

QUESTION.—The 5th and 6th items, are easily understood, particularly after the explanation given touching the valuation of fodder, in the chapter of "vegetable production." The 6th item is "tending and milking cows," this appears to me difficult to ascertain correctly?

ANSWER.—In order that the accounts may be strictly kept, the cost of each workman must be calculated by the month, by the day and by the hour; it will then be very easy to find a price for the time employed in Cow-house, if it is only for one hour during the day; and as this service should be regular and without variation, the calculation of time employed in it once made for a day or for a month, will answer for every day and for every month.

The other items of expense explain themselves; any explanation therefore on my part would be superfluous, let us proceed to another account for 2d department.

(Second Example of Account for Second Department.)

YOUNG STOCK.

6 Heifers 3 years, and 92 years old.

PRODUCE		EXPENSE	
The produce of this branch consists of the increased value of the 6 heifers 3 years old, which I rate at.....		Interest of the capital of those heifers as charged in the last Inventory	
And that of the 9 heifers two years old, which I rate at.....		Cowhouse for 1 year's rent, From 1st October the 20th May, fed in the stable at the rate of 20 lbs. hay, 10 lbs. barley straw, and 4 lbs. of the meal of peas and oats mixed, per head, 3 years old, and per day,.....	
And "loads manure stored up, being worth,.....		Straw for litter,.....	
		Same period, beasts 2 years old, at the rate of 15 lbs. hay, 10 lbs. oatstraw, and 2 lbs. of the meal of peas and oats mixed,.....	
		Straw for litter,	
		From 20th May to 15th July, pasture of 2 years and 3 years beasts in 3rd field of 4th Sole,.....	
		Tending, &c., &c.,.....	
Total receipt...		Total expense....	
Expense being.....			
Profit is.....			

Explanation of above Table.

QUESTION.—This account is analogous to the cow-house account, only it is closed at the end of the year, whereas the cow-house account is balanced each month; will you tell me why?

ANSWER.
of milk and
young beasts
increased value
does not give
the account
All the above
explanation

Dates		
1		1
2		1
3 S		
4	1	1
5	1	1
6	1	0
7	1	0
8	1	0
9	1	0
10 S		
11	1	1
12	1	1
13	1	1
14	1	1
15	1	0
16	1	0
17 S		
18	1	1
19	1	1
20	1	1
21	1	1
22	1	1
23	1	1
24 S		
25	1	1
26	1	1
27	1	1
28	1	1
29	1	1
30	1	1
31 S		
Total	22	20
Pris.	4	3
François hired man.		
do.		
do.		