

The next consideration is, will the grain raised on the farm, after keeping house, servants, horses, seed, and tup hogs, pay the other expenses? Allowing twenty acres to be under oats, and twenty under barley, the proceeds will approximate to the following calculation :

20 acres of oats, at say 7 qrs. per acre.....	Qrs.	140
Say for tup hogs.....	Qrs.	30
“ Seed.....		12
“ House and servants.....		30
“ Horses, besides light grain.....		18
	—	90
To sell.....		50 qrs.
Barley, 20 acres, say 6 qrs. per acre.....	Qrs.	120
Seed, say.....	Qrs.	10
Servants, &c.....		10
	—	20
To sell.....		100
50 qrs. oats, at 18s.....	£45	0 0
100 qrs. barley, at 21s.....	105	0 0
	£150	0 0

PROBABLE EXPENSES ATTENDING THE TILLAGE LAND.

Ploughman, lad, and boy, say.....	£20	0 0
Servant girl.....	6	0 0
Cutting crop, and other expenses attending it, say....	20	0 0
Daily workers, &c.....	10	0 0
Tear and wear of horses, implements, tradesmen's accounts, &c., say.....	20	0 0
Seeds, say.....	10	0 0
Public burdens, insurance of stock, and other incidental expenses, say.....	34	0 0
Interest of capital.....	30	0 0
	£150	0 0

In addition to the above, the ploughman and shepherd must each have a cow: but there should be sufficient grass in summer, and abundance of straw in winter, to keep them.

The above calculation, if correct, shews that the grain crop will pay the expenses of the tillage land, and also, that the rent and profit are derived solely from the sheep; and in these times £200 on a 200 acre farm should satisfy the farmer and keep him respectably—as he would have from his farm, milk, meal, potatoes, pork, poultry, and he could also feed his own lamb, mutton, and beef, and have, besides, the produce of his garden.

Some farmers may think this a trifling concern, and not enough to occupy their time; but if such a farm produces and brings up annually 80 high bred shearing tups in fit condition for sale, they should be content. Generally speaking, it would be as well if farmers were to give more attention to one particular branch of farming, and manage it with skill and attention, so as to make it profitable, in place of having too much in hand.

As to the general management of such a farm, the new grass is set apart for the tup hogs. Some breeders may object to this, and say it should be kept for the ewes with twin lambs, and so probably it should; but as the tup hogs must get extra feeding, the ewes must be provided for in another way. Say that forty ewes having twin lambs were to have two fields of two and three year old grass saved for them all the winter till lambing time, and not eaten too bare; and as no sheep or other stock would be on