8vo
Rural accountantship
3.F.3

This comes in at page 9 of the Observations &c near the bottom

perhaps there are few soils that can not be made deep by deep ploughing in cultivating most crops the greater the quantity of corn seeding should the deeper the root penetrates and it may be supposed the greater nourishment is drawn particularly on such plants as have tap roots Now Potatoes being one of them it must be evident they will flourish best in a deep tilled soil at the same time it may not be allways prudent to turn up the bottom of the soil unless where a fallow is intended, the following method of ploughing might perhaps answer that end with the Plough commonly Used open a clean furrow that is a furrow whose Bottom shall be cut level by the fin of the share and the mould well turned, after this let a second plough of this construction follow in the same furrow, it must have one mould Board and have two small round shares fixed side by side with each a small fin two sharp coulters forming the back of the plough hooked into the shares and fastend to the Beam on the top by a screw and Nutt — such a plough following the other will sink the soil 4 or 5 inches below the first ploughing which if done 5 inches deep will be together equal to a ploughing of nine or ten inches and nothing but good Mould brought to the surface, for all such crops as seek their nourishment deep it is apprehended this may be useful for certainly a tender fibre will have a better chance to penetrate a soil that has been thus stirred than the hard bottom of a plough furrow

a fallow ploughed in this manner with the manure ~~them~~ turned in then the beds covered with dry strong litter, the Potatoes placed as directed, and covered at the first time 4 inches, and 3 at the second, will lay the plants in a bed of loose porous mould sixteen inches or more deep: When the Potatoe plant shoots it sends forth a downward or tap root, also an upward stem, which becomes root to the surface now the land being rich by manure we may suppose this root to penetrate the whole bed and become 16 inches long, this root throws out two distinct kind of fibres, the one a bushy hairy fibre by which the nourishment is supposed to be received; the other a single whitish round fibre, on which the Potatoe buds appear: this last has likewise some simple hairy fibres branching from it, possibly intended to assist the tap root in conveying nourishment to the fruit— the longer and more vigorous the tap root is, the more collateral fruit bearing fibres it may be supposed will be thrown out, and consequently the more fruit produced.

To the Noblemen and Gentlemen of
Great Britain
Who make the practical part of Agriculture
their Amusement

The following work is dedicated, because it will
be perceived, that part of it which treats of the
method of Accountantship, is more particularly
intended for their Use; that subject as well as all
others here in mentioned, are respectfully submitted
to their consideration by

The Author

NB — This is merely a rough draft of something which may perhaps in future be revised, corrected, and moulded into some form, fit to meet the Eye of the Public, at present it is not intended for the perusal of any but the writers particular intimates and they are requested to make every allowance the subject requires.

# Rural Accountantship

or

# Mercantile Book-keeping

## Applied to Agricultural Accounts

Explained

In a sett of Books formed for the purpose

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To which is added Observations on

The Nature, Cultivation, and use of Potatoes, considered as a Food for all Farming Stock.

on

Gypsum or Plaister of Paris, as a Manure;—Maize or Indian Corn, as an article of Fodder; Canals, Farm Yards, and management of Manure; Fences, Rotation of Crops, Growth & Quality of Wool. &c.

1793

# Introduction

Agriculture has in all ages been considered of the utmost importance, perhaps in no one has it occupied the attention of men of science more than in the present, and tho it has been the fashion among some practitioners to decry, what they term Book-husbandry, yet it will be allowed by the most intelligent Agriculturists, that much information has been of late years, as well as formerly dis-seminated in this country by many sensible publications on that subject.

The writer of the present Sheets does not recollect to have seen in any Author on husbandry the article of accounts fully treated on, indeed he only knows one Book where the subject

subject has been even mentioned.

a regular and systematical method of stating accounts, is a matter of all others, the least likely to have engaged the attention of either the country Gentleman, or of the more enlightend part of the professional Farmers; and yet it must be obvious to every one, how necessary accounts are in every concern where money is paid and received. doubtless every one that undertakes the business of Agri=culture even on a small scale, has some method of keeping an account of their receipts and disbursements; now as among Merchants, that mode of forming accounts — known by the name of the Italian method from its pe=culiar excellence universally prevails, the intention of the present sheets, is to recommend, and explain the practice,

to

to such Cultivators who may be unacquainted with that me=
=thod; in doing this it becomes necessary to form a set of Books,
such as are made use of by Merchants for this purpose, and
also to establish some system of Agriculture, upon which
these Books may be founded; ~~in doing this~~ neither the
plan of Buisness here supposed, nor the sums affixed to
the several circumstances, are of any importance, if they
serve to explain to the reader, the method of stating Ac=
=counts in similar cases, it is all that is required.

The nature of each entry will be fully explained, so
that a man unaccustomed to accounts, will clearly per=
=ceive, whether he buys, or sells, or consumes, any part
of his stock, how that circumstance should be entered in
his Books.

This

This art of Book-keeping is very simple, and within the comprehension of any man that has the use of a pen, and knows common Arithmetick; the great advan=
=tage it has over other methods, is, that it not only shews plainly the present state of every particular article, but also at the end of the year it shews the neat Proffit or Loss upon each, as well as upon the whole concern; and by means of the Balance Account detects any error or omission that may have been made. Thus it will be found Useful to the Farmer, as well as to the Country Gentleman; for it must be supposed, every man let his situation be what it will, who engages in farming has some view to proffit; or should there be any indifferent in that respect, perhaps some good consequence might ensue; if by they, or their servants

keeping

keeping regular accounts, the amount of the loss became apparent; for in husbandry, it will seldom be found, if some gain is not made, but that a loss must happen.

If the Balance Account is to the same amount on each side it may be depended upon the Account is right; and to Men of Fortune who generally leave such matters to servants, it may doubtless be a satisfaction to know that justice in this particular is done.

Those who give themselves the trouble of keeping their own accounts, will not only find this method clear, and useful, but also entertaining.

It remains to observe, that in books of this nature elegance of Style is not expected, here it is not attempted, to be clear and intelligable, is all that is required.

# Rural Accountantship

The Books usually thought necessary in mercantile Book-keeping, are the Waste-Book, the Journal, and the Ledger. to these must be added a Cash-book.

The Waste-book is very much what the name implies, it is the ready, rough, memorandum book, in which a short account of the occurrences of the day are inserted in a familiar manner, it is ruled with a marginal line and also for Pounds shillings and pence, any memorandum or observation necessary may here be inserted which can neither be admitted in the journal nor Ledger, and the circumstances are generally more minutely explained in this Book than in the other two.

The Journal is a methodical transcript of the former, here all circumstances are arranged under their proper heads; and in a proper manner of forming the entrys in this book, the most difficult part of the art consists.

this method of book-keeping is sometimes called, by dou=ble entry, because each journal entry must specify two accounts, that is a Debtor and a Creditor.

Let us suppose an Account stated, or opend in the Ledger for every seperate Article on the farm, such as Cash; Wheat; Dairy Account; Manual Labour; Hay; Barley, &c. these accounts contain two sides of the Book, the left side is called the Debtor side, the other the Creditor. now every one of these Accounts (when any of that article is on hand) becomes D^r. ie answerable for the quantity and

Value

value; thus I say my whole property or Stock is at present in a certain sum of money, or Cash, then the account of Cash becomes Debtor (or answerable) to Stock for that sum, when any thing is purchased or paid for the Cash is of course diminished, and the article so purchased or paid for becomes answerable to Cash; suppose six Cows bought, then I should say The Dairy account becomes D^r. to Cash for the cost, thus Cash will have Credit or be discharged of so much, because when this entry is carried, or Posted into the Ledger, it comes on the left hand side of the Dairy account and also on the right hand side of the Cash account for no sum whatever can be placed on either side of a Ledger account, but a corresponding sum must stand on the contrary side of some other Account; for this reason this mode also

of keeping Accounts is named, by Double Entry.

Suppose again, I pay a certain sum for Workmens wages the Cash being again diminished must be discharged of so much, and Manual Labour becomes D.r to Cash for the amount paid, thus whatever is taken from one Account must be carried to some other.

In forming a Journal Entry this rule must be observed, first put the Debtor, then the Creditor, next the sum, and then in a clear and concise manner explain the nature of the transaction, puting a date to every entry in the line which seperates one entry from another.

The journal is ruled with a broad head line in which it is usual to write the name of the place and the date of the first entry on that page; each page must be numbered

and

and when the entry is transcribed from the Waste-book the number of the journal page is placed in the margin of that book, which serves to shew that the transaction is duely carried into the journal and at what page; for it is allowable to collect several articles of the same nature into one journal entry, for example a Farmer pays his labourers every saturday night but to avoid crowding both journal and Ledger it will be sufficient if one entry is made once a month for the whole sum paid in that month; the other lines are a marginal one and those for pounds shillings and pence, in the margin against every entry must be placed the number of the folios in the Ledger of both D^r and C^r: with a small line drawn between and when carried into the Ledger against each number a ✓ is made to denote

it

it is entered, or posted in the proper accounts,
to distinguish the Dr. from the Cr: consider which account
is the receiver, and which is the deliverer, the receiving Ac=
=count always becomes answerable ie Debtor to that
account from which the article in question has been taken;
this rule being attended to there can be no mistake.
The Ledger is the general account book, in this two sides
are considered as one folio, or page, every article that
requires a seperate Account has a page in this Book
appropriated to it; the folios are numbered at the right
hand upper corner, and the index refers to these numb=
=bers, so that the account wanted is readily found.
The title of each account is wrote in a large hand in
the middle of the top of each page. Dr: is put near the
double
left

left
corner and Cr. near the right, this book is ruled a like on
each side, lines for the month and day on the left, and for
the sums on the right, before the line for pounds one is put
for the number of the folio of the corresponding Account whether Dr. or Cr.
when an entry is made in the Ledger from the Journal
it is said to be Posted, and must be done in one line
if on the Dr. side begin the line with the word To, on the
Cr. side with the word By, suppose the account to be that
of Cash and you pay for six Cows then the line will
be on the right side of the account of Cash.

By Dairy Account for purchase of 6 Cows ... £.....

and on the left side of the Dairy account

To Cash for the cost of 6 Cows ..... £.....

observe as all entrys in the Ledger must be comprised in

one

one line a few words will serve to give the explanation that is necessary, if a more full one is wanted reference must be had to the Journal to which you are directed by the date. no erasures are permitted in a Ledger, but if any mis=take happens, such as posting an entry in a wrong Account, placing a line on the wrong side of the Book, or taking a wrong sum; it must be corrected by an entry on the contrary side to balance the error, and then the original entry must be properly made as will be shewn in the following Books; for it must ~~always~~ be repeated ~~remembered~~ what ever sum is placed on one side of the Ledger, there must be somewhere a corresponding sum to the same amount placed on the contrary side, or the whole accounts will never balance.

The

The Cash-Book is doubly necessary not only to shew the amount of money at all times in hand, or at a Bankers, but it likewise serves here as the foundation of the Waste-book, for as every encumstance of Receipts or Payments must necessarily come through this Book, it will be sufficient if they are collected once a month into the Waste Book and this method will be followed in forming that book.

as every one must understand the nature and use of the Cash-book it is not necessary here to say any thing on that subject, what has been already said, together with some explanatory notes where wanted, it is hoped will be sufficient to enable the reader fully to understand these Books.

Let it be supposed that a Farm called Southwoods is entered upon at Michaelmas 1790 that it contains 290 acres viz.t 7 Acres Home-stead Garden Orchard &c.a, 198 arable inclosures, 26 pasture, 27 Watered meadows, & 32 uninclosed Downlands; The Rent £150 p.annum, the Tennant to expend in such improvements as he chuses the sum of £300—

The Situation within ten miles of the sea shore from whence any quantity of Seaweed for Manure can be collected.

The general plan of Buisness, to make as many fallow crops as possible; to consume upon the premises as much of the produce as can be, and to have as little intercourse with Markets as the buisness will permit, for there the common Farmer will ever have the advantage of the Gentleman Cultivator.

# Form of the Waste-Book.

## Southwoods Farm Septem$^{r}$ 29$^{th}$ 1790.

This day taken possession of the above Farm with a capital of Two thousand pounds to conduct the business there of Viz$^{t}$

Cash and notes in the House £225.—.—
Ditto at the Bankers in London 1775.—.— £2000.—.—

October 3

Purchased this day at Market, Seed Wheat for 94 Acres at 2 Bushels per acre is 188 Bush$^{s}$ cost 5/6 per Bushel ..... £ 51. 14.—

Ditto 4

at ____ Fair purchased the following Viz$^{t}$

25 Cows / 1 Bull } they cost with expences home ... £264. 6.—
4 Cart Horses ... at 20 Guineas each .... 84.—.—
8 Fine 4 year old Oxen for draft ..... 82.—.—
£430. 6.—

Ditto 10

The outgoing Tennant upon this Farm was by his lease obliged to leave 50 acres of clean fallow, (and all the manure made on the premises) in consequence paid him this day 10/ per Acre for the same £25.—.—

October the 12. 1790

Paid Robert Swain the foreman, the amount of sundry small implements, Dairy untensils and various tools Bought by him per order according to an inventory entered in a Book kept for such purposes, that upon a review of such articles a proper account may be given there of . . £ 56. 14. —

Ditto 16

Purchased in Essex 1200 Bushels Potatoes for next years plants, they came by sea to —— from whence the Teams are now fetching them, they cost in Essex delivered on board 13 ℔ Bushel . . £ 65. — . —
The freight and delivery agreed . . 2 . . per Ditto . . . . 10. — . —
£ 75. — . —

Ditto 27

The constant Labourers employed on the Farm (exclusive of the Foreman who is a yearly servant) are six men, and three stout Boys, viz^t.

3 Team men at 7/6 the sixpence is extra for Sundays attendance to feed their Teams }

3 Labourers at 7/

3 Boys . . . . at 4/

this makes £2. 15. 6 ℔ Week and they all victual themselves —

Paid this month 4 Weeks wages as above £. 11. 2 —

October the 27th. 1790

| | | | |
|---|---|---|---|
| 1 | Paid the Wheelwright on account | £ | 80. — — |
| | the Collar Maker ... Ditto | | 20. — — |
| 1 | the Carpenter on account of new erections and for Labourers hire in making a new Potatoe Cellar to preserve them from frost | | 10. — — |
| | | £ | 110. — — |

Ditto 29

| | | | |
|---|---|---|---|
| 1 | The manure left by the preceeding Tennant is to be paid for by the successour at the rate of 1 Shilling per estimated Load paid him this day for a part there of estimated at 750 Loads | £ | 37. 10. — |

Ditto 30

| | | | |
|---|---|---|---|
| 1 | Paid for Road Charges on Bringing the Potatoes from — | £ | 1. 16. — |
| 1 | for Lime and Salt for the Wheat seed | | 0. 18. 4 |
| | | £ | 2. 14. 4 |

Novemb.r 30

| | | | |
|---|---|---|---|
| 2 | Paid the Mens Wages five Weeks this month at £2. 15. 6 per Week | £ | 13. 17. 6 |

Decemb.r 28

| | | | |
|---|---|---|---|
| 2 | Paid the Mens Wages four Weeks this month at £2. 15. 6 per Week | £11. 2. 0 | |
| | Expence of Christmass dinner and ale at the foremans house, and Box money | 1. 8. 0 | |
| | | | £ 12. 10. 0 |

January the 2. 1791

The outgoing Tennant having Liberty to sell his Wheat Straw, agreed with him for the same, being 36 load of trussed straw at 16/ per Load, he is by agreement to bring on to the Premises 1½ Load dung for every load of Wheat Straw sold. consequently have received from him 54 Load, for which he is paid 1 Shilling per load

2 Viz^t. 36 Load Straw @ 16/ .. £28. 16. —
54 Load dung ... 1/ .... 2. 14. — £ 31. 10. —

Ditto. 7

2 Paid Blacksmiths Collar Makers and Wheel=wrights Bills for Last year ..... £ 6. 14. —

Paid them also in full the balance of their respective Accounts, for Carriages Harness and

2 Implements made as p account in the inven=tory Book ..... £ 76. 17. 8

£ 83. 11 8

Ditto 8

Paid the Foreman Robert Swaine for one Quarters Wages due at Christmass ..... £ 6. —. —

2 Paid his Wife Ditto as Dairy Woman ..... 3. —. —
and Daughter as assistant ..... 2. —. —

NB. they have a House on the Farm Rent free — £ 11. —. —

January the 14. 1791

Paid on Account of the Teams Viz.t

for a Stack of Hay purchased on the premises

2 estimated at 36 Load cost 36/ ..... £ 64. 10. 6

Paid for 40 Quarters Oats per Ditto @ 14/ ..... 28. — —

£ 92. 10. 6

Ditto 26

Paid mens Wages this month Viz.t

2 4 Weeks @ £2. 15. 6 per Week ..... £ 11. 2. 0

February 1.st

Purchased the following Seeds Viz.t

Barley 30 Bushels @ 26/ per Quar.r £ 4. 17. 6

Clover Seed 3 Cw.t at 58/ cash paid ..... 8. 14. —

3 Ray grass Seed 14 quarters @ 16/ ..... 11. 4. —

Cabbot seed 88 lb @ 1/ ..... 4. 8. 0

£ 29. 3. 6

Ditto 4.th

Since the Cows were purchased 13 of them have

dropt Calfes at different times, which for the pre-

2 -sent have been suckled and sold fatt to the

Butcher at 8. q. and 10 Weeks old the amount

of the thirteen is ..... £ 49. 18. —

Ditto 8

The cost of Collecting and Road Expences of

a large Waggon Load of Sea Weed is found to

3 be five Shillings the Teams are employed every

Pleasure day, they have brought 180 Load paid £ 45. — —

February the 23. 1791

3 Paid the Carpenter and Millwright on account of the new Erections ..... £ 80. — —

3 Paid Mens Wages this month Viz.t
4 Weeks at £2. 15. 6 per Week. £ 11. 2. —

£ 91. 2. —

March 30th

Paid Mens Wages this month Viz.t
3 5 Weeks at £2. 15. 6 per Week .. £ 13. 17. 6

April the 4th

The Workmen have finished the Contract & all other Work, the accounts are examined and amount altogether to £320, which is £20 ... more than the Lease requires the principal improvements made are Cattle Houses, a very compleat Swinery, Potatoe Cellar, and a Thrashing Mill worked by Horses, having paid on this
3 account ninety pounds, gave them a draft this day for the Balance due ..... £ 230. — —

Ditto 30

Finished this day Potatoe Planting
3 24 Acres have taken 1192 Bushels the extra Labour hired upon this account amounts to £ 39. 17. 6

Ditto 30

Paid mens Wages this month Viz.t
3 4 Weeks Wages at £2. 15. 6 p.r Week. £ 11. 2. —

May the 2nd 1791

Purchased at London 24 Bushels of the ~~early~~ Garden ~~Horsegan~~ Beans, with intention to sow them over the Potatoe Beds before they are earthed up, they cost at the Seedsmans five Shillings per Bushel and expences 22/ makes ..... £7. 2. —

Ditto 3

Paid first and second Quarters Land Tax on £150 Rent @ 2/ p annum ..... £7. 10. —
and Rent to Lady day next ..... 67. 10. — £75. — —
Half year Parish Rates to Ditto ..... 9. 7. 6
£84. 7. 6

Ditto 25

Paid Mens Wages this month Viz.t
4 Weeks Wages at £2. 15. 6 per Week in ... £11. 2. —
Robert Swaine and familys Quarters
Wages due at Lady day ..... £11. — —
£22. 2. —

Ditto 30

Paid Extra labourers employed in sowing the beans between the Potatoe plants, and then earth=ing up the Beds 24 Acres at 10/ ..... £12. — —

Ditto 30

Sold the last of the Fatt Calfs this makes 12 since the last entry, they have fetched the sum of .... £41. 14. —

June 30th 1791

4 Paid Extra Labourers for Hoeing and set-
ting out 22 acres of Canots at three times
at 20/ per acre ..... £ 22.—.—

Ditto 30

4 Paid mens Wages this month Viz.t
5 Weeks at £2.15.6 p.r Week ..... £ 13.17.6

July 30th

Paid Haymakers and Mowing this Year
5 Viz.t Mowing 27 Acres Meadow
48 ..... Clover
75 ..... average 2/6 ..... £9.7.6
Six men ten days ..... 2/6 ..... 7.10.0
Four Women Ditto ..... 1/ ..... 2.—.— £18.17.6

Ditto 30.

