c.w.t. per acre sown on the wheat in the latter part of February or the early part of March the yield will be doubled N. N.—Less salt should not be sown. The salt will kill all the weeds, and the crop will not suffer from drought, the soil will be damped all the time while the wheat is growing.

BALANCE SHEET OR FARM ACCOUNT.

Dr. to	
10 bushels seed wheat	\$10.00
10 do do rye	
10 do do horse beans	12.50
15 do do barley	
15 do do peas	15.00
15 do do oats	7.50
15 do do do	7.50
3 horses @ \$200	
25 milk cows and 1 bull @ \$60	1,560
25 graded Shropshire ewes:	300
1 buck	
5 breeding pigs	75.00
1 Canada Scotch cart	65.00
1 English double shafted wagon, complete ha	rvest
raves and sideboards	
1 liquid water cart	50.00
2 sets long tug harness	40.00
extras, saddles	28.00
1 swing plough jointer with steel wearing parts. 1 pair iron harrows for 2 horses	25.00
1 pair from harrows for 2 horses	22.00
1 pair light wood harrows, 1 horse harrowing in	grass
seeds	12.00
1 turnip drill	25.00
English horse cultivator	
Steam boiler and furnace complete	40.00
Chaff cutter	40.00
Sheep feed wagon with hay rack and trongh	35.00
English root pulper	
English scarrify for root cultivation	15.00