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wer, this get

means by which such a parchase can be accomplished, may not be out of place. Having approached a neighbor and stated your case, we will assume that it is metally agreed to make a joint purchase of aid outfil. It is advisable, in fact is such as the point purchase of aid outfil. It is advisable, in fact the footing on which such interesting purchasers stand, an agreement should be drawn up for guidance of the partners quite apast from any agreement, of purchase to be extered into with the renders. Points can be thus settled which withbut any such written agreement may lead to endless differences of opinion when the outfit is actually in work. I will state briefly some of the most important classes to be considered and others will naturally evolve themosites. It may be well to add here that it is preferable to have a short agreement drawn up by your solicitor and it must be understood that my points are on the actual running of the tractor companies. Clauses. (a) The amount of acreage to be broken or plowed on the land of each partner. (b) Whatever motive power is used this should be paid for by the partner on whoise land the engine is working, it being only reasonable that breaking varying as it does, more power is required at one time than another. (c) When outside breaking is being done it is advisable to purchase jointly the gasoline or other motive power used. (d) Repairs chargeable should be entered to joint account. (e) Proper accounts to be kept. (f) An agreement should be arrived at providing for a term of notice to be given by either partner to the whole, but one kept. (f) an agreement should be arrived at providing for a term of notice to be given by either partner to the whole, but one recover a dissolution is absolutely necessary, the retiring partner shall find another to replace him whose security is acceptable to the vendors and who is also acceptable to the partner to the

security is acceptable to the vendors and who is also acceptable to the partner remaining.

In clause (a) it will at once strike the practical reader that supposing one partner has an acceage to be broken of greater extent than the other an understanding must be come to as to the price to be allowed for the extra breaking, because while the tractor is doing this extra hreaking at home at cost price, it may be earning much more on outside work. It may be here argued that the tractor is originally purchased for the benefit of the point partners and specially to do their own work. But the object of these lines is to point out what might occur these disputable details which can be advantageously settled. In connection with clause (b) it is to be regretted that up to the present there is no provision made by the tractor companies to show on their engines the amount of gaodoine, etc., used. It should not exercise a great deal of ingenuty to place a dial showing how many gallons are constant in the tank. This is specially needful in travelling from one place to another in a partnership arrangement and it would be of untold value.

With reference to clause (f) I am not discussing the terms on which a tractor may be purchased, it being taken for granted it is understood that the tractor companies do not sell to parties as joint purchasers in the strict sense of the word. The usual method is for one party to purchase the machine and hand over his security, being backed up himself by the security that the other partner gives him personally. The companies will accept his name, of course, but in this case each party has to give security in full, so that looking at it from the farmer's standpoint there is security in full, so that looking at it from the farmer's standpoint there is security ling fulls. The advantage gained from a joint ownership is that the expense of running the outfit does not all fall on one pair of shoulders, and this is noticed more particularly at threshing time when low can share the expense of wages,

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