5 The Cows have consumed the last Winter
26 Load of fine meadow Hay purchased on
the premises at 40/ per Pound load ..... £ 52.—.—

Ditto 30

5 Paid Mens Wages this month Viz.t
4 Weeks Wages at £2.15.6 p.r Week ..... £ 11.2.—

5 Paid Robert Swaine Wife and Daughter
One Quarters Wages due at Midsummer ..... £ 11.—.—

Ditto 30

5 Purchased sometime since a Breeding Sow
the cost ..... £ 2.10.—

4 Received for her Produce in Porkers ..... £ 13.14.—

July the 30. 1791

5 Paid this day for Tail Barley and Pollard had for the beforementioned Pigs . . . . . £ 4. 6. —

August the 1st.

Since the 8th January the Teams have been constantly employed every leasure day in bringing sea Weed from the Shore some has been brought as dry as Possible to be used as litter,
5 some in a moist State to be mixed with the dung 360 Loads have cost as before 5/ per load . . £ 90. —

Qre may not this dry sea Weed when used for Litter for fattening Cattle be attended with good effect to their health, on account of the salts contained there in —

Ditto 26

5 Paid mens Wages this month Vizt. 4 Weeks Wages at £2. 15. 6 per week £ 11. 2. —

Septembr. 29

5 Bought 12 Breeding sows and 1 Boar they cost brought home . . . . . £ 25. 10. —

Ditto 29

5 Paid for Reaping &c. 94 Acres of Wheat at 12/ per acre . . . . . £ 56. 8. —

5 Mowing and Harvesting 10 acres of Barley at 3/6 per acre . £ 1. 15. —

Mowing 48 acres second cut clover at 2/3 . . . . 5. 8. —

6 Making Ditto in catching Weather . . . . 8. 5. —

£ 71 16. —

September the 29. 1791

6 Paid Mens Wages this month Viz.t

5 Weeks Wages at £2. 15. 6 per week . . £ 13. 17. 6

Extra to 6 men 3/ each per Harvest } . . . . . 12. — . —

3 Boys . 1/6 Ditto . . . . . }

6 Paid Robert Swaine, Wife and Daughter

their Quarters wages due thursday . . £ . . 11. — . —

£ 36. 17. 6

October 28

Paid Extra Labourers employed in taking

up Loading and Housing 19,264 Bushels of

Potatoes at the rate of 3d per score Bushels . £ 12. — . 3

6 The ~~Market~~ Garden Beans have cost pulling bind-

=ing and setting up 3/6 per acre . . . . . £ 4. 4. —

Paid for cutting the Potatoe Haulm turning

6 it till sufficiently dry for Stacking and help-

=ing to Load at 3/ per acre . . . . . £ 3. 12. —

The Canots are all taken up and secured in

6 the House from Frost, the 22 Acres produced —

13148 Bushels the expence of taking up and

topping at 8 per score Bushels is . . . . . £ 22. 16. —

NB being large and straight they drew without

difficulty, the Tops were given while

fresh to all sorts of live Stock, who eat them

greedily, estimated them at a Load per acre

sold 6 Load to a neighbour for his Sheep at 10/

October the 28. 1791

The Threshing Mill has lately been at work in thrashing out and Cleaning the Wheat, it certainly performs its buisness well, and makes cleaner work than by hand the Straw is to be sure more batterd and not so fit for Market, but where it is consumed at home it is no consequence. the advantages are dispatch (as is now experienced) less waste and the Wheat better dressed, perhaps it merits every encouragement where hands are scarce, or where the Labourer can have full employment #

they have made up 342 Quarters head prime
10½ Ditto tail.
352½ Quarters

Shipped the 342 Quarters per Account of Mr. ——— of London and drawn on him for the amount at £11.5.- per ~~Quarter say~~ Load. £769.10.—

6 The 10½ Quarters Tail kept at home valued ... 18.—.—

£787.10.—

October 30

Purchased for the advantage of Change of soil seed Wheat for 94 Acres Vizt.

6 The Potatoe Land 24 Acres
Carrot Land .. 22.
Clover Land .. 48
Acres 94 or 188 Bus. @ 5/9 £54. 1.—
Lime and Salt for Brine ..... 0. 19.—
£55.—.—

(NB all this seed is now in the Ground)

#. NB. The Patentee of the Mill here alluded to lives in Scotland. One of them is erected at Ridge Herts at the Farm late Jno. Adam's Esqr.

October the 30. 1791

In conformity with the plan laid down at the commencement of the Present business, to raise as much produce as possible by fallow Crops which may be consumed at home, the Potatoes & Carrots have been cultivated and to help consume them there has been purchased this month at different Fairs

6 120 head of Horned Cattle in middling good condi-tion the cost with commission and expences home £810.—.—

Ditto 30

Finding The Cash run short by this Purchase borrowed this day of William Jones on note of

6 hand payable at Six months ..... £300.—.—

6 Paid him at same time for discount of the same £ 7.10.—

Ditto 30

Paid Half year next Rent due at Michaelmas £ 67.10.—

Land Tax 3 & 4 Quarter ..... 7.10.—

6 £75.—.—

Half years Parish Rates &c° ..... 9.7.6

£84.7.6

Ditto 30

Paid mens Wages this month Viz^t

6 4 Weeks Wages at £2.15.6 per week £ 11 2.—

Novem^r 6

Having made no Use this Last year of the 32 acres of Down Land Obliged a Neighbour

7 with it until michaelmas last, Received for the same £4.—.—

November 6. 1791

Haveing more leasure than the last year resolved to enclose the before mentioned Down Land, the soil tho not very deep is not poor, and by means of Potatoes may no doubt be converted into Tillage Contracted for the inclosure thereof with Posts and three rails including gate at 4/ per rod there is 200 Rod for which paid this day ..... £40.—.—

7

NB. collect a sufficient quantity of White Thorn Mawn, bury them in some dry sandy Place, and next spring sow them in two drills 6 inches apart within the inclosure, in well tilled Land keep them clean, and before the present fence is gone they will form an excellent hedge.

Ditto 30

On Account of the encrease of Labour by Attendance on the Cattle and Swine hired 3 extra hands this makes the amount of the Weekly Labour £3.16.6 Paid 4 Weeks this month at that rate ..... £15.6.—

7

Decem.r 30

Since the Wheat seed time continued fetching Weed from the Sea Shore 120 Load brought @ 5/ ..... £30.—.—

7

Ditto 30

Paid mens Wages this month Viz.t

5 Weeks at £3.16.6 per week ..... £19.2.6

Expence of Christmas dinner ale and Box money } ..... 1.14.—

£20.16.6

7

January the 8. 1792

Sold the Produce of 10 Acres of Barley —
amounting to 29 1/2 Quarters head @ 26/ ... £ 64. 7. —
7 There is 22 Bushel of Tail valued for the use
of the Swine at 2/ per Bushel ... 2. 4 —
£ 66. 11. —

Ditto 30

Paid Robert Swaine Wife and Daughter
their Quarters Wages due at Christmas and
7 gave him a Guinea for good behaivour ... £ 12. 1 —
Paid mens Wages this month Viz.t
4 Weeks Wages at £3. 16. 6 per Week ... £ 15. 6. —
£ 27. 7. —

Febauary 26

Paid mens Wages this month Viz.t
8 4 Weeks wages at £3. 16. 6 per week £ 15. 6. —

March 25

Paid mens Wages this month Viz.t
4 Weeks Wages at £3. 16. 6 per Week ... £ 15. 6. —
8 Robert Swaine Wife and Daughter for
their Quarters Wages due this day ... £ 11. — —
£ 26. 6. —

Ditto 25

Paid Half year neat Rent due this day ... £ 67. 10. —
Land Tax for two Quarters ... 7. 10 —
8 £ 75. — —
Parish Rates &c.a to this day ... 9. 7. 6
£ 84. 7. 6

March 25th 1792

adjusted accounts this day with Mr Swaine
The Dairy Woman, her Account of Butter made
and sold agrees with the money Received of her
at different times, entered here now from Cash
Book to avoid trouble Viz.t

Butter sold at various prices to amount of £160.7.—
There has likewise been Received for 8 Calfs sold ... 8.8.—
£168.15.—

March 25

Received for the 6 Loads of Canada Tops sold
the 28 October at 10/ p.r Load ..... £3.—.—
The Remainder used for the following
Stock for the amount Debit the respec-
two Accounts Viz.t .....
The Teams had 4 Load ..... 10/ ... 2.—.—
Horned Cattle 8 Ditto ..... 4.—.—
Swine ..... 4 Ditto ..... 2.—.— £11.—.—

Ditto 25

Paid Composition for the Tythe of Last Years
Crops on the whole Farm ..... £40.1.0
The Repairs of Fences including ditching has cost ... 17.12.6
There has been expended for sundry small articles
purchased, for Market expences &c.a ..... 6.17.4
£64.10.10

Ditto 25

Received for the following Stock sold to this date
Viz.t ... 108 fatt Oxen sold for neat ..... £1293.18.10
50 Young Pigs ... at 25/ ..... 62.10.—
£1356.8.10

March the 25. 1792.

The farm has now been in hand 18 months the necessary Business of making the Balance has been postponed to this time, because this season is considered as most convenient ~~for the purpose~~ for this purpose it becomes necessary to take an exact account of the property there is on hand, which is as follows Viz.t

| | | | | |
|---|---|---|---|---|
| | Potatoes . . . | 6264 Bushels valued at | 6 p B. | £ 156.12.0 |
| | Beans . . . . . | 100 . . . . . | 4 . . . . . | 20.— — |
| 13 | Carrots . . . | 3864 . . . . . | 6 . . . . . | 96.12.0 |
| | Clover and Ray-grass Hay . | 60 Load . | 30/ . . . | 90.— — |
| | Meadow Hay . . . . . | 34 . . . . . | 40/ . . . | 68.— — |
| | | | | £ 431. 4.0 |

13 There remains unsold 12 Oxen which have this day been valued at . . . . . £ 140.— —

The Breeding sows & Boar are judged to be of quite as much Value as when Bought they then cost . . . . . £. 28.— —

13 65 Young Pigs remains valued at . . . 70.— — . . 98.— — —

13 The Cows &c. are judged nothing worse than when purchased they cost . . . . . £ 264. 60

13 The Teams and their appendages are valued in their present condition at . . . . . £ 316. 17. 8

13 The Buildings which cost £320 are supposed to be 10 p Cent the worse therefore their present value is £ 288.— — —

March the 25. 1792

13 The Wear, Breakage, and loss on the sundry small articles included in the Contingent account leaves them of the present value of . . £ 43. 14. 0

13 The Value of the new indosure of the Down land may be considered same as it cost . . . . . £ 42. — —

13 There remains on hand manure and Ashes which are Valued at . . . . . £. 70. 3. 8

13 The Crop of Wheat &c. now in the ground has cost. Viz.t for Seed . . . . . £55. — —
for Labour there on . . . . . 42. 16. 4
for half a Years Rent and Taxes paid 52. 17. 6 £150, 13. 10

13 The Balance of the Cash Book this day being so much on hand is . . . . . £1370 8. 9

Ditto 25

13 There is due to William Jones on note of hand payable 30 apr.l . . . . . £ 300. — —

Ditto 25

N.B. Here it becomes necessary to examine what may have been the amount of the several expences incurred such as Rent &c. the Teams . Manure & manual Labour, in order that these accounts which now stand in the Ledger Dr. for the several sums wch have been expended there on, may be discharged from the same by carrying the several proportions to the

respective Accounts for which the expence was incurred.
It is also necessary to examine how the Crops consumed
at home such as Hay Potatoes carrots &c have been used,
that these Accounts may have Credit for the same when of
course those Accounts which have been the consumers there of
such as Horned Cattle, Swine, Dairy account, Teams, &c
will become Dr for the same
Thus each Account will clearly show all that has been paid
and all that has been received there on; the difference will
be Balanced by an Account of Profit and Loss; if there has
been a gain made on any particular account, that Account
will become Dr to Profit and Loss Account for the amount;
Should a loss happen the Account will have Credit by Profit
and Loss, thus all accounts where nothing remains on
hand but by which a gain or a loss has been made will be
closed – but such as have something due from or to them
will have that sum carried to the Balance Account, ——
Balance Account becomes Dr ie answerable for all the
Property remaining on hand as per account taken and
it will have Credit for whatever is owing and also for the
Original Capital, the difference will be the Profit or loss.
Now if this sum which is found to be the difference of the
two sides of the Balance account, is exactly the same as the
difference of the Profit & Loss Account, the Balance is compleat
and the Account Correct

March the 25th 1732

It appears there has been expended on account of Rent, Tythe and Taxes . £289. 3. 6
That sum is found by calculation to belong to the following accounts Viz!

| | | | | |
|---|---|---|---|---|
| Meadows and Pasture | the Proportion | £ | 64 | — — |
| Wheat last year crop | Ditto | | 76 | 6 — |
| Potatoes and Beans | Ditto | | 23 | — — |
| Carrots | Ditto | | 21 | — — |
| 9 Barley | Ditto | | 8 | — — |
| Grass Seeds | Ditto | | 40 | — — |
| Homestead Garden Orchard &c | Ditto | | 4 | — — |
| Crops in the Ground including rent chargable to Fallows | Ditto | | 52 | 17. 6 |
| | | £ | 289 | 3. 6 |

Ditto

The Expence of keeping the Teams has amounted to £188 3. 2 their Imployment having been on the following Account their several proportions of this sum is judged to be Viz!

| | | | | |
|---|---|---|---|---|
| 10 Meadows and Pasture | | £ | 5 | — — |
| Wheat last year crop | | | 32 | 4. 10 |
| Potatoes and Beans | | | 30 | — — |
| Carrots | | | 21 | — — |
| Barley | | | 3 | — — |
| Grass Seeds | | | 9 | — — |
| Crops on the ground &c | £20. 18 4. Manure £67. | | 87 | 18 4 |
| | | £ | 188 | 3 2 |

March the 25. 1792

The cost of Purchasing and procuring Manure has been £382. 12. 0 it is a difficult thing to appropriate to succeeding and present crops the exact proportion they should bear of the expence of this article, in the present business the Fallow crops on which the chief part is expended are valuable ones and therefore less ceremony is used in charging them with the whole expence, but where a division may be deemed necessary something near a calculation may be formed, at present it is charged to the following

| | | | | |
|---|---|---|---|---|
| Potatoes and Beans | the Proportion | £ | 150 | — — |
| Carrots | Ditto | | 100 | — — |
| 9 Barley | Ditto | | 10 | — — |
| Grass Seeds | Ditto | | 40 | — — |
| Pasture | Ditto | | 12. | 8. 4 |
| Remains on hand by Estimation | | | 70 | 3 8 |
| | | £ | 382. | 12. 0 |

Ditto 25

Whenever any extra Labour has been hired for particular purposes the expence has been charged to the respective accounts, the amount of Cash paid for the constant men employed is £317. 17. 6 as they have done all the Business on the farm except as before mentioned this sum

March 25th. 1792

must now be carried to the several Accounts in such proportions as is judged just and right Viz.t

| | | | |
|---|---|---|---|
| Meadow and Pasture the proportion of Labour | £ | 10 | — — |
| Wheat .. Last years crop | | 63 | — — |
| Potatoes and Beans | | 60 | 19 6 |
| Carrots | | 40 | 10 — |
| Barley | | 6 | — — |
| 11 Grass Seeds | | 16 | — — |
| Crops in the ground &c.a | | 21 | 18 — |
| Manure | | 40 | 10 — |
| Dairy Account | | 30 | — — |
| Swine | | 8 | — — |
| Horned Cattle | | 18 | — — |
| New Inclosure | | 2 | — — |
| | £ | 317 | 17 6 |

March 25th

of the Clover and Rye Grass Hay

| | | | |
|---|---|---|---|
| The Teams have consumed 20 Load .. 30/ | £ | 30 | — — |
| 10 The Horned Cattle ..... 60 | | 90 | — — |
| | £ | 120 | — — |

Dett.o 25

| | | | |
|---|---|---|---|
| The Cows have had 20 Load of Meadow Hay | | | |
| 10 valued here at 40/ per Load | £ | 40 | — — |
| The value of the pasturage computed at | | 25 | — — |
| | £ | 65 | — — |

March the 25. 1792

of the Potatoe and Bean crop there has been consumed Viz^t.

| | | |
|---|---|---|
| | By the Horned Cattle 10,000 Bushels Potatoes valued upon the spot at 6^d p Bushel | £ 250.—.— |
| 12 | By the Teams 500 Bushels valued at 8 pence per Bushel | 16.13.4 |
| | By the Swine 2500 Bushels at 6 | 62.10.— |
| | By Horned Cattle 500 Bush^s Beans at 4/ | 100.—.— |
| | | £ 429.3.4 |

Ditto 25

The Consumption of Carrots have been as follows Viz^t.

| | | | |
|---|---|---|---|
| 11 | For the Teams 500 Bushels | at 8^d | £ 16.13.4 |
| | the Horned Cattle 6400 | 6^d | 160.—.— |
| | the Swine 2384 | 6^d | 59.12.— |
| | | | £ 236.5.4 |

Ditto 25

| | | |
|---|---|---|
| 12 | Paid Expences on Sea Weed to this day 150 Loads at 5/ | £ 37.10.0 |

Ditto 25

| | | | |
|---|---|---|---|
| | Paid Blacksmiths acco^t | £ 19.2.0 | |
| 12 | Collar Maker Ditto | 2.16.0 | |
| | Wheelers Ditto | 1.14.0 | £ 23.12.0 |

March the 25. 1792

Upon closing these Books it appears a Gain has been made as follows Viz.t

| | | | |
|---|---|---|---|
| | Upon Wheat Account | £ 481. | 18. 10 |
| | Dairy Account | 103. | 7. — |
| | Potatoes and Beans | 189 | 16 1 |
| 14 | Barley Account | 32 | 18 6 |
| | Grass Seeds | 59 | 6 6 |
| | Canol Account | 111 | 3 4 |
| | Swine Account | 7 | 2 — |
| | Horned Cattle | 1. | 18 10 |
| | Meadow & Pasture | 34 | 16 8 |
| | | £ 1022 | 7 9 |

And that the Depreciation upon the following articles amounts to, Viz.t

| | | | |
|---|---|---|---|
| | upon Teams and appendages | £ 26 | — — |
| 14 | Contingent articles | 19 | 17 4 |
| | Buildings | 32 | — — |
| | Fences | 17. | 12. 6 |
| | | £ 95 | 9 10 |

N.B. The Business here supposed, is upon a Farm newly entered upon But when

Where this method of keeping Accounts is introduced upon an Established farm the Waste Book is commenced with an Inventory and valuation of all the effects, Cattle, crops, Cash and Valuables on hand including likewise all outstanding debts due & for the amount of which, Stock Acco.t becomes Dr & Cr.

