

How often this question is asked and we know how much it costs to raise a bushel of corn?

Whoever makes accurate experiments and keeps accurate accounts, and can make himself but the public will know there are many circumstances to be considered in estimating the cost of raising crops and feeding stock; and with the greatest accuracy of observation, the results of farm experiments are often only approximations to the truth, but whoever labors in these approximations is a public benefactor. The general principles of practical agriculture cannot be established till we have more of these accurate experiments on which to base them.

As we hear the discussions of farmers at their club meeting and in their boards of agriculture, we are struck with the different conclusions to which different persons come, because of their limited observation and their hasty mode of jumping at the results without knowing the figures. It is a great pleasure to listen to a farmer when we know him to be a close observer and to keep a record of what he does. This source of facts is worth a pound of opinions from another man who keeps no such record. His farm also almost invariably shows that it is fertilized with brain.

Many seem to suppose that it is a great burden to write down in the evening the results of the day. They can handle a crowbar or a plow for ten hours, but ten minutes' work with a pen is an Herculean labor. This is a mere imaginary line in the way of keeping accounts. It only wants resolute to undertake the work, and a few practice will make it easy. Possibly the task may be devolved on some young member of the family, whose fingers are not disengaged by pen or taffeta or hard work. A general farm account should be kept, in which the farm is charged with all its receipts. Besides the general farm account, a more minute record should be kept of each crop, charged with all the labor, manure, seed, &c., bestowed upon it, and crediting it with all the returns, whether sold or used in the family. Such a book will prove a treasure of wisdom to every farmer who keeps it.

Some may say, we should like to keep such a record, but we fear we should make such bungling work that it would be of little use. It does not require an experienced book-keeper to put down the simple accounts of the farm, but if any wish to know where instruction can be found upon all matters of farm record, and forms, for keeping the same, we know of no better book than that of C. V. Perkins of Farver, Mr. Perkins' "Farmer's Accountant" is simple and comprehensive and has the merit of being the result of his own practical experience.

"When we can see farmers generally keeping accurate farm accounts, we shall expect to see an age of advanced agriculture. Facts are stubborn things, and figures do not lie, and in these farm records we shall find the facts and figures on which the science of agriculture may be built securely."

WHAT FARMERS CANNOT CONCEAL.—A poor farmer cannot conceal the fact that he is a poor farmer. All his surroundings proclaim the verdict against him—his horses, cattle, wagons, harnesses, plows, fences, tools—every man, wife and child bears silent, but unmistakable evidence against him. On the other hand, all these things will testify favorably on behalf of the good farmer. Every passer by can read the evidence pro or con. This fact alone, ought to stimulate every farmer to do his best, for the sake of his own character, as well as interest; for he may rest assured that every passer by will pronounce judgment according to the evidence.—*Wood's Household Mag.*

Taking Steps Backward.

We find the following sound talk in *Laws of Life*:

There is an old latin maxim, ascribed to a distinguished Roman citizen, declaratory of his determination and purpose never to take any more steps backward. What was the spirit of this person when living, in the spirit of *Antiquity* of the present day? They are determined never to retrace their steps. It is a false idea, and in reality most foolish of very ill results because of its falsehood. All persons should take steps backward, because all persons are in some direction either faulty, and where such is the case, the steps he takes, taken, not only indicates sound judgment, but also bad habits. He who is not willing to correct his errors, though intelligent as he is to step back, and roost his path from the point of his crystal, is not a man of the highest mould. He is not constituted to be of very great man. The pride which hinders him from doing right when he knows he has done wrong, is that condition and feel of heart which grieve before destruction. But, however, that least of all which shows itself oftenest in the heart before a fall.

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