

I looked up 'Proudhon and His Bank of the People,' a series of articles written by the late Charles A. Dana, for the New York Tribune, and again in The Spirit of the Age, in 1849. I found there the heartiest approval of the Proudhon plan, much cruder and more complicated than Mr. Scott's and on the last page this sentence: 'It is a stern and undeniable fact that a country which pays even 5 per cent interest, to say nothing of the rates of Wall Street, must, from time to time, commit bankruptcy, in order to rid itself of a burden of debts which it cannot discharge, its entire property having already passed into the hands of the creditors. A people who would pay interest to themselves would be in no danger of bankruptcy.'

NO MORE GUESS-WORK.

It has long been a standing rule for the farmer to keep a sharp plow and hoe, but it has never entered many farmers' minds to keep books. As a rule, farmers are the most neglectful of all classes in keeping correct records of their accounts; they have always trusted other parties to keep their accounts for them, and trust entirely upon memory. This is a bad mistake which every farmer ought to avoid. Most farmers can write their names; if not, they have a wife or daughter that can, so you see that there is no obstacle to keeping books.

A small ledger, single entry preferred, pens, ink, and a few blotters, and you are ready to keep accounts on the farm. The cost will not be over one dollar per year for the average farmer, and I am sure that any one will save many times that amount. Of course, it will take some little time, but this can be attended to on rainy days or at night.

How many farmers find time to dispute or start law-suits with his neighbor or merchant? Ill feelings and law-suits are brought about in this way, while if the farmer would keep a correct account of all his business transactions, much time and trouble would be saved and there would be better feelings between all parties.

If you run a credit account with your merchant, you should have a day book in which the entries of every article purchased should be made by the merchant; the dates should always be correct; then make correct entries of this in your ledger, the same day that purchases are made. Audit your book every week or month. By this method you will be able to tell the exact amount of your indebtedness.

I am keeping an account of all my different crops this year, which is a very easy task and a pleasant one. First, keep an account of all the days I work in clearing land of stalks, etc., at \$1.00 per day; second, the days that I plow with team at \$1.50 per day, etc., marking down all the fertilizers included; also all the seed used and hired help, if any, by this method. I will know what all the different crops have cost. At gathering time I will make a record of all crops on hand at their market value. I will make entries of all cash received from each crop; then by balancing up the book I will know what crop yields the largest profit according to cost.

We all know that most farmers own stock; well, here is where the most accurate book-keeping is needed. First of all, you know how many head of stock you have, chickens included. When you breed any of your stock, make entry of same in ledger, just like you would any other business transaction. This is the form I always use:

Bred cow (give name), Buttercup. Expected time, January 4, 1913. Every farmer should have some

system and keep a record of all his stock. It takes but a moment of time and sometimes is of great value. Suppose you want to sell a cow, the first question you will be asked is, When will your cow give milk? If you have kept your book correct it will only take you a moment to find the correct date.

The sources of our wealth come from the farm, then why not get up a good system of book-keeping and business rules so that you will be able to find the information that you need and when you most need it. The Southern Ruralist will help you in many ways to get started into keeping books on your farm. It won't cost much to start, and once started, the interest and good reference that you will get from it will pay you well for all your trouble. There is no business carried on with success without a set of books and a good book-keeper.

I will say right here that any farmer who has children ought to buy a set of books and start them in to book-keeping. There is an education in it alone. They will soon take an interest in it that will surprise you. The time is not far distant when you will find a complete set of books in every farmer's home.—J. P. Smith, Toccoa, Ga., in Southern Ruralist.

A NOVEL IDEA.

This is my way of canning peaches, apples and blackberries: Select good, firm fruit and have good tops and new rubbers; put your fruit in a pan and pour boiling water over it, let it come to a boil and boil hard about five minutes, then put in jars and screw on tops. Do not turn the tops after they begin to get cool; put in a cool place.

To sulphurate peaches and apples, have good, firm fruit, put in a meal sack, put one gallon of water for three of fruit in a stone pitcher and set in a barrel; take some cotton and put a half-pound of sulphur on it, set cotton on a lid of tin and set on fire; set in bottom of barrel and hang your fruit on a stick, swing it in the barrel, put an old quilt over it and let smoke about two hours, then put your fruit in a stone jar and pour the water over it, press down good and put a thick layer of cotton over the fruit; soak about two hours before using.—M. C., in Southern Ruralist.

