

PRACTICAL WORKING SYSTEM OF ACCOUNTS GIVES AGRICULTURE MUCH FIRMER BASIS

A Farmer Who Has Learned the Value of Keeping Accounts—A Portion of His Inventory Record.

(Prepared by the United States Department of Agriculture.)
Here is a medley of familiar sayings—some with variations—each of which applies to farm accounting and so to the problem of marketing farm products:

- "Figures don't lie."
- "A calculation in time saves nine."
- "Foresight is better than hindsight."
- "It pays to count the cost."

Specialists in the office of farm management, could add to this list almost indefinitely, for their studies of methods of farm management reveal the tremendous need of accounting systems on American farms. The farmer wants to know whether his wheat pays, whether his cows pay, and whether his orchard pays, and yet he seldom has sufficiently accurate figures to answer such questions. Above all he ought to know and yet frequently does not know, if his farm as a whole is a paying proposition. Department of agriculture specialists do not claim that the systems of accounting for farms which they recommend will be absolutely exact. They are, nevertheless, sufficiently accurate for all ordinary requirements. The department does not furnish sets of books to farmers. The systems which it recommends require only such books as can be purchased of a stationer or dealer in books and school supplies.

Accounts Aid in Buying and Selling.
Every farmer is a buyer and a seller as well as a producer. He must know the condition of his business if he is to buy and sell successfully. It is for each farmer to decide how extensive a set of accounts he wants to keep. The fact about which he should have no doubt is the value and necessity of at least a simple accounting system. The old adages quoted above are considered very much in point by farm management officials. Figures, they say, do not lie regarding farming any more than regarding other subjects. A few minutes' daily calculation may save hours of needless toil, which is another way of saying "a stitch in time saves nine." Farm accounting gives the farmer a foresight which everybody recognizes as better than hindsight. Finally, it does pay to "count the cost," for farming by rule of thumb is destined to become obsolete.

men engaged in production on a large scale such a system will supply invaluable information.

INCREASE IN VALUE OF FARM PLOW LANDS
Something Occurred That May Be Called Phenomenon.
Least Rates of Advance Are Found in New England and Middle Atlantic States—Upward Movement in Corn Belt.
When farm plow lands increase in value per acre by one-fifth in one year and by one-half in four years, something has occurred that may be called a "phenomenon." These increases in value are indicated by the results of investigations by the bureau of crop estimates. In March, 1916, plow lands in the United States had the average value of \$58.39; in the same month in 1917 the average was \$62.17; in 1918 it was \$68.38; in 1919, \$74.31; and at the same time of the year in 1920, \$80.01, building values in all years not being included in the average.
The average value of 1920 is 54 per cent above that of 1916, 45 per cent above 1917, 32 per cent above 1918, and 21 per cent above 1919. Hence it appears that by far the greatest rate of yearly increase was from 1919 to 1920. To the extent that plow-land values are related to crop prices, this lag in the advance of land values behind the advance in crop prices is according to rule.
Values approximately doubled in the South in four years, and that is a part of the country where plow lands have low values. They are overtaking the higher values of other states. The least rates of advance in values are found in the New England and Middle Atlantic states. In the corn belt, where values are highest, the upward movement is strong.

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GENERAL FARM NOTES

Plant a garden. It pays in many ways.

Seeds must be planted in moist soil but not in wet or sticky soil.

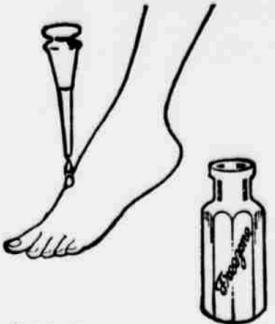
Haul out the manure and old straw stacks and scatter it on the fields.

For pasture purposes timothy or alsike clover have been mixed with red clover for planting on light soils.

Doubtless, if farmers were to keep records of what their gardens produced they would find them the most valuable plots on the farm.

LIFT CORNS OFF IT DOESN'T HURT

With fingers! Corns lift out and costs only few cents



Pain? No, not one bit! Just drop a little Freezone on that touchy corn, instantly it stops aching, then you lift that bothersome corn right off. Yes, mangle! Costs only a few cents.

Try Freezone! Your druggist sells a tiny bottle, sufficient to rid your feet of every hard corn, soft corn, or corn between the toes, and calluses, without one particle of pain, soreness or irritation. Freezone is the mysterious ether discovery of a Cincinnati genius.—Adv.