End of the Waste Book

It has been observed that the Journal is nothing more than a Methodical transcript of the Waste book. to an experienced Book-keeper the latter is sometimes thought unnecessary, as such will either form the Journal entrys from the Cash book, or immediately upon the transaction taking place; But those that are not so well versed in the business will find the Wast Book of use.

# Form of the Journal

South Woods Farm September 29th 1790.

| | | | | |
|---|---|---|---|---|
| 2 | Cash ... Dr. to Stock ..... | | | £2000.—.— |
| 1 | being the amount of Capital | | | |
| | October 31 | | | |
| 2 | Sundrys Dr. to Cash .... | | £800.0.4 | |
| | paid this month Viz.t | | | |
| 3 | Wheat .. Dr. for 188 Bush.s seed .. | £51.14.— | | |
| | for Lime & Salt ..... | 0.18.4 | £ 52.12.4 | |
| 4 | Dairy Acco.t Dr. cost of 25 Cows and 1 Bull .. | | | 264.6.0 |
| 5 | Teams ..... Dr. ..... | 4 Horses £84.— | | |
| | | 8 Oxen ... 82.— | | |
| | | paid Wheeler and Collarmaker on acco.t | 100.— | 266.—.— |
| 3 | Wheat ..... Dr. paid outgoing Tennant | | | |
| | in consideration of a fallow ..... | | | 25.—.— |
| 6 | Contingent Acco.t Dr. the amount of sundry small implements and utensils bought | | | .. 56.14.— |
| 7 | Potatoe Acco.t Dr. for 1200 Bs. seed | £75.— | | |
| | 8 pences thereon ..... | 1.16.— | | 76.16.— |
| 8 | Manual Labour Dr. men Wages this month ... | | | 11.2.— |
| 9 | Manure ..... Dr. for that left on premises | | | ..37.10.— |
| 10 | Buildings ..... Dr. on Account ..... | | | ..10.—.— |
| | | | | £800.0.4 |

# South Woods Farm Novem.r 30. 1790

| | | | |
|---|---|---|---|
| ✓ 8 | Manual Labour .. D.r to Cash ... | £ .. 13. 17. 6 | |
| ✓ 2 | paid mens wages this month. | | |
| | Decem.r 28 | | |
| ✓ 8 | Manual Labour ... D.r to Cash .. | £ .. 12. 10. — | |
| ✓ 2 | paid mens Wages this month Christmas dinner &c.a &c.a | | |
| | January 26. 1791 | | |
| | Sundrys .. D.r to Cash | £229. 14. 2 | |
| ✓ 2 | paid this month Viz.t | | |
| ✓ 9 | Manure ... D.r paid outgoing Tennant for Straw and Dung .... | £ .. 31. 10. — | |
| ✓ 5 | Teams .... D.r for sundry Bills £6. 14. 0 | | |
| | in full for appendages 76. 17. 8 | | |
| | for Hay and Oats ... 92. 10. 6 | | 176. 2. 2 |
| ✓ 8 | Manual Labour D.r mens Wages £11. 2. 0 | | |
| | foreman & Dairymaids quarts 11. — | | 22. 2. — |
| | | £229. 14. 2 | |
| | February 4 | | |
| ✓ 2 | Cash .. D.r to Dairy Account .. | £ 39. 18. — | |
| ✓ 4 | the amount of 13 Calves sold at sundry times to Butchers. | | |

South Woods Farm February 23. 1791

| | | | | |
|---|---|---|---|---|
| | Sundrys ... Dr to Cash ... £165. 5. 6 | | | |
| 2 | paid this month Viz.t | | | |
| 11 | Barley ... Dr for 30 Bush.s sold @ 2/6 | £ | 4. 17. 6 | |
| 12 | Grass Seeds Dr ... 3 & clover £8. 14. — | | | |
| | 1/2 Bus.s Ray grass ... 11. 4. — | | 19. 18. — | |
| 13 | Carrots ... Dr for 88 lb sold at 1/ | | 4. 8. — | |
| 9 | Manure ... Dr cost of 180 load sea weed | | 45. — : — | |
| 10 | Buildings Dr on Account | | 80. — — | |
| 8 | Manual Labour Dr paid mens Wages | | 11. 2. — | |
| | | | £165. 5. 6 | |

March 30

| | | | | |
|---|---|---|---|---|
| 8 | Manual Labour ... Dr to Cash ... | £ | 13. 17. 6 | |
| 2 | paid mens Wages this month | | | |

April 30

| | | | | |
|---|---|---|---|---|
| | Sundrys ... Dr to Cash ... £280. 19. 6 | | | |
| 2 | paid this month Viz.t | | | |
| 10 | Buildings ... Dr paid in full | £ | 230. — — | |
| 7 | Potatoe Acco.t Dr for extra labour | | 39. 17. 6 | |
| 8 | Manual Labour Dr mens Wages | | 11. 2. — | |
| | | | £280. 19. 6 | |

# South Woods Farm May 30. 1791.

Sundrys ... Dr. to Cash £125.11.6
paid this month viz:

| | | |
|---|---|---|
| Potatoe & Bean Acco: Dr. for 24 B. Beans | £ 7. | 2. — |
| Rent &c. ... Dr. to Lady day last ... | 84. | 7. 6 |
| Manual Labour Dr. Wages &c. ... | 22. | 2 — |
| Potatoe & Bean Acco: Dr. for extra labour | 12. | — — |
| | £125. | 11. 6 |

May 30

Cash ... Dr. to Dairy Account £ 41. 14. —
amount of 12 Calfs sold to the Butchers at sundry times

June 30

Sundrys Dr. to Cash £35.17.6
paid this month viz:

| | | |
|---|---|---|
| Carrots ... Dr. for extra labour ... | £ 22. | — — |
| Manual Labour Dr. Wages ... | 13. | 17. 6 |
| | £ 35. | 17. 6 |

July 30

Cash ... Dr. to Swine Account £ 13. 4. —
Received the amount of Sothers the produce of a sow bought last year

# South Woods Farm July 30th. 1791

| | | | |
|---|---|---|---|
| 2 | Sundrys Dr. to Cash .. £99.15.6 paid this month viz.t | | |
| 19 | Meadows & Pasture Dr. proportion of the expence of Mowing & Haymaking | £ | 6.15.0 |
| 12 | Grass Seeds .. Dr. .. Ditto | | 12.2.6 |
| 4 | Dairy Acco.t Dr. for Hay purchased | | 52.—— |
| 8 | Manual Labour Dr. Wages &c. | | 22.2.— |
| 15 | Swine Account Dr. for a Sow £2.10.— for Pollard Barley .. 4.6.— | | 6.16.— |
| | | £ | 99.15.6 |

August 26

| | | | |
|---|---|---|---|
| 2 | Sundrys Dr. to Cash £101.2.0 paid this month viz.t | | |
| 9 | Manure .. Dr. paid for Sea weed | £ | 90.—— |
| 8 | Manual Labour Dr. wages | | 11.2.— |
| | | £ | 101.2.0 |

Septem.r 29

| | | | |
|---|---|---|---|
| 2 | Sundrys .. Dr. to Cash £134.3.6 paid this month viz.t | | |
| 15 | Swine Acco.t Dr. for 12 Sows & 1 Boar | £ | 25.10.0 |
| 3 | Wheat .. Dr. for Reaping | | 56.8.0 |
| 11 | Barley .. Dr. for Mowing &c. | | 1.15.0 |
| | Carried over .. | £ | 83.13.0 |

# South Woods Farm September 29th 1791

| | | | | |
|---|---|---|---|---|
| | | Brought over ... | £ | 83.13.0 |
| ✓ 12 | Grass Seeds | Dr. mowing & making ... | | 13.13.— |
| ✓ 8 | Manual Labour | Dr. ... mens Wages &c ... | | 30.17.6 |
| | | | £ | 134.3.6 |

October 28

| | | | | |
|---|---|---|---|---|
| 1 | Sundrys ... | Dr. to Cash | £ | 1010.11.9 |
| ✓ 2 | | paid this month viz.t | | |
| ✓ 7 | Potatoes & Beans | Dr. for extra labour | £ | 16.4.3 |
| ✓ 9 | Manure ... | Dr. curing Potatoe haulm ... | | 3.12.— |
| ✓ 13 | Carrots ... | Dr. extra labour ... | | 22.16.— |
| ✓ 3 | Wheat ... | Dr. for seed &c ... | | 55.—.— |
| ✓ 16 | Horned Cattle ... | Dr. for 120 head ... | | 810.—.— |
| ✓ 22 | Profit & Loss ... | Dr. discount ... | | 7.10.— |
| ✓ 14 | Rent &c ... | Dr. to michaelmas ... | | 24.7.6 |
| ✓ 8 | Manual Labour | Dr. mens wages ... | | 11.2.— |
| | | | £ | 1010 11 9 |

Ditto 30

| | | | | |
|---|---|---|---|---|
| ✓ 2 | Cash ... | Dr. to Sundrys | £ | 1087.10.— |
| | | Received this month viz.t | | |
| ✓ 3 | To Wheat | amount of last crop. ... | £ | 787.10.— |
| ✓ 17 | To William Jones | Borrowed on mtg. ... | | 300.—.— |
| | | | £ | 1087.10.— |

# South Woods Farm November 30. 1791

| | | | |
|---|---|---|---|
| 2 | Cash Dr. to Rent &c. | £4.—.— | |
| 14 | Received rent of Down land | | £4.—.— |
| | Ditto 30 | | |
| 2 | Sundrys Dr. to Cash | £55.6.— | |
| | Paid this month Viz: | | |
| 18 | Fences Dr. cost of new inclosure | | £40.—.— |
| 8 | Manual Labour Dr. mens Wages | | 15.6.— |
| | | | £55.6.— |
| | December 30 | | |
| | Sundrys Dr. to Cash | £50.16.6 | |
| 2 | Paid this month Viz: | | |
| 9 | Manure Dr. expences on sea Weed | | £30.—.— |
| 8 | Manual Labour Dr. mens Wages &c. | | 20.16.6 |
| | | | £50.16.6 |
| | January 8. 1792 | | |
| | Sundrys Dr. to Barley | £66.11.— | |
| 11 | Viz: | | |
| 2 | Cash Dr. for amount sold | | £64.7.— |
| 15 | Swine Acco. for the Tail used for them | | 2.4.— |
| | | | £66.11.— |
| | Ditto 30 | | |
| 8 | Manual Labour Dr. to Cash | £27.7.— | |
| 2 | paid mens Wages and Foreman Quarterage &c. | | |

# South Woods Farm February 26, 1792

| | | |
|---|---|---|
| 8 | Manual Labour Dr to Cash | £ 15. 6. — |
| 2 | paid the amount of mens Wages this Month. | |

March 25

| | | |
|---|---|---|
| 1 | Sundrys Dr to Cash | £ 175. 4. 4 |
| 2 | paid this month Viz: | |
| 8 | Manual Labour Dr mens Wages &c | £ 26. 6. — |
| 14 | Rent &c Dr to this day | 24. 7. 6 |
| | for Tythe one year | 40. 1. — |
| 18 | Fences Dr for repairs & ditching | 17. 12 6 |
| 6 | Contingent Acct Dr cash & sundrys &c | 6. 17. 4 |
| | | £ 175. 4 4 |

March 25

| | | |
|---|---|---|
| 2 | Cash Dr to Sundrys | £ 1525. 3. 10 |
| | Received this month Viz: | |
| 4 | To Dairy Acct for Calfs and Butter sold | £ 168. 15. — |
| 16 | To Horned Cattle for 108 sold fatt | 1293 18. 10 |
| 15 | To Swine Acct for 50 young sold | 62. 10. — |
| | | £ 1525 3 10 |

March 25

| | | |
|---|---|---|
| 1 | Sundrys Dr to Canals | £ 11. — — |
| 13 | for the value of the Tops viz: | |
| 2 | Cash Dr received for 6 Loads | £ 3. — — |
| 5 | Teams Dr value of 4 used | 2. — — |
| 16 | Horned Cattle 8 | 4. — — |
| 15 | Swine Acct 4 | 2. — — |
| | | £ 11. — — |

South Woods Farm March 25. 1792

Sundrys. Dr to Manure £382.12.0

9 for their respective proportions of the expence incurred upon that Article Viz.t

| | | | | | |
|---|---|---|---|---|---|
| 7 | Potatoes & Beans | Dr. their proportion | £ | 150 | — — |
| 13 | Carrots | Dr | " | 100 | — — |
| 11 | Barley | Dr | " | 10 | — — |
| 12 | Grass Seeds | Dr | " | 40 | — — |
| 19 | Pasture | Dr | " | 12 | 8 4 |
| 23 | Balance Acco.t | Dr. remains on hand | | 70 | 3 8 |
| | | | £ | 382 | 12 0 |

Dilt. 25

Sundrys. Dr to Rent &c. £289.3.6

14 for their proportion of the amount of Rent Tythe and Taxes paid Viz.t

| | | | | | |
|---|---|---|---|---|---|
| 19 | Meadows & Pasture | Dr their proportion | £ | 64 | — — |
| 3 | Wheat | Dr the proportion of last crop | | 76 | 6 — |
| 7 | Potatoes & Beans | Dr | " | 23 | — — |
| 13 | Carrots | Dr | " | 21 | — — |
| 11 | Barley | Dr | " | 8 | — — |
| 12 | Grass Seeds | Dr | " | 40 | — — |
| 20 | Crop on the Ground | Dr | " | 52 | 17 6 |
| 22 | Profit & Loss | Dr for Homestead &c.a | | 4 | — — |
| | | | £ | 289 | 3 6 |

# South Woods Farm March 25. 1792

Sundrys ... Dr. to Teams £188. 3 2

for their proportion of the amount of the expence of their keep. Viz.t

| | | | | | |
|---|---|---|---|---|---|
| 10 | Meadows & Pasture | Dr. their proportion | £ | 5 | — — |
| 3 | Wheat | Dr. for last crop | | 32 | 4 10 |
| 7 | Potatoes & Beans | Dr. their proportion | | 30 | — — |
| 13 | Carrots | Dr. " | | 21 | — — |
| 11 | Barley | Dr. " | | 3 | — — |
| 12 | Grass seeds | Dr. " | | 9 | — — |
| 20 | Crop in the ground | Dr. " | | 20 | 18 4 |
| 9 | Manure | Dr. " | | 07 | — — |
| | | | £ | 188 | 3 2 |

March 25

Sundrys Dr. to Grass seeds £120. —

for the value of 80 Loads Hay viz.t

| | | | | | |
|---|---|---|---|---|---|
| 5 | Teams | Dr. for 20 Loads at 30/ | £ | 30 | — — |
| 16 | Horned Cattle | Dr. for 60 Ditto | | 90 | — — |
| | | | £ | 120 | — — |

Ditto 25

| | | | | | |
|---|---|---|---|---|---|
| 4 | Dairy Acco.t | Dr. to Meadows & Pasture | £ | 65 | — — |
| 10 | for 20 Load Hay at 40/ and the compute value of their pasturage at £25. — | | | | |

South Woods farm March 25. 1792.

Sundrys Dr to Manual Labour £317.17.6

for their proportions of the Expence of the constant Labourers &c employed about the Farm Viz.t

| | | | | |
|---|---|---|---|---|
| 3 | Wheat | Dr on acct of Last Crop | £ 63 | — — |
| 7 | Potatoes & Beans | Dr their proportion | 60 | 19 6 |
| 13 | Carrots | Dr " | 41 | 10 — |
| 11 | Barley | Dr " | 6 | — — |
| 12 | Grass Seeds | Dr " | 16 | — — |
| 20 | Crop in the ground | Dr " | 21 | 18 — |
| 9 | Manure | Dr " | 40 | 10 — |
| 4 | Dairy Acct | Dr " | 30 | — — |
| 15 | Swine Acct | Dr " | 8 | — — |
| 16 | Horned Cattle | Dr " | 18 | — — |
| 21 | New Inclosure | Dr " | 2 | — — |
| 19 | Meadow & Pasture | Dr " | 10 | — — |
| | | | £ 317 | 17 6 |

Dett. 25

Sundrys Dr to Carrots £236.5.4

for the Quantity consumed Viz.t

| | | | | | |
|---|---|---|---|---|---|
| 3 | Beans | Dr for | 500 Bushels @ 8 | £ 16 | 13 4 |
| 16 | Horned Cattle | Dr for | 6400 " @ 6 | 160 | — — |
| 15 | Swine Acct | Dr for | 2384 " @ 5 | 59 | 12 — |
| | | | | £ 236 | 5 4 |

# South Woods farm March 25th 1792

| | | | | |
|---|---|---|---|---|
| | Sundrys Dr. to Potatoe & Beans £429.3.4 | | | |
| ✓ 7 | for the Quantity consumed Vozt | | | |
| ✓ 16 | Horned Cattle Dr. for 10000 Bushs Potatoes @ 6 | £ | 250. | — |
| | 500 Beans @ 4/ | | 100. | — |
| ✓ 5 | Teams Dr. for 500 Potatoes @ 8 | | 16. | 13 4 |
| ✓ 15 | Swine Accot. Dr. for 2500 Ditto @ 6 | | 62 | 10. — |
| | | £ | 429. | 3 4 |
| | Ditto 25 | | | |
| ✓ 9 | Manure Dr. to Cash | £ | 37 | 10 0 |
| ✓ 2 | cost of 150 Load sea weed. | | | |
| | Do. 25 | | | |
| ✓ 20 | Crops in the Ground Dr. to Wheat | £ | 55 | — — |
| ✓ 8 | for the cost of the seed &c. of this crop. | | | |
| | Ditto 25 | | | |
| ✓ 21 | New Inclosure Dr. to Fences | £ | 40 | — — |
| ✓ 18 | for Cost of the post and rail fence | | | |
| | Ditto 25 | | | |
| ✓ 5 | Teams Dr. to Cash | £ | 23. | 12 0 |
| ✓ 2 | for amount of sundry workmens Bills | | | |
| | Ditto 25 | | | |
| ✓ 9 | Manure Dr. to Balance Account | £ | 70 | 3 8 |
| ✓ 23 | to rectify an Error committed this sum being posted to Balance in two places | | | |

# South Woods Farm March 25. 1792

| | | | | | |
|---|---|---|---|---|---|
| 23 | Balance Acco.t D.r to Sundrys for the value of the following articles this day on hand Viz.t | | £ | 3215. 7. 11 | |
| 7 | To Potatoes & Beans | for 6264 Bush.l Potatoes @ 6 | £ | 156. 12. — | |
| | | 100 Beans at 4/ | | 20. — — | |
| 13 | To Carrots | for 3864 Carrots at 6 | | 96. 12. — | |
| 12 | To Grass Seeds | for 60 Load Hay at 30/ | | 90. — — | |
| 19 | To Meadow & Pasture | for 34 Ditto at 40/ | | 68. — — | |
| 16 | To Horned Cattle | for 12 head valued at | | 140. — — | |
| 15 | To Swine Acco.t | for Breeding Stock & 65 young | | 98. — — | |
| 4 | To Dairy Acco.t | the value of the Stock | | 204. 6 0 | |
| 5 | To Teams &c.a | for their present value | | 316. 17. 8 | |
| 10 | To Buildings | Ditto | | 288. — — | |
| 6 | To Contingent Acco.t | Ditto | | 43. 14. — | |
| 21 | To New Enclosure | Ditto | | 42. — — | |
| 20 | To Crop in the Ground | the cost | | 150 13 10 | |
| 9 | To Manure | the value of what remains | | 70. 3. 8 | |
| 2 | To Cash | remaining in hand | | 1370 8 9 | |
| | | | £ | 3215. 7 11 | |

