

**ORGANIZATION NEEDED**

**Well kept farm records improves management**

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Agriculture is big business and interest in agriculture includes nearly all our population. A very large part of our city population is coming to take the keenest interest in agricultural questions. However, the farmer's interest in agriculture is a little more basic, it is his livelihood. The farmer, for example, must organize his business into a single unit that will pay as a whole. He must have sufficient knowledge of business dealings so he can conduct his transactions in a business-like way.



DAVID WARD

Each farm operator possesses, in varying quantities, the same basic resources with which to earn a living. These are land, labor, capital (in the form of machinery, livestock, etc.) and management. To this extent then the farm operator has complete control over what takes place on his farm. There are, of course, some external happenings he cannot control—such as weather, the price of hogs in Chicago, etc. In a sense then, each man can do what he likes and become what his energies will make him.

Land may vary in quantity between one farm and another. And there are certain advantages that a man with a "big size" farm has over a "small" farm. The small farm may need as much machinery as a larger farm, but not use it as much. Idle machinery may mean lost money. Small farms because of too many small fields implies that labor cannot be used as efficiently as on a larger unit.

Labor then, is a valuable asset. The more efficiently labor is used, the more valuable it becomes. The average farmer just about makes farm wages besides interest on his capital. His labor is his chief income.

And so we've mentioned land, labor and capital. Management is the thing that co-ordinates everything else. One of the most important questions of farm management is that of records and accounts. One may merely list his assets—business and personal with values at the beginning and end of each year. Such a list is called an inventory. The difference between inventories at the beginning and end of the year is gain or loss. This is the most important single record to keep. It does not show what caused the gain or loss, but shows the net result. A cash ledger by enterprise and type of receipt or expense will have to be kept in order to relate specific receipts and expenses by enterprise.

**Weed name guide cuts confusion**

When a plant is known by a variety of names, there's bound to be confusion. Weeds are no exception. "Many farmers are familiar with certain weeds on their own land and refer to them by colloquial names that may have only regional usage," explains K. F. Best, of CDA's Swift Current Sask., experimental farm. "This often hinders communication between farmer and extension service personnel."

Some weeds are known by several names. Mr. Best says. Stinkweed for example, is known in varying areas as bastard-cress, penny-cress, fan-weed, Frenchweed, wild garlic and mithridate mustard. The scientific name is *Thlaspi arvense*.

Researchers at the Swift Current Farm have come to the rescue with a publication titled "Common Names of Weeds of Canada" that is designed to help standardize weed identification.

The Swift Current publication lists alphabetically many of the common names that have been used for weeds in Canada. Where a name is no longer in general use or may be restricted to a limited region, the most popular name is indicated along with the scientific name.

"Thus a farmer wishing to inquire about control of a plant which he knows as Johnny-go-to-bed-at-noon, on checking the list will find that he is referring to goat's-beard, or to use the scientific name, *Tragopogon dubius*," Mr. Best explains.

A copy of the publication may be obtained from the experimental farm at Swift Current.

occupation is rapidly changing. It has been said that those who find it difficult to make adjustments really do not know what adjustments to make because of the lack of adequate farm records. A commercial farmer without records of all his costs and yields, and of dollar costs and returns by enterprises fails to ask himself the right questions about his farm operation. These questions are a necessary step toward any improvement.

Farm records will not solve all the practical problems facing farmers, but it has been stated by many people, including farmers themselves, that farmers need to have more control over their business. Records, you see, tell only what has happened; they can make no decision. That is the responsibility of the farm operator.

Farm records (both production and financial information) are important to the farm operator. If the need for better farm records could be expressed in terms of dollars saved, the farm operator might think differently about them. Farm records can mean money; but first of all records must be kept and secondly they must be studied. If one is concerned with regards to what type of records to keep, it is simply a matter of determining what type of information you wish to obtain from the records. For example, if a man who feeds hogs is anxious to determine return above feed costs he needs an inventory of feed and hogs on hand at the start of the accounting period, an account of all transactions during the year and a closing inventory.

The primary reason for keeping farm records is to provide financial and physical (numbers, pounds, bushels, etc.) information about the farm business.

The margin of profit on most farm products is small. Therefore, in order to obtain a reasonable standard of living from farming, the operator must turn over a large volume of business. Products produced and items sold must result from sound planning. Planning is a continuous process. The farm operator who can make adjustments in his farming operations which are based on facts about the business is usually most successful.

**FACTS ARE BEST**  
Adjustments, or changes made in the production plan, which are based on facts are better than changes made based on guess. Facts necessary for adjustment are contained in an adequately kept farm account book. An adequately kept farm account book contains both financial and production records as I've already mentioned. But the income statement, for example, measures only the financial success of the operation. But financial success or failure results from technical operations which involve acres, yields, number of cows, litter size and other physical data.

