

accounts, let us put this at 100 lines. Well, what great length of time will it take to write these 100 lines; I think about three hours would be sufficient; thus you see that the whole time occupied in keeping these books is about five hours a week, and if it were six would these six hours be lost?*

You hesitate not to venture your all upon a doubtful speculation, which may ruin you in a short time; you do not consider it too long to drain your soil, to plough, harrow four or five times, to manure, to sow, to hoe plants, to employ many laborers in taking up your crops, and storing them then conveying them to market, when you do not convert them into meat, to be sold only after three or six years of care, trouble and expense; and you find too long the few hours which should be devoted every week to accounts, which can alone put you in the right path, warn you of your faults, and enlighten you as to the merits of your operations.

When a merchant or a manufacturer on the very smallest scale keeps accounts to negotiate his little affairs, shall a man who has the charge of operations so numerous, so important, and so various as those which are carried on on a large farm, look upon the time employed in gaining an insight into his affairs, as too long? No, be assured that the time spent by a farmer in accounting for his operations is far from being lost. When in the evening he opens his books, and at a glance sees all he has done and all that remains for him to do, serious and useful reflections will occur to his mind, which would never enter into the head of the man accustomed to work on in the dark.

Having before his eyes a faithful picture of the past, he may easily arrange for the future; that is, he may in the course of two or three years acquire more experience than a careless farmer will in twenty, or perhaps ever will.

* Of course an experienced farmer may, if he think fit, in practice simplify some of the operations mentioned in this volume—as in Arithmetical calculations, abbreviations are more often made use of than the system taught in scientific works, but it is only after long experience that we can trust to these abbreviations without danger.