The household ought to live on the excess of the products over the expenses, that is to say the profits, but if the household spend any of the capital, the farmer should immediately try and make a change, and it is only by a minute household account, that he can escape the evil which threatens him with ruin.

How many farmers very industrious, very active, obtaining magnificent results, have been ruined by the want of order in the family, by its extravagance, and sometimes by the kitchen alone, a real abyss which swallows up the provisions in store, the money in the safe, and the future comfort of the family.

When the servants of the farm are boarded by the farmer, he has no occasion to open a special account for them, they are included as a part of his family in his ordinary household expenses, and at the end of the year he makes a deduction of their cost of board at so much per head, per diem. Every farmer who is at all accustomed to rural life knows every week what each servant consumes per diem. Any one who has never made the calculation, can by keeping an account for a month acquire enough experience, to render it unnecessary for him to open a special account for this.

General Expenses Account.

This account includes all expenses incurred for the general good of the farm, and not assignable to any particular department, as taxes, road repairs, &c.

The total of these expenses must be deducted at the end of the year, from the total receipts of the farm, otherwise the clear profit would be exaggerated.

Soil Improvement Account.

This account is divided into two Chapters, viz: *Expense* and *Produce.*

Expense extends to all labour performed, with a view to improve the soil, that is to say, the effect of which will last a long time, such are draining, plantations, sinking, buildings, &c.

Produce includes all sums representing the increased value given to the soil by each improvement.

It may be well to observe here, that when these improvements are carried on wholly or partially by the farmer himself, with his own teams and implements, he must not forget at the end of the year to carry the amount of this work to the receipts of the season, during which they have been executed, otherwise he will make the crops of the year pay for an outlay which should be considered as capital added to the original purchase money, the interest of which only should be paid for the future by the produce. Works carried on with a view to permanent improvement, must not be confounded with those which have for their object immediate and periodical revenue.

Store Accounts.

We have stated the nature and use of Store Accounts. They are three in number, 1st., for grain and fodder, 2nd for manure, and 3rd, for animal produce, and are kept according to the following table: