

THE SAME, FROM MY OWN EXPERIENCE IN LOWER
CANADA.

	FIRST YEAR.			Dr			Cr.		
	£	s.	d.	£	s.	d.	£	s.	d.
Chopping, clearing, and fencing 10 acres, so as to leave it fit for the drag, at £3 per acre,	30	0	0						
Seed, 1 1-10 bushel wheat to the acre, say 11 bushels, at 6s. 6d.....				3	11	6			
Sowing and dragging, at 2s. 6d. per acre,....				1	5	0			
Harvesting, at 5s. per acre,.....				2	10	0			
The value of the straw, tailing wheat hulls, &c. on the farm, are supposed to be equal to the thrashing and cartage to the barn.									
To timothy and clover seed, at 2s. 6d. per acre,.....				1	5	0			
Cr. By 16½ bushels wheat per acre—200 bushels, at 5s.....							41	5	0

SECOND YEAR.

Mowing and taking off hay, at 7s. 6d. per acre,.....	3	15	0			
Cr. By 1½ ton per acre of hay, at 6 dollars per ton,.....				22	10	0

THIRD YEAR.

To mowing and taking off the hay, at 7s. 6d. per acre,.....	3	15	0			
Cr. By 1½ ton hay per acre, at 6 dollars per ton,.....				22	10	0
	46	1	6	86	5	0
Balance in clear profit,..	40	3	6			
	£86	5	0	£86	5	0

FINIS.