he placed on the credit side of their respective accounts in the ledger. The ledger would be as

Those who are in the poultry or garden business, and others, who will give this system of bookkeeping a trial, will find it very serviceable.

1910			(SELI	F) 1910)		
Dec.	31	To balance, (Present worth)	\$2200 00	Jan. Dec.	3	By sundries	\$1650 00 50 00 500 00
			\$2200 00	1911 Jan.	3		\$2200 00 \$2200 00
		,	EXP	ENSE		1 11	
1910 Jan. Aug. Dec.	31		\$ 40 00 220 00 420 00 \$680 00			By loss and gain	\$680 ()()
			\$080 00				\$680 00
1910		,	POU	LTRY			
Jan. Dec.		100 hens, @ 75c J 1 To feed and grain J To labor J To loss and gain	\$ 75 00 30 00 15 00 63 00	Aug.	31 31 31	Cash sales, eggs C. 2	\$ 9 00 59 00 7 00 45 00 63 00
1911 Jan.	3	90 hens, @ 70c	\$183 00				\$183 00
-		O.A.	T FIELD), 15 A	CRE	S	
April Aug.	31 31 31	Labor, cultivating, etc Expense, seed Labor, harvesting threshing Use of land To loss and gain	\$ 30 00 10 00 30 00 20 00 30 00 105 00		31 31	By straw By grain	\$ 25 00 200 00
			\$225 00			_	\$225 00
	*		LOSS AN	ID GA	IN		
1910 Dec.	31	To expense To self	\$ 680 00 500 00	1910 Dec.	1		63 00 400 00 560 00 105 00 52 00
			\$1180 00				S1180 00

The 39th annual convention of the Huntingdon (Que.) Dairymen's Association was held at Howick, Que., on January 20th. A splendid programme had been prepared by the secretary, W. H. Walker. M. L. A., of Huntingdon. The presi-"Roaddent, Robert Ness, Howick, presided. making ' was discussed by Rev. M. Ballantyne, W. H. Walker, M. L. A.; Honore Mercier, M. L. A.; Wm. Greig, D. H. Brown, and W. F. Stephen This discussion brought out the great need and value of good roadways to the dairy farmer, and that modern methods had been adopted in the municipalities of Godmanchester and Elgin, in the adjoining County of Huntingdon. The former municipality abolished the statute-labor system ten years ago, bought a rock-crushing plant, commenced to make permanent roads, and have now some 25 miles made, paid for, and have a balance on hand. Elgin commenced four years ago to make stone roads by contract, have bonded their town to the extent of \$80,000, and have now 20 miles of splendid permanent roadway. This is the first rural municipality in the Province of Quebec to issue debentures for making permanent

The address of Miss Laura Rose, of Guelph, Ont., on "The Good and Bad in Dairying, proved to be the most interesting feature of the convention. Her description of a dairy cow would shame many a dairyman. She defined the true type, as far as possible, from outward appearances, and illustrated her description with lantern slides of some of the best types of the four great dairy breeds. Her description of the secretion of milk in the udder was most clearly The slides illustrating bacteria in the milk opened up a new world to the farmer dairyman, which may lead him to be more careful in handling the milk supply. To the large audience, composed mostly of producers of milk for the Montreal market, and their families, she put up a strong plea to send only choice milk, as it was the food of so many innocent babies and invalids. In closing, she entreated the farmers to be kind to the cow, God's best gut to mankind, among our domestic animals. This is the first time Miss Rose has addressed meetings in Quebec Proximce, and her hearers hope it may be the forerunger of many more.

The old Board of Directors were re-elected, with Robert Ness as President, and W. H. Walber, as Secretary.

The Pittsburg, Pa., Butter and the Excel and the Wright County Dairy and R. makers' Association, St. Paul., Dairy and R. passed resolutions in favor of theorems from eggs and butter between Canada and United States

A Bright Quebec Dairy Meeting. Notes on Dr. Robertson's Address Before Conservation Conference at Quebec.

Dr. Robertson said his work as Chairman of the Royal Commission on Industrial Training and Technical Education had brought out much useful information bearing directly on the problems of the Commission of Conservation.

ROTATION OF CROPS

For the Committee on Lands, last year a survey was made of 985 farms, or an average of rather more than 100 farms for each Province. From the survey, it was gathered that, taking the whole number, not more than 5 per cent. follow any intelligent and effective system of rotation Many farmers take rotation to mean of crops. any order of sequence for one crop to follow an-Instead of that, rotation of crops implies that, during each year, while its crop is growing, the best preparation is being made the same field for the succeeding crop and for the preservation of the fertility of the soil and its freedom from weeds. In some localities, the percentage of farmers who follow a good rotation is as high as 25 per cent.; in other localities not a single farmer reports any systematic rotation of his crops. Lack of rotation in one large area in the Northwest, extending to about 500 square miles, is given as the reason for the destruction of the fibrous material in the soil which formerly held it in place. In that area, the farmers re ported that, from want of root fibres in the soil, winds in the spring sometimes carry off the surface soil, including the seed, or leaving the seed bare. Dr. Robertson held that some Western cities might be a case of Nineveh over again, smothered into oblivion from want of care in protecting the soils. The two following statements are typical of others made by farmers themselves "Farms are being worn out, and are not giving the returns they did." "Farmers had thoughtlessly allowed their farms to become more or less overrun with weeds, but now are thoughtful and alert, and are combating the weed pest.

