

pleasanter to say \$1 from \$21, leaves \$20, than to say \$1 from \$10.50 leaves \$9.50.

Of course, \$1 a head is but a small part of what the hog has cost when ready for market, but it is all I charge him with directly, for his other expenses are carried on the farm accounts. The marked increase in income during the past four years is wholly due to the advance in the price of pork and the increased product of the orchards. The expense account has not varied much.

The fruit crop is charged with extra labor, packages, and transportation, before it is entered, and the account shows only net returns. I have had to buy new machinery, but this has been rather evenly distributed, and doesn't show prominently in any year.

In 1900 I lost my forage barn. It was struck by lightning on June 13, and burned to the ground. Fortunately, there was no wind, and the rain came in such torrents as to keep the other buildings safe. I had to scour the country over for hay to last a month, and the expense of this, together with some addition to the insurance money, cost the farm \$1000 before the new structure was completed. I give below the income and the outgo for the last four years:—

		INCOME	EXPENSES	TO THE GOOD
1899	. .	\$17,780.00	\$15,420.00	\$2,360.00
1900	. .	19,460.00	16,480.00	2,980.00
1901	. .	21,424.00	15,520.00	5,904.00
1902	. .	23,365.00	15,673.00	7,692.00
Making a total to the good of .				\$18,936.00