Grotesque Nourishment.
"There's a time for everything," said the ready-made philosopher.

"Fortunately," rejoined Miss Cayenne. "I'd seldom enjoy my breakfast if they insisted on coloring eggs the year round as they do at Easter."

A girl is never satisfied until she draws her beau into a knot.

Not So Sure About Her.
"I saw your wife this morning, old chap," remarked Jimson. "She didn't look very fit."
"She isn't; she's mourning the loss of a diamond necklace," said Blenkins sadly.
"Why don't you advertise a big money reward and no questions asked?"
"Well, I could manage the cash all right, but I doubt my wife's ability to fulfill the rest of that contract."

New Test for Dyes.
The fading effect of light has been standardized and is made use of in a new invention for the testing of coloring made use of in textiles, wall paper and similar materials. A powerful lamp is made use of with specially designed electrodes consuming about 2,800 watts. Provision is made for testing about 40 samples at one time and as the samples are being exposed a portion of each is shielded for the purpose of comparison after the test.

A Terrifier.
An artist was sketching from the river bank near two friends who were fishing. The artist was at one time surrounded by cows which interfered with his view, and he tried to drive them away by throwing things at them, but they would not budge. At length one of the anglers cried: "Show them your sketch, old man!" He did so, and the offenders fled.

Her Method.
"How did your wife ever get the carpet man to come on time?"
"She simply floored him with her talk and then nailed him down to a date."

High Finance.
Mr. Sapp—"They told me at the bank I'd never find any one to take that Golden Goose mine stock off my hands."
Mr. Simp—"They told me the same about my Dry Hole oil stock."
Both—"Let's swap."

ASPIRIN

Introduced by "Bayer" to Physicians in 1900

You want genuine Aspirin—the Aspirin prescribed by physicians for nineteen years. The name "Bayer" means the true, world-famous Aspirin, proved safe by millions of people.
Each unbroken package of "Bayer Tablets of Aspirin" contains proper directions for Colds, Headache, Toothache, Earache, Neurialgia, Lumbago, Rheumatism, Neuritis and for Pain generally. Always say "Bayer" when buying Aspirin. Then look for the safety "Bayer Cross" on the package and on the tablets.
Handy tin boxes of twelve tablets cost but a few cents. Druggists also sell larger packages.
Aspirin is trade mark of Bayer Manufacture Monocetaceticacidester of Salicylicacid

Always Optimistic. He—I wear no man's collar. She—Well, that saves a laundry bill.
No Mistake. "Are you a valetudinarian?" "No; I'm an out-and-out prohibitionist."

The Right Way

in all cases of **DISTEMPER, PINKEYE INFLUENZA, COLDS, ETC.**

of all horses, brood mares, colts and stallions is to

"SPOHN THEM"

on the tongue or in the feed with **SPOHN'S DISTEMPER COMPOUND**

Give the remedy to all of them. It acts on the blood and glands. It routs the disease by expelling the germs. It wards off the trouble, no matter how they are "exposed." A few drops a day prevent those exposed from contracting disease. Contains nothing injurious. Sold by druggists, harness dealers or by the manufacturers. 50 cents and \$1.15 per bottle. AGENTS WANTED.



SPOHN MEDICAL COMPANY, GOSHEN, IND.

A BUSINESS TRIBUTE

By William I. Ferris, Vice-President and co-worker in the L. E. Waterman Company from its beginning

The world has always taken an unusual interest in inventors, probably because it recognizes that inventors, as a rule, are unselfish and that whatever reward they may gain through their invention has to be a by-product of a greater service or saving of time and labor to his millions of fellow men and women.
Howe invented the sewing machine, but the whole world enjoys the benefit of it. Likewise is the case with Morse and the telegraph; Bell and the telephone; Edison and the electric light; Fulton and the steamship.
There is no use trying to arrange them in the order of their importance in the world to-day because to de-



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prive us of any one of them, even for the briefest of periods, would amount to almost a calamity.

