

National Forest
Unexcelled Climate
Unsurpassed Scenery
State Game Refuge
17 Peaks Over 5,000
Feet High
Ideal Dairy County
Creamery, Cannery
Excellent Highways
Cheap Electric Power
for Industries
Law-abiding Citizenship

INVESTIGATE MACON COUNTY HEART OF A MOUNTAIN EMPIRE RIPE FOR DEVELOPMENT

The Franklin Press

100,000 H. P. Undeveloped Water Power
Mica, Kaolin, Asbestos,
Abrasive Materials
Copper, Timber
Precious and Semi-precious Gems
Abundance Good Labor
Ample Transportation Facilities
Pure, Clear Water
Productive Soils

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How Farm Accounting Helps

In discussing the subject of How Farm Accounting Helps I shall not attempt to recommend any particular method of farm accounting, but rather briefly outline the many advantages that inevitably follow any efficient and carefully kept system of farm accounts.

The farmer is a business man. He is more than an ordinary business man because he is at once a capitalist, a laborer, a manufacturer, and a merchant. In any sphere outside of agriculture Capital may command a return in interest on loans or investments without labor; labor may command a wage without capital; the manufacturer and the merchant depend upon the careful management of their business rather than upon their own physical labor or their own limited capital for their profits. But the farmer, to be successful, must secure a return in all of the quadruple capacities. He must secure a fair return on his investment; he must earn a reasonable wage for his labor. In order to do these things he must know what to produce and how to produce it and he must know something about merchandising. As a result of the agricultural depression of the last few years the average farmer is giving more careful attention than ever before to what he produces and it is encouraging to note that he is learning many things about the selling end of his business.

No business man can achieve the maximum degree of success unless he maintains an efficient system of accounting and the farmer is no exception to the rule.

No system of farm accounting can of itself guarantee a profit at the end of the year or turn a loss into a profit. It cannot of itself make a successful farmer out of an unsuccessful one or convert a run-down farm into a good farm. Farm accounting is only the means to an end but it is a very efficient means to a most important end.

Every farmer, like every other business man is constantly confronted by two questions: First, "Is my business as at present conducted, making me any money?" Second, "What can I do to make it more profitable?" Unless he keeps some kind of a record of his income and his expenditures, his assets and his liabilities, and takes an annual inventory of his property he can never answer the first of these questions, and until he knows how his profits, if any, have been made and how his losses, if any, have been incurred, he can not make any intelligent efforts to increase his profits.

Practically every farmer keeps some kind of a record, but in most cases it is a simple financial record which shows little about the real condition of the business. If the farmer's bank balance is larger at the end of the year than it was at the beginning, he is apt to conclude that the year was a profitable one. If it is smaller or if more indebtedness has been incurred during the year the inference may be that the year's operations were not so successful. In both instances the conclusion drawn may be far from the truth.

No set of records can clearly and accurately show a farmer's net gain or loss during the year or enable him to know both the most profitable and the least profitable of his farm operations, unless it includes an annual farm inventory or property list. No accurate knowledge regarding a farmer's financial progress can be gained unless he takes into consideration any decrease or increase in the value of all his property.

The store keeper is well aware of this fact and his annual "stock taking" is simply the taking of an inventory. Because of increased costs of operation and the consequent need for every possible economy in production and handling, many of our

Always Treat Oats for Smut

Failure to treat seed oats for smut results in an enormous annual loss to the farmers of America. It is very easy to get rid of smut—so easy that it seems almost criminal not to do so.

At the Iowa Experiment Station tests were made on 20 varieties. In 10 plots not treated there was nearly eight per cent of smut; in the treated plots there was less than one per cent. Reports showed that only 312 out of 3,668 Iowa farmers treated their oats for smut. In the untreated fields there was an average of 7.3 per cent of smut; in the treated fields an average of only 1.9 per cent. The loss in the untreated field was estimated at 12,000,000 bushels, valued (in 1912) at \$4,800,000.

Two men working four minutes can treat enough oats for smut at a cost of four or five cents to plant an acre of ground. The increased yield of oats that will result will net from \$3 to \$6.

When the time and expense required are so small and the increased yield so profitable, why should we not treat our oats before planting them?

For the past 20 years the following method of treating seed oats for smut has been in use:

Spread the oats to be treated on the barn floor or in a light wagon box. Make a solution of one pint of formaldehyde to 40 gallons of water. Sprinkle the oats with the solution until they are thoroughly saturated, using about one gallon of solution to one bushel of oats. As one person sprinkles another person should shovel the oats over until every grain is thoroughly wet. As soon as the oats are sprinkled and well mixed, cover the pile with blankets or sacks so that the formalin gas can not escape. It is the gas that kills the smut spores. Leave the oats covered from six to 10 hours, or overnight. Then remove the blankets and spread out the oats as much as possible to dry. Treated oats can be sown as soon as they are dry enough to run through the drill. Set the drill to allow for the swollen condition of the oats.

