

Foregoing Account Explained.

QUESTION.—I understand the 1st and 2nd items of the entries, but not the 3rd.

ANSWER.—When the crop is put in the straw cannot be weighed on account of the grain in it. Nevertheless, as it might be too long to weigh it after threshing, particularly where a mill is used for it, and straw is not bundled up, the operation must take place at the time of storing up the grain. For this purpose the loads which are made as equal as possible are counted, and some are put apart and the weight of the straw ascertained after threshing, and the average weight of these answers for all the other. Practice will enable the farmer to do without such verification.

As the quantity of grain cannot be ascertained when brought in, it should only be entered in the store account as it is threshed.

QUESTION.—How do you explain the entry of bran and flour, the 8th item of this same chapter?

ANSWER.—When I send grain to the mill I put down on the "out-going" side of the account the quantity of grain which I take from the Store, and on the "entries" side, the flour and bran yielded by this grain. When the flour goes to the house or to market, I carry the quantity to the "outgoings." Bran being destined either for poultry or for some other branch of the animal department, I set down to the "out-goings" each quantity as it is delivered to the different branches, and thus confusion is avoided.

QUESTION.—Grain and fodder sometimes diminish in quantity when in store, and sometimes become deteriorated, how do you intend to cover this loss?

ANSWER.—As I have already stated the store is to be considered as a merchant's stock. Now what does a merchant do when he purchases goods to sell them again? Foreseeing the diminution and deterioration which are inevitable, he arranges the price at which he buys and sells, accordingly; but accidental losses he cannot make good by putting a very high price on what is left, for if his charges are higher than the current rates, he will find no purchasers for his goods. In the same manner, the farmer must calculate the diminution and deterioration which grain and fodder generally undergo to establish the price of entries and outgoings in a reasonable manner; but if he happens to lose a part of either by his own fault or by accident, it will not be advisable for him to raise the price of what is left in an extraordinary manner; in the first place he will find no purchasers in the market, and if he makes use of it in his business, the animal department, which will have to consume his fodder, will be charged with such an exorbitant amount, that its produce will never be able to pay it.

What is lost in Store comes out of the farmers pocket, it is his interest therefore, to look well after the crops he has there.

These explanations also apply to store accounts of produce from second department, which are kept in the same way.

(Example of Store Account for Grain and Fodder.)

GRAIN AND FODDER STORE.

ENTRIES.		OUT GOINGS.	
Grain	Grain	Grain	Grain
Flour	Flour	Flour	Flour
Bran	Bran	Bran	Bran
Indi	Indi	Indi	Indi
Peas	Peas	Peas	Peas
Barl	Barl	Barl	Barl
Wh	Wh	Wh	Wh
Out	Out	Out	Out
Red	Red	Red	Red
Cart	Cart	Cart	Cart
Lin	Lin	Lin	Lin
Tim	Tim	Tim	Tim
Fe	Fe	Fe	Fe
Bar	Bar	Bar	Bar
Wh	Wh	Wh	Wh
Out	Out	Out	Out
Grain	Grain	Grain	Grain
Flour	Flour	Flour	Flour
Bran	Bran	Bran	Bran
Indi	Indi	Indi	Indi
Peas	Peas	Peas	Peas
Barl	Barl	Barl	Barl
Wh	Wh	Wh	Wh
Out	Out	Out	Out
Red	Red	Red	Red
Cart	Cart	Cart	Cart
Lin	Lin	Lin	Lin
Tim	Tim	Tim	Tim
Fe	Fe	Fe	Fe
Bar	Bar	Bar	Bar
Wh	Wh	Wh	Wh
Out	Out	Out	Out