

particularly after
chapter of "ve-
g cows," this
cost of each
hour; it will
house, if it is
regular and
de for a day or

on therefore on
for 2d depart-

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 3RD, THIRD DEPARTMENT.

LABOUR, TEAMS, AGRICULTURAL IMPLEMENTS.

(An Example of Workmen's Account.)

LABOUR ACCOUNT.

MONTH OF JULY.

Dates	PRODUCE IN LABOUR.				EXPENSES.	£.	s.	D.
1		1	1					
2		1	1					
3 S								
4	1	1	1	1				
5	1	1	1					
6	1	0	1					
7	1	0	1					
8	1	0	1					
9	1	0	1					
10 S								
11	1	1	1					
12	1	1	1					
13	1	1	1					
14	1	1	1					
15	1	0	1					
16	1	0	1					
17 S								
18	1	1	1					
19	1	1	1	1				
20	1	1	1	1				
21	1	1	1	1				
22	1	1	1					
23	1	1	1					
24 S								
25	1	1	1					
26	1	1	1					
27	1	1	1					
28	1	1	1					
29	1	1	1					
30	1	1	1					
31 S								
Total	22	20	26	4 7				
Pris.	4	3	2	11 14				
François, hired man.								
Louis, do.								
Marie, do.								
Joseph, day labourer.								
Gilbert, do.								
&c								
Total produce,								
Total amount of expense. . .						10	5	6

ount, only it is
s balanced each