

EXPLANATIONS.

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See clauses 6 and 57 of Rules and Regulations.

Enter the name, address, and township in the proper columns and under the proper letter; and in the Yearly Column place the date when each respective member pays his fees, thus:—

NAME.	P. O. ADDRESS.	TOWNSHIP.	1900.
James Millar	Guelph.....	Guelph	10/1 ✓
G. B. Hood.....	Guelph.....	"	1/6

This indicates that Mr. Millar joined the Institute Jan. 10th, 1900, and the check mark indicates that his name has been forwarded to the Superintendent. Mr. Hood joined June 1st, 1900. Mr. Hood's name is not checked off; therefore, we know it has not been sent to the Superintendent.

The Department will hereafter cancel all lists on Dec. 31st, each year. Secretaries should revise the membership books the first week in January and send to the Superintendent new lists at as early a date in that month as possible. Many members will doubtless join during September, October and November. I advise that such be considered members for the succeeding year. This is the plan adopted by many newspapers, especially agricultural papers. That is, if a man subscribes for a paper in September, October or November, of 1895, and pays the subscription price, his paper is continued until the 31st of December, 1896. The adoption of this plan will, I am sure, prove a benefit to the Institute system. Members who join after January 1st and before September 1st of each year, will, as far as possible, be sent copies of all publications issued during the current year, and specified in clause 72 of Act & Rules. The membership reported should be that which terminated the previous December. For instance, in stating the number of members, we will say Addington had one hundred members the 31st of December, 1899. In June, 1900, in making the returns the Secretary would state that the membership for the year ending Dec. 31st, 1899, was 100.

The number of members should be transferred to the Cash Book once each year, and would appear in the Addington Cash Book as follows:

June 9, 1900. To membership to Dec. 31st, 1899.....\$ 25 00

Some Institutes may desire to enter the sum received for membership in the Cash Book twice each year. In this case the entries will appear as follows:

1900.

June 9th. To membership to Dec. 31st, 1899.....\$ 25 00
 June 9th. To membership from Jan. 1st to June 9th, 1900... 20 00

The Treasurer is at all times responsible for the balance shown in Cash Book and Membership Book. Transferring the amount from the Membership Book to the Cash Book once a year, viz., to Dec. 31st, is for many reasons much the better plan.