rticularly after hapter of "veg cows," this

cost of each hour; it will house, if it is e regular and le for a day or

on therefore on for 2d depart-

al of d in rent, 20th the lbs. , of oats old, • • • • e 2 f 15 raw, al of 15th and ld of

ount, only it is balanced each Answer.—We may easily calculate per month, or even per day, what quantity of milk and manure a cow may yield, but it is impossible to determine what a young beast gains in growth each month; it is difficult enough to ascertain its increased value at the end of the year, if it is not then fit for the butcher or does not give milk, because it has no current price in market, yet a little practice may enable us to determine the approximate value.

All the accounts for the animal department are pretty much alike, so that my explanation concerning the cow-house should suffice for all that section.

CHAPTER 3nd, THIRD DEPARTMENT.

LABOUR, TEAMS, AGRICULTURAL IMPLEMENTS.

(An Example of Workmen's Account.)

LABOUR ACCOUNT.

MONTH OF JULY.

Dates						PRODUCE IN LABOUR.		REPENSES.	£.	8.	D.
1 2 8 S 4 5 6 7 8 9	1 1 1 1 1	0 0] 1 1 1 1	1	1 1 1			François, whose wages are £4 per month; through sickness he worked only 22 days, 3s. 7; each. Louis is paid at the rate of 80s. per month, but having lost 6 days, through his own fault, there is only due to him. (which makes 3s. a day that he	4		
11 12 18 14 15	1 1 1 1 1	1 1 0	1 1 1 1 1			åc.		has cost,). Mary is paid £2 per month, (each working day cost 1s. 6½d, Joseph, day labourer, has worked 4½ days, at 2s. 6d, Gilbert days, at 2s. per day.	0	0 11 14	l
17 S 18 19 20 21 22 23	1 + + + 1	1 1 1	1 1 1 1 1	_	1 1 1	dec.					
24 S 25 26 27 28 29 30	1 1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	1							
31 S Total	22	20	26	41	-						
Pris.	4	۱_	_	113	<u> </u>	<u> </u>	9 9				
	bired man.	do.	do.	Joseph, daylabourer.	do.	åc	:	·			
	François,	Louis,	Marie,	Joseph, da	Gilbert		Total produce,.	Total amount of expense	10	5	6