

THIRD BOOK.

CURRENT ACCOUNTS.

The Cash Account.

QUESTION.—Will you give some explanation of this account?

ANSWER.—In agriculture the cash account has not, as in a Bank, for its only aim, to balance each evening the money received and the payments made during the day, and to establish the amount of money and bills which remain on hand. In a farm many days and even weeks pass, especially during the winter, without any receipts or payments, thus the cash account is often stationary. With many farmers it would even be useless, if they had not principally in view to unite in one account all the sums paid or received, and in this way facilitate considerably the researches for settling either with the workmen, the tradesmen, merchants, and people who have not always good memories or very well kept books, and with whom it would be too long to open a separate account.

The Blacksmith, Saddler, and other Tradesmen's Accounts.

However if workmen not belonging to the farm, such as the saddler, the blacksmith, the wheelwright, &c., and the tradesmen and merchant, have important business with the farm, it would be necessary to open with each a separate account.

These accounts are composed of one side called the Dr. side, on which are entered all the sums paid, either in cash or in produce to the individual with whom the account is opened, or due by him, and of another side called the Cr. side, which includes all the sums due to that same person either in money or produce. The balance of these particular accounts is made when the parties settle together. All these accounts are too easy and too common to make it necessary to give ampler details about them.

House Keeping Accounts.

In order to regulate the expenses of his house, the farmer ought to open a separate account with his household. This account is only one of expenses, because the family consumes and does not pay. The farmer, his wife, and his children find the payment of what they expend in the surplus of produce which their activity, their care, and their economy procure them. The expenses of the household might be balanced by the value of their labour, but what need is there for it? Besides in a large farm, the work of the master is only to superintend. The household account has then no other object but to regulate the expenses of the family, to prevent waste and verify the store accounts.

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