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Note.—As a solution, we would suggest a check-valve at the entrance of the outlet pipe. When closed, the water would drain out of the pipe.

This subject, which has been touched by correspondents in recent numbers of the "Advocate," is one which does not receive the attention its importance demands. Owing to the fact that it is not absolutely necessary to keep a set of books on the farm, in most cases the matter is neglected altogether. Whether the system employed be limited or elaborate, it is a good plan to keep track of things, to use an old expression. There are two principal advantages in keeping a system of books :

1. We can ascertain the income and expenditure from each department of the farm.
2. We are able to tell our financial position at any time.

In order to keep a fairly comprehensive set of books on an average farm, it may be found necessary to open the following accounts : Cash, farm expense, household expense, horses, hogs, cows, sheep, farm produce, bills receivable, bills payable, bank interest, machinery, personal accounts with employees, and others with whom considerable business is done, and expense. The accounts will vary with the system of farming engaged in. It is not practicable on the average farm to keep strict account of the food fed to the hogs and cattle all the time. It is interesting to do so for short periods, and under special circumstances. The work of our Experiment Stations is valuable in this respect. My practice is to carry a diary in which a note is made of all transactions, and at the end of the week these are entered in the ledger. The diary takes the place of a day book. The system is double-entry; each transaction is entered in two accounts. Our cash account is the largest. The receipts are entered on the Dr. side and the expenditure on the Cr. side. Extracts from three accounts will serve to make the system plain :

My opinion is that the 1st of September is the best time to commence the financial year on the

In order to ascertain our financial standing, it is necessary to make out a statement of resources and liabilities at the beginning of each year. The difference between the resources and liabilities when added up will represent our net worth. The following might be a representative statement for say a 100-acre farm :

September 1st, 1903.		
	Resources.	Liabilities.
Farm	\$7,000.00	
Horses	600.00	
Cattle, pure-bred	450.00	
Cattle, grade	360.00	
Hogs	140.00	
Implements	375.00	
Estimate of hay and grain	700.00	
Bills receivable	150.00	
Mortgage		\$1,500.00
Bills payable		250.00
*Net worth		*8,025.00
	<hr/> \$9,775.00	<hr/> \$9,775.00
Net worth, Sept. 1, 1903.....	\$8,025.00	
Net worth, Sept. 1, 1902.....	7,500.00	
Net gain	<hr/> 325.00	

In a short article it is impossible to explain a system of bookkeeping; only a few suggestions have been given. I would advise my fellow-farmers who do not keep a system of accounts to commence doing so, even if it be no more than a cash account. The time required to do so is not very great, and the advantages arising from the practice are many and far-reaching. H.



A New Brunswick correspondent has asked us to reproduce the description of a jerry for raising barns, which we published two years ago.

Take three pieces of timber, 3x6 and 18 or 20 feet long, run a $\frac{3}{4}$ -inch bolt through one end of the pieces of timber, not making it too tight, so as to allow for spreading when raised. Now raise the three pieces and spread the bottoms so as to form a tripod. With a clevis attach a double block to the top of the tripod, the other block being attached to the timber. The single block through which the rope passes as it goes to the horses is attached to the bottom of one of the legs of the tripod. At the bottom of this leg a stake is driven firmly into the ground, and the chain which attaches the block passes around both stake and leg, and holds the tripod secure. The sill to be raised is drawn into proper position and the tripod raised over the middle of it. Attach the block to the sill, six inches nearer to the end that goes on the wall. Raise with the team, above the wall, swing into position and gently back the team. Then shift your block six inches to the other side of the center of the sill, and raise as before. The team can easily hold the timber until the posts are put into position.

When a sill has been raised the full length of the building, care should be taken to have only one leg of the tripod on the side from which the machine has to be moved. The moving then is easily done by tipping this leg over the sill.

To the Editor "Farmer's Advocate":

Sir,—I observe with pleasure that, realizing the importance and benefits to the farming community of free rural mail delivery, you have recently been keeping the matter well before your readers, and I trust you will continue to do so until the Postmaster-General is convinced that the country is ripe for the question.

Free daily mail delivery in the country is no experiment. I have seen it in operation 30 years ago in the Old Country, in districts no denser in population than this County of Middlesex, and in the United States to-day I understand that it is working satisfactorily in every State of the Union but one or two. It was first started as an experiment, very doubtful of its success, but so well has it been received that its first advocates have been simply astonished at its popularity and the small additional outlay it incurs. The larger the amount of mail matter carried the greater the revenue, and free delivery, while increasing cost, stimulates the use of the facilities it affords, and assists in repaying for its outlay. But we do not look for any surplus from the Post-office Department, and are satisfied to pay something reasonable for a country delivery. We all assist in paying for free delivery in cities, and the very small additional cost does not deter the growth of the widespread feeling now existing for the extension of this service amongst country people.

A black and white photograph showing a tall, narrow wooden structure, possibly a gallows or a scaffold, with a ladder leaning against it. Several figures are visible on the structure and on the ground. The scene is outdoors, with trees in the background.

throw of their post-office and are not required to put forth any effort are lukewarm, and so far as this country is concerned I feel safe in stating that it is quite ready for free rural mail delivery.

In cleaning seed grain I always use the largest screen, and sometimes run the grain through the second time, leaving in only the screen and turning on all the wind to take out light grains and any wild oats. I prefer the largest kernels, because they usually are the best matured, and there is more nutriment or food for the young plant just when it requires it the most. I believe a fertile soil will produce the best seed, because it would be better matured. I have introduced a large number of new varieties of wheat, barley, oats and peas, some at very high prices, and with two or three exceptions have been repaid in a much larger yield, also selling the proceeds for seed at an advance on market prices.

I sow per acre : Oats, 2 bush.; barley, 1½ to 2 bush.; peas, small varieties, 2 bush.; large, 2½ bush.; spring wheat, goose, 2½ bush.; other varieties, 1½ to 1½ bush.; and always use the drill regulated to suit the size of the grain.

Favorable seasons, good fertile soil and properly prepared seed-bed, with good seed, will insure success.

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Peel Co., Ont.