extent of their profits; and that the minutest items of the debtor and creditor, of any given process, had been accurately noted and balanced. Yet this is very far from being the case. Although no small tradesman ever dreams of carrying on business with out a regular system of accounts, farmers are usually content to let things jog along as best they may. satisfied to leave the cause of a full pocket or an empty one, as the case may be, to the "bad season," or some equally vague conjecture. Yet, if our agricultural friends would carefully consider the subject, they would discover no argument in favour of the practice of book-keeping by the tradesman, which was not equally applicable to, and binding on, themselves. Independent of pecuniary losses, which the neglect of the habit entails, there is no other art whose practice is so variable, none whose details give rise to more controversy and discussion, and none which can boast of so little exact data, from which to form conclusions and give value to experience. The farmer, by neglecting to record observations and statistics, possesses no accumulated results of his experience; and is therefore unable to compare present oircumstances with past.

But apart from the obvious advantage of enabling a man to understand his pecuniary position, and to ascertain by what crop he may have gained or lost, the practice of regularly recording his various trans actions, exerts a considerable moral effect. The very consciousness that he has to make entries in his books of everything that he does, keeps his attention alive to what he is to do; and the act of making those entries is the best possible training to induce the formation of active and painstaking habits.

It may possibly be urged, that such a system requires more time than the farmer can conveniently spare; and more skill than he can generally command. Now, the question of time may be dismissed by remarking that half an hour a day would, in a general way. more than suffice; while the system can be carried out by any person that can write, and who is possessed of ordinary understanding.

In the first place, we would recommend a memorandum book, of pocket size, which should be the farmer's constant companion. Every transaction connected with the farm, and all moneys received and paid, with the date and nature of each transacaction, should be clearly stated. Nothing should be trusted to memory. The time when each kind, and quantity, of grain is sown, reaped, and secured,ascertained weights of produce,-manure applied,and indeed any incident, of interest to the farmer should be carefully recorded. The little extra labour, that this course would demand, is nothing compared with the satisfaction which will certainly be experienced, and the substantial benefits which will follow.

In transferring these memoranda to the Farm Led ger, which might be done during the long winter, if no other time were available, there need be only five entries used.

1. Grain Crops would receive all payments and receipts on account of Wheat, Oats, Barley, Peas, &c. 2. Green Crops .- All payments and receipts connected with the growth and consumption of Turnipa. Clover, &c. 3. Horses; and 4. Rent and Taxes; would each receive its own special class of expenses to be divided afterwards between the grain and the green crop accounts. And 5. Dormant Cipital would receive the account of those expenses, the returns for which are expected to extend over several

By thus keeping the condition of his financial matters before him, the farmer will increase his stock of infor mation in the details of his profession; and at the samimation in the details of ms profession; and at the same time encourage a spirit of definite and particular observation, which will materially add to profession-al improvement. Remember the Dutch maxim. "No one is ever ruined who keeps good accounts, — and that he who keeps a correct record of his pecu-niary transactions will always be first to discover any impending evil, and will thus be forearmed to adopt measures to provide against it.

## Growing Timothy Seed for a Crop.

THE following information (long sought for but never found in a reliable shape in any agricultural publication,) was obtained from a highly respectable and trustworthy person, who has, for many years past, grown timothy seed as a crop, swing to the failure of the wheat crop, both spring and fall, in his district. A correspondent being anxious to keep the knowledge of the matter at hand, sends it to THE CANADA FARMER, where he can not only refer to it, but may have the satisfaction of imparting the knowledge to others, which he has so long sought for in vain. This is a most commendable plan, and we hope that others who have the means of obtaining similar information on other subjects, will do likewise.

To grow timothy seed for a crop, it should be sown with fall wheat, in the fall,-but if you do not grow fall wheat, it may be sown with spring wheat. The wheat being harvested in due course, the land is not pastured, as the cattle and sheep greatly injure the timothy. The next spring, it must be allowed to grow up, still without pasturing in any way, and stand till the timothy seed is ripe. It is then cut. and threshed, either with a flall or machine, and cleaned through timothy seed sieves. The plant is most productive of seed near the borders of small creeks, and in wet places. It should not stand too thick, as when very thick, the seed is not so fine.

In threshing with a machine, you are apt to hull the seed, and this spoils the beauty of the sample although it does not injure the seed, for hulled seed grows as well as that which is not hulled. This is now understood, and merchants do not so much object to the hulling. In former times, it used to be condemned on that account, and was, therefore, then threshed altogether with the flail.

The average produce of cleaned seed, is from 5 to 53 bushels per acre, which at the present price in Canada, \$2.00 per bashel, pays as well as a middling crop of wheat. It is sold by weight, 48 lbs. to the bushel.

Timothy seed is not subject in the northern parts of Canada, to any worm or grub. The party from whom the above information is derived, has grown whom the above information is derived, has grown at for a years, and hever lost a crop by insects. This last year, our informant raised 45 bushels of clean seed, from a acres of land. He does not consider that timothy cut from old meadow yields as weak through a larger infested with other grasses. There is hesides being infested with other grasses. There is no difficulty with what clover seed is amongst it, the sieve taking all the clover out.

