

FARMING IMPLEMENTS AND UTENSILS ACCOUNT.

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

ANSWER.—With the implements and utensils, we proceed in the same manner that we did with the work horses, the farmer should carry to the account of receipts the days on which they are used: the expense account is debited 1st, with the interest of the capital which represents the value of implements, utensils, &c., in the inventory: 2nd. with one-tenth of this capital, calculating that this is the deterioration which takes place in each year: 3rd. with cost of repair and keeping in order. These three items constitute the whole expenses which must be balanced in the receipt account by an equal sum, divided among the different branches which have made use of these articles.

QUESTION.—How do you make out the produce chapter of this account?

ANSWER.—In order to keep this account, and those of labourers and of working beasts, it must be remembered that the farmer in this case is to be considered as a man who lets for hire men, horses, and implements. Well, what would the man do who lets out implements? He would divide his stock into three classes: 1st, Agricultural implements properly so called, such as ploughs, harrows, &c.; 2nd, carts and waggons, &c.; 3rd, machines that are worked within the buildings, as thrashing machine, chaff cutter, &c.; then as in the case of days work of teams, he will have a separate column for each class, in which he will mark the days on which the different implements have been employed; thus suppose that on the 1st of May, 2 harrows, 3 ploughs and 1 seed drill were made use of, he will put down 6 days work in the column of implements of the 1st class. The days work of tools, such as shovels, spades, picks, &c. are left to the end of the year, and then charged in a lump. The chapter of expenses is divided in the same manner in 3 columns, in which the expense of each class is entered separately.

QUESTION.—Why are these classes established, is it not going into great detail?

ANSWER.—The cost of wear and tear of the implements which have been made use of during the year cannot be ascertained till the end of it; it is true that the number of days usage has been put down to each branch, but no money value has been assigned to these days usage. How it is possible then in settling the accounts to determine this value without classifying the implements; the fields might very likely be made to bear the expense which should properly fall on the animal department, and vice versa.

NOTE.—The second book being 14 by 9 inches in surface, should consist of 220 pages.