

Or if the gains for the year, \$475.53, are added to his worth Jan. 1st, \$9798.45 will also show his *Present Worth* to be \$10273.98.

The Trial Balance in the above set has been given as a guide. The closing of Ledger accounts, the opening of the Loss and Gain account, and final statement are to be completed for practice.

LESSON NO. 28.

WORK REPORTS—THEIR VALUE AND USE.

The use of the work reports upon the farm where the farm accounts are kept by the double entry system, will be found valuable and indispensable. Their purpose is to save making entries each day of the work performed by the men and teams upon the various fields of the farm.

These entries can be made as a single entry, at the end of the month, from the work reports, thereby saving a multiplicity of entries into the Day Book Journal and Ledger. The following is a form of the Work Report :

WORK REPORT OF TEAMS FOR APRIL—1905.

Fields	S	2	3	4	5	6	S	8	9	10	11	12	13	14	S	16	17	18	19	20	21	S	23	24	25	26	27	28	S	30	31	Hrs.	Price Per Hour	Am't.
Barley																10	10	10	10	5	10		5								60	15c.	\$ 9 00	
Oat																							10	10	10	10	10	10		10		70	"	10 50
Corn																													5	5	15c.	75		

WORK REPORT OF MEN FOR APRIL—1905.

	S	2	3	4	5	6	7	S	9	10	11	12	13	14	S	16	17	18	19	20	21	S	23	24	25	26	27	28	S	30	31	Hrs.	Price Per Hour	Am't.
Barley																10	10	10	10	5	10		5								60	10c.	6 00	
Oat																							10	10	10	10	10	10		10		70	10	7 00
Corn																													5	5	10	50		

The entries from the Work Reports into the Day Book Journal for the month will be as follows :