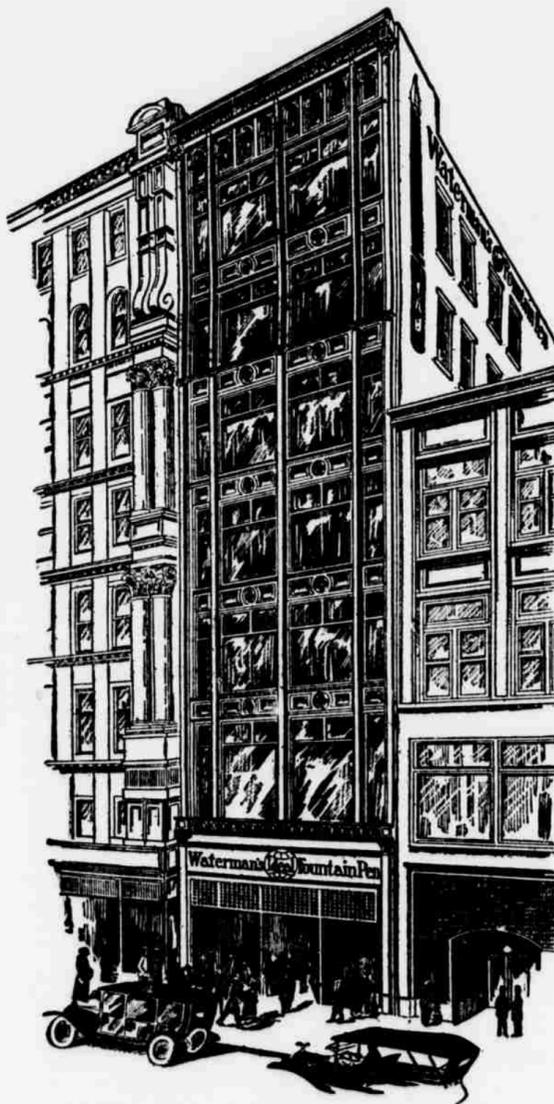
I do not hesitate to add the name of Lewis Edson Waterman and his invention, Waterman's Ideal Fountain Pen, to this list of world benefactors.

The history of Waterman's Ideal Fountain Pen has a peculiar personal interest for the people of Illinois because she can rightly claim Lewis Edson Waterman as one of her sons.

As a child, he came with his mother and younger brother and settled in Kankakee, and it was in the little old wagon shop, conducted by his brother, Elisha S. Waterman, that the first model of Waterman's Ideal Fountain Pen was turned out in wood.

Back in those old days, the gold pen and rubber-turning industries were located wholly in the East, requiring that the business of fountain-pen making be carried to the source of supply, and so in the smallest possible way the L. E. Waterman Company's business was established in New York. Mr. L. E. Waterman made his principal headquarters in New York up to the time of his death, while his brother, Elisha S. Waterman, assumed the interest of the Company in the West for the short time he lived. The Chicago office was opened at the same time the business was started in New York, and for many years was conducted in the most modest circumstances.

It has been said by some writer, "the name Waterman started as a



WATERMAN BUILDING, 129 SOUTH STATE STREET, CHICAGO, ILL.

growing number of dealers and users in the middle west, and on Monday morning, May 10th, what will be known as the Waterman Building, at 127-129 South State Street, was opened for business. To meet the demand, the Company found it necessary to erect their own building, and on the property directly adjoining the old Palmer House, a modern, up-to-the-minute seven-story building will become the new Chicago home of the L. E. Waterman Company, and add glory to the best traditions of this splendid old organization. The New York service store of the L. E. Waterman Company, at 191 Broadway, known as the Pen Corner



FRED S. WATERMAN

throughout the world, has often been said to be one of the most artistically correct and magnificent display rooms to be found anywhere, but the architects promise to out-do even that last effort, and Chicago will have every reason to include this newest addition to its already long list of show places. With the upper floors devoted to stock and assembling rooms, the Company will be better able to handle the great volume of middle-west business, and the new Waterman Building is but another evidence of the keen judgment that anticipates conditions and makes good the statement—satisfied customers everywhere.

Mr. Frank D. Waterman, President, and Mr. Fred S. Waterman, Secretary, of the L. E. Waterman Company, through combining their unusual abilities and mastery of detail, have given evidence of what team-work can accomplish, for after all is said, a man's business is but the reflection of the man himself. The fidelity of hundreds and hundreds of employees testifies more eloquently than anything else how the personality of the Waterman boys has fixed itself upon their organization.

It is what might be termed the Waterman way of doing things—establishing the highest standards for themselves and then living up to them. You know it is because of these qualities that success has come to them, and their product, because a record of steadily increasing sales, year after year, and in one country after the other, carries its own answer.