

3 horses, at \$100	\$300
1 yoke of oxen.....	100
8 milch cows, \$25.....	200
10 steers, heifers, and calves	100
20 pigs, \$5	100
100 sheep, \$2.....	200
Poultry, &c.	10

\$1010

IMPLEMENTS.—To farm *economically*, these must be of the best sort, especially those that are daily used. A plow, for instance, that saves only *one-eighth* of a team's strength, will save an hour a day, or more than *twelve* days (worth \$24,) in a hundred—an amount, annually, that would be well worth paying freely for the best plow. * A simple hand-hoe, —so well made that it shall enable the labourer to do one hour's more work daily, will save twelve days in a hundred,—enough to pay for many of the best made implements of the kind. These examples are sufficient to show the importance of securing the best.

2 plows fitted for work, and 1 small do.....	\$25 00
1 cultivator.....	7 00
1 harrow.....	10 00
1 roller.....	10 00
1 seed planter	15 00
1 fanning mill, 1 straw cutter.....	40 00
1 root slicer	28 00
1 farm waggon, 1 ox-cart, one-horse cart, with hay racks, &c	180 00
Harness for three horses.....	50 00
1 shovel, 1 spade, 2 manure-forks, 3 hay-forks, 1 pointed shovel, 1 grain-shovel, 1 pick, 1 hammer, 1 wood saw, 1 turnip-hook, 2 ladders, 2 sheep-shears, 2 steelyards, (large and small,) 1 half-bushel measure, each \$1,	20 00
1 horse-rake.....	8 00
2 grain-cradles, 2 scythes	12 00
1 wheel-barrow	5 00
1 maul and wedges, 2 axes	6 50
1 hay-knife, 1 ox-chain	6 00
1 tape-line, for measuring fields and crops	2 00
1 grind-stone	3 00
1 crowbar	2 00
1 sled and fixtures	30 00
Hand-hoes, hand-rakes, baskets, stable lantern, currycomb and brush, grain-bags, &c., say	15 00

\$474.56

The addition of a subsoil plow, sowing machine, mower and reaper, thrashing machine, horse-power for sawing wood, cutting straw, &c., would more than double the amounts but young farmers may hire most of these during the earlier periods of their practice. A set of the simpler carpenter's tools, for repairing implements in rainy weather, would soon repay their cost.

Besides the preceding, the *seeds* for the various farm crops, would cost not less than \$75; hired labour for one year, to do the work well, would probably be as much as \$350 and food for maintaining all the domestic animals from the opening of spring until grass, and grain for horses till harvest, would not be less in value than \$100; 525 in all.

For domestic animals	\$1010 00
" implements.....	474 50
" seeds, food and labor	525 00

\$2009 50

That is, *two thousand dollars* are needed the first year, for stocking and conducting satisfactorily the operations of a good hundred acres of improved land; several items will doubtless be supplied or added to the list by the recollection of every farmer.

This sum will no doubt seem frightfully large to some who have never made a similar estimate: we would therefore request such to sit down and see how much they can reduce the amount, for vigorous and energetic farming. They will probably be surprised to find