acre, about the month of September. It is left spread on the land for some time, and then rolled with a heavy roller: this is to press it into the ground, and make it fine. It is then ploughed in with a shallow furrow. When the plough has made a furrow, six or eight men with spades dig spits of earth out of the bottom of it, which they set upon the part already turned up, so that the ground is partially trenched. The plough on its return fills the holes thus made, and, when the whole is finished, lies in a very rough state, with large clods all over it: so it remains all winter. In spring, when the clods are pulverized by the frost, the harrows pass over repeatedly and level the surface. The land is then ploughed and harrowed several times, till it is thought sufficiently fine. Liquid manure is now put on. This consists chiefly of the emptyings of privies, and the urine of cows, and also of rape-cakes dissolved in urine, and left to ferment for some time, which is done in the open tank in the yard. The quantity of rape-cake used depends on the supply of vidanges, which are preferred, the other being only a substitute. This is allowed to soak into the ground for a few days. It is then well harrowed, and the linseed is sown at the rate of about three bushels to the acre, and covered by the harrows reversed, or the traineau. The only peculiarity in this process is the spreading of dung over the land and, letting it remain some time before it is ploughed in. According to the prevailing opinions, we should say that a portion of it must evaporate and be dissipated. But the practice must not be hastily condemned on mere theoretical principles. It is well known that there is no manure so good for flax as that which is collected in the towns by poor people, who sweep the streets, and make composts of everything which is capable of putrefaction. This compost is sold, in a dry state, by measure; and we have repeatedly seen the preparers of this manure spread it out in dry places in the sun to bring it to a marketable state. Probably the origin of this may have been that, by being dry, the carriage of it is lighter; but that the virtue of the compost is not lost by drying appears from the reputation it has amongst the farmers, who piously believe that its extraordinary effects are to be ascribed to a peculiar blessing of God, as it enables the poor and destitute to gain a livelihood. It must be recollected that this manure is so prepared by repeated turning and watering, and that the vegetable fibres in it are almost entirely decomposed. It is probable that in drying nothing is evaporated but simple moisture. This practice being peculiar, and not very generally adopted, renders it more deserving of notice.

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