the Downing Gooseberry will be sent in the spring to every old and new member who did not receive them last fall.

At the close of the meeting, the president made some very appropriate remarks in relation to the social element which might be made to contribute social element which might be made to contribute much to the enjoyment of these meetings, and sug-gested that after the carnest discussions of the day, an hour or two might be spent together in a way to bring out a little more of that flow of soul, which gives vivacity and zest to our undertakings, and which occasions might be graced with the presence of the wives and daughters of the members. These sugthe wives and additions to the incident. These suggestions were evidently very favorably received by the members present, and may yet be made to form a feature of some of the meetings of the Association. The summer meeting will be held in Owen Sound, probably on the second day of July, 1871, of which due notice will be given to all members.

Extensive Cattle Feeding.

There are, in the cattle feeding sheds beyond the Don, here, at the present time, 2,660 head of cattle, all of which are being fed for the butcher. Of these about 1,700 belong to Mr. James Britton The sheds are situated on the lake shore, a short distance east of the Don, and are numbered, for insurance purposes, 1, 2, and 3. Nos. 1 and 2 contain 450 head each, the other over 700 head. The cattle are tied in stalls, with slight partitions between each. These stallthey never leave from their entranco till their final exit. Every two rows face each other, at a sufficient distance apart to give room for troughs for the steamed corn and liquid food, as well as for the hay, which form the principal portion of their nutrition. The space in the rear of each two rows of cattle is cleaned twice a day, and it is a matter of surprise to observe the degree of cleanliness that is maintained in every corner of these vast feeding pens. Overhead are the hay lofts, and it will add to the idea of the extent of this scheme when it is known that during the seven months of feeding, the quantity consumed will reach 2,590 tons. This hav is bought entirely in the country, out north-west, 80 or 160 miles from here, based, and brought in on the cars. The cattle are fed three times a day, their hides rubbed down, and an individual inspection made to see if there is any sign of disease or falling off. Since last November there has been only one death, and three or four cases of sickness; for the sick there is a comfortable infirmary. The general excellence of the stock is a point that strikes the visitor. In the whole number there is not one that belongs to the "Scalla wag" order. Thirty men are employed constantly, and find plenty to do; giving each man over fifty bullocks to feed, clean, and care for. The neighboring sheds contain about 1,000 cattle belonging to Mr. Lumbers; the management of which is similar to that observed in Mr Britton's.

Farm Accounts.

If the question were asked of our Canadian Farmers, "what were the profits of your farm last year?" How many of them would be able to give an intelligent well calculated answer? True, of them have a sort of general idea that they must have made some profit, because they have more stock, or their stock is of better quality, or they have added a little to then "pile, but after all they cannot speak with any degree of exactness, as they keep no account except what they carry in their heads, or in their pockets. Now what is the reason of this? Our merchants and traders must keep strict accounts, or their business would get into utter confusion, or go entirely to ruin; and why should our yeom n, the "bone and sinew" of our Dominion, be behind other business men in this important particular?

An idea prevails largely, that a Farm Account is very difficult to keep, and we admit that where it is used, and the proportion of rent, or if freehold, the correctly kept -where each crop and each department proportion of money invested; and should be credited April 8th, commencing at 12 o'clock sharp.

of the farm has its own separate account, it requires a considerable amount of care in seeing that civrything is entered, and charged or credited in the proper place. For such an account we would suggest the keeping of a Diary, in which all the operations of each day should be entered every night, and out of this the items might be copied or "posted" once a month, or as often as convenient. Such a record, besides serving as a Day Book for the Farm Account. would prove of great value in comparing the operations, times of sowing, harvesting, prices, and general results of one year with those of another.

But however desirable, it is not essential that a Farmer should be able to give an account of each erop, and each department, in order to arrive at a knowledge of his profit or loss upon a season's operations All that is really necessary is to keep a book, or a few sheets of foolscap paper ruled with money columns, on one page of which is entered all the expenses or money paid out, and on the other all the where or money received. Of course it will be necessary to value the stock, implements, etc., once a year, n order that any increase or decrease in their value may enter into the account. Such an account for a 100 farm might appear as follows :-

1535 173 Stock on hand 184
1873 By 200 busides wheel 1873 By 200 busides wheel 1874 1875 187
1972 can hand.
190°C on hand. In Agademia on hand. In A hands its haves. In the man Smontha. In the man
190's on hand
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It will be observed that we have not charged anything in the above for the farmer's own timeor labor, so that the balance of \$417 00 is what he has to cover his wages, interest on money invested, etc. As we stated before, the important part of such an account is to see that everything paid out or received is entered when the transaction takes place.