Ditto 25

| | | | | | |
|---|---|---|---|---|---|
| 23 | Sundrys D.r to Balance | | £ | 3215. 7. 11 | |
| | Viz.t | | | | |
| 1 | Stock | D.r for the original Capital | £ | 2000 — — | |
| 17 | William Stones D.r | due to them | | 300 — — | |
| 22 | Proffit & Loss D.r | the neat gain | | 915 7 11 | |
| | | | £ | 3215. 7. 11 | |

# South Woods Farm March 25 1792

Sundrys Dr To Profit & Loss £1022.7.9

for the Gain made on the following Viz!

| | | | |
|---|---|---|---|
| 3 | Wheat Account | Dr | £481 18 10 |
| 4 | Dairy Account | Dr | 103 7 — |
| 7 | Potatoes & Beans | Dr | 189 16 1 |
| 11 | Barley Account | Dr | 32 18 6 |
| 12 | Grass Seeds | Dr | 59 6 6 |
| 13 | Carrot Account | Dr | 111 3 4 |
| 15 | Swine Account | Dr | 7 2 — |
| 16 | Horned Cattle | Dr | 1 18 10 |
| 19 | Meadow & Pasture | Dr | 34 16 8 |
| | | | £1022.7.9 |

Dett. 25

Profit & Loss Dr To Sundrys £95.9.10

for the diminution in Value of the following Viz!

| | | | |
|---|---|---|---|
| | To | | |
| 5 | Teams | | £ 26 — — |
| 6 | To Contingent Account | | 19 17 4 |
| 10 | To Buildings | | 32 — — |
| 18 | To Fences | | 17 12 6 |
| | | | £ 95 9 10 |

End of the Journal

# Ledger.

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Dr

# Stock

| 1792 | | | | | |
|---|---|---|---|---|---|
| March | 25 | To Balance | 23 | £ | 2000 — — |

# Account

Cr



| 1790 | | | | |
|---|---|---|---|---|
| Octob$^{r}$: 31 | By Cash .... amount of Capital ..... | 2 | £2000 | — — |

# Dr Cash.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1790 Septr | 29 | To Stock ... amount of the capital ... | 1 | £2000. | — | — |
| 1791 Febry | 4 | — Dairy Account ... | 4 | 39 | 18 | — |
| May | 30 | — Dairy Account ... | 4 | 41 | 14 | — |
| July | 30 | — Swine Account ... | 15 | 13 | 4 | — |
| Octor | 30 | — Sundrys ... | | 1087 | 10 | — |
| Novr | 30 | — Rent &ca ... | 14 | 4 | — | — |
| 1792 March | 25 | — Sundrys ... | | 1525 | 3 | 10 |
| — | — | — Canots ... | 13 | 3 | — | — |
| Jany | 8 | — Barley omitted in the proper place ... | 11 | 64 | 7 | — |
| | | | | £4778 | 16 | 10 |

# Account Cr

| | | | | | |
|---|---|---|---|---|---|
| 1790 Octob | 31 | By Sundrys | | £ 800 | 0 4 |
| Novem | 30 | — Manual Labour | 8 | 13 | 17 6 |
| Decem | 28 | — Manual Labour | 8 | 12 | 10 0 |
| 1791 Jan$^{y}$ | 26 | — Sundrys | | 229 | 14 2 |
| Feb$^{y}$ | 23 | — Sundrys | | 165 | 5 6 |
| March | 30 | — Manual Labour | 8 | 13 | 17 6 |
| April | 30 | — Sundrys | | 280 | 19 6 |
| May | 30 | — Sundrys | | 125 | 11 6 |
| June | 30 | — Sundrys | | 35 | 17 6 |
| July | 30 | — Sundrys | | 99 | 15 6 |
| Aug$^{st}$ | 26 | — Sundrys | | 101 | 2 0 |
| Sept$^{r}$ | 29 | — Sundrys | | 134 | 3 6 |
| Octo$^{r}$ | 28 | — Sundrys | | 1010 | 11 9 |
| Nov$^{r}$ | 30 | — Sundrys | | 55 | 6 0 |
| Dec$^{r}$ | 30 | — Sundrys | | 50 | 16 6 |
| 1792 Jan$^{y}$ | 30 | — Manual Labour | 8 | 27 | 7 0 |
| Feb$^{y}$ | 26 | — Manual Labour | 8 | 15 | 6 0 |
| March | 25 | — Sundrys | | 175 | 4 4 |
| — | — | — Manure | 8 | 37 | 10 — |
| — | — | — Teams | 5 | 23 | 12 — |
| — | — | — Balance Acco$^{t}$ remains on hand | 2 | 1370 | 8 9 |
| | | | | £ 4778 | 16 10 |

Dr

# Wheat.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1790 | | | | | | |
| Octo[r] | 31 | To Cash for seed lime and salt | 2 | £ | 52 | 12 4 |
| ——— | ——— | Cash the expence of a Fallow | 2 | | 25 | ——— |
| 1791 | | | | | | |
| Sep[r] | 29 | ——— Cash for Reaping | 2 | | 56 | 8 ——— |
| Octo[r] | 28 | ——— Cash for seed &c[a] | 2 | | 55 | ——— |
| 1792 | | | | | | |
| March | 25 | ——— Rent &c[a] for the proportion | 14 | | 76 | 6 |
| ——— | ——— | Teams &c[a] for the proportion of labour | 5 | | 32 | 4 10 |
| ——— | ——— | Manual Labour .. Ditto .... Ditto | 8 | | 63 | ——— |
| ——— | ——— | Proffit & Loss gain on this account | 22 | | 481 | 18 10 |
| | | | | £ | 842 | 10 0 |

# Account Cr

| | | | | | | |
|---|---|---|---|---|---|---|
| 1791 Octo 30 | By Cash amount of last crop ..... | 2 | £ | 787 | 10 | — |
| 1792 Decr 25 | By Crops in the ground for the seed as p contra | 20 | | 55 | — | — |
| | | | £ | 842 | 10 | 0 |

# Dr. Dairy.

| | | | | | £ | | |
|---|---|---|---|---|---|---|---|
| 1790 Octo. | 31 | To Cash | for 25 Cows and 1 Bull | 2 | £ 264 | 6 | |
| 1791 July | 30 | — Cash | for Hay purchased | 2 | 52 | — | — |
| 1792 March | 25 | — Meadow & Pasture | for Hay & pasturage | 19 | 65 | — | — |
| — | — | — Manual Labour | the proportion | 8 | 30 | — | — |
| — | — | — Profit & Loss | the gain on this acco. | 22 | 103 | 7 | — |
| | | | | | £ 514 | 13 | 0 |

# Account . Cr

| | | | | | |
|---|---|---|---|---|---|
| 1791 Feb$^{y}$ | 4 | By Cash for 13 Calfs sold to Butchers | 2 | £ 39 | 18 — |
| May | 30 | — Cash . . . 12 Ditto . . . . . Ditto . . . . . | 2 | 41 | 14 — |
| 1792 March | 25 | — Cash . . . for Butter and calfs sold . . . . . | 2 | 168 | 15 — |
| | | — Balance Acco$^{t}$ the value of the Stock . . | 23 | 264 | 6 — |
| | | | | £514 | 13 0 |

# Dr. Teams & their.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1790 Octo | 31 | To Cash. cost of Horses Oxen &c | 2 | £ | 266 | — | — |
| 1791 Jan$^{y}$ | 26 | — Cash ..... sundrys | 2 | | 176 | 2 | 2 |
| 1792 March | 25 | — Carrots for 4 Load Carrot Tops | 2 | | 2 | — | — |
| —— | — | — Grass Seeds for 20 Loads Hay | 12 | | 30 | — | — |
| —— | — | — Carrots ... for 500 Bushels | 13 | | 16 | 13 | 4 |
| —— | — | — Potatoes ... for 500 Bushels | 7 | | 16 | 13 | 4 |
| —— | — | — Cash ..... sundry Bills | 2 | | 23 | 12 | — |
| | | | | £ | 531 | 0 | 10 |

# Appendages Cr

| 1792 | | | | | | |
|---|---|---|---|---|---|---|
| March | 25 | By Sundrys their proportions of expences | | £188 | 3 | 2 |
| ——— | —— | Balance their present value ..... | 23 | 316 | 17 | 8 |
| ——— | —— | Profit & Lop the depreciation ..... | 22 | 26 | —— | —— |
| | | | | £531 | 0 | 10 |

# Dr. Contingent

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1790 | | | | | | | |
| Octo[r] | 31 | To Cash | for sundry implements & utencils | 2 | £ | 56 | 14 — |
| 1792 | | | | | | | |
| March | 25 | Cash | for sundrys ..... | 2 | . | 6 | 17 4 |
| | | | | | £ | 63 | 11 4 |

# Account. Cr.

| 1792 | | | | | | | |
|---|---|---|---|---|---|---|---|
| March | 25 | By Balance the present value .... | 23 | £ | 43 | 14 | — |
| ——— | ——— | Profit & Loss the depreciation ..... | 22 | | 19 | 17 | 4 |
| | | | | £ | 63 | 11 | 4 |

# Dr. Potatoes

| | | | | | |
|---|---|---|---|---|---|
| 1790 Octob^r | 31 | To Cash for seed Potatoes | 2 | £ 76 | 16 |
| 1791 April | 30 | _ Cash ... for extra labour | 2 | 39 | 17 6 |
| May | 30 | _ Cash ... for seed Beans | 2 | 7 | 2 _ |
| ——— | — | _ Cash ... for extra labour | 2 | 12 | _ _ |
| Octob^r | 28 | _ Cash ... for extra labour | 2 | 16 | 4 3 |
| 1792 March | 25 | _ Manure the proportion of the cost | 9 | 150 | _ _ |
| ——— | — | _ Rent &c^a ... Ditto ... of the amount | 14 | 23 | _ _ |
| ——— | — | _ Teams ... Ditto ... of their expence | 5 | 30 | _ _ |
| ——— | — | _ Manual labour Ditto of the amount | 8 | 60 | 19 6 |
| ——— | — | _ Profit & Loss the gain on this acco^t | 22 | 189 | 16 1 |
| | | | | £ 605 | 15 4 |

# and Beans

Cr

| | | | | | | |
|---|---|---|---|---|---|---|
| 1792 | | | | | | |
| March | 25 | By Sundrys for part of Produce consumed | | £429 | 3 | 4 |
| — | — | — Balance Acco^t: remains on hand . . . | 23 | 176 | 12 | — |
| | | | | £605 | 15 | 4 |

Dr Manual

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1790 Octo[r] | 31 | To Cash paid this month | | 2 | £ | 11 | 2 — |
| Novem[r] | 30 | — Cash | Ditto | 2 | | 13 | 17 6 |
| Decem[r] | 28 | — Cash | Ditto | 2 | | 12 | 10 — |
| 1791 Jan[y] | 26 | — Cash | Ditto | 2 | | 22 | 2 — |
| Feb[y] | 23 | — Cash | Ditto | 2 | | 11 | 2 — |
| March | 30 | — Cash | Ditto | 2 | | 13 | 17 6 |
| April | 30 | — Cash | Ditto | 2 | | 11 | 2 — |
| May | 30 | — Cash | Ditto | 2 | | 22 | 2 — |
| June | 30 | — Cash | Ditto | 2 | | 13 | 17 6 |
| July | 30 | — Cash | Ditto | 2 | | 22 | 2 — |
| Aug[t] | 26 | — Cash | Ditto | 2 | | 11 | 2 — |
| Sep[r] | 29 | — Cash | Ditto | 2 | | 36 | 17 6 |
| Octo[r] | 28 | — Cash | Ditto | 2 | | 11 | 2 — |
| Nov[r] | 30 | — Cash | Ditto | 2 | | 15 | 6 — |
| Dec[r] | 30 | — Cash | Ditto | 2 | | 20 | 16 6 |
| 1792 Jan[y] | 30 | — Cash | Ditto | 2 | | 27 | 7 — |
| Feb[y] | 26 | — Cash | Ditto | 2 | | 15 | 6 — |
| March | 25 | — Cash | Ditto | 2 | | 26 | 6 — |
| | | | | | £ | 317 | 17 6 |

# Labour . Cr

| | | | | | |
|---|---|---|---|---|---|
| 1792 March | 25 | By Sundrys their share of the amount . . | £ 317 | 17 | 6 |
| | | | £ 317 | 17 | 6 |

# Dr Manure

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1790 Octobr | 31 | To Cash | for that left on the premises | 2 | £ | 37 | 10 _ |
| 1791 Jan.y | 26 | _ Cash | for Straw and dung brought | 2 | | 31 | 10 _ |
| Febry | 23 | _ Cash | for 180 Waggon load seaweed | 2 | | 45 | _ _ |
| Augt | 26 | _ Cash | for 360 Ditto | 2 | | 90 | _ _ |
| Octobr | 28 | _ Cash | for curing Potatoe haulm | 2 | | 3 | 12 _ |
| Decr | 30 | _ Cash | for 120 Load seaweed | 2 | | 30 | _ _ |
| 1792 March | 25 | _ Cash | for 150 Ditto | 2 | | 37 | 10 _ |
| _____ | _ | _ Teams | the proportion of the expence | 5 | | 67 | _ _ |
| _____ | _ | _ Manual labour | ... Ditto | 8 | | 40 | 10 _ |
| _____ | _ | _ Balance | to rectify an Error | 23 | | 70 | 3 8 |
| | | | | | £ | 452 | 15 8 |

# Account Cr.

| 1792 | | | | | |
|---|---|---|---|---|---|
| March 25 | By Sundrys their proportions of cost | £ | 382 | 12 | — |
| | Balance remains on hand | | 70 | 3 | 8 |
| | | £ | 452 | 15 | 8 |

Dr

New

| | | | | | |
|---|---|---|---|---|---|
| 1790 Octob^r | 31 | To Cash paid on account | 2 | £ 10 | — — |
| 1791 Feb^y | 23 | — Cash ... Ditto | 2 | 80 | — — |
| April | 30 | — Cash ... Ditto | 2 | 230 | — — |
| | | | | £ 320 | — — |

# Buildings

Cr

| | | | | | |
|---|---|---|---|---|---|
| 1792 | | | | | |
| March 25 | By Balance the present value | | 23 | £288 | — — |
| — — — | Profit & Loss the depreciation | | 22 | 32 | — — |
| | | | | £320 | — — |

# Dr Barley

| | | | | | | |
|---|---|---|---|---|---|---|
| 1791 Febry | 23 | To Cash ... for Seed ..... | 2 | £ 4 | 17 | 6 |
| Septemr | 29 | _ Cash ... for mowing &c.a ..... | 2 | 1 | 15 | _ |
| 1792 March | 25 | _ Manure proportion of the expence | 9 | 10 | _ | _ |
| ——— | _ | _ Rent &c.a ... Ditto .. of the amount | 14 | 8 | _ | _ |
| ——— | _ | _ Teams .... Ditto .. of the expence | 5 | 3 | _ | _ |
| ——— | _ | _ Manual Labour Ditto ... Ditto ... | 8 | 6 | _ | _ |
| ——— | _ | _ Proffit & Loss gained on this account | 22 | 32 | 18 | 6 |
| | | | | £ 66 | 11 | |

# Account Cr.

| | | | |
|---|---|---|---|
| 1792 Jan$^{y}$ 4 | By Sundrys amount of Produce | £ | 66 11 — |
| | | £ | 66 11 — |

Dr

# Grass

| | | | | | | |
|---|---|---|---|---|---|---|
| 1791 Febry | 23 | To Cash ... for seed ..... | 2 | £ | 19 | 18 — |
| July | 30 | — Cash ... for mowing & Haymaking | 2 | | 12 | 2 6 |
| Septr | 29 | — Cash ... for Ditto ..... | 2 | | 13 | 13 — |
| 1792 March | 25 | — Manure the proportion of the expence | 9 | | 40 | — — |
| — | — | — Rent &c ... Ditto ... of the amount | 14 | | 40 | — — |
| — | — | — Teams ... Ditto ... of the expence | 5 | | 9 | — — |
| — | — | — Manual labour Ditto ... Ditto ... | 8 | | 16 | — — |
| — | — | — Profit & Loss the gain on this Acco | 22 | | 59 | 6 6 |
| | | | | £ | 210 | — — |

# Seeds Cr

| | | | | | |
|---|---|---|---|---|---|
| 1792 March 25 | By Sundrys for 80 Loads Hay | | £ | 120 | — — |
| — — — | Balance | 60 Ditto on hand | 23 | 90 | — — |
| | | | £ | 210 | — — |

# Dr Carrot

| | | | | | | |
|---|---|---|---|---|---|---|
| 1791 Febr | 23 | To Cash .... for seed ..... | 2 | £ | 4 | 8 — |
| June | 30 | — Cash .... for extra labour ..... | 2 | | 22 | — — |
| Octo | 28 | — Cash .... Ditto ..... | 2 | | 22 | 16 — |
| 1792 March | 25 | — Manure proportion of the expence | 9 | | 100 | — — |
| ——— | — | — Rent &c .... Ditto .. of the amount | 14 | | 21 | — — |
| ——— | — | — Teams .... Ditto ... of the expence | 5 | | 21 | — — |
| ——— | — | — Manual labour Ditto of the amount | 8 | | 41 | 10 — |
| ——— | — | — Profit & Loss gain on this account | 22 | | 111 | 3 4 |
| | | | | £ | 343 | 17 4 |

# Account. Cr

| | | | | |
|---|---|---|---|---|
| 1792 March 25 | By Sundrys for part of Produce ... | £ | 236 | 5 4 |
| ——— | Sundrys the value of the Tops ..... | | 11 | —— |
| ——— | Balance remains on hand ..... | 23 | 96 | 12 —— |

£343 17 4

# Dr Rent Tythe.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1791 May | 30 | To Cash paid Rent & Taxes | 2 | £ | 84 | 7 | 6 |
| Octo[r] | 28 | _Cash ... Ditto | 2 | | 84 | 7 | 6 |
| 1792 March | 25 | _Cash ... Ditto | 2 | | 84 | 7 | 6 |
| ____ | _ | _Cash ... composition for Tythe | 2 | | 40 | 1 | _ |
| | | | | £ | 293 | 3 | 6 |

and Taxes Cr.

| | | | | | |
|---|---|---|---|---|---|
| 1792 | | | | | |
| March | 25 | By Sundrys their proportions | £ | 289 | 3 6 |
| ——— | — | — Cash omitted the 30 Nov$^{r}$ 1791 | | 2 | 4 — — |
| | | | £ | 293 | 3 6 |

Dr

# Swine

| | | | | | | |
|---|---|---|---|---|---|---|
| 1791 July | 30 | To Cash paid for a Sow Pollard &c | | 2 | £ 6 | 16 — |
| Sepr | 29 | — Cash ..... 12 Sows & 1 Boar | | 2 | 25 | 10 — |
| 1792 Jany | 8 | — Barley for the tail Barley used | | 2 | 2 | 4 — |
| 1792 March | 25 | — Carrots for 4 Loads of Tops | | 13 | 2 | — — |
| ——— | — | — Carrots for 2384 Bushr at 6 | | 13 | 59 | 12 — |
| ——— | — | — Potatoe &c 2500 | | 7 | 02 | 10 — |
| ——— | — | — Manual labour proportion of expence | | 8 | 8 | — — |
| ——— | — | — Proffit & Loss the gain on this Accot | | 22 × | 7 | 2 — |
| | | | | | £ 173 | 14 — |

× NB Fattening Stock are not considered as an article of Gain; they are only the means by which manure is raised, and the crops consumed upon the premises; the difference between the prime cost and expences, and the price for which the Stock sells shews the Value of such Crops.

