

occurrence is made, and from this record of his operations generally proceeds his success.

With the careless farmer on the contrary the utmost disorder prevails ; no accounts are kept, the departments are ill organized ; prodigality is everywhere and in every thing ; useless expenses are multiplied and absorb beforehand the receipts ; soon his capital is touched, and the unfortunate man ends in beggary and ruin.

The ruin of the greater number of agriculturists on a large scale, may be ascribed to the absence of all accounts, or to a bad system of keeping them : for want of a daily record, they are unable to ascertain at any moment how they stand, and only discover their errors when it is too late to remedy them. Therefore it is of the utmost importance that every farmer who cultivates on a large scale, should adopt, and invariably follow up, a precise and exact system of keeping accounts.

But it may be said that a great many succeed without keeping any books. To this I would answer, that these farmers for the most part cultivate on a very small scale and are able to carry their accounts in the head. On the other hand, success is very often attributed to every cause but the true one. Those agriculturists are no doubt favourably situated near a city for instance, which facilitates the sale of raw produce, and thus very much simplifies operations ; or having a numerous family of their own, they are not under the necessity of keeping at a heavy expense a great number of labourers, or lastly, perhaps they remain satisfied with old routine in which they have been initiated from childhood. But I hesitate not to affirm that out of such exceptions, the agriculturist who wishes either to modify or improve a local mode of operation, cannot possibly succeed, unless he carefully register every expense under its proper head, write down every operation and establish a perfect concord of all branches ; all of which, is not to be done without keeping Books.

The object of Account-keeping is not merely to show profit and losses, but also to give a *basso relievo*, or illustrating plan, of the farm business and guide its conductor, as a chart helps the seaman to steer his ship through rocks and shoals.

Being perfectly satisfied that a good system of accounts, carefully carried out, is indispensable to the entire success of any farm operations of any importance, I have endeavoured to arrange a method at once simple and clear, and applicable to any sort of farming and I hasten to deliver to the public the fruit of my labour. May it prove useful : for my part, I can say, that it has helped me greatly to view agriculture in its proper light, and to remove from my eyes, erroneous impressions which I had at first entertained.

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