This method has been very satisfactory. It may, perhaps, be preferred to any other method by a large number of those who have used it.

But the Iowa Agricultural Experiment Station, by extensive tests covering a period of three years, has demonstrated that the time and labor required for treating oats may be greatly reduced by using less water in the solution. The method advocated by the Experiment Station is as follows:

Make a solution by using one pint of formaldehyde to 10 gallons of water. Sprinkle the 10 gallons of solution over 40 bushels of oats, shoveling the oats while sprinkling so that the solution is uniformly distributed. Sack the oats as soon as the solution has been thoroughly applied and plant next morning.

This stronger solution entirely kills the smut, does not injure the oats and makes it unnecessary to dry the oats before sacking. And because the oats can be immediately sacked and tied up, little of the gas escapes.

It will not make a great deal of difference which of these two methods we use. The important thing is that we treat our oats. It is not good business to permit this great annual loss to continue when it is so easy to put a stop to it.

Industrial and commercial organizations maintain detailed cost accounting systems, but this is not yet necessary for successful farm accounting.

A farm inventory need be only a simple, itemized statement of all property owned together with its fair market value at the time the inventory is taken. By itself it does not necessarily give very much definite or accurate information as to a farmer's financial worth, but two such an-

The County Agent is responsible only for articles over his signature. For the rest blame the editor—Editor.

Harrowings

Recently in going from here to Andrews we saw the best indications of a prosperous New Year that we have seen in many a long day.

We saw four farmers plowing, three new pasture fences going up, two large areas being cleared of brush for pasture, two pastures that were receiving an application of lime stone and four new poultry houses.

Talk of prosperity begins to take definite shape when it is being backed up with actions like these.

Just a little more team work, mates. Just a little more calling out, "Come on team, let's go." It's the spirit to get there that does it.

More and more the excuse makers are getting driven back. Wonder what they will find next to howl about.

More and more things are shaping up for the benefit of the working man and more and more the other kind is getting put out of business.

The next three months on the farm will tell the tale next fall.

One thing that we noticed about the farm homes at the places where we saw the work mentioned above going on, is that every one of them are better than the average and show very clearly that its the man after all.

Work will not start in earnest on the Nantabala Dam till next fall. The wise man will get his farm in shape so that he can take advantage of this opportunity and make it an addition to his income and not his dependence for a living.

Annual inventories, the one at the start of the year and the other at the close, when considered in connection with other farm records furnish reliable evidence of both the farmer's financial responsibility and the earnings of his business and this information is often very useful in securing loans or credit in time of need.

Let me repeat. Any accounting system at most is simply a statement of profit and loss. Inventories considered together furnish an important part of this statement but do not furnish it all. The cash account, the record of other assets earned and of liabilities incurred and other records furnish the balance of the necessary information. All are needed to determine whether a profit or loss has resulted from the year's operations.

For several reasons farmers, as a class, have been slow to install a system of farm accounting. The need for carefully kept farm records was not so manifest in former years when the average farm was larger, the land more virgin and less capital to the acre was invested in the business. Farmers, also as a rule, have had only a meager knowledge of accounting, have felt they did not have the time to give to it and have been unable to combine the clerical work necessary with the hard physical labor to which they have been accustomed. Then, too, most of the accounting systems devised for the use of farmers have been so complicated as to call for too much labor and too much clerical skill.

But with the advent of the income tax, the increased cost of labor equipment and supplies, higher taxes and a higher standard of living (which of itself is most commendable and desirable) farmers generally are becoming

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Weeds Mean Waste

Weeds mean wasted labor. It is estimated that a man walks eight miles in plowing an acre once over. Multiply this by harrowing, cross harrowing, and cultivating two or three times and in the end figure that all this labor has been given to the production of a crop which is only two-thirds as large as it would have been if it had not been weakened by weeds. Weeds cut down the yield, damage the crop, cheapen the product, reduce the profits, rob the soil, injure stock, reduce land values. Weeds cost the farmers of the United States more than \$300,000,000 according to government estimates. There is great loss from dockage of grain from weed seeds. Every year on an average in Minnesota alone the farmers are docked nearly 250,000,000 pounds, or about 3,000,000 bushels of grain on account of weed seeds.

In addition to the loss due to offering for sale weed seeds instead of grain, there are the losses due to: 1. Freight paid on material which is discarded when it reaches the destination point; 2. The expense of cleaning the seed; 3. The reduced value of the milled product because of the presence of foreign substances.

