Top-Dressing.—A correspondent of the Farmer and Gardener, contends that the beneficial effects of top-dressing applied in the fall are owing to its action as a mulch, rather than as a manure—that it protects rather than enriches.

DEAD Horses.—From two to three hundred horses are supposed to die in this city every week, and the average value of the carcass is about \$10, yielding about 11 lbs. of hair for cloth, about 30 lbs. of hide, 6 lbs. of hoofs and tendons for glue and buttons, 160 lbs. bone, made into snuff-boxes, knife-handles, phosphorus and superphosphate of lime, and 60 lbs. of blood. yielding prussiate of potash. In addition, it is suspected that a portion of the meat finds its way into our markets, that the baked heart and liver season a good deal of coffee; and that the intestines are used as skins for sausages. Nevertheless, our city pays a large sum annually for the removal of these valuable materials to Barren Island.—N. Y. Sun.

TANKS FOR LIQUID MANURE.—The tank should be built of solid masonry, either rubble or well burned brick laid in the best mortar, and well packed between the walls and bank and underneath with dry brick clay; the bottom should be flagged or laid with brick. If the soil is wet, it must be comparatively shallow, unless good drains be laid outside to intercept and carry off the water; if dry, the tank may be made comparatively deep; the shape must be governed by the site, and may be either round or oblong, more or less wide, and in length according to requirements. It should be arched overhead to keep out rain or other water. The capacity of s tank for 30 cows and 60 pigs depends on the periods it is intended to empty them; about a month is necessary for the contents to ferment and ripen. A tank to contain the quantity of urine voided by the above animals for one month should contain about 1,000 cubical feet, but to effect your object in the best manner there should be a system of at least three such tanks, viz., one ripening and using, one filled and ripening, the other filling.—Irish Farmers' Gazette.

APPLICATION OF GAS LIME .- At the meeting of the North Lancashire Agricultural Society. the application of gas lime was entered fully upon by several farmers present at a discussion on manures. Nearly all of those spoke highly of the benefits which had resulted from its application, when applied in small quantities under 4 tons per acre, and of its injurious effects when applied at the rate of 9 to 10 tons. The evidence of Mr. Baxter was most conclusive as to the benefits from gas lime to pasture lands and mea-40ws. We may mention that we have seen lands which have been dressed with gas lime some cars ago, and the crops were better than those n the surrounding farms, but whether this was he result of the application of gas lime, or hether the outlay on other manures had been reater, we did not ascertain-very probably, oth causes were in operation.—North British griculturist.

AGRICULTURAL STATISTICS OF IRELAND .- It appears from the returns of the Registrar-General for 1860, that there is a decrease of green crops and potatoes this year of 28,949 acres; and it is evident that the difference between this number of acres and 35,000 acres—the estimated deficiency before alluded to, is to be found in the increased area under rape and vetches-7,290 acres-a considerable part of which has certainly been sown without the required manure. deficiency of 35,000 acres—requiring to be manured-has caused a present loss of over £250,-000 in our agricultural produce—a loss which will probably not soon be recovered, and the more to be regretted because the manuring of those 35,900 acres would have assisted much to lay the ground work for the future agricultural prosperity of the country.

The general tenement valuation of Ireland being under £12,000,000, it appears from the above figures that the country has sustained a loss of agricultural produce, in one year alone, exceeding one-sixth of that valuation. This may appear a somewhat startling statement, but it would be of use, if it should lead the agriculturists of Ireland to adopt a more improved system of husbandry, and to make better provision for

the future.

The cultivated arable lands of Ireland exceed 15,000,000 acres; and on a careful examination, yield of agricultural produce about £43,000,000 value annually. But under a better system of green crop husbandry,—such a one as would satisfy a farmer that his farm was in a thriving condition, the same lands should yield from £75,000,000 to £80,000,000 value annually, or nearly double what they produce at present.

THE GALLOWAY BREED OF CATTLE.-In evidence of the longevity of this breed of cattle, we quote from the North British Agriculturist, a sketch of a cow, the property of the noted breeder, Hugh Watson, Esq., of Keiltor, county of Forfar, Scotland, which died on the first of July, 1850, at the age of thirty five years and six months. "This old cow," says the account, "was the dam of twenty-five calves, all of whom were first-class animals of their breed, having also carried prizes at different competitions in Scotland, England and Ireland in the course of the last thirty years, and they and their progeny now spread over many countries and climes. old cow retained her fine shape and rich mellow quality till she arrived at the mature age of twenty-eight years, when she gave up breeding or giving milk, but continued active and picked up her food along with the other cows of the herd, never having got anything beyond the common run of the farm-yard. She gradually fell off for the last two years, till she became a most striking picture of old age and infirmity, gave up gathering her food in the fields only two days, when an excellent photograph picture was taken by Mr. Jackson of Perth, and then she lay down and died, never before having been an hour ill,