# Account Cr

| | | | | |
|---|---|---|---|---|
| 1791 July 30 | By Cash received for Porkers | | 2£ | 13. 4 |
| 1792 March 25 | Cash ..... Ditto ..... | | 2 | 62 10 |
| | Balance, Stock remaining on hand ... | 23 | | 98 |
| | | | £ | 173 14 |

# Dr Horned

| | | | | | |
|---|---|---|---|---|---|
| 1791 Octobr | 28 | To Cash for cost of 120 head | 2 | £ | 810 |
| 1792 March | 25 | Carrots the value of 8 load of Tops | 13 | | 4 |
| ——— | | Grass seeds for 60 Loads hay | 12 | | 90 |
| ——— | | Manual Labour the proportion | 8 | | 18 |
| ——— | | Carrots for 6400 Bushr at 6 | 13 | | 160 |
| ——— | | Potatoes for 10,000 Ditto & 500 Br Beans | 7 | | 350 |
| ——— | | Profit & Loss gain on this account × | 22 | | 1 18 10 |
| | | | | £ | 1433 18 10 |

× see the note in the preceeding account

# Cattle Cr

| | | | | | |
|---|---|---|---|---|---|
| 1792 March 25 | By Cash ... produce of 108 head .... | 2 | £ | 129 | 3 8 10 |
| | Balance, Stock remaining on hand .. | 23 | | 140 | |
| | | | £ | 1433 | 3 8 10 |

Dr. William

| | | | | | |
|---|---|---|---|---|---|
| 1792 March | 25 | To Balance due to him ..... | 23 | £ | 300__ __ |

Jones: Cr

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1791 Octo | 30 | By Cash borrowed on note at 6 months | 2 | £ | 300 | — | — |

Dr Account

| | | | | | | |
|---|---|---|---|---|---|---|
| 1791 Novr 1792 | 30 | To Cash cost of new enclosure..... | 2 | £ | 40 | — — |
| March | 25 | — Cash for repairs and ditching..... | 2 | | 17 | 12 6 |
| | | | | £ | 57 | 12 6 |

# of Fences . Cr

| | | | | | | |
|---|---|---|---|---|---|---|
| 1792 | | | | | | |
| March | 25 | By new Inclosure carried to that Acco^t.. | 21 | £ 40 | — | — |
| — | — | — Proffit & Loss the expence on this acco^t... | 22 | 17 | 12 | 6 |
| | | | | £ 57 | 12 | 6 |

# Dr Meadows

| | | | | | | |
|---|---|---|---|---|---|---|
| 1791 July | 30 | To Cash for mowing and Haymaking | 2 | £ | 6 | 15 — |
| 1792 March | 25 | — Manure the proportion of expence | 9 | | 12 | 8 4 |
| — | — | — Rent &c. ... Ditto ... gamount | 14 | | 64 | — — |
| — | — | — Teams ... Ditto ... gexpence | 5 | | 5 | — — |
| — | — | — Manual labour Ditto ... Ditto | 8 | | 10 | — — |
| — | — | — Profit & Loss gain on this acco$^{t}$ | 22 | | 34 | 16 8 |
| | | | | £ | 133 | — — |

& Pasture Cr

| | | | | |
|---|---|---|---|---|
| 1792 | | | | |
| March 25 | By Dairy Account for Hay & pasturage | | £65 | — — |
| — — | Balance, Hay remaining on hand. | 23 | 68 | — — |
| | | | £133 | — — |

# Dr Crops in

| | | | | | | |
|---|---|---|---|---|---|---|
| 1792 March | 25 | To Rent &c.a for the proportion of Rent & taxes | 14 | £ 52 | 17 | 6 |
| — | — | — Teams ..... Ditto of the expence | 5 | 20 | 18 | 4 |
| — | — | — Manual labour Ditto ..... Ditto | 8 | 21 | 18 | — |
| — | — | — Wheat for the seed charged to that acco.t ... | 3 | 55 | — | — |
| | | | | £ 150 | 13 | 10 |

the Ground Cr.

| 1792 | | | | | | |
|---|---|---|---|---|---|---|
| March 25 | By Balance for the amount..... | 23 | £ | 150 | 13 | 10 |
| | | | £ | 150 | 13 | 10 |

Dr New

| | | | | | |
|---|---|---|---|---|---|
| 1792 March | 25 | To Manual labour in planting Quick | 8 | £ 2 | — — |
| — | — | — Fences the cost of the Post and rails | 18 | 40 | — — |
| | | | | £ 42 | — — |

# Inclosure Cr

| | | | |
|---|---|---|---|
| 1792 March 25 | By Balance for the amount | 23 | £ 42 — — |
| | | | £ 42 — — |

# Dr Proffit.

| | | | | £ | | |
|---|---|---|---|---|---|---|
| 1791 Octob$^{r}$ | 28 | To Cash paid discount of note to Jones | 2 | £ | 7 | 10 |
| 1792 March | 25 | — Rent &c$^{a}$ proportion for Homestead &c$^{a}$ | 14 | | 4 | — — |
| — — | — | — Teams the diminution of the Value | 5 | | 26 | — — |
| — — | — | — Contingent Account ..... | 6 | | 19 | 17 4 |
| — — | — | — Buildings decreased in Value ... | 10 | | 32 | — — |
| — — | — | — Fences for the expence ..... | 18 | | 17. | 12 6 |
| — — | — | — Balance neat amount of Gain ... | 23 | | 915 | 7. 11 |
| | | | | £ | 1022 | 7 9 |

& Loss Cr

| 1792 | | | | | | |
|---|---|---|---|---|---|---|
| March 25 | By Wheat account | 3 | £ | 481 | 18 | 10 |
| ——— | Dairy Account | 4 | | 103 | 7 | — |
| ——— | Potatoes and Beans | 7 | | 189 | 16 | 1 |
| ——— | Barley Account | 11 | | 32 | 18 | 6 |
| ——— | Grass Seeds | 12 | | 59 | 6 | 6 |
| ——— | Carrot Account | 13 | | 111 | 3 | 4 |
| ——— | Swine Account | 15 | | 7 | 2 | — |
| ——— | Horned Cattle | 16 | | 1 | 18 | 10 |
| ——— | Meadow & Pasture | 19 | | 34 | 16 | 8 |
| | | | £ | 1022 | 7 | 9 |

Dr

# Balance Account to

| 1792 | | | | | | | |
|---|---|---|---|---|---|---|---|
| March | 25 | To Cash remains on hand this day | 2 | £ | 1370 | 8 | 9 |
| ——— | —— | —— Dairy Account | 4 | | 264 | 6 | —— |
| ——— | —— | —— Teams | 5 | | 342 | 17 | 8 |
| ——— | —— | —— Contingent Account | 6 | | 43 | 14 | —— |
| ——— | —— | —— Potatoes and Beans | 7 | | 176 | 12 | —— |
| ——— | —— | —— New Buildings | 10 | | 288 | —— | —— |
| ——— | —— | —— Grass seeds | 12 | | 90 | —— | —— |
| ——— | —— | —— Canals | 13 | | 96 | 12 | —— |
| ——— | —— | —— Swine Account | 15 | | 98 | —— | —— |
| ——— | —— | —— Horned Cattle Account | 16 | | 140 | —— | —— |
| ——— | —— | —— Meadows & Pasture | 19 | | 68 | —— | —— |
| ——— | —— | —— Crops on the Ground | 20 | | 150 | 13 | 10 |
| ——— | —— | —— New Inclosures | 21 | | 42 | —— | —— |
| ——— | —— | —— Manure | 9 | | 70 | 3 | 8 |
| ——— | —— | —— Manure | 9 | | 70 | 3 | 8 |
| | | | | £ | 3311 | 11 | 7 |

# Close Ledger A

Cr

| 1792 | | | | | | |
|---|---|---|---|---|---|---|
| March | 25 | By Stock | 1 | £2000 | — | — |
| ——— | — | — William Jones | 17 | 300 | — | — |
| ——— | — | — Profit & Loss | 22 | 915 | 7 | 11 |
| ——— | — | — ×Error in posting Team acc't per contra | 5 | 26 | — | — |
| ——— | — | — ×Manure this being twice entered | 9 | 70 | 3 | 8 |
| | | | | £3311 | 11 | 7 |

× NB
supposing the above two Errors had not been discovered this Account could not have agreed on both sides, Should the Balance account differ only one penny it must be found out, as it may be occasioned by many Errors.

End of the Ledger

By the foregoing Sketches of the Waste Book, Journal, and Ledger, the nature of those books will appear, it will also be seen that this method of keeping accounts is simple, and perfectly easy;

In opening new Books (or what is the same thing in opening an intire new sett of Accounts in the same Books), the Balance Account in the former Books becomes the Inventory of the Estate × where= =with to commence the new ones, and instead of a Stock Account, the Title must be Balance= Account to open Ledger B; which account being the reverse of the Balance Account which closed Ledger A, will contain on the Creditor side the Cash and various Effects composing the amount of the Property, and on the Debtor side are that is owing by the Estate; and it will be found on deducting what is owing from the Creditor side of such Account, the remainder will exactly agree with the gain made when added to

× see the note at the end of the Waste Book.

To the original Capital,

In the present Accounts Personal Expences, and House=keeping, are supposed to be supplied from a diffe=rent fund; where that is not the case, such Accounts must be formed, and they will be closed by Proffit & Loss account.

Two Errors have been purposely made to shew the method of rectifying such Accidents without erasure; In the Balance account, the Team Account on the Dr side is posted £342.17.8. whereas in the Journal it will be found only £316.17.8, this being only an Error of the pen, which affects no other Account it is sufficient to write off on the Credit side of the said Account. By Error in posting Team Acco.t p contra £26.-- which puts the mistake to rights.

The other is a more considerable mistake, having its origin in the Journal entry, as thus the Remainder of the manure on hand valued at £70.3.8 has been twice entered, the first time at Journal folio 9

and

and afterwards at folio 13, this must be rectified by a contrary Journal Entry, making Manure Account D.r to Balance £70.3.8 and then this Entry being properly Posted the Error will be set right in both the Accounts.

It hath been premised in the introduction to this Work that the scene of Business was merely imaginary, and therefore some degree of latitude was claimed for the several sums ~~in particular~~ affixed to the supposed plan of operations; Nevertheless possibly it may be observed that this ideal Balance gained is much more than common occurrences warrant, in reply it is to be observed that no allowance is made for the innumerable accidents the Agriculturist is liable to; and throughout the Whole the Crops are supposed to be good; in the common course of Business, happy may that farmer deem himself who can close his Accounts at the end of the Year with only a deduction of Twenty five per cent, for the hazard attending his Occupation; The Merchant secures himself by Insurance from losses

By the Enemy, or the Elements; but who will insure the Husbandman from the ~~[illegible]~~ variableness of the seasons the lives of his Cattle, or fine Weather to cure his crops: another reason for the apparent largeness of the gain, is the supposed magnitude of the Potatoe crop, in the common mode of cultivation of that root, doubtless 800 Bushels per Acre is not always obtained; (tho there are not wanting testimonies to prove that much more hath been often raised,) ~~perhaps~~ in the observations meant to follow on the cultivation of that ~~root~~ Fruit, it may perhaps appear that in a proper soil and wth proper management that quantity need not be despaired off; The idea of blending Beans with that Crop is perhaps a Novelty; accident pointed out the ~~utility~~ Hint, and experiment will soon decide upon the eligibility. it may be thought that both these plants being taprooted may rob one another of support this can only be determined by experiment - it seems that the Beans out toping the potatoes receives advantage from the shade of the latter keeping the soil cool and moist.

# Observations &c.

Among the many valuable Crops which late improvements in agriculture hath introduced to the knowledge of the practical Farmer, perhaps Potatoes may be considered as one of the most beneficial, and being also one of the latest, it is no surprising that the cultivation seems not at present to be brought to that degree of perfection to which our farmers have attained in other roots ~~which~~ a longer practice hath made them better acquainted with; Nothing so plainly speaks the want of knowledge of the Perfect mode of Cultivation of this plant as the very great difference we find in the Quantity produced at different times and places.

Every Attempt therefore to throw light upon this subject should at least be received with candour; if the following observations on the properties of that Root, Fruit, or

on what the Writer considers as the best mode of Cultivation,
and on the application of the produce to the purpose of
feeding farming Stock, drawn from some experience
and long attention to the subject, shall be found of
any use, his intention will be perfectly answered.
Potatoes differ from all other Roots cultivated by the
Agriculturist in this particular; they not only require
a rich sub-soil from whence they are to draw their
nourishment by the root appointed for that purpose:
but there must also be a top soil properly adapted to the
purpose of admitting the fruit bearing fibres to ex-
-pand themselves, giving room for the formation of
the embryo Bulb or Fruit, under the covering of the
upper coat of earth, which merely serves as a Matrice
wherein the fruit is brought to perfection, being nourish-
-ed from the Mother root by the juices conveyed by what
have very properly been termed by the ingenious and
indefatigable Dr Anderson) the umbilical fibres;

hence it must be evident, that the vigour of this plant depends infinitely more upon the richness of the under Strata, than it does on that of the top soil; this last is only required to be in such a state of tillage and porousness as freely to admit the expansion before de=scribed, ×

Upon this system the following mode of cultivation is recommended,

It is considered that where the soil is well adapted to this ~~root~~ Fruit and that plenty of manure can be had, the Quantity of setts or plants can hardly be too many. many experiments have been made to ascertain whether whole Potatoes, or part of Potatoes are best to plant; the Writer knows by experience often repeated, that large cuttings are much superior to small, and is very much inclined to give the preference to whole Potatoes of about two ounces weight, only taking the precaution of cuting out the clusture of little eyes at one end.

× Dr. Anderson's course of experiments upon Potatoes in the 4th Vol of the Bath Society's papers gives much information on this subject

× It is not meant here to say that the Richness or Poverty of the top soil has no effect whatever upon the fruitfulness of this plant. But that the Nourishment is chiefly drawn from the under Strata

It has generally ben considered, that the lighter the soil went to a sand the better it is for this plant; but this is by no means clear; it is true an untilled sandy soil will produce a greater crop, than a heavy one in the same situation; but it may be observed very light land seldom yields a meally Potatoe, and always in a Wet season yields a Watery one; the summer 1792 a remarkable Wet one, in a very light sandy soil in the County of Surry, not a Potatoe was produced fit to be eat, whereas upon a strong clay in Hartfordshire manured with coal ashes very fine meally Potatoes were raised.

The soil to be recommended is therefore by no means too light, a heavy retentive clay is not desirable, but it may be found a stiffish soil rendered porous by good tillage and Manure properly applied, will yield an abundant crop and of better quality than quite the contrary. a wet soil does not suit the Potatoe, but as it most commonly happens that We have as many dry seasons as Wet, even such is preferable to a hot burning soil, and the more so as most Wet soils may be laid dry

by a little care, in the mode of cultivation now intended to be recommended they will effectually be so——
The soil to be desired, is a deep, rich, free, hazel loam, such with plenty of manure and good tillage, can scarce ever fail of producing abundant crops.
The two great enemys Potatoes have to fear, are Frost & a critical ~~drouth~~ draught at the time of their first vegetation; the season must then intirely regulate the time of planting, a very slight frost will do them much injury, and if it penetrates deep enough into the ground to reach the plants will destroy them; therefore it may be advisable where it is convenient to plant early, to bury the seed deeper than common, the better to secure it; a very dry season will sometimes prevent the plant vegetating, perhaps there is no other way to remedy this, but to recover the beds with a fresh coat of earth, for those reasons it may be considered that at all times it is safer to cover the plants deep than to suffer them to lay too shallow in the ground.
Another Enemy is the decrease called the Curl, which has of late Years appeared among this Fruit, and it seems the cause is not yet discovered, possibly it may be owing to

Defective seed, or planting the same kinds too long —
Let therefore the best and fairest fruit be chosen for plants and by no means use them for this purpose beyond the Second year; those who go largely into this culture may always obtain a supply of seed only one year old, by taking the following precaution; Purchase every year as many Potatoes of an approved good kind, which have been raised upon a soil differing from your own, as is judged will yield the quantity of seed required for the next years Planting; and perhaps if these are planted nearer together, and somthing later than common, and left in the ground until perfectly ripe, a greater quantity of proper size plants will be raised & the decease of the Curl may be avoided.

Perhaps Farmers in general who are not apt to be sparing of seed in other crops; do not plant a sufficiency of Potatoes; this is a very sociable Fruit and is fond of much company, if the soil is in good condition, more than the usual quantity may be planted to advantage, for if by allowing 10 Bushels of extra seed per acre, the crop is only encreased 30 Bushels, it certainly is a gain of 20 for only

a little Trouble extraordinary; the Rent, Tillage, Manure &c^a is the same.

We will then suppose the Cultivator in possession of a soil proper for Potatoes; that it produced the preceding Year a crop of grain, that it has been Winter fallowed and ploughed as deep as the soil will admit × and is early in Spring in a condition to commence our operations.

Let this land be harrowed down level, if a stiff soil and necessary, it should be well roll'd, then with lines lay it out in Beds three feet wide #, with an interval of one foot six inches; upon these beds spread a coat of rite rotten dung, at the rate of Twenty four Cart Loads of 36 Bush^s each per acre for the whole field: let this manure be carefully turned in about 5 inches deep if the soil permit and will covered, and that it may effectually be so, let a man look over the beds to rectify what the plough has left defective; upon these Beds place the plants, that is whole Potatoes weighing upon the average 2 oz (or in case such cannot be procured in sufficient quantities cuttings of equal weight, taking the usual precaution if cuttings are used, not to plant them till some time after they have been cut, that the part wounded may be healed) at the distance

× The Potatoe plant has a tap root something like a Bean and fibrous the deeper the soil is stirred the deeper the root will penetrate and the more Fruit bearing fibres will be thrown out consequently the more the produce

# the width may be regulated by the depth of the soil if that is deep four feet is not too much

of six inches from the outward edge of the Bed, and twelve from plant to plant, thus each bed contains three rows wide, and every Yard in length will have nine plants; as a yard and a half square including the interval is appropriated to that number, it is 29000 plants per acre or at 56 lb to the Bushel 65 Bushels × before ~~[illegible]~~ the plants are thus placed, a quantity of dry litter of any sort must be strewed, on the Beds, ~~[illegible]~~ ~~the Potatoes~~, Old thatch, Wheat stubble, Bean or Potatoe Haulm, Fern &c.a may be used for this business, the only rule to be observed is the stronger the Land, the stronger this covering ought to be, clippings of Quick hedges, or the young twigs of Trees would be good in stiff land; it will be understood that this is not designed with a view to ~~promote~~ encrease fecundity; but to promote the expansion of the umbilical fruit bearing fibres, which require in their tender state a conductor of this kind; in New countrys where Potatoes are generally planted among the roots of Trees, it is curious to observe how those fibres will vine-like follow a small root, and deposit the Potatoes underneath ~~the roots~~ in such a manner that they can not be taken up, without

× in a stiff Clayey soil there is no Occasion that the first covering should be reduced perfectly to a fine tilth, if some small round clods remain unbroken, they will encourage the expansion of the fibres required

removing the root; upon ~~the carving~~ the Plants without disturbing them, the earth out of the intervals is to be shoveld, thrown on as lightly as may be to the depth of 4 inches or more as circumstances ~~shall~~ direct; when this is done, turn with a plough a pair of furrows back to back in the intervals, to prepare fresh mould to recover the plants three inches deep, this must be done expeditiously when they are all fairly above ground and lay flat about the size of a crown peice,# no doubt some weeds may appear among them but they most likely will be so checked by this second covering, that the Potatoes which will now grow vigourously, will smother them; should any come up with them, let them be cut off with a pair of Sheers; on no account disturb the soil with a Hoe, nor suffer either man or beast to step upon the beds, for the soil cannot lay too light, while the Umbilical fibres aforesaid, are making their shoots,* after this nothing more is requisite unless proper attention to keep out cattle, until the Haulm is begining to wither. ✓ {here follow a page marked ✗ at the begining of this Book —}

By persuing this mode of culture there may with great moderation be expected a return of fourteen for one, or about 8 Hundred Bushels per acre besides the seed.

