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Agent making so many direct issues to these bands: by examining copies of the quarterly returns of implements sent to your office I found them incorrect in many items, also many articles were not properly carried forward great carelessness had been shown in the preparation of these returns: but the responsibility shewed with the Agents office for having allowed them to be sent forward without being properly checked.

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A year ago I instructed the Agent to rule out a ledger for each of the Instructor enter in the headings and show them how to keep them. Last Autumn finding this still unattended to I went some what further and ruled a heading for one or two accounts thinking that this would lead to its being done even this did not have the desired effect, so this time, I have with my own hands opened these books properly at both the farms and it now only remains for the Agent to see to it that they are regularly kept.