principal floor—and for strong light and free ventilation, it should have, if possible, windows on opposite or nearly opposite sides.

2. The pantry or dish-closet should be between the kitchen and dining-room, and easily accessible from both.

3. There should be a set of *easy* stairs from the kitchen to the cellar, and also an outer set into the cellar for admitting barrels, &c.

4. More attention should be given to the arrangement and convenient disposition of such rooms as are in constant use, than those but occasionally occupied. Hence the kitchen and living room should receive more attention on the ground of convenience than the parlor.

5. Every entrance, except to the kitchen, should be through some entry or hall, to prevent the abrupt ingress of cold air, and for proper seclusion.

6. Let the entry or hall be near the centre of the house, so that ready and convenient access may be had from it to the different rooms; and to prevent the too common evil of passing through one room to enter another.

7. Place the stairs so that the landing shall be as near the centre as may be practicable, for the reason given for the preceding rule.

8. Let the partition of the second floor stand over those of the lower, as nearly as may be, to secure firmness and solidity.—*Annual Register.*

FARM CAPITAL.

The following remarks on Farm Management and Capital are from the *Annual Register* issued by Mr. Tucker for 1857:—

The great leading error of most of the young farmers of our country is in not "counting the cost." The first thing they do is to expend not only all their capital in buying as large a farm as possible, but most usually they run largely into debt. Their desire for large possessions leaves them nothing to stock and improve the farm, and hence for many years, while loaded with a discouraging debt, their farms remain poorly provided with animals, with good implements and with a good supply of manure. They are therefore compelled to perform all their operations to a great disadvantage; their small crops afford no net profits, and they become discouraged and lose the energy and enterprise essential to success. These causes are the most fruitful source of poor and slip-shod farming in America. It is not very difficult, in traversing the country, to point out among the various occupants of the land, from the appearance of the premises, such as are burdened with heavy debt, from those who have a good supply of spare capital.

It has been remarked that in England, where taxes are levied on every thing that a man wears and every thing that he eats, and where the cultivator must farm well or not at all, the amount of capital to begin with must be about as great in *renting* a farm, as in *buying* one in the best farming districts of our own country. The result is, every thing is done in the best manner; and if farmers are *compelled* to farm well there or else become bankrupt and starve, why may we not adopt from *choice* the same advantageous course in this country,—to lay up handsome profits against a rainy day,—and be enabled to enjoy the rare gratification of feeling able to give liberally to charitable or useful objects, without deranging one's financial concerns?

One great reason why young (and often old) farmers are so poorly supplied with surplus capital after buying land, is, that they have never estimated how much they will want. An estimate of this sort would prevent many heavy purchases of farms and the entire consumption of means,—it would induce smaller outlays in land, and larger expenditures in the means for making heavy net profits. We therefore purpose, by way of affording some assistance on this subject, to point out what a moderate farmer actually and indispensably requires besides a farm and *good buildings*.

The *average* of farms in this country will not perhaps exceed one hundred *improved* acres. The following will be required for commencing operations to advantage.

Live Stock.—This will vary much with the character and quality of the land, its connection with market, &c., but the following is a fair average, for fertile land, and the prices an average for different years, although lower than they have recently been:—