# this will commonly be in 4 or 5 Weeks after planting

* this last operation leaving the sides of the Beds nearly perpendicular they will in dry weather carve in to prevent which with a double mold Board plough strike a deep furrow in the intervals

✗ the second covering cannot be into fine a tilth and therefore pains should be taken between the first and second covering to render the soil in the intervals in good condition

The method here recommended differs very materially from what used to be (and possibly may be now) the custom in Essex; some years ago, most of the Potatoes then consumed in and about London were grown in the Parishes of Ham, and Ilford, the universal practice was to plough a dunged lay about six inches deep and with a dibbler, whose end was formed much like the top end of a Boys nine pin, make holes about 9 inches apart on the top of every furrow, by forcing in the dibbler by the power of both hands and one foot, the machine being made for the purpose; Women or Boys followed to drop the cuttings with two eyes in each, into each Hole, then came a pair of Harrows to cover them, and lastly before the plants appeared above ground a horse hoe skim was run over the ground to cut up the weeds nothing was wanting but a heavy Roller to compleat this curious process; the only chance the poor plant had was from the elasticksod as far as it could resist the pressure of so much trampling, there was little probability of the plant ever penetrating the soil lower than

than the hard tract made by the plough under the furrow turned, the Writer has planted many acres in this mode, and his crops were accordingly.

But to return. It should have been observed when the young plants are fairly above ground and you are about giving them the second covering, if it is thought proper, there may be placed between every row of Potatoes a row of Garden or Horse Beans ~~[illegible]~~ four beans in a row across the Bed the covering will be a proper depth for them ~~between 2 and 3~~ about four inches, they will flourish among the Potatoes and soon out top them, & it is believed will do them no injury, and add very considerably to the value of the crop, mere accident pointed out the hint, and there the beans were evidently much superior bearers among the Potatoes than some planted with great care by themselves in rows near adjoining, nor could it be discoverd that the Potatoes were a worse crop upon that account, the hint certainly is worth a trial #

It is recommended to be careful to preserve the Potatoe ~~[illegible]~~ haum

~~# of Mazagans this will take about 2 Bushels of seed for acre.~~

# perhaps it may be better to plant the Beans at the same time as you do the Potatoes but not too deep. they will bear covering and may be more out of danger of being overtopd by the Potato Haulm or

for a purpose that will be hereafter described, therefore when it is properly withered, × ~~[illegible]~~, let a man with a short sithe walking in the intervals cut off the haum, and forming it in Wads leave it to dry, care being had to turn them as Occaision requires, if dry before the Potatoes ~~[illegible]~~ can conveniently be ~~[illegible]~~ taken up they must be carried to Waggons at the end of the beds, and stack'd in a convenient place, some judgement is necessary to determine the proper time for thus cutting the haum, which must not be done if there is a probability of the Potatoe encreasing for the moment the haum is cut, the ~~vegetation~~ encrease of the root ceases.

If Beans have been sowed among the Potatoes it is understood that they have ripend and are pulled before the haum is cut, they may be set up to dry in the intervals, Various methods are taken to preserve the Potatoe crop from Frost an enemy to this plant in all situations; In Essex they keep them in Barns and Buildings well lined with Straw and covered over with the same { if it is thought necessary to have the Beans planted earlier than the last covering of the Potatoes they may be raised in another place and transplant them on the Beds and perhaps

× The encrease in the Bulk of the fruit is chiefly after the Haum has done growing and it continues perhaps When that is withering so that this business must not be hurried by any means

in Lancashire a much colder climate, they only make a hole in a dry situation and lining the hole and covering the Potatoes with straw form a ridge of Earth over them with what came out of the Pit. perhaps either of those methods may do in moderate Winters, but in a very severe one such as we sometimes experience in this Country it is conceived there would be a risk of spoiling the Whole parcel, neither is this last way convenient where they are consuming daily.

a much securer method such as is practised in colder climates with success is as follows.

In a dry situation convinient to the place of consumpti=on, mark out the ground as large as required, then dig out the soil below the surface four feet, upon the Banks of this pit form solid Walls of Sods four feet high, and three feet thick, except at the south end where the Wall must be six feet thick, this will make the inside Eight feet high. and should be lined round with old plank or ship sheething to prevent the Wall and sides crumbling in, peices of Wood may be placed in the Wall to fasten this lining too, In

as Beans will bear Transplanting and the trouble is not much it may be advisable to do so immediately after the second covering which will effectually secure them the start of the potatoe haum.

the South end must be placed double doors, that is, one on the inside level with the Bottom, and the other on the out side level with the surface, with steps down in the passage, the doors must be four feet high made to shut close and the Passage lined with boards#, let the Roof be tripped all four ways, the Rafters extending to the outside of the Walls, cover the rafters with any old Boards slabs &c. over them a good covering of Straw or any litter, and then cover the Whole with a thick coat of earth sufficient to turn the Wet, which will more effectu-ally be done if the roof is turfed or grass seeds sown; to preserve the Walls there may be a Bank thrown up against them the slope of which continuing in a line wth. the pitch of the Rafters will make a regular Roof from the ground to the ridge; not much expence (more than labour) is required to Build such a cellar and it will answer the purpose in any climate; When the Potatoes are placed in this cellar they should be put in very dry, and the opportunity of fine dry warm days should be taken to open the doors to give air, and if necessary they should sometimes be turned over.

# it is a good precaution to make a drain out and put some loose Boards at the bottom.

another way of preserving them where there is plenty of Barn room, is to make cellars in the Bays, with a way to communicate therewith under the Barn floor, so long as the Bays are full of Corn or Straw these will be frost proof.

Having thus provided the receptacle for them, it is time to return to the field to gather the crop; the haum and Beans if any being previously carried off, the best way of doing this is to stand in the interval and with a machine made of Wood somthing like what is used to scrape up the mud upon Turnpike roads, about 15 inches wide and four inches deep, brought to an edge, with some teeth like a hay rake fixed in the head contrary ways to the edge, with this when the edge is turned downwards the earth will be drawn from off the Potatoes into the interval, and occasionally turning the instrument with the teeth downwards, such Potatoes as are not laid bare by one operation will be raked out by the other, Boys will follow upon the Beds and gather the Crop into heaps when they have laid some time to dry; should any be left a Harrowing will bring them to sight. ×

× Since this was written the author, has formed the idea of a machine which will at once take up the crop, separate them from the soil and at same time leave the beds in a proper condition, so receive the wheat seed. but as yet the want of experimentary this contrivance is the reason it can not here be described.

should it be wished to ascertain the Quantity, the most ready way to do it is in the field, and Weighing is much more expeditious than measuring, there are Portable Wheighing Machines whereby the load may be weighed in the carts, which carries them out of the field.

as Wheat is supposed to follow this crop the land will soon be in proper order to receive the seed, this is a Business in which every man will follow his own practice. therefore nothing need be said on the subject, except that very large crops of that grain are found to succeed a Crop of Potatoes. these tho they require plenty of Manure do not exhaust the land, on the contrary they render it fit for the reception of the Noblest crop, nor perhaps can there be any objection to the alternate succession of these Crops. #

NB many people are lead into an error, in the cultivation of the Potatoe, by conceiving it to be, as it is commonly called the Root. Whereas the part we eat, and which we know by the name of Potatoe, is in fact the fruit; ~~the Root~~ that which yeilds nourishment to the Whole plant is a fibrous lap root, and draws its strength from the soil below that, in which the fruit is brought to perfection for want of one more proper, the word Fruit is used but call it what you please it certainly is not the Root. See Note to the Post script

# notwithstanding the Angry observation of a certain Reviewer in april 1793. the Practical farmer will be convinced Potatoes are not an exhausting crop; it then apertain they are the most so of all crops

# On the use of Potatoes as a food for Farming Stock.

One of the greatest objects a Farmer should have in view, is the consumption of as much of the produce of the land as possible on the premises, with the intention of raising the greatest quantity of Manure.

Perhaps there is no produce that stands in a more respectable light for this purpose, than that in Question.

Horses, Milch Cows, fatting Cattle, Sheep, Swine, and even Poultry are fond of them. and to all they are most nourishing and wholesome; milch Cows in particular do very well upon them, and yield a great increase of milk superior to most Winter food; there are few crops that can compare with them, none that exceeds; and if they only prove worth six pence per Bushel for the purpose of fattening Cattle, considering the great quantity obtained per Acre, they may be said to stand unrivaled by any Produce known to us at present in the capacity of a Fallow Crop.

But it is conceived that to all kinds of Stock (except perhaps to milch Cows) Potatoes are more beneficial when Cooked Dressed in some way, than they are when given in a crude state; to milch Cows they are said to be particularly good when given Raw; but it may be suspected even to them they would be more agreeable if bruised into a grosp pulp, because the natural juice of the Potatoe might be still preserved to them, and the inconvenience of a sore mouth always occasioned by biting the hard potatoe, would be avoided.

For other species of Cattle, especially Fattening Horned Cattle, perhaps the nearer they are brought to a Farinacious state, the more advantageous they may be found; to effect this We know of only two ways, that are Boiling, and Baking, either of which in the common way are tedious, troublesom, and Expensive, and this may be a principal cause why Potatoes are not more frequently applied to that use, than they have hitherto been.

To point out how these two operations may be performed, in a readier and cheaper manner than hath hitherto been done, will now be attempted.

The objection to Boiling in the common method is, that it requires much labour, is tedious, and consumes a great quantity of fuel; added to this it makes the Potatoes sodden and watery; to remedy these complaints, Steam Boiling is recommended, this is not only performed with less trouble and expence, but the Potatoes are rendered more dry than when soaked in so much Water.

For this purpose a large Back or Vat must be provided, no matter how large or what shape it may be of, if it would contain five hundred Bushels it would be not the more difficult to Boil; to this Vessel must be fitted a false Bottom perforated with small holes, which must be placed about nine inches above the bottom of this Wooden Vessel, supported so as to bear the Weight of the Potatoes, never the less in such a manner as to admit a free circulation of the Steam

underneath; this Vessel must have a cover fitted close in which must be a small Vent to let off the Steam. The Back being placed upon a platform, raised about four feet above the ground in a convenient Building, Let there be in a shed contiguous thereto, an Iron boiler set in Brickwork, of a size in proportion to the wooden Back#, with a fire hole underneath, in which it is proposed to Burn any kind of Rubbish as it comes to hand, such as Weeds or any other Vegetable when dry, the Potatoe haum has been saved with a view to this service, and will supply abundant fuel to a double advantage, as the Ashes collected from Vegetable substances of this kind, Potatoe haum more particularly, contains a vast quantity of salts, which when kept dry form a most valuable top dressing by themselves, or add very much to the richness of a Compost, this Boiler being somewhat in the shape of a Bell inverted must have a close cover terminating in the middle in a pipe not much unlike the head of a Still, which being carried through the partition into the Back under the

# an iron pott containing 50 or 60 Gallons, is large enough for any quantity

False bottom, conveys the steam therein, ~~which~~ dispers-
-ing it self throughout the heap of Potatoes above, will
quickly boil them in a much superior manner to
the common method; as the Steam will condense into
warm Water, a waste pipe may be laid to re convey the
same from the bottom of the Back, into the Boiler, this
will in some degree supply the evaporation, what more
is necessary must be very gradually supplied by a small
pipe through the top of the Boiler and this supply is
necessary to be of warm Water, that the Boiling may
not be checked, which it will be by a sudden admission
of Cold Water, The Whole apparatus is simple and
can not cost much, and there is little doubt but the value
of the Ashes obtained will more than repay the cost of
the fuel#, experience will shew when there is occasion
to wash the Potatoes, for it is not advisable to give them
to any stock with dirt about them.
To such as prefer Boiling this Vegetable to Baking,
perhaps a readier and cheaper method than the
above cannot be pointed out, But it will perhaps

# The quantity of Fuel necessary, if the Boiler is properly sett, is much
less than many people would suppose

be found that notwithstanding Baking is attended with more labour, as the Potatoes may generally require to be previously washed, it is still the best way. It may be performed in the following manner, suppose an Oven erected of a proper size, upon the bottom of which there should be partitions longitudinal, made of Bricks set on the edge, at the distance of 2 feet one from the other, and so formed that the ashes falling into those intervals may be easily drawn out at the Ovens mouth when required, across these Walls which may be about 16 or 18 inches high, small Iron bars must be placed so close as to prevent the Potatoes falling through (none but those of a tolerable size need be used for this purpose the smaller may be applied to other Uses) This oven may be heated with the same description of fuel as intended for Boiling; the ashes will fall through the Bars into the intervals above described, and remaining there while the Potatoes are baking, will by their heat accelerate

the Business so much, that possibly once heating may Bake two batches, whoever is at the trouble of mak=ing the experiment will find the Baked Potatoes approach nearer the quality of Flour, than even the Steam boilded, and it is conceived the nearer this ~~xxx~~ Fruit is brought to that state the more nourishing the food must be and possibly the more agreable to the cattle fed therewith.

For Cows it has already been mentioned they are supposed to be best given in a raw state they may easily be suffici=ently bruised in a common Cyder Mill

For Fattening Horned Cattle perhaps no method can exceed that of Baked but here it is recommended to give them a slight bruise and if a little sprinkling of salt was thrown over them the Cattle might relish them better, at first they will thrive well upon Potatoes alone, towards the finishing of them some Bean Meal may perhaps be used to advantage, at all times they should be given as fresh Baked as conveniently can be, and rather warm then cold in the Winter season.

Sheep may perhaps like roots do best upon them raw except it is intended to fatt them, and then the same method may be pursued as with Oxen, only that there may be no need of the Bean Meal.

Working Oxen will do exceedly well upon them given on the same plan as the fattening Cattle only on a less Quantity.

at all times it is understood that Horned Cattle feeding upon any kind of Root, require some Hay or Straw according to their conditions.

Swine feed most greedily upon them, in any situation the best is either Baked or Boiled as may suit, It is said these animals never thrive so well as when their food has acquired a degree of Acidity if that is the case they may easily be made an ingredient of the Wash but but to fatten them they should be given Baked and near their finishing require a mixture of oat or Barley meal

Poultry will eat them either boiled or Baked when Cold when quantities are kept they will save some Corn.

Horses may be supposed to do worse upon them than any other Stock, they will certainly eat them but to how great advantage has not yet appeared, possibly they have not been tried when Baked; in the North it is no uncommon thing to feed Horses upon Barley loaves, perhaps a few experiments might prove Potatoes to be likewise a good food for them, when the best method of preparing them ~~is~~ shall be discovered.

Some may object to the expence of Fuel either for Boiling or Baking but when it is recollected that all sorts of Weeds, and Rubbish, will by these means be converted into very rich manure by the ashes, and in many situations near Commons large quantitys of Fern may be procured for the purpose, any objection of that sort will be done away.

It is well known that the London Cow-keepers are at vast expence in procuring Turneps for the Winter food of their Stocks, were they acquainted with the good properties of Potatoes for that purpose perhaps they might save money and their customers be supplied with a better tasted commodity

Vide Postscript

NB. In the cultivation of Potatoes, the question is not how to raise the greatest quantity from a given weight of plants, whether they are used whole or in cuttings. But the desideratum is, how to raise the largest neat crop upon a given quantity of land; after deducting the seed used, if in the method now recommended, the quantity of seed proposed viz.t 62 Bushels, shall appear uncommonly great, it should be remembered the crop is expected to be in proportion: and if the same quantity of seed, planted in the usual way, on two Acres, produces no more, than can be thus obtained from One; there certainly can be no doubt which method should be preferred.

In the preservation of ashes of all kinds for manure, there is a necessity of keeping them from washing rains, or running water; Wood ashes and those obtained from any Vegetable, will become stronger and collect more salts, by being kept six months under cover, guarded from Rain and from damp ground, but exposed to a North East aspect. — Sea side Borders ashes (as they are called) kept some time in the like manner will acquire double the virtue they possess, if used immediately.

# On Gypsum as a Manure

The only fossil manures in use in England are lime, marle, and chalk, the first is much the most general as being more commonly attainable, but it is in many places dear, and some lands it does not suit.

Marle where it is on the Premises is certainly a noble amend=ment, but the quantity required prevents a long carriage.

Chalk is a fat soft lime, does well upon ~~clay~~ sandy lands but as there are many parts of these kingdoms where neither on. or the other of these articles can be used to any advantage; it may be thought useful if another mate=rial can be introduced at a ~~little~~ small expence and so easy of conveyance that all parts may benefit thereby.

Gypsum or what is commonly called Plaister of Paris has long been used in America for this purpose, the Farmers about Philadelphia are well acquainted with its virtues and make much use of it, tho they import it from a distant part and some even from France.

The method of using this Fossil in America is as follows
Six Bushels is judged a sufficient quantity for a
Statute Acre, but it must be reduced to a powder as
fine as flour; this will easily be done by first breaking
it into small lumps and then grinding it in a
common Mill, as it is of a soft quality there is no diffi-
-culty in doing it, the best mode of applying it has
been found to be upon Grass or clover leys, the effects is
not immediately perceived, generally not till the second
year, a new clover ley dressed with it early in spring
will not shew any effect in the first crop, the second
cutting will reap some advantage, but if the ley is continued a
second year very great benefit will be found, and the
succeeding Wheat crop will receive a full share of the
amendment, and even a fourth crop will plainly shew
where it has been spread; some people will doubtless
be surprised that so small a quantity of Powder as
six Bushels spread over an Acre of land, should have
such consequences, but the fact is so well established

by many years experience of ~~many~~ respectable Farmers in the Neighborhood of Philadelphia that it will not admit of a doubt; There are many parts of England that produces Gypsum and it may be supposed the quality is the same as that found in France, and in Nova Scotia, in the latter it is in great abundance and may be imported from thence perhaps as cheap as from France, having the advantage of being always found near the sea. at present the experiment has not been made but it is supposed that it might be delivered in any Sea Port in the North and West of England, or in Scotland, or even at London in Casks containing the quantity sufficient for an Acre ready prepared for about Forty Shillings; which considering how little bone dle it requires to spread upon the land and that the effects at least equal to a good dressing of manure it must be considered as a desirable acquisition in general, but more particularly to such Farmers as are not conveniently situated to obtain supplys of dung

The Gypsum is ~~equally~~ good for all soils except

such as are absolutely wet, or are liable to be overflowed, tho' it must be observed that it is not found to have so much effect upon cold stiff clays as upon any other soil. There is also an idea in America that within the influence of the sea air, it loses its effect but this perhaps may be a vulgar prejudice.

If it may be allowed to hazard an opinion, how this very small quantity of Powder can act upon Land, the Writer conjectures it may be by means of an attractive power, for it is frequently observed in Nova Scotia, in the parts where this fossil is found, that the Walls in certain situations built with lime strongly attract Salt Petre or nitre, & the lime in that country partakes very much of the quality of the Gypsum; again at Paris they have a considerable manufacture of Salt Petre, which is extracted from the Plaister and Rubbish of old Houses, now the lime where of this Plaister has been made, no doubt partakes of the same qualities, and even the Plaister of Paris it self is used for those purposes; If then this Gypsum has the quality of engendering Nitre, it must draw it from the air, which

we are told abounds with Nitrous particles; and also that this quality in the air is benificial to Vegetation; is it not then more than probable, that the benifit derived to the land upon the application of Gypsum is then produced; and this may serve to account why it requires time to take effect, why it is more benefit upon a hard surface than when turned into the soil; and why it does least good upon Wet Land, and lastly why it answers better spread in the Spring than in Autumn.

