of perenial clovers would be suitable for the earliest grazing, and any of the grasses that are known to suit such land, and which could easily be obtained from good seedsmen, for the other.

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We have among ourselves one of the most valuable pasture grasses known, the wild timothy, or meadow foxtail of England. All our grasses being valued for their hay producing qualities, this one is not by any means a favorite, and the object is to get rid of it, instead of encouraging its growth; but for a pasture grass it is invaluable, for which purpose our old favorite timothy is quite unfitted, as it will not stand close grazing, on account of its bulbous roots being so near the surface.

The dyke for pasture would be much benefitted by a top dressing of superphosphate, after the grass seeds had been sown, although no allowance has been made for this outlay in the estimate. A set of flexable chain harrows should also be passed over the land occasionally to spead the droppings of the cattle.

The following will be about the pecuniary position of the farm when the land has been brought into the highest state of cultivation and the rotation fully established.

I have followed the expenditures of the different years until the outlay and income become nearly equalized, so that no more additions need be made to the farmers capital, under the denomination of deficits.

Annual expenses, amount paid as before,	
Wages, £65 per annum to two men,	180 80
Superphosphate or other special manure.	125
Oil cake for winter feeding, 37 tons,	375
Wear, tcar and blacksmith's bills,	30
Grass seeds,	20
	£1160
ANNUAL RETURNS.	
Increase in value of 50 head of cattle at £20, £1000	
To twenty-five acres of barles	
	-£1475
Profit,	£315

Farmers capital required, £2215, as per account 2nd year; add. £110; second year loss, £2325, or five hundred pounds less if the money for purchasing cattle could be borrowed.

It will be seen, according to these figures, that it gives a return of about 15 per cent for the farmers capital of about eighteen pounds ten per acre. But in addition the farmer is gradually acquiring a property worth about seven hundred pounds per annum to him, for after twenty years his annual charge of £400 per annum ceases.

It is only on this principal I believe that farming can ever be made a profitable investment.

Too much dependence cannot be placed on these figures, although I have accomplished the work discribed in this article at the prices named, and have repeatedly raised the crops specified, and I believe that a farm, working on this plan, that the profits are not over estimated.