PRELIMINARY OBSERVATIONS

ON THE

GENERAL ARRANGEMENT OF BOOKS, STORE BOOK, INVENTORY.

GENERAL ARRANGEMENTS OF BOOKS AND ACCOUNTS THEREIN.

In farming on a large scale, three operations are going on at the same time.

The object of the first, is animal production, viz: milk, meat, wool, manure, &c.

The object of the second, embraces vegetables, that is, the culture of fodders, grain, and plants used in commerce, textile, fit for dye, oil, &c.

And the third, commands the moving force, if one may so call it, or in other words, the labour of horses and men, which is necessary to set the other two going.

These three operations are often carried on separately, but on small scale agriculture. Thus we see in the vicinity of cities, speculators feeding milk-cows, on fodder and distillery refuse, purchased and not raised by them, whilst they sell their milk to the city and their manure to other speculators, who rent small lots for raising vegetables and fodder, which they sell sometimes to the first to feed their cows; finally, both have often recourse to a third, who lets horses or teams.

The general farmer keeps in his own hand these three operations. He feeds his animals on fodder raised by himself; he enriches his fields with manure out of his own stables; he cultivates and takes to market his produce with his own teams; consequently his accounts are, and should be, but a combination of those kept by each of the three speculators spoken of.

Three books may answer the purpose.

The first is the Journal, in which is put down the occurrences of the day, as they take place, to be entered afterwards into the two other books, according to the branch and particular accounts to which they refer.

These entries may be deferred to the end of each month, but it is better to make them every day, or at least every week.

The second or Ledger, is divided into three chapters; referring, the first to vegetable produce; the second, to the animal produce; and the third, to labour and contains separate accounts for each species of production, requiring particular service.

And the third includes cash and running accounts.

From what I have just said of the object of those books, and their con-