vantage to the business as a whole Some Factors to Consider

COR instance, if the amount of uncul-I tivated or pasture land is so small, or if the products of this land is of so little value as not to justify the fencing necessary, it would be better to allow this land to lie idle and return no income than that an attempt to save its products should entail a loss. This might actually be the result in some cases, and yet, this alone might not justify the absence of the cattle necessary to cat this grass, because they might be required for other purposes which would make the livestock operations as a whole profitable.

Again, on practically all cultivated fields, or with practically all crops, there are residues which are not harvested or marketed, and without livestock to consume them they must be allowed to waste or must be used for fertilizing alone. To fence the fields would generally involve a considerable expense or investment, which may not be justified unless there are large areas of uncultivated lands and large quantities of other feeding stuffs produced on the farm which necessitate the keeping of considerable livestock for their economical disposal.

Taking a step further, the expense of providing facilities for keeping livestock profitably may be so great and the available feed so small that it will pay better to turn a legume crop like clover, or cowpeas, or velvet beans under as fertilizer than to provide the livestock to consume them, especially if there are no uncultivated or pasture lands and no considerable quantities of crop residues justifying the keeping of livestock for their utilization. In other words the problem of disposing of such crops economically must be determined by considering the farming operations as a whole rather than merely the disposal of any single crop by itself.

There are three general methods of disposing of these farm products suitable for livestock feeding. First these products may be harvested and marketed if there is a market or sale for them. Second, they may be plowed under or used as fertilizer if they are so located and of such a nature that they can be used for that purpose. Third, these products may be fed to livestock and marketed in the form of livestock products.

As to the first method of disposal, it must be remembered that any product suitable for human food is worth more and generally sells for more than it will produce if used for livestock feeding. As a general practice then, human food products should not be used for livestock feeding, but this does not entirely preclude the use of human food grains for livestock feeding, because their use in limited quantities in feeding livestock may add sufficiently to the feeding value of other feeding stuffs as to justify their use; but it puts a very decided limit on the use of high-priced human food products as feed for livestock.

When a product is plowed under as fertilizer its value is determined by the organic matter it supplies as well as by the so-called plant foods it contains, but perhaps the only practical present method of measuring the fertilizer value of a product is by the amounts of nitrogen, phosphoric acid and potash it contains. This value is also usually less than its feeding value. Therefore, following the same keep track of their affairs without reasoning as applied to the use of compelling them to devote an undue products, suitable for both human amount of time to elaborate accounts. food and for livestock feeding a pro- There are two classes of records, in duct suitable for feeding livestock which farmers are particularly intershould not generally be used for fer- ested: (1) receipts and expenditures;

which will bring the most money, nor diary in this connection.

yet which will bring the most money at the end of a given period of one or two years, unless the farming operations are only to last for that short period. The question must be determined on all the facts and conditions involved. All items of expense in each method; all cash receipts and the urgency of the present need for money; the kind and amount of labor involved and its availability and, most important of all, the effects on future farming operations and the profits from the same. In other words, in considering any method of disposing of a crop, the question of how much of the farm is disposed of along with the crop, or the plant foods removed with it, is an important item which must never be overlooked.

Do It and Do It on Time

A FRIEND from a distance was at our home the other day and remarked, "Mr. French, I am unable to see how you can acomplish the business and work that you handle during the year." A very simple rule, that it has been my practice to follow very closely for the past 25 years, has much to do with it, as I told this friend. That rule is embodied in the heading of this letter.

Half of the lack of accomplishment of the average man, and especially the man on the land, is due to the fact that he waits for a more convenient season, for a time when he feels more like doing it, for a time when everything will be more to his notion, or for a time when his lack of preparedness will be less of a handicap in the doing of many tasks that come to him to do or handling of the various business or social obligations that are the portion of all good citizens.

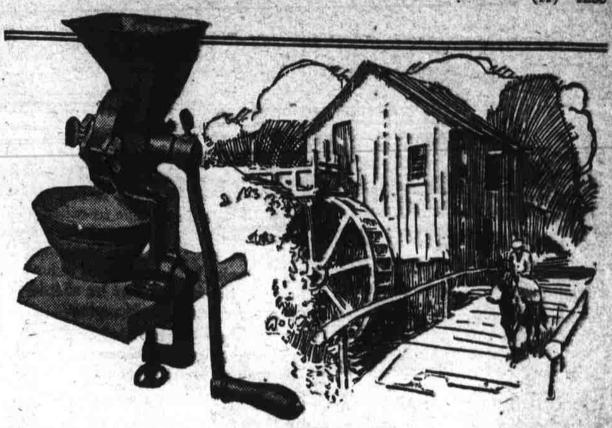
All over the country every year are seen poor crops that are the direct result of the farmers' neglect to break the land on time, to prepare a firstclass seed bed on time, to secure good seed and proper fertilizers on time, or to cultivate at the proper time. Then at the harvest is waste apparent on every hand or extra expense for harvesting incurred, just because the farmer had a hold-on the tail rather than on the head of his business.

A note is due at the bank, and the farmer has his credit injured and the business in which he is engaged discredited by business people because he waits for a more convenient season to meet his obligations instead of attending to vital matters at the proper time, which is now.

Too many farmers repair the fence after the animals have damaged the crops rather than doing it in time to guard against damage. Think about it seriously and you will agree with me that our power for accomplishment would be more than doubled, if the same expenditure of energy was made on time, rather than a little be-A. L. FRENCH. hind hand.

Diaries for Farm Accounts

NUMBER of ways in which farmers may use a diary in keeping accounts of their farm business are suggested in a new Farmers' Bulletin, No. 782, prepared by the Office of Farm Management, United States Department of Agriculture. Many successful farmers, it is said, have found that a diary is sufficient to enable them to and (2) the records of work and pro-The third method of disposing of duction, such as the dates of planting these products of the farm, which re- and of harvesting, crop yields, livemember it is neccessary to grow in stock feed, etc. In many cases the order to economically maintain soil diary has been found to be the most fertility, is to feed them to livestock. convenient means of keeping these In determining which method of dis- records. The new bulletin contains a posing of these crops shall be follow- number of blank forms and other ined it is not sufficient to escertain formation in regard to the use of the



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