Reduce Profits

Weeds reduce profits in two ways: By adding to the expense of producing, and by lessening production. Russian thistle and bindweed clog the harvester, the header, and the harrow. The increased bulk requires extra hauling, extra work in threshing, extra binder twine and may mean injury to the machine that binds the grain.

They Lower Land Values

A weedy farm is high at any price. Land must return interest on investment.

Profits are dependent on the surplus production—on what is left after paying production cost.

If land produces only enough to pay interest and labor we will soon go out of business.

Weeds Abundant Seeders

The weed which is best able to cope with difficulties is the weed which survives. Weeds are abundant seeders.

A single plant of shepherd's purse may produce as many as 50,000 seeds; squirrel tail produces 300 to 2,000; bracted plantain may bear 3,000 per plant; foxtail from 100,000 to 200,000 seeds; one mustard plant, one and one-half million seeds, and so on.

Weeds are right on the job all the time. Weeds occupy land which belongs to the world for the production of useful crops.

Compare these prolific soil robbers with our food-producing plants. Through centuries of time weeds have become adapted to certain soils and climatic conditions. Their species are fixed. They are hardy veterans able to withstand the extremes of heat and cold, of drouth, and excessive moisture, without injury.

But there are other weeds—milkweed, smartweed, Spanish needle, mustard, peppermint, tansy, poison hemlock, jimson, morning-glory, ragweed, velvet leaf, purple locoweed, quack grass wild garlic, Canada thistle, ox-eyed daisy, bindweed, orange hawkweed, Johnson grass, sorrel, wild oats, and 50 others that are common wherever man is.

How Weed Seeds are Spread

Weed seeds are spread chiefly by men sowing impure seed, by scattering weed seeds in feeding hay, straw, screenings, and in manure, by winds, water and snow, by animals and birds, by farm machines and railroads; by allowing weeds to flourish in waste places.

Every weed that is allowed to mature produces hundreds or thousands, even millions of seeds. Having produced a large quantity of seed the next step is to distribute it. And in this task the weed has many help-

We Waste More Potash Than We Import

The fertility of our soil must be preserved. In many sections of this country it must be improved. This means fertilizer, one of the most important elements of which is potash.

For many years the farmers of America have been made to believe that the only form of potash suitable for this purpose is that obtained from the deposits in Germany.

As a matter of fact we are not dependent upon Germany for potash nor need we have been for many years past. The trouble is we have thrown away millions of tons of potash every year.

Wood ashes should be carefully saved and applied to the land. They contain from four to six per cent of potash. Dead leaves should not be burned, but plowed under, as every ton contains six pounds of potash.

Different varieties of straw and hay contain from 16 to 54 pounds of potash to the ton and this litter in moderate amounts adds to the fertilizing value of stable manure.

Conservative estimates show that there were approximately 6,652,375 tons of potash in the farm, stable and barnyard manure produced in this country in 1913. The amount of potash in cattle manure alone was 5,000,000 tons. It is generally agreed that fully 50 per cent of the cattle manure is wasted by reason of its not being placed upon the land at all, by not being properly spread, or through leaching from being exposed to the weather too long before being spread.

So it is conservative to say that fully 2,500,000 tons of potash was thus wasted in 1913. This is over 10 times as much as we imported from Germany in that year.

The year 1913 is used in this comparison because that was the latest year in which there was unrestricted commerce between Germany and the United States. But what is true of 1913 would be equally true of any year.

The joys of farm life seem to be a joke these cold mornings when we have to hit the floor. But how good it feels when we really hustle out and beat the old dread out of his bite.

Look 'em over. Co-operative poultry sales; co-operative hog sales; co-operative wool sales; a ready market for cream; a ready market for vegetables, a co-operative market for eggs, a ready market for grain; a mill where we can get just the kind of feed that we need. What more would any community have?

A new market has been added to the others. Bert Slagle is buying all kinds of grain for his feed mixing mill that he has erected at the creamery.

First: A large part of the weed seed is distributed by the sower who sows impure seed. Imported grains and low grade grass seed contain a large proportion of weed seeds.

The problem is how to get rid of weeds and keep them out.

First, rotate the crops; screen all seed; cultivate frequently and thoroughly; cut the weeds before they go to seed; plant some other crop; pasture with sheep; and finally keep everlastingly after them.

If your wheat field is weedy, seed it to clover and blue grass; mow the annuals and biennials before they seed, pasture with sheep or hogs to keep down the perennials; follow by a cultivated crop to kill any lingering weeds, and you will have disposed of most varieties.

To allow land to go to waste is an economic crime.

Use it! Farm it! Grow foodstuffs, not weeds!