Now, as we import large quantities of seed from the States, there is no reason why Canadian farmers should not grow more than they do. There is no fear of glutting the market. The hay from threshed seed is far better than straw, although, of course, not so good as from green cut grass. We have likely doubt, and as from green cut grass. We have little doubt, that the hay from threshed timothy seed might be profitable as I by the paper makers. It must have a tougher and better fibre than straw; at all events it 's worth a trial.

Those who intend to grow timothy seed, must keep every kind of cattle, horses, and sheep from pasturing on it, at any time of the year. Timothy seed grown in this way, will yield a fair return. If the wheat in this way, will yield a fair return. If the wheat crop is good, it then becomes a very profitable course, as there is no expence of any consequence, the second or timothy year.

## Couch Grass as a Medicine, and as Food.

It is stated in the Vderinarian, that an infusion of the Triticum repens, couch, or twitch grass, in the proportion of one ounce of the dried and cut stem. to a pint of water, and given in the course of the day, has been found by Mr. H. Thompson, of the University Hospital, to be very beneficial in irritable conditions of the bladder. According to him, it is important that the plant should be gathered in the spring, shortly before the leaves appear; the stem is then to be slowly dried, without artificial heat, and cut

to be slowly dried, without artificial heat, and cut into the requisite lengths for use.

Professor Burnett, in his excellent treatise on British plants, observes:—"The couch grass of the farmers, which is here regarded as a noisome weed, is collected on the continent as food for horses. Cat.le of all kinds are fond of the underground shoots of this plant, which are both sweet and wholesome."

Ibs.; the average sales of cheese to Oct. 10th was \$22.
92 cents per cwt.; the remainder not sold. Cost of manufacturing.including interest on stock invested, 12 cents per pound: cost of bandages, boxes, salt, renect, annatto, &c., 9 mills per pound; cost of freight and commission, 1 cent and 1 mill per pound.

The weighing of the milk at the factories was recommended, and also that a petition be sent to the Legislature for a law to punish such as are guilty of adulterating milk.

Sir Humphrey Davy found them to contain nearly three times as much nutritious matter, as the stalks and leaves. And it has been stated, on the authority of a French veterinary surgeon, that exhausted and worn out horses, are often speedily restored to strength and condition, by giving them daily one or two bundles of couch grass, of ten or twelve pounds each, mixed with carrots.

This plant is often a very troublesome weed to the farmer, on arable land especially, and notwithstanding the above report of its medicinal and feeding properties, it is the unquestionable interest of the cultivator to eradicate it, if possible. In case, however, of its accumulating, as it will sometimes do, in spite of ourselves, a knowledge of its peculiar qualities, may be turned to a good account. The ramifying underground stems, are usually collected in summer fallowing, and burnt in the field, the ashes possessing high manuring power. The modern practice in England, is to put them in heaps, with a little earth and quick lime intermixed, to hasten their decomposition; in this way their whole fertilising power is retained. We have known a few instances of the leaves and roots of this plant being used in Canada, for medicinal and feeding purposes, with decided advantage.

LOCTH AGRICULTURAL SOCIETY .- James W. Keating, President; James W. O. Clark, Vice-President; M. Y. Keating, Secretary; David Crow, Treasurer.

GOLDSMITH & Co's CATALOGUE.—We have received a "Catalogue of Seeds for the Garden and Farm." for sale by Goldsmith & Co., of St. Catharines, C. W. A good assortment is advertised; all imported direct from the best European growers, and warranted "true to name, and of last year's growth."

Paris Nurseries .- We have received from Mr. Chas. Arnold, of the Paris Nurseries, his Annual Descriptive Catalogue of Fruits. The list appears to be very full and complete. In order to clear off a piece of ground required for another purpose, Mr. Arnold offers, for this spring only, fruit and ornamental trees at one-half the usual price, and for ornamenting the grounds around places of Worship, School-houses, or Public Buildings, at one-quarter the usual prico.

PROPER RIPENING OF PEARS.-To illustrate the importance of the proper ripening of pears, a story was told at the late session of the American Pomological Society about a gentleman's buying a crop of the Winter Nelis of a neighbouring farmer who said he had fed it to his hogs for thirty years. The gentleman bought the farmer's crop of pears, took them home, stored them in his cellar, pling potatoes over them. When ripened, he sent his former friend a half dozen of them, who was so pleased with their rich flavour that he soon came over to see Mr. P. and get grafts of that new variety of pears he had sent him.

MASSACHUSETTS CHEESE MANUFACTURERS ASSOCI-ATION.—The Boston Cultivator gives a report of the first meeting of the above Association, held on the 9th of February, in West Brookfield. Among the reports submitted was that of J. W. Powens, of the Hardwick cheese factory which was as follows:

Began manufacturing June 9th, and closed November 5th; used Ralph's vats; 858,687 lbs, of milk were received; 88,865 lbs, of cured cheese were made; 1 lb. of cured cheese from 9 and 605-1009ths lbs. of lb. of cured cheese from 9 and 605-1003ths ibs. of milk, a little over 9½ lbs.; average number of cows, 325; average pounds of cheese per cow, 275; in making the dividends the products of the season were divided into 4 lots; the 1st from June 9th to July 24th; 2d to Sept. 8th; 3d to Oct. 10th; and 4th to Nov. 5th, the time of closing; the average of milk for a pound of cured cheese on the 1st two divisions was 10 1-6 lbs.; the 3d was 8 3-5 lbs.; and the 4th, 8 2-5 lbs.; the average sales of cheese to Oct. 10th was \$22.