In the more extended system of farm accounts, each crop must have its separate account, as for instance, a wheat field would be charged with the expense of ploughing, harrowing, seed and sowing, harvesting and threshing, the value of the manure

with the giain and straw, which, if fed on the place, should in turn be charged to the stock account. This would be taken out of the Diary Day book once a month or at other stated periods-the principle being this, that everything done to a crop should be charged to it, and that it should receive credit for the whole proceeds.

Discouraging.

The following is from the Mark Lane Express, & leading authority on British agricultural topics :

The result of the last three years of agricultural operations, so far as the returns of the wheat cropwhich is considered the crowning product of the course which is considered the crowning product of the course of eropping—are conceined, is atmost enough to break the heart of the fasiners. It is true, the last crop of wheat was partial, some of the grovers having been favored with a full average yield; but upon the whole the years 1871, 1872 and 1873 have been far from profitable to the farmer, although the forage crops have generally proved fair, and animal produce of all kinds has sold at high praces. But the British tarmer must not think he suffers alone in this matter; alone the whole of Europe are making the same complaint of their crops of wheat of last year; and even ters, being about as much as one year's consumption. of this, the stock remaining on hand is by no means overwhelming, if we consider the season we have yet to pass through, when the imports fall off whilst the consumption increases. This year, too, we shall have to supply france, the French merchants having defined to supply france, the French merchants having defined to seasons and the seasons of th chined to speculate in foreign grain at present, though some of them are purchasing flour for deliv-ery in August at very high prices comparatively— say 85i, per sack of 159 kilos, (\$10.78 per bbl.). The buyers at that rate, therefore, cannot be looking forouvers at that rate, therefore, cannot be looking for-ward much to lower prices for eight months to come at least. Before the next harvest, the stocks of wheat throughout the world will, in all probability, be so reduced as to keep the price still high; but we must not prophesy either good or bad things, but keep our eye upon the markets, which will soon indicate which ware the wind blowway the wind blows.

Practice with Science.

In a letter to the North British Agriculturist, Mr. John Wilson, of Edington Mains, in proposing that the Highland and Agricultural Society of Scotland should expend a large sum of money on agricultural "statious" and an agricultural college, says:

"There are two things urgently needed to enable scottish agriculture to make any decisive progress, and which, in the opinion of many members of this durety, it is its special duty and function to promote. These are—(1) one or more stations adequately furnished with land, buildings, apparatus, and a staff or duly qualified agents, where important investiga-tions and experiments could be conducted in such a manner as to yield trustworthy results; and (2) an agricultural college, where the sons of faimers and others could obtain, on moderate terms, such a professional training in the science and practice of agriculture as would prepare them for conducting the business of farming with the greatest advantage to themselves and the community."—Country Gentleman.

THE HANDSOME PREMIUM of \$500 will be offered at the next Birmingham Short-horn Show and sale, for the best bull from 10 to 20 months old,

SHORT-HORN BULL.—Mr. W. B. Telfer, of Pilkerton, sold the other day to Mr. John Valens, of Beverley, a thorough-bred short-horn bull calf for \$250.

SIMMERS' CULTIVATORS' GUIDE AND CATALOGUE FOR 1874 - The Nineteenth Annual Edition of this useful little work is before us, beautifully illustrated and replete as usual with sound and seasonable information on the subjects of seeds and seed-growing. See Advertisement.

ATTENTION IS DIRECTED to the advertisement in another column of the sale of the "Willow Lodge" herd of Short-herne, belonging to the estate of the late Mr. John Suell, Edmonton, Ont. The animals offered comprise 50 cows and heifers, and 10 bulls. Also 80 head of superior cotswold theep, and the en-tire herd of Berkshire swine. Sale on Wednesday,