

and care has given better pay. And it is my firm belief that the majority of common fowls, neglected as they are on most farms, do pay a profit over and above the cost of such keeping as they have.

You say your fowls haven't paid a yearly profit of ten cents a head. How do you know? Did you ever keep any account of the cost of feed, number of eggs laid, chickens raised, etc? Of course you never did. Not one farmer in 500 knows "for sure" whether his hens pay or not, and yet they never give the hens the benefit of the doubt, but declare positively that they know hens don't pay. The first of January is a pretty good time to start a poultry account, and I advise you one and all to begin now to keep an honest account with your poultry. Charge them with food given, and give them credit for all eggs laid, and all chickens raised—not merely for eggs and chickens sold. An honest account kept right through the year will probably show you that you that your hens are more profitable "critters" than you ever thought.—FANNY FIELD in A. P. J.

Will our readers take notice of the last extract in the above article and tell us if that is not the way nine tenths of the farmers swear away the character of their poultry. But see how different things turn out when strict account is kept of how the profits increased for a little additional care and in proportion to the attention given to them. It is not fair either to charge eggs to yourselves, at 10c. per dozen when by marketing them you get 15c. or more, as one man's account we were asked to look at showed there were eggs in November marked at "20c." and charged to the house account at 12½. They had used some 22 dozen in the month. When we referred to it he said, "Oh! they were not worth any more to use in the house," and we could not make him feel that it was unbusinesslike. Strange, isn't it that 'hens and chickens' are not treated as any other thing on the farm is, in thorough business manner when making and keeping accounts.

#### COMING SHOWS.

Eureka Poultry Association Chatham Jan. 20 to 23rd, S. Butterfield judge, C. M. Baskerville, secretary, Chatham.

Owen Sound, February 5th, 6 and 7th, J. Y. Bicknell, Judge, J. McLaren, Secretary.

#### To Our Subscribers.

THE special announcement which appeared in our columns some time since, announcing a special arrangement with Dr J. B. KENDALL Co., of Enosburgh Falls, Vt., publishers of "A Treatise on the horse and his diseases," whereby our subscribers were enabled to obtain a copy of that valuable work free by sending their address to B. J. Kendall Co. (and enclosing a two-cent stamp for mailing same) is renewed for a limited period. We trust all will avail themselves of the opportunity of obtaining this valuable work. To every lover, of the horse it is indispensable, as it treats in a simple manner all the diseases afflicting this noble animal. Its phenomenal sale throughout the United States and Canada, make it standard authority. Mention this paper when writing for "Treatise."

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There are none of you but either have something for "sale or exchange" or some "want," and we offer to all who send us \$1.00, subscription to CANADIAN BEE JOURNAL AND POULTRY WEEKLY for one year, a

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