Should these crude suppositions, have any foundation we need no longer be surprised that so much good is obtained with so small a quantity; no doubt if ever this substance comes into general use as a manure in this Country, the enlightend Cultivators of Great Britain will not be wanting in experiments to ascertain, the best method of applying and the properest quantity to be used; how the Americans fixed upon the exact quantity of six Bushels is not known, but it is no ways improbable but different Climates may require a different proportion.

When Gypsoum is found in England there should be some experiment made to prove if it is a right sort, The French and the Nova Scotia, are of the same qual=ity, and have the same effect upon Land, both these when bake in small peices and put into an Iron pot over a fire will dispolve and bubble like boiling pitch and possibly that may be a criterion to try it by.

While we are upon the subject of Manure it may not be altogether useless to say a few words upon the vir=tues of Sea Weed, or as it is in some places called Sea Wreck; under this discription is meant to be includ=ed as well what is floating at sea, and drifted upon the shore, as that which grows upon the rocks and Stones upon the sea beach in various places; of one kind of this which is not much unlike samphire the Kelp is made where it is found in great quantitys, there is another sort upon which small Bladders may be observed not so proper for Kelp, but both make ex=cellent manure these Vegetate upon the Stones

(# continued this subject 14 pages further on at 46.)

# On Indian Corn or Maize as an article of Fodder –

Farmers frequently complain that land gets tired or sick of a long continuation of the same crops, and for this reason in some places it seems that Clover is getting into disrepute, how justly this complaint is founded is not known, but if there is cause for it, it certainly proves the necessity of introducing other articles to serve the important purpose of Winter Fodder.

In the more southern parts of North America particularly in the Carolinas they have little or no Hay, and they substitute the leaves and tenderest part of the Indian Corn stalks for Hay, this they call corn Blades, and make it a very good Fodder,

a Farmer in New England, in which, tho a more northerly climate, Indian corn ~~does not~~ comes nearly to the same perfection that it does in a warmer; ~~climate~~, foreseeing that he should be in want of Fodder, sowed a field Broad cast, with that grain, His Neighbours condemned him as a Lunatic, for it is

as much the custom in that country, as it is in this, to turn into ridicule, every thing that is new; however it soon appeared the man knew what he was about, it was not with the design of letting this crop stand to ripen, that he had sown it; but when at its full size and vegetation, in the most succulent state, he caused it to be mown and in every respect treated like Hay; the consequence was he obtained better than Three tons p Acre, of most excellent fodder, and had the satisfaction of turning the laugh on those, that had been at much pains to ridicule him.

Indian Corn when intended for a crop, is planted very much in the same way as We plant Hops, and the Stalks grow to a considerable size, which are a long Walking Cane; in the above instance being sown thinly, broad cast, they came to much less size, and consequently made better fodder; the Writer had this relation from the Person himself. who he believes continues the practice to this day. There is no Doubt but Indian Corn in this Country will come near enough to perfection to answer

such a purpose as this; and possibly may be found to answer in certain situations, more especially as it may be considered to all intents and purposes, as a Fallow crop, if drilled in Rows nine inches apart & hand hoed, which may be done at less expence than Turneps. The Seed may generally be purchased in London for about five or six shillings a Bushel, and being as large as the smale horse Bean, it may easily be calculated how much will sow an Acre.

The Grain is undoubtedly a very useful one, all kind of Cattle in America are subsisted upon it, Oxen are fatted, and Nothing makes finer Flesh; When ground and Boiled it is of great use in Family's, making puddings hardly to be distinguished from Ground Rice; and Mixt with Wheat flour makes a most excellent bread; it being planted in Hills about four feet apart and 4 grains in a Hill the seed required for an Acre is not much, and Forty Bushels is thought a moderate crop; if this Grain could be brought to perfection in this country it would be a noble acquisition: the sort raised in New England is of a more hardy

nature than what is grown more to the Southward, and there is a dwarf sort, raised in Nova Scotia, and Canada, which is understood to be still ~~not so hardy~~ hardier than that; Possibly either the last sort or the other might be Brought to perfection in this Climate.* The time of Sowing is in spring as soon as the frost is gone, which I dare by no means bear; in each hill they put a small Quantity of Manure and ploughing crop and crop between the Rows, either do, or shoved keep the land perfectly clean; a light sandy soil, such as great part of the American coast is, seems to suit it very well.

A Person of much experience in this grain in New England, visiting this country, gave it as his opinion that if the precaution was taken of saving the Plants under a frame, and transplanting them in to the field when there was no longer any danger of Frost, that Indian Corn might be brought to perfection here, and it really seems probable especially upon a Warm soil and situation, a small experiment would be easily made.

* Spring on his travels was no Maize grown in France North of latitude 45 to 46. but perhaps is not acquainted there are different sorts of that Grain the dwarf sort is grown in Canada. where the Virginia Maize will not ripen.

But upon the whole, whether or not Indian Corn can ever be introduced in this climate as a crop with success; there is no doubt, under certain circumstances when intended as a mere fallow Crop, and a quantity of Fodder is required, it may prove useful, but it certainly can bear no proportion with Clover.

of late Years it appears the custom of mixing Ray grass with Clover prevails more than it used to do, the time of these two grapes being in a proper condition for Mowing is so different, that there is no chance of having them both in perfection, at the same time, and it is well known if Ray grass stands beyond a certain time, it becomes of small value for Hay; in America they are much attached to Timothy Grass, or what is commonly called here Fox-tail, they sow it not only with their clover, but alone, with the first it does very far superior to Ray grass, and by it self it will yeald when fit to cut Three Tons per Acre, but this is not properly three tons of Hay, so much as it is that Weight of Hay and Corn, for the Oats (if the expression may be allowed) contain

so much seed, being frequently four inches long and round like a foxes brush, that they add very considerably to the Weight, it makes an excellent Hay much coveted by cattle, and also forms a good Bottom and upon Stiff land would it is imagined answer Well, but it is found not so favourable a preparative for Wheat as clover is and therefore when sown with the latter, the quantity should be small.

NB. The Observations upon {page 47 Canals, Farm Yards, Fences, Rot in Sheep} should follow here

and then continue the following Subject

# On the growth and Quality of Wool

This is certainly a subject of vast importance as well to the Landed interest, as the commercial of these Kingdoms or in other words to the Country in general, for it is hard to say when the distinction lays the Farmer depends so much upon the Manufacturer, and the Manufacturer upon the Farmer, that they certainly have but one and the same interest.

but When we see an author upon this subject speak of the glaring "absurdity of the Farmer being more attentive to the "Quantity of his Fleece than to the Quality," and looking "forward to that period when a reform in our mode "of Election and Representation shall restore to the Landed "Interest an influence and energy equivalent to that "of the Manufacturer"; may we not conclude this Writer has not been well acquainted with his subject. to say nothing upon his politicks; it is conceived that he is far from being right in his commercial maxim.

The great increase of late years in the demand for our Woolen Manufactury ~~was~~ such ~~that it~~ as advanced the price of British Wool to such a pitch that there became great danger of driving the Trade into other channels. and had the extraordinary demand for low priced Woolens which for some time past has been all over the Kingdom continued; there was not Wool enough in the country to satisfie orders which might be expected in the regular course of Business; indeed so far had the high price of Wool operated upon the Spanish market (no inconsiderable one) that the Merchants had meant to suspend their Orders for the present year.

When the increased demand for goods is such as to work up every fleece of Wool this country can produce, and that the Wool grower receives such a high price for his commodity that a very few years past he could never have thought of, where can there be cause for his complaint; Where is the absurdity of endeavouring to encrease the quantity of a Material, which he knows he shall have a market

for at almost his own price?
does not the absurdity rather consist in an attempt to counter act nature, may there not be some danger in the experiment, are we certain that our endeavours to improve the quality of our wool by decreasing the quantity, may not have the effect that in a few years we shall find we have lost the one, and have not gained the other?
Let the Lincolnshire, the Herefordshire, the South down, or the Norfolk farmer, turn all his ingenuity to mending each one their own peculiar breed of sheep, and content themselves with encreasing as much as they can, their flocks, and their fleeces: such as nature has fitted to their respective soils. There is a demand for all sorts; and he must be very unknowing in commercial affairs, who is to be told, that it is good policy to import a raw material to work up into a manufacture proper for exportation; was this not the case, what are we doing in the Cotton branch.
We can use all the Wool this country produces, and still want more; then certainly that more must be imported.
But says some people, grow better Wool tho you do not

grow so much, the Farmers will pocket more money
the Manufacturer of Fine Woolens will have the pleasure
of working up English Wool; and as to such as have
hitherto been employed in the coarse branches let them
get their Wool when they can.
such arguments we see held out to Farmers, but do such
reasoners recollect that fine Wool is imported to more
advantage than ordinary Wool can be, the freight,
carriage, package, and many other expences, upon im-
portation is as much upon a pound of Wool worth
Eight pence, as it is upon a pound worth three or four
Shillings, suppose it all to amount to a penny per
pound only, in one it is the Eighth part, in the other
the Forty second ~~only~~, a very material difference.
besides there is little probability, improve our breed as
much as we may; that we can ever attain to the superior
quality of the Best Spanish Wool; nor is it by any
means clear that We could be supplied with the
Quantity of low price Wool that would be required,
either so good in quality, or cheap enough in price, to

seems to us the continuance of that preeminence at all foreign Markets which this nation has long enjoyed.

From these arguments it may appear, that it is much better policy to encourage the augmentation of the growth of our native wood of every sort, which the different parts of this Island produces, and our cultivators will no doubt find their account more in so doing than in the ideal scheme of amending the Quality at the expence of the quantity; a plan that must certainly prove distructive to the bulk of our Woolen Manufactury; was it necessary here, there would be no difficulty in proving that the exportation of our low price Woolens is attended with more advantage in proportion to the amount, viewed in a national light, than the finer Woolen Manufacture, and at foreign Markets We stand much more unrival'd in the former, than We can ever do in the latter, for this simple reason, because We have the Materials cheaper, tho We have labour dearer than most other nations. if the reader will refer to the Introduction to the sixth Vol: of the Bath societys Publications he will find this subject treated of with candour & good sense

the present stagnation in the demand for Woolen goods tho it falls heavy for the time upon the manufacturer, not upon the poor for they are supported may be considered as a fortunate event for the commerce of Great Britain, Farmers will

endeavour to extend the cultivation of Corn, and the exportation will be encouraged by the low price which that grain will then bear, and the exportation will be encouraged by the low price which that grain will then bear, and the exportation will be encouraged by the low price which that grain will then bear

To these Miscellaneous Observations the writer will only beg leave to add one more hint.
it has frequently occured to him, how very remiss Farmers in general are in neglecting to secure themselves from loss by accidents from fire; there certainly are few occupations that are in more danger from that devouring element, every article and Building about them are combustible, and the carelessness of a drunken Servant may ruin an industrious family in half an hour; it is true the practice of Insuring against fire is more common among Farmers than it was some years since, but it is apprehended it is far less general than it ought to be, and even some Land Lords do not consider the great risk they run in this respect, not only in the value of the Buildings on their farms, but as the majority of Tenants depend altogether on their present crops for the means of payment of their Rent, an accident happening there to, ultimately falls on the Landlord

would it not therefore be a kind, and a prudent precaution in all Gentlemen, upon the Renewal of a Lease to have a clause inserted obliging the Tennant at least to insure on his crops in the Barns and Ricks, as much as the amount of One Years Rent, the expence is so very easy no one could object to it.

Finis

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See the Postscript at the End.

(# continued from 14 pages back.) (at page 32)

and if carefully cut off when at maturity, with a sharp instrument will continue to yeild successive crops; this sort contains much Alcaline, as well as sea salt, and is the best of manure; the drift weed is also very good, by rolling upon the shore by the agitation of the Waves, it is frequently mixt with much sand, but this does not render it the worse for the purpose; when it has had time to dry it may be found to make good bedding for Cattle. perhaps at all times it will be found to answer best, when it has laid in large heaps and undergone a fermentation ~~& become rotten~~ mixt with other manure; considering how easily it may be collected within certain distances of the Sea coast, it is a matter of wonder it should be so much neglected, as it now seems to be.

# On Canals

† to follow at page 38

Though inland Navigations, can not properly be consi-
=dered as an Agricultural Subject, still it may not be
altogether improper to say a few words upon that head,
as they have been invariably found when compleated, a
great advantage both to Land lord and Tennant.
Notwithstanding the opposition so frequently made to
Bills for this purpose when pending in the Parliament, yet
it may be difficuet to find, any dissatisfied people, when
the project is once compleated.
Perhaps it will generally be found the opposition proceeds
most frequently from want of knowledge of the nature of
Canals; many Gentlemen are apt to consider them as
attended with some of those disagreable circumstances, which
frequently are experienced on the Borders of Navigable Rivers,
liable sometimes to overflow their Banks, at other times to
the want of sufficiency of Water to float the Barges, the
consequence of either, is the detention of several Vessels
whose crews having in such situation no employment,
becomes great nuisance by the depredations they usually

commit upon the Gardens, Orchards, Hen roosts &c.; of the Neighborhood; that this is not uncommon on the banks of the Thames is well known: and the idea of this inconvenience is too often remembered, when the business of Canals is under discussion in Parliament.

Others oppose them because they intersect their Lands, and sometimes occasion a loss of time in being obliged to go out of the way in order to pass a Bridge.

and some there are who object to their passing near or within sight of their Mansions, as being disagreeable objects; nay it has even been said strong opposition has been made in a certain County because they incommode ~~his~~ hunting.

Happy it is for the kingdom in general, that no weightier arguments than such, and such like, can be produced against those noble improvements.

To the first it may be replied, there is a very wide difference between a Navigable River, and a well constructed Canal, the latter is never permitted to have too much, or to want water: being always kept to a regulated height, and consequently there can be no stoppage of Craft upon that account,

having no stream to oppose, or shoals to avoid, a much less number of Men and Horses are necessary to Navigate the vessels employed thereon; instead of six or Eight men, and ten or twelve Horses to a Barge on a Navigable River; Boats upon a canal pass peaceably along, conveying one hundred Ton wei.t of goods attended by a Man a Boy and two Horses without stop or impediment to themselves or the Neighborhood; Nothing can interrupt the passage but an uncommon severe frost, in all other cases it is a liquid High road, abounding with convenience to every Parish it passes.

But it is in the memory of many men, that as much or perhaps more opposition, was formerly made to Turnpike Roads, than now is making to Canal Navigations; and perhaps with as much propriety:# where is the man that will now say Turnpike Acts have not been of the utmost use to Commerce, to say nothing of their convenience to Travellers; As to the small inconvenience of intersecting the land, it surely cannot be put in competition with the many advantages, the Land holder, and his Tennant reaps, by such an easy and cheap mode of conveyance of Manure, Timber, Corn, Hay, Straw &c.a, besides provision is made or may

# about the middle of the present Century, perhaps the present opposers of Canal navigations may be the descendants of those Solomons and the disease may be hereditary

be made in all Canal Acts, for the Erection of Bridges
where ever necessary for the convenience of the inhabitants.
in penning these Sheets, the writer has more particularly
in his eye, an intended Navigation through Sussex & Surrey,
from the sea coast to the River Thames, much of which line
passes a deep clay country, distant from Turnpike Roads,
abounding with Oak Timber, and greatly in want of
those immense Magazines of Chalk for Lime and Manure, with
which the Hills bordering the beautiful Vale of Holmsdale
so much abounds: can it be supposed that Gentlemen
of property, and much good sense, can be so blind to
their own interest, and the good of their country in gene-
-ral, as not only to oppose, but to stir up a party to
oppose a plan, fraught with so much apparent utili-
-ty to a great extent of country, merely because it is
maniously conceived, it will be a disagreeable object
from the Parlour Windows: - generally speaking Water,
and more particularly that, on which a moving picture
is seen, is considered as adding to the Landscape
If there are any people in that part of the
Country so misinformed respecting Canals, possibly

the following relation, which may be depended upon as fact, may ~~have~~ some tendency towards setting them Right.

When His Grace the Duke of Bridgwater, the Father of English canals; was drawing near the completion of His most Elaborate undertaking, it was found, from a cause not at present recollected, that an insuperable difficulty presented it self in the line chalked out for the course of his canal ~~in~~ by the act of Parliament near Runcorn in Cheshire; and that no other course could be found practicable; except through the Park or Grounds of a Gentleman of large property, who then thought, as it seems some do now, that to have the Navigation surround his house at a small distance, would be a most disagreeable circumstance; much interest was it may be supposed used, to prevail on this gentleman to give his consent, that this grand undertaking might be compleat=ed, but in vain; some Years passed, notwithstanding ~~before~~ the horrid state of the road in front of the House, cut axletree deep by the Carts employed to transport from one part of the Canal to the other the vast quantity of Goods con=tinually passing ~~upon the Canal, together with the vast~~ thereon and the prejudice it was off to the commerce of the Country, ~~=~~

before, by means

powerful could be
~~By~~ some argument used by His Grace, His consent ~~was~~
~~at last~~ obtained; the canal was soon cut ~~at last~~ the
forming a Junction ~~with~~ between the two parts
length of a mile through the ground, at about the dis-
-tance of 500 yards from the House, Handsome bridges
where necessary were thrown over it, the ground leveled
to the Water edge; and now forms a serpentine river beauti-
-fully winding among the noble Trees which adorn
the place; the worker paped it some years ago with pecu-
-liar satisfaction; no sooner was the business compleat
but this Gentleman, who had with so much difficulty
been brought to consent, (as it was reported)
told His Grace that he
wished not have the canal removed for Five thousand
pounds.

That canals are the means of the improvement of land,
and that they are a great advantage to commerce, has
always been acknowledged, where ever they have hither-
-to been made; They are also to be considered in a
political light, as a National benefit, especially if
the argument is well founded, that too many Horses
are kept in this Kingdom, the fact certainly is, which
the exister of the present Observations has witnessed;

that two Horses conducted by a Boy & a man to steer, and
Duke of Bridgwaters canal more than forty Ton weight of goods,
and that, faster than any Broad wheel Waggon travels:
now at the usual allowance of half a Ton per horse besides
the carriage, that Quantity would require 120 Horses, and
30 Men; what an astonishing saving! is it necessary after
stating this fact, to take up the Readers time any longer
in defence of inland Navigations? #
One quotation, however, is ~~[illegible]~~ wished, to be added from an
Author of great Reputation — speaking of the Canal
in Staffordshire he says
Notwithstanding the clamors which have been raised
against this undertaking, in places through which
it was intended to pass, when it was first projected,
We have the pleasure now to see Content reign universally
on its banks, and plenty attend its progress. The
fields which before were barren, are now drained, and
by assistance of manure, conveyed on the Canal boats
are cloathed with beautiful verdure: places which
rarely knew the use of coals, are plentifully supplied
with that essential article upon reasonable terms:

# Collier who goes to Canals because they say Mr Lane is wrong, consider the expence of Land Carriage & Canal Carriage — Land Carriage 7 or 8 Horses 7 Men — Canal 5 Horses 2 Men — Land Carriage 2 Horses 1 Man — Canal 1 Horse 1 Man — Land Carriage 1 Horse

and what is still of greater public utility, the Monopolizers of Corn are prevented from exercising their infamous trade, the line of the Canal being through countrys abeundant in grain it affords a conveyance unknown to past ages, at present nothing but a general dearth can create a scarcity in any part adjacent to this extensive work."

