red in obtaining it, a fact which can be established only from the accounts of the first two departments, and by those which prove that part of the works and of the outlay has been converted into capital by soil improvements or additional implements.

QUESTION.—At what time of the year ought the accounts and books to be balanced?

ANSWER.—The operations of the farmer are so linked together that there is never any interruption, and it is almost impossible to fix any time, in which the coming year would not benefit by the labour of the last. Nevertheless, the close of autumn (the 1st November,) is the most favorable time to balance them, because at this time the operations of the passing and of the coming year are well divided, there being only the preparatory autumn ploughing and the winter sowing, which have been anticipated by the passing year; in order that these operations may not be confounded or mixed with those of the current year, all that is necessary is to prepare the books intended for the next season, and to charge to its account each of these preparatory works, taking care that they are credited to the past year.*

Recapitulation.

Finally, this system of book-keeping may be summed up as follows: 1st. Separate as much as possible the different branches of the two departments, vegetable production and animal production; 2d. Maintain this separation by store accounts kept regularly; 3rd. Never omit to put down the smallest work, the least loss of time, the smallest portion of fodder, in fact the smallest outlay, to the account of the department to which it relates; 4th. And never insert in the Ledger or the current account book any expense or receipt until it has been entered in the Journal.

QUESTION.—Your farming accounts seem to be clear and correct, but you will admit that they require some study, and in order to put them in practice, a good deal of office work, which is very often incompatible with a farmer's daily occupation.

ANSWER.—Can Merchant's book-keeping be learned without study? Now, if you will reflect one moment, you will perceive that these accounts are not more difficult to be kept than to understand. In fact all the work they require is as follows: At the beginning of the year, you establish in the books which I have described, the necessary divisions with proper heads; this may take at the most two days. When once your form is traced out, what remains to be done? Every evening you insert in the Journal the doings of the day, now that can be written in ten or twelve lines, and in less than a quarter of an hour. On Saturday evening, you carry to the two other books all the items of the Journal (what concerns the cash book should be carried every evening) for the week; at ten or twelve lines a day, your Saturday's work will be the transcribing from seventy to eighty lines. However as some items must appear in various

*The third book being 14 by 9 inches in surface, should consist of 160 pages.