almost every part of Canada, and in a large section of the United States, there is the same difficulty. Perfect drainage would be one of the most effectual remedies, because if the drainage is good, the water produced by the thawing of the snow will run off, and the soil will not be too much saturated with excessive moisture, and consequently, will not be so much expanded by severe frost, which has the effect of tearing out the roots of the wheat from the soil, and thus destroying them. There is also some danger from rust, but under ordinary circumstances, it is not, perhaps, greater than to spring sown wheat, and the latter is much more liable to be injured by the fly. Farmers should he prepared to sow a fair proportion of barley next spring, provided they have soil fit for it, indeed we think it would be much more likely to pay than wheat, and is not so subject to casualties. The ravages of the fly has made wheat a precarious crop with us, but fortunately our climate and soil are extremely favorable for almost every other grain, green, and root crop cultivated by the husbandman. Thrashing, attention to cattle, providing fire and fence wood, disposing of spare produce, procuring manure, and placing it in the most convenient situation, for future use, are the only general works upon the farms at present. But these works, with various other little jobs always requiring to be done about the farm house and buildings, will fully occupy the winter season, and it would be advisable that any work that can be done in winter, should not be left over to spring, as there will be ample employment for that season, that is The prices of generally a short one. produce in our markets are not so remunerative as to make farming very profitable, but we do not make this remark by way of complaint. We should never complain of the low prices of agricultural products, provided the articles that farmers had to purchase, could be had on equally favorable terms. It is a well established fact,

that few farmers in this country accumulate money, and keep it idle, all they receive for their products is expended in one shape or another, and consequently, the whole product of the land, except what supplies food and clothing to those employed in husbandry, is paid away to parties not agriculturists. A large proportion of the clothing and of the food is also purchased by the farmers, and those who sell have their profits upon them. Hence, the whole of the products of the land, whatever their value, is made use of, and circulates for the general benefit of the whole communi-It appears to us, therefore, that it is very unjust to levy any taxes upon farmers, in any shape, when coming to market, for the privilege of standing in the street to sell their produce. For any service rendered to farmers for measuring or weighing what they had to sell, or for giving them any convenient covered accommodation for selling their products, it would be very proper that they should pay a reasonable compensation, but to oblige them to pay any thing more than this, for standing in the streets, or at the market places, we conceive to be levying of taxes without the shadow of an equitable right to do so. Farmers who bring their products to cities and towns to sell, (certainly as much for the advantage of those who purchase from them, as for their own,) are obliged to contribute to the revenues of those cities and towns, without receiving adequate service for the amount they are forced to pay, on the simple authority of corporations, in whose election they have no share whatever. We should be the last to offer any objection to paying amply for any service directly rendered to farmers, but we deny the right to tax farmers to the amount of one farthing over a reasonable compensation for direct service or accommodation rendered to them, not the accommodation of standing in the open streets or market places, but for covered places, made expressly for them, and for weighing, measuring, or any other direct