From N. Y. Tribune.

WHAT I KNOW OF FARMING.

BY HORACE GREELEY.

XXXV.

ACCOUNTS IN FARMING.

Farmers, it is urged, sometimes fail; and this is unfortunately true of them, as of all others. Some fail in integrity; others in sobriety; many in capacity; most in diligence; but not a few in method or system. Quite a number fail because they undertake too much at the outset: that is, they run into debt for more land than they have capital to stock or means to fertilize, and are forced into bankruptcy by the interest ever-accruing upon land which they are unable to cultivate. If they should get ahead a little by active exertion throughout the day, the interest would overtake and pass them during the ensuing night.

Few of the unsuccessful realize the extent to which their ill-fortune is fairly attributable to their own waste of time. Men not naturally lazy squander hours weekly in the village or at the railroad station, without a suspicion that they are thus destroying their chances of success in life. To-day is given up to a monkey-show; half of to-morrow is lost in attendance on an auction; part of next day is spent at a caucus or a jury trial; and so on until one-third of the year is virtually wasted.

Now, the men who have achieved eminent success, within my observation, have all been rigid economists of time. They managed to transact their business at the county-seat while serving there as grand or petit jurors, or detained under subpœna as witnesses; they never attended an auction unless they really needed something which was there to be sold, and then they began their day's work earlier and ended it later in order to redeem the time which they borrowed for the sale. I do not believe that any American farmer who could count up three hundred full days' work in every year between his twenty-first and his thirtieth ever yet failed, except as a result of speculation, or endorsing, or inordinate running into debt.

I would, therefore, urge every farmer to keep a rigid account current of the disposal of his time, so as to be able to see at the year's end exactly how many days thereof he had given to productive labor; how many to such abiding improvements as fencing and draining; and how many to objects which neither increased his crop nor improved his farm. I am sure many would be amazed at the extent of this last category.

If every youth who expects to live by farming would buy a cheap pocket-book wallet which contains a diary wherein a page is allotted to each day of the year, and would, at the close of the day, or at least while its incidents were still fresh in his mind, set down under its proper head whatever incident were most noteworthy—as, for instance, a soaking rain; a light or heavy shower; a slight or killing frost; a fall of snow; a hurricane; a hailstorm; a gale; a hot or notably cold temperature; the turning out of cattle to pasture or sheltering them against the severity of Winter; also the planting or sowing of each crop or field, and whether harm was done to it by frost in its infancy or when it approached maturity—he would thus provide himself with annual volumes of fact which would prove instructive and valuable throughout his maturer years.

The good farmer will of course keep accounts with such of his neighbors as he sees fit to deal with; and he ought to charge a lent or credit a borrowed plow, borrow, reaper, log-chain, or other implement, precisely as though it were meal or meat of an equal value. I judge that harrowed implements, if regularly charged at cost, and credited at actual value when returned, would generally come home sooner and in better condition.

But the farmer, like every one else, should be most careful to keep debt and credit with himself and his farm. If a dollar is spent or lent, his books should show it, and let items and sum total stare him in the face when he strikes a balance at the close of the year. If there has been no leakage either of dimes or of hours, he will seldom be poorer on the 31st of December than he was on the 1st of the preceding January.

Most farmers fail to keep accounts with their several fields and crops; yet what could be more instructive than these? Here are ten acres of Corn, with a yield of 20 to 40 bushels per acre — a like area and like yield of Oats, a smaller or larger of Rye, Buckwheat, and Beans, as the case may be. If the produce is sold, most farmers know how much it brings; but how many know how it cost? Say the Corn brings 75 cents per bushel, and the Oats 50 cents; was either or both produced at a profit? If so, at what profit? Here is a farmer who has grown from 1000 to 300 bushels of corn per annum for the last 20 years; ought he not to know by this time what Corn costs him in the average, and whether it could or could not with profit give place to somthing else? Most farmers grow some crops at a profit, others at a loss; ought they not to know, after an experience of five to ten years, what crops have put money into their pockets, and what have made them poorer for the growing?

Of course, there is complication and some degree of uncertainty in all such account-keeping; for every one is aware that some crops take more from the soil than others, and so leave it in a worse condition for those that are to follow, and that some exact large reenforcements of fertilizers, whereof a part only is fairly chargeable to the first ensuing product, while a large share inures to the subsequent harvests. Each must judge for himself how much is to be credited for such improvement, and how much charged against other crop for deterioration.—He, for example, whose meadows will cut from two to three tons per acre of good English Hay may generally sell that Hay for twice it not thrice the immediate cost of its production, and so seem to be realizing a large profit; but, if he gives nothing to the soil in return for the heavy draft thus made upon it, his crop will dwindle year by year, until it will hardly pay for cutting; and the diminution in value of his meadows will nearly or quite balance the seeming profit accruing from his Hay. But account-keeping in every business involves essentially identical calculations, and the merchant who this year makes no net profit on his goods, but doubles the number of his customers and the extent of his trade, has thriven precisely as has the farmer whose profit on his crops has all been invested in drains permeating his bogs, and in Lime, Plaster, and other fertilizers, applied to and permanently enriching his dryer fields.

