Good iron supplement a must for young pigs

By DAVID E. WARD

Over 400 farm account books were distributed to farm operators this year. I wonder how many of these books are actually being used? Many farm operators use an account book as a major tool in their farm management program; others have obtained a book to be used only as a guide to filing income tax returns for 1966 and determining their contributions to the Canada Pension Plan. In either case a complete and accurate set of accounts is necessary.

The first section of the book to be completed is the inventory section. Without an inventory—which is simply a list of assets with fair and reasonable value included— a farm operator cannot arrive at his "capital cost allowance", more commonly called depreciation.

Depreciation is a legitimate expense of the operation of a farm. If you look at a copy of "Farmers' and Fishermens' Income Tax Guide" (available at any post office or from the Department of National Revenue, Federal Building, Charlottetown) you will find a form on which you list your assets and their value and calculate the depreciation of each. This amount of depreciation is then entered on the "Statement of Farming Income and Expenses" in the expenses column. That is, the amount of depreciation of all your capital assets (buildings and machinery) is added to your cash operating expenses. This total expense figure is subtracted from cash receipts. You can see then, that the inventory section is important, and should now be filled in.

A complete inventory for farm management purposes includes, in addition to buildings and machinery, land, livestock, drops and supplies on hand, etc.

EXPENSE ITEMS

So much for the inventory; but what about the multitude of cash expense items. Can you keep them all in your head? Of course not, and that's the purpose of the expenses section of your account book. As soon as possible after a purchase is made, enter it in the book. You'll remember the big expense items and enter them but what about the items that cost less than a dollar or two. It is not such a silly idea to carry a small note pad with you and write in these small expense items when purchased. At a later date they can be entered in the farm account book. Similarly when an income is received, enter it in the appropriate column in the receipts section. Don't forget to do it as soon as money is received. One cream cheque not entered, a steer or cow sold for cash at the farm and not entered will seriously alter the total at the end of the year.

Spring is here and the rush of spring work has begun. In a rushed season it is easy to neglect the farm account book. With seed, fertilizer, lime, etc. being obtained, a great deal of money is changing hands. Keep track of it. Bring the farm account book up to date from January 1st to day! If you haven't got your book up to date now, you'll be so far behind by the time cropping is completed, you'll never catch up.

Some farm operators have said that the farm account book they received (the yellow covered one) is not suitable for their farms. In some instances this may be true. If this is the case, a farmer may wish to draw up his own account book. I would suggest that they purchase a columnar ledger from a stationery store and use the prepared farm account book as a guide. The columns could be headed for the receipts and expenses common to the particular business.

A hog feeder, for example, may wish to prepare his own record book. He would require an inventory section with space for number and class of hogs on hand, feed, buildings, equipment and so on. The expenses section would include feeders purchased, feed, medication, marketing, charges, hydro, etc. The receipts section would include all hogs sold under various grades, bonus received and any miscellaneous receipts. The summary page would include the totals of receipts and expenses by type or class, inventory change and so on.

PLANTS KEPT IN COLD STORAGE

Parker Jewell, York, is a progressive market gardener who also operates a show place, "Jewell's Country Gardens". He is shown here with Mrs. Leigh Brown, also of York. They are tieing strawberry plants that were dug late last fall, after the first frost, then put in co'd storage for sale early this Spring to berry growers in the Maritime Provinces.

Artificial insemination

About 18 per cent of the Canadian cow population was artificially bred in 1964, according to the 10th annual report on artificial insemination in Canada just released by the CDA's Livestock Division.

This was an increase of four per cent over 1963.

There were 670,512 cows bred with dairy semen and 312,552 cows bred with beef semen.

Approximately 37 per cent of all beef inseminations were to dairy cows. Or stating it another way, 15 per cent of all artificially inseminated dairy cows were bred to beef bulls. This practice was less prevalent in 1964 than in 1963.

There was a substantial increase in the use of frozen semen; 65 per cent of breedings were by frozen semen compared with 54 per cent in 1963.

Almost 75,000 vials of semen were imported during the year while 5,617 vials were exported. There were 14 semen producing organizations in Canada during 1964 and 234 organizations distributing semen.

There were 531 bulls in artificial insemination units at December 31st. These break down into 224 Holstein, 45 Ayrshire, 44 Jersey, 30 Guernsey, five Canadian, four Brown Swiss, 15 Dual Purpose Shorthorn, two Red Poll, 94 Hereford, 36 Shorthorn, 23 Angus and nine Charolais bulls.

