Explanation of foregoing Table.

QUESTION.—Will you allow me to ask for an explanation of the above account, I do not understand it very well?

ANSWER.—You see on the expense side of the account what the work people cost by the month for every day's work that they give, these days detailed one by one form the Chapter of Produce. In the same chapter, below the total of days' work, you see the price given and the sum of prices of all these days constitutes the total receipt of this account, or the money value of the whole monthly produce.

QUESTION.—And who pays the money representing the men's labour?

ANSWER.—Each branch that has employed them. In the accounts of the two former departments you have seen strictly recorded all the time required for their operation; well it is the same time, the same days that you see here again. Whenever I carry the items of my journal to the ledger, after charging the different branches with the number of days each has required, I put the same days to the credit of labour account.

Here I should make one remark which is also applicable both to the account of working beast and to that of implements, viz: that the farmer having the three departments in hand is not at all interested in realising a profit in the accounts of 3rd department; whereas it would be quite the reverse, were the 3rd department carried on by an individual who made it a separate business. Thus were the agriculturist to make it a point to realize a profit from his men, his horses, and his implements, he would be obliged to make the other two departments pay a higher price for labour than the labour really cost him, and the profits of each of these two departments would be diminished by the excess which constitutes the profits of the 3rd. There would be compensation indeed, but erroneous results in the accounts of the two former.

The farmer's only care should be, in the three accounts of the third department to balance expenses with receipts, and to charge to the labour accounts of animal and vegetable produce, what the labour has really cost him.

QUESTION.—You might it seems to me, simplify this account, by putting down only the day labourers' time; why do you detail that of hired men?

ANSWER.—The farmer should know day by day, what time has been spent by each hired person at labour, that he may value each day's work, and so charge the right cost to each department.

Thus, Francis (See Table) is hired at 80s. per month, board and lodging included. To ascertain what this man costs each day, it would be an error to divide 80s. into 31 days, but I look at the column above Francis's name, where I perceive in the first place, five Sundays, then four crosses, showing four days lost (in consequence of sickness or any other cause independent of the man's will) in all nine non working days; this reduces the number of working days to 22. It is among these 22 days that the £4 must be divided, which will give 3s. 7½d. for each, whereas I should have a much smaller sum had I divided it among the 31, and consequently a great error in my accounts for cultivation, which would