

Account of other Produce Store.

In the store accounts of other produce, one column must be left for each sort, butter, cheese, pork, &c., the same as in the grain and fodder account.

Account of Manure Store or Depot.

This account is kept as follows :

At each cleaning of the stables, you *enter* the number of loads produced from the divers branches of animal department, and opposite every entry put the price paid by the store to each branch. It is needless to observe that each kind of manure should have a separate column. On the opposite side is put down every load of manure supplied out of store to any field whatever, and on the same line the price paid by the field.

Whereas heaped up manure decreases much in size, the number of loads carted to the fields is far below the number of fresh manure as it comes from the stable, the difference of price must therefore be in proportion to the difference of quantity. If for instance, 20 loads heaped up decrease by one fourth in size, the 15 remaining loads should be paid by the fields which receive them, the same price that the store paid for the 20 to the various branches of the animal department, otherwise the store would suffer a loss which it should not do from any unavoidable decrease.

This account carefully kept, amongst its other advantages, has the great one of cautioning the farmer to take care of his manure and of showing him that if he allows it to waste or deteriorate, he must necessarily expect a deficiency in his store account or in that of cultivation, if he establishes as has just been said, a balance between the value of entries and outgoings, even for these deteriorations arising from his own fault.

Closing of accounts at the end of the season.

The object of this operation is to ascertain the profit or loss during the past year.

With this view, an account must be made out, the credit to consist of, 1st. the profit derived from every department of animal and vegetable produce ; 2d. the increased value, if any, of farming tools, which will be ascertained by the inventory ; 3rd. the increased value of the soil, in consequence of large improvements, this may be ascertained from the "improvement accounts" and the inventory : 4th. work done during the season just over, in advance for the next, such as preparatory ploughing, sowing &c., which is stated in the inventory. The debit will consist of, 1st. the deficit of the various departments, whose expenses may have exceeded their receipts ; 2d. the loss by wear and tear of tools, &c. ; 3d. the decreased value of soil in consequence of bad cultivation, if there be any decrease, which latter articles are stated in the Inventory.

All other accounts, cash, household, or store, have nothing to do with this one ; in fact the profit or loss of a year's farming does not result from the quantity of produce either converted into cash, consumed or put into store, but only in the excess of money received for this produce, over the expenses incur-

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