in several counties, I think I am qualified to say that the lot of the average tenant farmer under the present conditions is not the best. The greatest trouble with both tenant and landlord is that they regard each other with suspicion; each seems to think that the other is trying to cheat him out of everything possible. They don't seem to realize that they both have the same interests at stake. Each can see some selfish purpose in all the actions of the other.

It is to both the landlord's and tenant's interest that both should make all that is possible. A great drawback to tenant farming is that there is in most cases no provision for the maintenance of the fertility of the soil. Another is the one-year lease system. When a tenant can rent a farm for only one year at a time, he naturally will not want to go to any trouble to improve the fertility of the soil, when he knows that he may have to move off to some other farm and thereby get no benefit from such soil improvement. I think that many landlords make a mistake when they keep the tenant in doubt as to whether he is going to get to stay on the farm another year or not.

As a tenant, I think that it would be wise for the landlord to let the tenant know that he would let him stay on the farm as long as he would practice the right kind of farming, and that he was keeping the tenant because it paid him to do so, and that the landlord was glad for the tenant to make all the money for himself possible, so long as he paid his rent.

The first step for the tenant to take towards becoming a landowner is to get on a cash basis, get the equipment necessary to run a small farm, and then he can buy a farm with some hope of paying for it. Every tenant farmer should learn all about the better methods of farming possi-

ble, also about correct business methods, the laws governing leases, etc. There is no excuse for the tenant farmer being an ignorant, shiftless fellow, just because he is a tenant farmer. As a tenant he is far better off than the thousands of laborers in the cities.

Here is hoping that the landlord and the tenant may realize that it is to their mutual benefit to help each other make the most possible from the farm. "F. D. E."

Huntingdon, Tenn.

An Accounting System for Land-owners

THE object of this article is (1) to propose an outline of a method of farm accounting whereby the true, net earnings of the combined efforts of the land and the farmer can be clearly determined; (2) to raise the question of the proper apportionment of the net earnings between the land and the farmer. No attempt is made to support, by argument or otherwise, any of the statements herein advanced nor to furnish a detailed accounting system.

THE ACCOUNTING SYSTEM

Investments
(a) Implements.
(b) Livestock.
(c) Merchandise stock.
(d) Buildings and other improvements placed in or upon the land.

Gross Earnings
(a) Proceeds received from the sale of any and all farm products.
(b) Increase or decrease during a fiscal year, or any predetermined period of years, in the value of implements.

(c) Increase or decrease during a fiscal year, or any predetermined period of years, in the value of livestock.
(d) Increase or decrease during a fiscal year, or any predetermined period of years, in the value of merchandise stock.

Expenses
(a) Taxes assessed against the land, buildings, other improvements, implements, livestock and merchandise stock.
(b) All costs of labor, including that of the farmer and any member of his family for the time, at current wages, actually employed in farm work.

(c) Purchased food, seed, fertilizers, etc., repairs of implements, repairs of buildings and other improvements made necessary by use; all other costs naturally resulting from farm operation.
(d) Cost of farm journals, expert advice and membership in farmers' and marketing associations.

(e) An allowance of a predetermined per cent per annum on the investment in implements, livestock and merchandise stock to be paid the owner or owners thereof as compensation for insurance, interest and profits on such investment.
(f) An allowance of a predetermined per cent per annum on the investment in buildings and other improvements placed in or upon the land, to be paid the owner or owners thereof as compensation for insurance, depreciation, interest and profits on such investment.

(g) An allowance, by agreement, as compensation for time spent in superintendence and management not directly chargeable as farm labor, and also expenses and costs of attending the farmers' short courses.

Net Earnings
The difference between the gross earnings and the expenses, as above defined, will be the net earnings of the combined efforts of the land and the farmer.

Expenses contain no rental charge for the land, nor is the amount invested in the land or the value placed thereon by the owner considered.

Under the proposed method of determining net earnings the farmer, as a producer, is not concerned in the money value of the land, but only in his power, under his management, to produce net earnings.

If the above is a presentation of facts, then in theory it would be easy to make an absolutely equitable division of that portion of the gross earnings which should go to the owners of the implements, livestock, merchandise stock, buildings and other improvements. Therefore, in theory, an absolutely equitable lease or farming contract could be made between a landlord and tenant for the apportionment of all gross earnings up to the apportionment of the net earnings. In practice, the problem becomes that of the honesty and accuracy of the landlord and tenant.

W. J. GREENE.

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