Investment in farming is increasing and farming is big business. Productivity is increasing as a result of technological advances (new sprays, improved varieties, new machinery, etc.). But improvement in productivity cannot be expected to increase from technology alone, it is important to supplement this technology with improved management. Management must have records and data on past performance on which to base decision for future production.

In the course of a year's operation a farm operator handles a great deal of money. Capital is a very important item and proper management ability. All the detailed facts relating to the business cannot be committed to memory. Consequently, some organized system of recording these facts is necessary. This organized system of recording facts is called a farm account book.

**PURPOSE**  
The purpose of farm accounts can be listed as follows:  
(1) To determine the annual financial returns and costs from the farm.  
(2) To compare one year's farm business with another.  
(3) To provide the figures required for income tax returns.  
(4) To provide information required to improve the farm operation.  
(5) To aid in obtaining credit.



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Complete farm records become more valuable and useful as several years of information is compiled. This means, however, that record keeping is a long term project, which should become a permanent part of the farm business. Do not expect spectacular returns or value from one or two years of record information. Records tell only what has happened. Corrective steps can be taken once this information is known. Some management practices are seen in the short run (i.e. fertilizer on pastures or hay land) but others (i.e. selection and improvement of dairy cattle through selective breeding) are of a long term duration.

**ATTACKS WORD LOANS**  
MADRID (AP)—Spanish writer-diplomat Salvador de Madariaga complained in the Catholic daily Ya that infusions of English words are "colonizing" the Spanish language. He cited "living," often spelt "labin," instead of "sala" for a living room, and the adoption of such words as romance, motor and gas.

**BRITAIN ISSUES VIEWS**  
LONDON (AP)—For the first time, Britain is to issue pictorial stamps for no special commemorative reason. The four stamps show an English village scene, a Northern Irish seascape, a Welsh castle and a Scottish glen.

**Crown, stem rot effects in forage**

CHARLOTTETOWN — Crown and stem rot has caused significant losses in red clover stands in this province in the last two years.

According to Dr. C.B. Willis of CDA's Experimental Farm here, red clover populations in mixed hay stands were reduced nine per cent in 1964 and 15 per cent in 1965 by the disease and as much as 40 per cent in pure seedings of red clover.

In pointing out some cultural practices to control the disease, Dr. Willis adds that resistant varieties being developed should also aid in reducing the damage. Crown and stem rot is caused by a fungus that attacks plants in winter and early spring at relatively low temperatures. The greatest damage occurs during mild winters or under continuous snow cover. The disease usually occurs in patches throughout a field, but when conditions are very favorable the patches may become so numerous as to merge and cause extensive damage to a stand. Because the greatest reduction in stand occurs in early spring, the damage is sometimes confused with winter killing.

Most species of clover as well as alfalfa and birdsfoot trefoil are susceptible to the disease. Plants of all ages are affected. The earliest symptoms occur in the fall as small brown spots on the leaves and stems. The leaves wither and die and the fungus spreads to the crown and upper root area. As the stems and pe-

toles are killed, a mass of white mycelium grows over them. Some of the masses of mycelium then change into a small, hard, black cartilaginous body called sclerotia. The sclerotia may be as small as a clover seed or as large as a pea. They may be found attached to the surface of, or imbedded in, dead stems and roots or in the soil near the roots.

When affected plant parts decay, the sclerotia remain in the soil as a future source of infection. Sclerotia are the chief means by which the fungus survives from year to year. They can remain viable in soil for several years.

The longevity of the sclerotia in the soil makes the problem more difficult but planting seed free of sclerotia, plus clean cultivation, deep plowing to bury sclerotia and long rotations, do aid in controlling crown and stem rot.



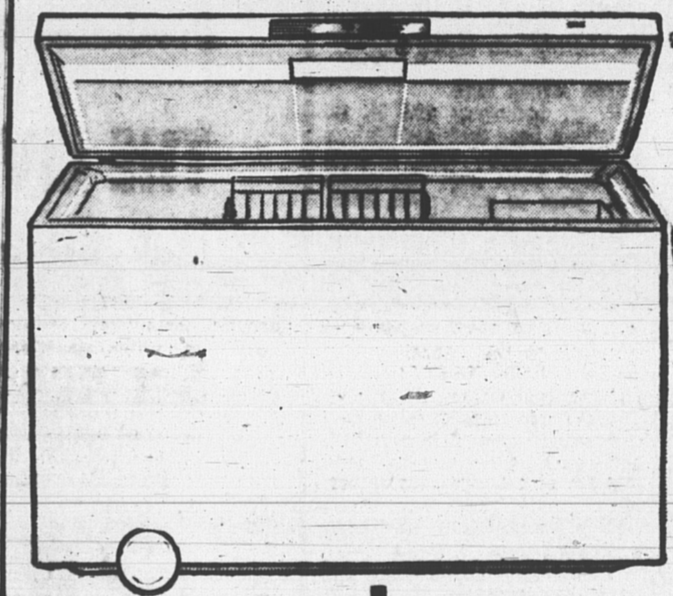
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