Canadian semen was exported to Africa, U.S.A., Mexico, Bermuda, Japan, England, West Indies, Italy, and Hong Kong. Number of Inseminations by breed of sire during 1964 were: 544,095 Holstein, 40,6335 Jerseys, 36,109 Ayrshire, 24,156 Guernsey, 10,103 Brown Swiss, 12,658 Dual Purpose Shorthorn, 1,595 Canadien, 893 Red Poll, 199,152 Hereford, 52,313 Aberdeen Angus, 34,627 Shorthorn, 20,604 Charolais, 480 Galloway.

The number of cattle artificially inseminated in each province during 1964 were: 20,931 in Prince Edward Island, 30,087 in Nova Scotia, 20,187 in New Brunswick, 113,608 in Quebec, 542,103 in Ontario, 50,369 in Manitoba, 46,649 in Saskatchewan, 83,228 in Alberta, and 73,902 in British Columbia.

Violations net fines

Violations of the federal fruit and vegetable regulations resulted in three convictions recently.

In Trail, B. C., Joseph Cutillo was fined $200 for operating as a dealer without obtaining a licence as required under the Fruit, Vegetables and Honey Act.

In the Maritimes, Hugh Coldwell, of Port Williams, N. S. was fined $125 following conviction on two charges arising from the sale of a truckload of apples in Moncton, N. B. The charges involved selling apples that were below the minimum size prescribed by federal regulations, and moving them out of the province without having them inspected as required by law.

M. Rose and Sons, a Woodstock, N. B. potato shipper, was fined $50 for selling in Ontario a carload of potatoes that failed to meet minimum grade requirements and for failing to have them inspected.

Pesticide compendium

A loose-leaf compendium on Registered Uses of Pesticides in Canada is now available at a cost of $15 from the Queen's Printer, Ottawa, or from federal government bookstores. Cheques should be made out to the Receiver General of Canada.

The index of Canadian pesticides registered under the Pest Control Products Act is arranged both by registrant and by active ingredient. There is also a listing, by pesticide and crop, of the official residue tolerance established under the Food and Drugs Act; a summary of the labelling for registered pesticides.

Subscribers may, for $5 a year receive changes and additions to keep the 437-page compendium up-to-date.

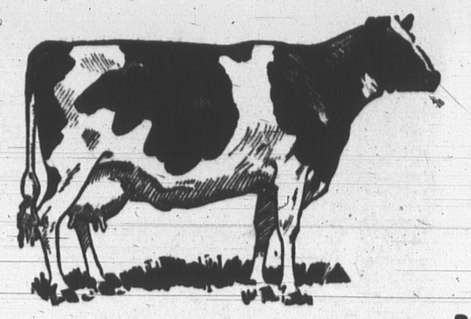
The compendium was prepared jointly by pesticide registrants, the Canadian Agricultural Chemicals Association, and the Canada Department of Agriculture.

Call us for programs, club bulletins, business letterheads. All work guaranteed.

GUARDIAN - PATRIOT
CENTRAL PRINTERY
Phone 4-8506

Bargate Farm - New Perth

PRESENTS:



THE ISLAND'S TOP PRODUCING HOLSTEIN HERD–1965

(20 Cows or Over)

OUR RECORD—28.5% over the average for all Canadian Holsteins.

ALSO

Bargate Mary Lloyd— A BLUE SEAL PRODUCER 125,000 PLUS

Bargate Cameo Maxine— A READ SEAL PRODUCER 100,000 PLUS

Owner—J. Lincion Dewar
Herdsman—Anthony Pynenberg

A Message From Your . . .

P.E.I.'s Leading Independent Grocery Stores

Lucky Dollar Store

Without Mr. & Mrs. Farmer . . .

Where Would We Be?

This "million acre farm" of Prince Edward Island is often called . . . would indeed be lost without Mr. and Mrs. Farmer who contribute so much to our way of life. Their efforts, their enterprise, play a prominent part in the everyday life of our Island . . . and for these efforts we say "Congratulations on a good job . . . may you enjoy further success in the future."

At Lucky Dollar Food Stores we meet many of our country folk . . . and we deem it a pleasure to wait on them when they come into our stores. And in this regard we pride ourselves—and our staff—in the fact that at Lucky Dollar Food Stores you are a stranger but once!

At Lucky Dollar Food Stores we don't care where you're from . . . we are grateful for the fact that you take the time to come in and see us.

Check the Map . . .
For The Lucky Dollar Store
Nearest You

Lucky Dollar store

"PARTNERS IN YOUR COMMUNITY"