

Explanation of foregoing Table.

QUESTION.—Can you explain this account?

ANSWER.—What has been said about workmen's account should be a sufficient explanation of this.

Every time that a horse is made use of, I charge the price of his day's work to the expenses of the particular service in which he was employed, and I credit the horse account with the amount. The number 166 which you see at the bottom of the column of the working days, expresses the total of those days, the value of which joined to the value of the dung ought to make up the whole expense. At the end of the month, to know what each working day has cost, you must, from the sum total of the expenses, deduct the value of the dung, and divide by 166 that is to say by the number of the working days. It is necessary to detail thus the working days of the horses, to be able to charge each branch with its exact outlay. This outlay varies more for the horses than for the men, because, according to the seasons, the former are used more or less, whilst the men have always something to do.

The farmer ought to reduce as much as possible the number of his horses, because when they remain in the stable the expense is going on, while their produce is nothing unless it be the dung; however, he ought always to have enough to be able to get his work done in due season; but that to which he ought to pay the most attention, is to reserve for bad weather the indoor work, for instance, the thrashing of grain, by which the horses may be able to earn part of the cost of their keep.

Touching the chapter of expenses in this account, I would remark that many writers on agriculture to avoid the detail, make very minute calculation in order to ascertain *about* what a horse costs his master every day; for my part, I am satisfied that these calculations cannot be exact for every country, on account of the great difference that exists in the price of produce: then large horses consume more than small ones; those that work hard more than those that remain in the stable: again, how is an exact account to be kept of absence, sickness, &c., it is much better then to account month by month what a horse really costs; one cannot be too strict in this matter. Any one who only calculates nearly instead of exactly for his teams, his men his expenses in general as well as his receipts, will find himself in darkness and doubt at the end of the year.

When you employ oxen instead of horses for the farm work, you take from the expense account, the article *diminution of value of animals*, and you add to the produce account an item for the increased value that the oxen might acquire during the year—generally an ox increases in weight and value by doing this work.

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