per cent, of the butterfat credited to the suppliers are realised, the balance sheet should show the number of pounds of butterfat short credited and

milk for cheesemaking more than 941 the percentage which this represents of the total.

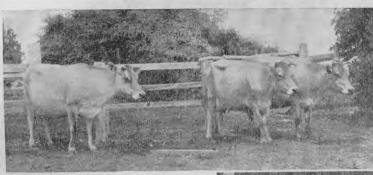
> Those short credits which correspond to recoveries below the last figures indicated above need not be shown as a

special item on the balance sheets, but would be included in the total butterfat received.

Judicious criticism is desired. whether it be constructive or destruc-

Identical

Twin Heifers



Top .- The twin heifers and the dam. Right .- A striking view of the twin heifers.

Contributed by the DAIRY DIVISION.

WO Jersey heifers which appear to be identical twins-a somewhat rare occurrence in cattle breedinghave come under the notice of one of the Dairy Division instructors, Mr. J. B. Sawers. The present example is particularly interesting in view of the fact that production figures are available to support the claim,

The heifers are owned by Mr. R. H. Wells, of Tokaora, near Hawera, who kindly supplied the following details.

The sire of the heifers is unknown, the dam having been purchased from a dealer. They both calved for the first time in 1935, and are now in their

fourth milking season. The progeny has been a heifer and a bull calf each year, alternately, and a daughter of one is now in milk.

Mr. Sawers, who inspected the heifers, states that on appearance they are both of the same type. They both have the same shaped heads and bodies, the same shaped udders, the same slight outward turning of the front feet (the mother has the same tendency), and the same shaped horns, the near-side horn of each being slightly turned in. Moreover, they have the same temperament, and always stay together in the paddock.

This season one of the heifers is not in calf, but in previous seasons there has been no trouble with them in that respect.

Their butterfat production is as fol-

Season	Dill		Daffy	
Comon	Days	Fat	Days	Fat
1935-36	 282	230	292	244
1936-27	 371	268	365	262
1937-38		Not tested.		
1938-39	 290	184	271	175

It will be apparent that if the yields are converted to the same number of days there is practically no difference in butterfat production.

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Shorten the hours in the bail-increase the milk yield-

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1-lb. tins, 2/3; 4-lb. billies, 6/6; 36-lb. tins, 1/4 lb.