THE DARK FUTURE.

Dark trouble lines the brows of men who futureward are looking; how will the husband manage them? And who will do the cooking? The girls forsake the kitchen stove and granite ware possessions, and struggle forward in a drove to join the learned professions. Some damsels aim to practice law with mannish zeal and fury, and exercise the nimble jaw before a judge and jury. Another girl will deal in dope and heal the ailing sinner, and for her victory we hope—but who will get the dinner? Lucretia writes a red romance with characters gadzooking; we hope to see her fame advance—but who will do the cooking? Our Mary has a call to preach; the cookstove she's forsaken; her latest sermon was a peach—but who will fry the bacon? Jimima plays the violin until your heartstrings quiver; we hope she may fresh laurels win—but who will stew the liver? The girls ambitious are indeed, each seeks a lofty billet, and where will sons and husbands feed when no one wields the skillet? No tempting grub, no viands warm your grandson will make merry; he'll buy his food in capsule form from the apothecary.—Walt Mason.

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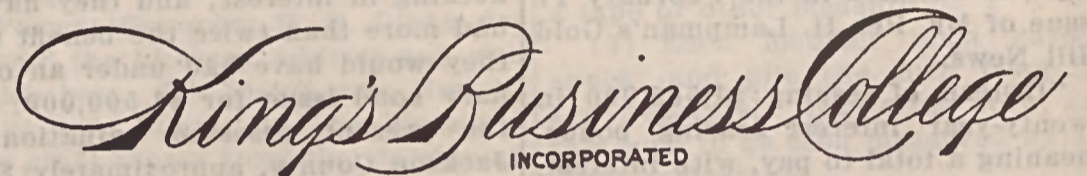
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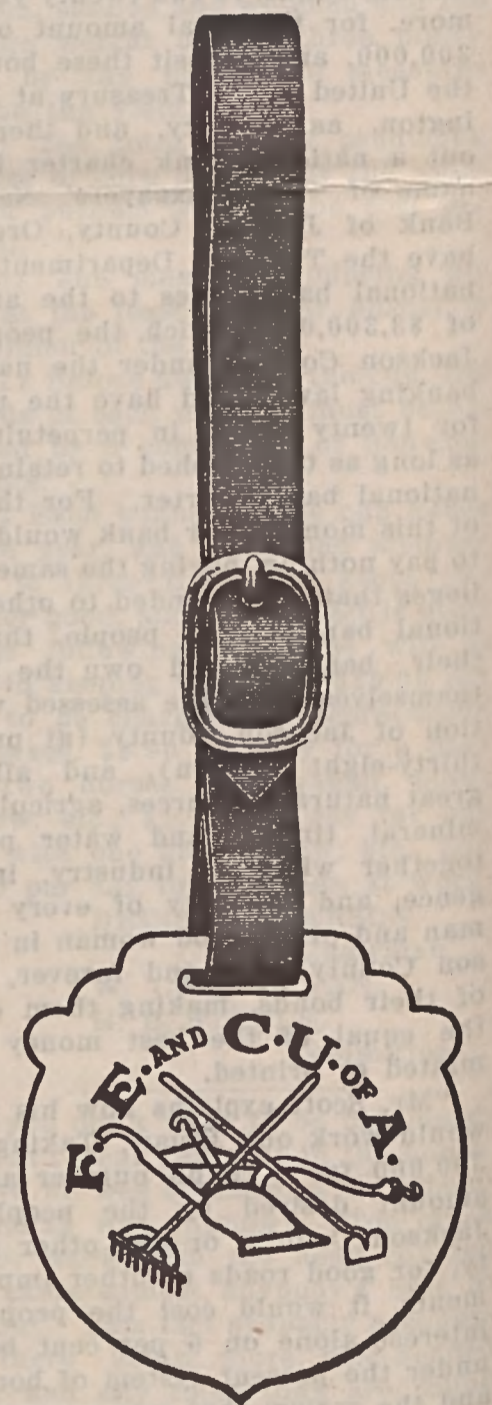
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