WEEDS

With regard to weeds in the Western Provinces wild oats are reported as the worst, all of the 100 farmers in Manutoba whose farms were sur eved reporting wild oats. 71 per cent. in Sas atchewan reported wild outs, and only 3 per cent V¹⁵erta Evidently, the victors weed is tray are and strending westward. The Russian ev this the which is reported new in Manitoba the five years, is a dangerous weed which is calculate at an alarming rate throughout Can Sixty three per cent, of the farmers visited a chalse tenori the sow thistle as prevalent, and to be cert of them report it becoming worse . to per cent of the 100 ferms should in Prince

Edward Island report the presence of sow thistle and 12 per cent. of them report it becoming The ox-eye daisy is reported as preva worse. lent throughout portions of Quebec, 80 per cent of the farmers reporting its presence, and 20 per cent. reporting it becoming worse.

WATER IN THE FARMHOUSES.

In the matter of water for house supply, only about 10 per cent. of the farmers have running water in the kitchens, most houses depending on wells at some distance. Dr. Robertson indicated that one of the great means of conserving the time, strength and pride in their houses, of the women of rural homes would be the provision of an adequate supply of pure, running water in the In most cases, including the cost of a windmill where that is the best power, the cost need not exceed \$125, including power, tank and The drinking of impure water has the effect of depressing the vitality of the whole family, making them more liable to disease, and re sulting in loss of efficiency. These are evils, in addition to the occasional cases of fever which come from drinking well water into which the seepage from house or stables has found its way

CROPS MIGHT BE DOUBLED.

Dr. Robertson said that the survey of the Committee had brought out the fact that, if farmers, on the average, throughout Canada, would farm as well as the fifty best farmers whose farms have been surveyed, the result would be the doubling of the quantity of field crops from the land now occupied in Canada within a period of three years. Dr. Robertson asserted his belief that, by such means as may be taken, the quantity of field crops from the farms of Canada could be increased one hundred per cent. within twenty years, besides all the additions that would be made by the occupation of new lands and the inflow of new settlers. One of the best means towards bringing that result, or advancing towards it, would be for municipal authorities, Provincial Governments, and the Federal powers to join in recognizing these best farmers as illustration farmers, and in holding up the example of their good practice in attractive ways, in order that others might follow their systems and methods.

Prefers Practical Work.

That present-day alumni of the Agricultural College have their eyes fixed on prospective farms of their own, even though they may temporarily accept some of the professional positions in agriculture that call loudly for trained men, is indicated by the reports every little while of young men resigning such positions to make thir living direct from the land. The latest report is that J. B. Fairbairn, secretary to the president of the Ontario Agricultural College, resigns his position this spring to engage in fruit farming in the Niagara district. A 100-acre farm along Cherry Avenue, in Clinton Tp., near the Jordan Harbor Experiment Station, has been purchased by and partitioned among Mr. Fairbairn, Dr. G. C. Creelman, and another man, Dr. Creelman taking forty acres, without any planting or improvements, and the other two thirty each. Dr. Creelman intends to plant an apple orchard of Snows Intosh Reds and Baldwins. It is encouraging to find professional agriculturists thus identifying themselves commercially with the practical end of the business, and we wish them every success

What One City Takes.

The following estimated statement from the New York Produce Review will afford the readers an idea of the increasing vastness of the food re quirements of a city like New York

	1910.	1909.
Butter	\$36,485,112	\$35,701,759
Cheese	4,674,267	4,466,715
Eggs	30,206,130	31,007,291
Dressed Poultry	29,716,600	28,873,485
Live Poultry	10,673,280	7,934,400

\$111,755,389 \$107,983,650

The delegation of Quebec and Ontario Vege table growers, which interviewed Sir Richard Cartwright on January 18th, asking for changes in the standard legal weights of vegetables, asked also, in their memorial, that, when the next census was taken, the number of employees and amount invested by the market gardeners of Canada be noted, and also the quantities grown under glass and outside.

Another seizure of canned eggs was made last scen by the civic food inspection department of Montreal This lot came from Russia. The despatches stated that an analysis was to be made. and if 'he eggs proved unfit for distribution, the whole consignment would be confiscated or ordered to be compared from the Province.