

Remarks on the Prize Essay.

In order that those who have not had the privilege of being acquainted with the form of book-keeping recommended by the essayist, we may say double entry requires the same transactions to be entered in the two different accounts which it affects. In the one it is entered on the credit side, and in the other on the debit side; *e. g.*, if a bull is sold for \$150 cash, the stock account is credited with "cash, \$150," and the cash is debited with "stock, \$150;" or, if the horses or cattle have consumed \$100 worth of grain, the grain or farm account is credited with "stock, \$100," and the stock account is debited in turn with "farm (or grain) \$100." A wise rule to remember is that everything going out, or disposed of, is credited to the account to which it belongs. The number of accounts opened depends upon the amount of information the book-keeper wishes to draw from the books. If he simply wants to know how much money he is making or losing without knowing what department of the farm is profitable, one account, known as personal account, will answer the purpose, and the process of keeping it will be very simple; but if he, as he should do, wants to know where the profits and losses arise, he will have to open several accounts, and the more perfectly he wishes to know this the more accounts he will have to have, and with the number of accounts the system becomes more complex; but with a little experience and common sense it will soon become an easy matter. If more than two or three accounts are opened it is well to have a profit and loss account in which, as the name indicates, profits and losses are entered; *e. g.*, if an animal dies the stock account is credited with it, and the profit and loss is debited with its value. It is well to open an account with all the persons with whom you have any other than cash dealings. The less credit is given or taken the easier and simpler the system of book-keeping.

One of our essayists recommends that the farmer's wife should keep the books, and in many instances this would be a good plan.

Keep all kinds of stock in a thrifty condition. It never pays to economize in the feeding of animals, especially young stock, for these, if once stunted, never recover from the effects of the neglect. See that they not only have plenty of water, but plenty of good water. Don't compel them to drink out of a stagnant pool.

Hoard's Dairyman says:—"All good dairymen will agree that it pays to feed a butter cow grain the year round, and it stands to good reason why it is so. It is not so much a 'craze' as a performance based on sound principles. The facts are, that milk-giving is a function unlike any other of the animal economy. The milk is now admitted to be simply elaborated blood, controlled by nerve power. The principle of feeding bran, shorts, oil meal, oats, etc., is one of direct blood supply and material out of which healthy and abundant blood can be made. The grasses furnish a better material than dry hay, out of which milk can be constructed, but protein foods contribute a most important point in the matter, even if the balance of the ration is of the succulent character, but they get all of the protein in green foods not apart as in dry rations. Big performances in cows never have been successful without abundant protein foods, nor can long milking periods be sustained without them. It's good milk, and long continued drawing at this fountain of supply, that makes dairying profitable, not feeding corn-meal to steery cows."

The Farm.**Desirability of Providing Increased Accommodation for Farmers' Gatherings.**

BY J. DRYDEN.

It is now nearly a year since Alderman Frankland, of the city of Toronto, wrote a letter addressed to the Mayor and Council of that city—which was at the time published in pamphlet form—urging the necessity of providing a building having sufficient accommodation for public sales, exhibits of fat stock, &c., as well as affording a meeting place for the various Breeders' Associations, the Central Farmers' Institute, and kindred gatherings which are annually convened at some central point.

That there is need for such a building, no one, who has ever attended any of the meetings of the different organizations of the Province, will deny. Toronto is a large city and yet it is extremely difficult to obtain a suitable place near its centre in which to hold a farmers' gathering. Sometimes a large room in a hotel is used. Occasionally a hall on some back street, difficult to find, is engaged. At other times, what is known as the St. Lawrence Hall, a large barn-like room with no heating appliances, excepting a little fire-place in one end, is secured. None of these places have been, in all respects, satisfactory.

This, however, is not the only nor the chief need which is felt. There is really no place to be found in the city for the holding of a winter exhibition such as has been held under the auspices of the Agricultural and Arts Association, known as the Fat Stock Show.

These exhibitions ought to be among the most important of any which are held. They show the practical outcome of the thought and labor of the various breeders of our Province. It is not too much to say that the fat stock show held annually in Chicago is, to a great extent, revolutionizing the work of many of the breeders of that country. It is seen at these shows what animals produce the greatest quantity of the best quality at the least expense, and whether it be in mutton, pork or beef, the breed which produces these results ought to and will be sought after.

In addition to the fat stock exhibit it has been suggested that if the different Breeders' Associations could hold their gatherings about the same time it would not be an unwise thing to encourage the gathering together of young bulls, and perhaps horses, offered for sale. One of the difficulties experienced at present in the purchase of a male animal is that many persons, not knowing precisely where to find such as they want, are obliged to spend much time and money in what sometimes proves a fruitless search. If a number of these animals could be brought together in some central spot where they would be on exhibition for some days, an excellent opportunity would be afforded for buyer and seller to meet.

Herein, let me say, lies what I think to be the chief exhibition work of the Agricultural and Arts Association, the holding of a winter show of such importance as this would ultimately prove itself to be. It is a field not cultivated by other associations. The results of it would be more important and far-reaching than the holding of any other kind of exhibition now in existence.

If all were of my opinion no more fall exhibi-

tions under the auspices of this Association would be held. No matter what may be said in their favor, it is certain that the work they do is quite as well, and in many cases better accomplished by other associations which do not receive a large provincial grant. Now, if this be desirable, it can never be accomplished, except some suitable building be provided where such animals could be kept in comfort and at the least expense.

The farmers of this Province cannot be too loud in their praises of Alderman Frankland, in this behalf. He has worked with energy, and with a seeming desire to promote as far as may be their interests. He evidently holds the view, that while promoting the interest of the farmer, he is, in advocating this course, doing the very best thing possible for the prosperity of the city of Toronto.

But, it does not appear that that city is very anxious that such gatherings should be held there. Several meetings of various committees appointed by the different organizations have been held; but up to this time without—so far as I am able to learn—any practical result being reached. Perhaps I may be permitted to suggest that Toronto is not the only city where the farmers of this Province might gather together for the holding of their various meetings, exhibitions, etc.

I do not doubt, that if a movement was set on foot in some of the other centres of trade to provide suitable accommodations, that it would not be long until all the associations would hold their annual meetings at such a point. It would mean that the headquarters of these associations would be there, and that the Canadian Fat Stock Show would be permanently located where such accommodation could be provided.

If such accommodation were provided, it would only be fair that the parties using it for sales or exhibitions should pay a reasonable fee for the privilege.

We shall wait patiently to see what city desires to cultivate the presence and trade of the farmers.

How to Oil Harness.

Mr. E. Chambers, writing to the Boston Globe, urges as a first requisite avoidance of lampblack, or any mixture containing this smoke, of resinous substances, for the appended reason: "Lampblack" is not suitable for such kinds of leather which are to be blackened on the grain side, but only on those which are to be blackened on the flesh side, such as is used for shoes, because when applied to the grain side it will rub off on your hands every time there is a damp spell or the leather gets wet.

Instead, for proper treatment of parts that appear a little red or foxy after washing, make the following preparation: Take a small keg or half barrel, and put in it some iron filings from a machine shop, or old rusted stovepipes, wornout horseshoes, or any kind of iron; then pour on enough cider vinegar to cover the iron. Always keep it on hand, for the longer it stands the stronger it will get. After a few weeks draw off some of this color and put a little copperas in it. Now you have a complete grain color. I know of none better. Take a brush and apply this liquid to parts on the harness that show red, or you can go all over them with it. This must be done immediately after you have washed your harness, before oiling, because it will not take where there is any grease. These preliminary points disposed of, now comes the cleaning. Take the harness apart, wherever it can be