

more than nine Directors, for the ensuing year. We desire to impress upon the officers of Agricultural Societies, especially upon those who may happen to be new to the work, the importance of having these reports correctly and properly prepared. Each report should contain a list of the members of the Society who have paid their subscriptions for the past year, and the amount paid by each, a list of the prizes awarded at each exhibition held by the Society, with the names of the parties to whom, and the articles for which such prizes were awarded; a correct statement of the receipts and expenditure of the Society, showing the sources from which the income has been

derived, and the objects upon which the expenditure has been made. The law requires a "detailed" statement of such receipts and expenditure, but this does not ordinarily involve a great amount of labor, as in most cases the prizes paid constitute the main bulk of the items of expenditure, and they are embodied in the "prize list" as a necessary part of the report. Besides the detailed statement however, there ought to be given, for convenience of reference, a summary statement or balance sheet in a condensed form. We submit the following as a simple form of such balance sheet, being in fact the form more or less closely used in the majority of cases already:

_____*Treasurer, in account with* _____ *Agricultural Society.*

DR.	\$	cts.	CR.	\$	cts.
To balance from last year	—	—	By amount paid for premiums	—	—
To Members' subscriptions	—	—	By expenses of preparations for exhibition, printing, &c.	—	—
To Government Grant	—	—	By paid for other objects	—	—
To receipts from other sources	—	—	By balance in hand	—	—
	\$	—		\$	—

It would be well also in all cases where it can be done, to give an additional balance sheet

showing the exact present position of the Society in somewhat the following form:—

Statement of the Liabilities and Assets of the _____ *Agricultural Society.*

LIABILITIES.

ASSETS.

LIABILITIES.	\$	cts.	ASSETS.	\$	cts.
Due on Premiums awarded and not paid	—	—	Subscriptions due and unpaid	—	—
Due for work on (or purchase of) show grounds and buildings	—	—	Real property belonging to Society	—	—
Due on Stock belonging to Society	—	—	Live Stock belonging to Society	—	—
Due on other accounts	—	—	Other property	—	—
Total liabilities	\$	—	Total Assets	\$	—

Besides the information above mentioned the Report should embody "such remarks and suggestions upon the Agriculture and Horticulture of the township, and Arts and Manufactures therein, as the Directors are enabled to offer." There should be also appended to the Report the names and Post Office address of the officers and directors elected for the ensuing year. This is very necessary for the purpose of affording the Board of Agriculture the means of communicating readily with the Society when re-

quisite. The Report, when adopted by the Society, should be immediately entered in the Society's Journal or Minute Book, and a correct copy, certified by the President or Vice-President, transmitted to the Secretary of the County Society, in time for the annual meeting of the latter in the following, i. e., the third, week of the month of January.

The business at the annual meetings of the County, or Electoral Division Societies, is nearly similar to that at those of the townships. The