

Montreal, Canada; has lost but five cases. Mr. Miles is acknowledged the master castrator and spayer both in method, practice, and instruments."—*Acn.*

Receipts from a Flock.—What do you say to the following statement of payments and receipts from the flock on a farm of 360 acres? It is twenty years old, but still possesses some interest :

		Dr.					
		£	s.	d.	£	s.	d.
1860							
April 1	... 150 couples, at 54s.	.....	405	0	0		
	87 ewe tugs, at 40s.	.....	147	0	0		
	97 wethers, at 40s.	.....	194	0	0		
	7 tups, at 80s.	.....	28	0	0		
	Total amount of stock on farm.				801	0	0
May 19	... 15 shearlings, at 45s.	.....	33	15	0		
May 26	... 38 " at 46s.	.....	87	8	0		
June 7	... 40 " at 44s.	.....	94	0	0		
June 19	... 15 " at 52s.	.....	39	0	0		
	40 " at 52s.	.....	114	0	0		
June 21	... 50 lambs, at 21s.	.....	52	10	0		
	20 shearlings, at 42s. 6d.	.....	42	10	0		
July 7	... 30 " at 42s. 6d.	.....	71	0	0		
Aug. 11	... 65 " at 40s.	.....	130	0	0		
Aug. 18	... 40 ewes, at 36s.	.....	88	4	0		
	Total amount of sheep purchased.				752	12	0
	Balance.				803	3	3
	On a farm of 360 acres.				£2356	15	3
		Cn.			\$ s. d.		
1860							
April 21	... 5 shearlings, at 72s.	.....	18	0	0		
	7 " at 52s.	.....	18	4	0		
May 4	... 2 " at 50s.	.....	5	0	0		
July 7	... 6 " at 55s.	.....	16	9	0		
	Wool	.....	207	5	3		
July 14	... 18 shearlings, at 50s.	.....	45	0	0		
Sept. 14	... 8 " at 44s.	.....	17	12	0		
Sept. 28	... 20 " at 43s.	.....	43	0	0		
	15 " at 37s.	.....	27	14	0		
	12 " at 42s.	.....	28	4	0		
Oct. 4	... 10 " at 56s. 5d.	.....	28	5	0		
	20 " at 35s.	.....	35	0	0		
Dec. 8	... Hire of a ram.	.....	4	4	0		
	3 tup lambs, at £10	.....	30	0	0		
	2 shearlings, at 54s.	.....	5	8	9		
	53 ewes, at 50s.; 1 tup, at 60s.	.....	135	10	0		
1861							
Jan. 18	... 2 shearlings, at 52s.	.....	5	4	0		
Feb. 18	... 164 " at 63s.	.....	516	12	0		
Feb. 15	... 30 " at 53s.	.....	79	10	0		
Feb. 22	... 20 " at 42s.	.....	42	0	0		
March 8	... 25 " at 48s.	.....	60	0	0		
	1 " at 58s.	.....	2	18	0		
	Total amount of sales.				1375	19	3
March 16	... 199 couples, at 54s.	.....	587	6	0		
	180 tugs, at 40s.	.....	360	0	0		
	5 tups, at 80s.	.....	20	0	0		
	6 shearlings, at 45s.	.....	13	10	0		
	Total amount of stock on farm.				980	16	0
					£2356	15	3