

Amounts to.....	\$2,240
Out of this amount must be deducted for manufacturing cheese at 2 cents per lb.	\$320
Carting milk.....	50
Labor, 1 man 1 year.....	300
Hired girl 1 year.....	150
Extra work in haying.....	60
Board of help at cost.....	200
Salt, plaster, &c.....	60
Blacksmithing, wear and tear of utensils, waggons, harness and repair buildings.	200
Average depreciation of stock.....	100
Taxes.....	100
Insurance and incidentals.....	50
	\$1,590
Balance to Cr.....	\$650

I put the farm at nothing, the stock and utensils at nothing, and have reduced the hired help to the utmost limits, on the supposition that the farmer and his family are strong and healthy, and able to do more than hired help. I have supposed the farmer to raise his own flour, grain for the stock, and that household expenses are paid by sales of odds and ends from the farm. Thus estimated, we have the enormous sum of \$650 remaining, out of which the farmer is to clothe himself and family, and pay all the miscellaneous expenses of his domestic establishment. No margin here for the purchase of camel's hair shawls, or investments in lands or stocks.

At the close of Mr. Willard's statistical details, the Association resumed the discussion of the topics on the programme.

7. Best stock for dairy purposes.

Mr. HAMILTON spoke in favor of the Ayrshires, and recommended crossing the best native cows with good Ayrshire blood.

Mr. JANES did not agree with the previous speaker as to the Ayrshires. He was in favor of an infusion of Short-horn blood into the native stock of the country. He believed, however, that quite as much depended on the feed as on the breed. Cows must have plenty of good succulent food and access to water. He would give the Association the items of his own balance sheet during one season. He kept thirty-two cows and one bull. His pasturage consisted of thirty acres of grass and rather more woodland—say two acres—one cleared and one woodland—to each animal. The cows are one-third my own raising from good native stock, crossed with Short-horns. These grades prove very satisfactory milkers. I have taken from some of them, three-quarter Short-horns, fifty-four pounds of milk per day. I have also ten or twelve other good grade cows, also of the Short-horn cross. The rest are just what could be picked up of native stock. Two of my grade Short-horns have yielded in proportion as much as three of the common cows.

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