"To make each day a critic on the last" was the aspiration of a wise man, if not a great poet. So the farmer who will keep careful and candid accounts with himself, annually correcting his estimates by the light of experience, will soon learn what crops he may reasonably expect to grow at a profit, and to reject such as are likely to involve him in loss; and he who, having done this, shall blend common sense with industry, will have no reason to complain thereafter that there is no profit in farming.

PENNSYLVANIA RAILROAD.
TIME OF LEAVING OF TRAINS
SUMMER ARRANGEMENT.

WESTWARD. MAIL.	WESTWARD. PACIFIC EXPRESS.	WESTWARD. PASSENGER.	WESTWARD. FAST LINE.	WESTWARD. INTERMEDIATE.	STATIONS.	EASTWARD. INTERMEDIATE.	EASTWARD. FAST LINE.	EASTWARD. PASSENGER.	EASTWARD. MAIL.
P.M.	A.M.	A.M.	A.M.			P.M.	P.M.	P.M.	A.M.
4 21	.....	11 53	.....	N. Hamilton,		.....	5 17	9 12	
4 29	.....	12 00	7 01	Mt. Union,		.....	5 10	9 04	
4 36	.....	12 08	.....	Mapleton,		.....	5 02	8 56	
4 42	.....	12 16	7 11	Mill Creek,		.....	4 52	8 47	
4 56	5 00	12 32	7 30	Huntingdon,		10 21	4 39	8 35	
5 12	.....	12 53	.....	Petersburg,		.....	4 18	8 18	
5 22	.....	1 03	.....	Barree,		.....	4 09	8 10	
5 30	.....	1 10	8 01	Spruce Creek,		.....	4 02	8 04	
5 43	.....	1 26	.....	Birmingham,		.....	3 49	7 53	
5 52	.....	1 34	8 20	Tyrone,	9 50	.....	3 41	7 45	
6 01	.....	1 45	.....	Tipton,		.....	3 30	7 37	
6 07	.....	1 53	.....	Fostoria,		.....	3 23	7 32	
6 11	.....	2 00	8 42	Bell's Mills,		.....	3 20	7 27	
6 30	6 07	2 20	9 00	Altoona,		9 05	3 00	7 10	
P.M.	A.M.	P.M.	A.M.			P.M.	P.M.	A.M.	

The FAST LINE Eastward leaves Altoona at 12 A. M., and arrives at Huntingdon at 1 45 A. M.

The CINCINNATI EXPRESS Eastward leaves Altoona at 5 45 P. M. and arrives at Huntingdon at 7 04 P. M.

PACIFIC EXPRESS Eastward, leaves Altoona at 7 00 A. M. and passes Huntingdon at 8 00 A. M.

CINCINNATI EXPRESS Westward leaves Huntingdon at 3 32 A M and arrives at Altoona 4 50 A M

The FAST LINE Westward, passes Huntingdon at 7 06 P. M. and arrives at Altoona at 8 32 P. M.

HUNTINGDON & BROAD TOP RAILROAD.
SUMMER ARRANGEMENT.

On and after Thursday, JUNE 16th, 1870, Passenger Trains will arrive and depart as follows:

UP TRAINS. EXPRESS.	UP TRAINS. MAIL.	STATIONS.	DOWN TRAINS. EXPRESS	DOWN TRAINS. MAIL.
P. M.	A. M.		A. M.	P M.
LE 5 10	LE 8 05	Huntingdon,	AR 8 20	AR4 00
5 16	8 11	Long Siding,	8 11	
5 29	8 24	McConnellstown,	7 53	3 31
5 35	8 30	Pleasant Grove,	7 46	3 24
5 42	8 43	Marklesburg,	7 33	3 10
6 02	8 55	Coffee Run,	7 20	2 57
6 08	9 01	Rough & Ready,	7 14	2 50
6 23	9 13	Cove,	7 05	2 38
6 27	9 16	Fishers Summit	6 56	2 34
AR 6 43			LE 6 40	
LE 7 00	9 30	Saxton,	AR 6 22	2 18
7 17	9 47	Riddlesburg,	6 06	2 01
7 24	9 54	Hopewell,	5 59	1 54
7 42	10 12	Piper's Run,	5 42	1 36
8 03	10 31	Entriken,	5 22	1 17
8 17	10 43	Bloody Run,	5 10	1 05
AR 8 25	AR 10 50	Mount Dallas,	LE 5 05	LE1 00

SHOUP'S RUN BRANCH.

LE 6 45	LE 9 35	Saxton,	AR 6 20	AR 2 15
7 00	9 50	Coalmont,	6 15	2 00
7 05	9 55	Crawford,	6 10	1 55
AR 7 10	AR 10 05	Dudley,	LE 6 00	LE 1 45
		Broad Top City,		

Huntingdon June 16, '70. JOHN M'NEILLIE, Supt.