

1848.						
January	3	To 8 cords of Wood,	15s.	£6	0	0
Do.	14	" 10 bushels Apples,	1s 3d.		12	6
February	11	" 2 tons Hay,	35s.	3	10	0
March	18	" 1 bushel Clover Seed,	25s.	1	5	0
June	22	" Pasturing Cow, 8 weeks,	1s. 6d.		12	0
December	31	" Cash to Balance,		3	11	3
				£	15	10 9

The foregoing account is with a merchant. On the left-hand page he is debited with every thing you have let him have, and on the right hand page he is credited for every thing you have purchased of him. On the 31st day of December, 1848, you wish to settle this account, which is done as follows:— In the first place you add the sums in the money columns of the *Dr.* side of the account, and find they amount to £15 10s. 9d., which is the sum total of all that you have let him have. You next add the sums in the money columns of the *Cr.* side, and find they amount to £11 19s. 6d., which is the sum total of

Horses should be taught to walk fast; a horse that steps short and digs his toes into the ground, is worthless as a traveller, and fitted only for a ferry-boat or bark-mill. They should be good tempered; if inclined to be vicious, they should be *gently*, yet firmly managed, when it is first apparent. A resort to severity will be justifiable, if necessary, to conquer and subdue any bad temper or viciousness. Grooms or mischievous stable-boys, do much injury by practising idle tricks on horses, and when detected should be discharged.

Some horses are nervous, easily excited, and start at every unusual noise or object. Others are restive and fretful, and ever anxious to be on the move. Kind, firm, yet mild treatment, by which their motives and will are at all times controlled, and their confidence secured, are the most sure remedies. Others are inclined to sluggishness; they should have stimulating food, never be overloaded or overworked, and kept well to their paces. Whatever they are capable of performing may thus be got from them.

Such animals should be selected for breeding, as most eminently possess those points which it is desired to propagate, and these, they should not only exhibit in themselves, but should inherit, as far as possible, from a long line of ancestry. For the perpetuation of particular points in progeny, it would be safer to rely on the latter quality than the former. The selection of a mare, relatively larger than the horse, is an important rule in breeding, and it is believed that much of the success of Arabian and other eastern horses, as stock-getters, has resulted from the application of this principle. The horse ought not to be less than

1848.		
January	7	
Do.	9	
February	8	
Do.	13	
March,	4	
Do.	15	
Do.	30	
April	7	
December	4	
Do.	17	

the articles you have let him have, from the £15 10s. 9d. amount you owe him on the *Dr.* side of his account, and find the foot alike. You next add the sums in the money columns, and after drawing double lines to signify

four or five, and so on, or it would be still the same. The mare usually gives birth to the horse at a time, and there is a fro

The colt may be brought to this, with meal or oats. The hearing of the drum, or the ed oats, or wheatear, all other young, thus grow even to years old, they

The colt may be brought to this, and high before he is in the quise development, spring or early in the season, the animal should be open to the vents much before then turn him to the wind and rain.

When feeding a horse accustomed to it. If permitted to be familiarized to