

Dr.

	£6	0	0
		12	6
	3	10	0
	1	5	0
		12	0
	3	11	3
£	15	10	9

Albert Blackstone,

Cr.

1848.							
January	7	By 2 yards Broadcloth,	20s.	£2	0	0	
Do.	9	" Trimmings for Coat,			10	0	
February	8	" 60 lbs. Sugar,	6d.	1	10	0	
Do.	13	" 2 lbs. Young Hyson Tea,	4s.		8	0	
March,	4	" 18 lbs. Coffee,	8d.		12	0	
Do.	15	" 10 yards Calico,	1s. 3d.		12	6	
Do.	30	" Goods delivered to order,		3	12	6	
April	7	" Bill of Goods for James,		2	0	6	
December	4	" Bill of Crockery,		2	6	3	
Do.	17	" Bill of Goods for Nancy, hired woman,		1	19	0	
				15	10	9	

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Grooms or mis-
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the articles you have purchased of him. You then subtract the £11 19s. 6d. from the £15 10s. 9d., and find the difference to be £3 11s. 3d., which is the amount you owe him. You then pay him this amount, and enter it on the *Dr.* side of his account, "To Cash to Balance." The *Dr.* and *Cr.* sides will now foot alike. You next draw single lines opposite each other under these columns, and after adding up and placing the amount under them, you draw double lines to signify that the two sides are balanced and closed.

four or five, and the mare one year older, before being put to breeding, or it would be still better to defer it until the frame is fully matured.—The mare usually goes with foal from 47 to 50 weeks, and should take the horse at a time that will ensure foaling, when the weather is settled, and there is a fresh growth of grass.

The colt may be weaned when five or seven months old, and preparatory to this, while with the mare, may be taught to feed on fine hay, meal or oats. When taken away he should be confined beyond the hearing of the dam, and plentifully supplied with aftermath-hay, crushed oats, or wheat shorts, and provided with a warm shelter, which with all other young, should have an abundance of nutritious food; they will thus grow evenly and rapidly, and attain a size and stamina at two years old, they would not otherwise have acquired at three.

The colt may be altered when about a year old, but if thin in the neck and high before; the operation may be deferred to such time as the requisite development is secured. It should be performed late in the spring or early in autumn, while the weather is mild. If in high condition, the animal must first be bled and physicked. The scrotum should be opened on both sides, and the cord scraped off, which prevents much bleeding; the wound may be dressed with a little lard, then turn him loose in a pasture in which there is a shelter from sun, wind and rain.

When feeding in the stable, the colt should be gently treated, and accustomed to the halter and bit, which prepares him for breaking. If permitted to run with the others while at work, he becomes familiarized to it, and when harnessed by the side of some of his well-