Pennants journey from Chester to London

The Writer is sensible the cause of Canal navigations throughout these Kingdoms has many much more able advocates than he can be considered but it having been his lot to view many of the first Canals made, and to have had a more particular knowledge of that of the late Duke of Bridgewaters he could not refrain throwing in his mite towards convincing such people who oppose them merely at the request of their Neighbours that they are in fact doing prejudice to the Public How happy in reflecting that the eyes of the Legislature are fully open to the great benefit resulting from such Navigations as plainly may be seen by the number of such Acts past annually and the very few that have ever been thrown out.

a plain proof of the benefit Canals are at least supposed to be of, is that When ever a farm is advertised for Sale or to be let and a Canal is in the neighborhood, that circumstance is never omitted being mentioned as a recommendation

# on Farm Yards

Notwithstanding so much has been said, (tho it should seem to little purpose) upon this subject, a few lines it is hoped will be pardoned here; should this little tract find its way in to the hands of some professional men, to whom more voluminous Works are unknown. possibly they may find some hints herein, which hath hitherto evidently escaped their ~~Attention~~ notice

The principal use of Farm Yards are, a shelter for the feddering Cattle, a ~~place~~ for the reception, and for the preservation of Manure, how very defective the Yards of most Farmers are in the last particular, must be visible to every Man that Views them with the least attention.

That Water is a great convenience in such a Yard will be readily allowed, because it is conducive to the health of the cattle, that is sweet and wholesom Water; but that the Stagnat drainings of dung heaps, Hogsties, and Bog Stuff, is a fit beverage for any kind of Stock, will be with difficulty believed.

that such liquid, has much virtue as manure no one will deny, but it can not be pretended it is the better by being mixed with pure Element.

Where then is the good management in suffering this rich liquor to run waste into Ponds? and yet this most generally is the case in four fifths of the Yards in England; some there are indeed who joine upon this practice, and keeping their Horse Ponds free from such mixtures, ingeniously convey the drain of the Yards, Stables, Styes, Wash house, Scullery &c, into the Common Sewer.

Observe many dung heaps deposited on Wastes near the Road side, frequently there will be found copious Streams of rich high coloured liquid, draining therefrom, and finding its channel into the neighbouring ditch.

Notwithstanding [illegible] ally men will readily acknowledge, that in the richest part of the manure. sometimes indeed when the ponds above alluded to, by evaporation in warm weather become stagnate and turbid, there are people who will take the pains

to water their grass land there with, by which much good is done, but at the same time the dung is robbed of half its virtues.

The farmer who thus negligently suffers his manure to be washed away, ought no more to expect success, than the Brewer, who would suffer his ale to leak out of the barrel: manure is to the land, what corn is to a working Horse; deprive him of his Oats, and notwithstanding the expence of his Oats keep, little benefit will accrue from his labour, so if you suffer your land to want Manure you may expend labour and seed, but the soil like the horse will become weaker every year, until they are worked both are useless. Manure then may be considered as one of the Pillars of Husbandry, every spirited farmer, will use the most spirited means in his power, to obtain the largest quantity possible; and having obtained it, it must be considered as the perfection of bad management to suffer it to be washed away. ×

When a man takes a lease of a new farm, the situation of the Land as respecting this business, is not perhaps

× By this it will be seen that the Writer does not agree quite with Mr Tull he has however a high opinion of the Drill husbandry

often attended to; the precaution would be prudent ~~in~~ ~~him~~, to agree with his Land-lord, to form the Yards into the most convenient disposition, for the preservation of Manure; the expence might not be very great, but it is one of those conveniencys, few Tennants can persuade themselves to purchase at ever so little cost: the Landowner would find his advantage in doing it, were it only considered, as the securing means, to enable his tennant to pay his rent punctually. +

One principal advantage ~~in~~ gaind by a great plenty of Manure is, that when the land is once brought into good heart, a much less quantity of dung is sufficient to keep it up to that pitch; suppose a given Quantity laid upon an Acre of land in ~~high~~ tollerable good condition, and the same upon an Acre in a very poor state; the encreased produce it is apprehended will be much greater upon the first than upon the second: if so it certainly is the farmers interest to use every exertion to get his land into good Order as soon as possible; because his manure all the remainder of his lease, will go the further; will have more effect;

+ Has there a possibility of calculating the loss to the Nation occasioned by this Shamefull Waste of Manure the amount would be great indeed

It will frequently be found that common farm Yards lay with a considerable declivity, when this is not very great, the ground should be laid nearly level, by removing the upper side, by no means should the descent be continued to either pond, ditch, or any outlet; the proper shape of the Yard bottom should be something convex, that the moisture in the dung heap may drain towards the outward edges, here it should be stopped by ~~a~~ banks so formed as to encourage it to run from all sides to a particular spot, where a reservoir of some sort should be placed, either Tub, Back or Tank, into which all other drains whether from Cow House, Stable, ox stalls, Swinery, or the dwelling House, should also lead: but these drains are not intended to convey the rain water from the roofs of such buildings, that should be conveyed another way by a different channel; only the ~~urine~~ urine of the cattle, and wash of the House; for no other Water should be permitted to fall upon the dung heap, than what comes directly from the clouds; from this Reservoir, the contents may be by a Pump and a few spouts, conveyed to every part of the heap; and will be fully sufficient to keep it in a due State of Moisture

for promoting putrefaction, which an over abundance of wet prevents, and therefore it is not advisable to keep a pond at the bottom of the dung hile for which reason the Bottom of the yard should rather be convex than concave

Those large rambling yards, so frequently seen on very considerable Farms, appear badly contrived either for the well being of the beasts, confined therein, or for the purpose of raising rich manure; true it is, a great quantity of straw are in such yards trodden under foot, but the manure made thereby can be but of small value; There can be no comparison between it, and such as is produced from cattle kept under cover, regularly fed with plenty of dry fodder, well littered down, and that when sufficiently soiled, removed to the heap in the middle of the yard to be treated as above described and replaced with fresh litter: The straw will go much further, more cattle may be supported, they will thrive much better, and the manure raised if not so large in Bulk, will be many times the richer.

There are some instances of yards laying with such steep declivitys, that it is not possible to make the bottom in one level,

when this is the case, the same method may be adopted as is used in forming what they name hanging Gardens, which lay on the side of steep hills; the Yard may here be devided into two or three compartments, one below the other, each of which will easily be made of the proper form at the bottom, and a very low wall will serve to keep up the seperate banks, to form the trench into which the moisture will drain.

In the formation of such yards, it is necessary that the bottom should be made of some material hard enough to shovel upon, nothing for this purpose exceeds Chalk rubbish, when it is to be had; in want of that clay may answer the purpose.

A Yard formed on such principals does not need to be very Large, neither is there any necessity that the Barns should open into it; it should rather be encompassed with Cattle Houses, or sheds, Stables, Cow House, Swinery &c.; these being dung making buildings; the Barns and Hay Stacks should be contiguous, for the sake of conveying the Fodder to the Cattle, and the above Buildings should be so contrived

that it may be carried in, at the head of the Beasts.
a communication from the Yard to a pond of good &
Wholesom Water, is very necessary, in default of which
a large cistern and pump must be used.
When the Dung heap accumulates so much as to need
removal, it may be carried out to a convenient Spot, to
form composts with other Materials; and when this
is done the same precaution should be observed, to pre=
=vent the loss of the drainings, as is above recommended;
The Buisness of Forming Composts, especially if many different
materials are used, requires some consideration.
Nothing should be included there in, that requires a
longer time in the putrefaction, than that of which the bulk
of the compost is composed: Potatoe halm, Bean Stalks,
Cabbage Stalks, Fern &c.; require double the time for that
purpose that many other substances do; a mixture of
such like will retard the whole mass from coming to the
perfection desired ie spit dung, at the same time;
if Chalk or Lime forms part of the Mixen, a layer of
earth should always preceed, and succeed them, and when
turned over for the last time, it would be well to make

the last or top course, of earth, ridged up like the roof of a house; when this compost comes to be removed for use let the Workmen pick it down with a Mattock, before it is sho=veld into the carts, this will help to blend the various materials together; and the same method should be observed whenever such a heap is turned, if it hath lain any time on the same spot the earth for ~~at least~~ perhaps near a spot deep will be found so empregnated with the virtues of the Manure, ~~and~~ that it will be as valuable as the heap it self, and may therefore be shoveled up therewith.

If your compost is intended for the amendment of a Stiff clay soil, let the Earth used in forming the same approach as near to sand as can be got, on the contrary if your soil is light and Sandy, use clay for the purpose

NB was it intended to make an intire new farm yard, the Area for the dung heap should be in the center, surrounded with Cattle Sheds Cow Houses Stables Swinery &c.a, on either side of these buildings should be placed the Barns commodiously situated for supplying ~~Buildings~~ them with fodder, the Hay yard convenient for the same purpose, the Rick yard near the Barns, thus all the fodder consumed would find the way, through those Buildings, to the Dung Heaps

on Fences

Dead hedges are such a continual expence to the Farmer, and such an eyesore to the Landlord, that it is wonderful they should prevail so much as they do; they are besides an incitement to idleness & pilfering; the mother and her well grown daughters so frequently seen with their bags of brushwood, might be much more advantageously employed at home, in knitting or spinning; the examples with the younger children and the encouragement too often given them to break the hedges, when they cannot find other wood, is only the first step in training towards the Gallows; Besides the expence to the farmer, many other inconveniencies arise, the damage done his crops by the gaps admitting cattle, at improper times, ~~and trampled~~, The time taken up in repairs, which might otherwise be employed to advantage; the ground occupied to raise thorns &c. for this purpose, and above all the advantage we or they suppose is found in these wide Hedge Rows which

in many places are kept purposely to supply fence stuff, forgetting that at the same time they are the harbour of every kind of weed, and thistles, most convenient to breed for seeding the land.

Was the advantages of Quick Hedges, or the manner of rais=ing them less generally known than it is, there might be some excuse for suffering so many evils.

It can hardly be expected that a Tennant will be at the expence of planting and securing a Young Quick, it is indeed more the Land lords Business; and it is an ex=cellent piece of Oconomy in those Gentlemen, who take the management of the whole Fences on their Estates into their own hands.

Tennants are very backward in making any permanent improvement on their farms at their own cost, even if they are convinced of the benefit that would arise therefrom during their lease, and the reason seems to be, the fear of an advance of rent upon that account on a future lease; it must be confessed, there is some foundation for their ob=jection.

But there are few Tennants that would refuse giving an extra rent, to be exonerated from the expence of repairing ~~their~~ fences, and of consequence from all the evils attending bad ones.

Suppose a Gentleman determined to undertake the New fencing of an estate; where dead hedges or worment Ditches universally prevails; the expence might be reimbursed by a proportionate advance in Rent.—

There certainly is no hedge so good as the White Thorn, nor any more easily or sooner raised, it will thrive in all soils, and if treated with judgement last for ever, becoming better and stronger every Year.

The usual method of making a ditch and planting quicksets on the bank, perhaps is not the most eligable, the objections are, it occupies too much land, and the quicks being planted in dead cold earth, do not thrive so well as they ought.

The method intended to be recommended is this, in the autum when the haws of the White Thorn are ripe let a sufficient quantity be collected and bury

them in a hole in a dry sandy soil, there to remain until the following Spring; mean time having cleared away the old fence, or pitched upon the line designed for the new one, enclose the ground with a double post and rail fence; or if the situation is such as to render ditches necessary, throw out the Bank on the contrary side of the ditch, to what the hedge is to be, then one line of post & rail will be sufficient, but care must be taken, let these guard fences be made of what you please, that they are sufficient, and wide enough apart, to secure the young Ditch from the browse of cattle.

Within this double fence, let a tract eighteen inches wide be well tilled, and kept free from weeds, if some rotten dung was turned in or any other manure it would be so much the better, and the land should be stirred as deep as the soil will admit — in the Spring when the seed weeds are destroyed, draw two drills at 6 inches apart and take the Haws from their hole, and strew them in these drills, same as a gardner sows his peas

Notwithstanding there may seem by this method, a loss of time, in thus raising the quicks upon the spot they are to remain on; it will be found they will thrive so much faster, than transplanted sets pitched out of the woods, that this apparent loss will soon be made up, the expence of purchasing Quicks will be saved, and a much finer hedge produced; it will be necessary to keep this plantation free from Weeds, and there should be at same time a small Nursery raised, out of which sets may be transplanted, in case of any failure from Mice or other accidents.

When this fence is fit for Plashing, that operation should be done with much care and judgement, the Hedge should neither be left too thick, nor too thin, a sufficient number of stakes, and the cuts not made too deep, it is not intended this business should ever be repeated, therefore the more care is required to do it once in a proper manner; the Hertfordshire Labourers are in general good hands at this Work.

By this time there will be a compleat fence, and therefore the Post and Rails &c. may be removed they will at least serve for fuel; the Earth thrown out of the ditch may be carried away to the compost heap, and all the future care necessary, is every autumn to trim these fences, this is easily done by a reaping hook, the man standing with his right side to the hedge taking a downward stroke, but it must be done with this precaution from the begining, trim the hedge in such a form that it will be left like a wedge standing on its head, with the sharp end upwards; the bottom ought not to exceed eighteen inches in thickness, tapering up to three or four inches at top, then all the ~~[illegible]~~ sprays in front and rear being lopt off, the others will be the more encouraged to shoot length way of the hedge, and interweaving into each other among the upright stakes, and plashed boughs, will form a fence as impenetrable as a stone Wall, when once reduced to this form nothing is more easy than to keep it so, nor done at less expence.

upon this principle a Hedge and ditch would only occupy, about four feet space, a Hedge alone only, about 1½, what a difference between this, and the land usually employed for such purposes!

What a contrast, would an Estate thus managed be, in a few years, to the appearance now so often seen of ragged broken fences, and large banks full of weeds, the very ground saved, would pay all the expence, for now the plough would work close up to the hedge, not an inch would be lost nor a weed suffered to shew his head

Besides the ornamental advantage derived by a gentleman, under taking in this manner the management of his fences; the opportunity given of leaving great Quantitys of Timber, is a serious consideration: Who does not know the depredations committed upon young Cattle, Where the Tenant has the direction of the Hedger; was an Estate so ordered a pound up to Sale there is no doubt it would at least fetch one years purchase extra upon that Account.

It has been said that the first expence of such an improvement, would chearfully be born by the Tennant in paying an extra rent upon that account, and so would also the annual Wages of the Hedge Warden. In fences so constructed little labour would be needfull to keep them them in Order, when once they were brought to perfection; and When any reparation was needfull, the Tennant has only to acquaint the proper person, and it would be immediately done.

NB In making the Boundary fences of either an Estate, or a single farm, perhaps a ditch may be necessary, but even in that case the contents of the ditch may be thrown beyond the line of the hedge; and afterwards carted away, this would be much preferable to planting the quick upon a Bank of such soil.

# On the Rot in Sheep

The Rot in Sheep seems to be one of the Evils attending Rural affairs of which neither the cause, nor the cure, is thoroughly understood; tho it perhaps is generally allowed to originate from some particular quality or situation of the pasture, of then the disease is caused by the food of the animal by a parity of reasoning a food of a contrary nature may either altogether prevent the disorder or at least work a cure

Already has British Agriculture been indebted to the Garden for more than one addition to her catalogue of animal food, and there can be no reason, why the number should not be encreased: It has been long understood that Parsley is ~~not only~~ a Wholesom feed for Sheep, which, indeed, nature seems to point out, for they are remarkably fond of it.

That this is no new doctrine will appear from the following quotation from a tract published 249 years ago in the 4th Vol of the Universal Magazine page 12

"It often happens that what is of great consequence to a nation may long pass unnoticed, till some remarkable calamity, or other striking circumstance, shall hold it forth to full view. Thus three successive very wet seasons, in which almost whole flocks of sheep have been carried off by the rot, might have pointed out the necessity of applying some efficacious re=medy or preventive to so great an evil, especially in a Country in which our commercial existence may be said in a great measure to depend on the welfare of our sheep; If the following hints, thrown out with this view, shall appear to have any merit," (the importance of the subject will plead an excuse for their appearing here)

"It is a frequent thing, in all misfortunes for people to think of a remedy for the present evil only, without considering how in future to prevent the like calamity. Thus, there are many prescriptions in books for curing the rot in sheep; but I do not remember any author who points out the means, which bids fairest for preventing it, yet as most of the diseases of sheep proceed from one cause, the effects of that cause being guarded against, their better health will be insured."

"I was brought into this train of thinking, by seeing in the second Volume of the Memoirs of the Royal Society of Agriculture at Rouen an information given to the society by M Dumesnil Coste, that he had prevented in most of his sheep, and cured in others, several diseases, such as swellings about the neck, running at the nose, resembling the glanders in Horses, Scab, and other eruptions on the skin, by the following easy Method"

"Having been informed that Parsley is a plant very beneficial to sheep, he sowed part of a field with it, in the pays de Caux, which lies on the British Channel, and in the same perfectly similar to England in Climate,

"When the Parsley was well grown, he sent his sheep into the field, where they were permitted to feed during a quarter of an hour, on eight successive mornings. The Parsley was then let stand to run to seed, to be given dry to the sheep during the Winter"

"The propriety of giving such warm diet at times to sheep will appear evident, if we reflect on the nature of the food given sheep in wet weather, and during the cold Winter months, especially in many situations, and

in inclosed countries, the Grass in these circumstances abounds in a raw watery juice; the vegetables being deprived of the warmth of the Sun, which enables them to throw off the raw unconcocted parts, a long continued use of this cold watery food impairs the digestive powers of the Sheep, notwithstanding the care Shepherds take not to permit them to go to feed till the cold morning dew is exhausted."

"The Chyle becomes imperfect by this means, and all the animal functions are impaired: in this relaxed state, Water is collected in the several cavities, and the glands of the Mesentery become obstructed. The Eggs of insects, which the sheep lick up among the Grass, instead of being digested, as in a healthy animal, here meet with only that degree of warmth which is necessary to hatch them, and so they come to life in the Stomach and intestines and being so small as to enter with the Chyle they are deposited in some of the bowels, and chiefly in the lives where they are frequently found"

The Writer is induced to make the above quotation because he does not know that this doctrine has been enforced

since the date of the publication before mentioned viz^t 1769 and is the more inclined to believe it has not, because no where is there to be seen, Patches of Parsley cultivated in farms for the purpose, some people may perhaps mix a small quantity of Parsley seed among that with which they lay down their Sheep pastures, but that by no means answers the purpose intended — this Herb should be given the Sheep at certain times medicinally, in proportion to the weather, or other circumstances; it will not be sufficient that the Sheep have recourse to it, in common with other plants.

For this reason it is wished here to recommend to all Sheep holders, more especially to such whose situations render them more liable to the distemper of the Rot, than others are, To cultivate a plantation of of Parsley for that purpose The trouble can not be great, at this time May 1^st there is in the Writers Garden a row of Parsley 18 inches high of such a luxuriant growth, that in point of quantity of food only, (not to mention the medicinal virtues), a small patch sowed in drills twelve inches apart would abundantly

answers the Farmers purpose; the seed of this row was sowed last summer much about this time, it must be observed this is a slow growing plant and does not come to perfection the first year, it will be best to sow it in Rows like Lucern that it may be kept free from Weeds &c., Parsley raised in this manner will be ready for use some time in april when green food is always scarce and consequently Valuable, it may be cut and given to Sheep in the common Hay rack, in such proportions as are judged necessary every morning before they are turned out of the fold; thus taking off the keen edge of their appetite, they will be less eager to devour that cold Watery food the author above quoted, supposes to be at least one cause of this distemper. #

Having taken up so much of the Readers attention on the subject of Sheep, it is meant to conclude this work with a few observations on Wool ——

# The society of Arts &c.a in London have many years since pointed out Parsley as a benificial food for Sheep, but it does not appear any premium ever was claimed for the cultivation.

# Post script

The writer of the foregoing observations submits with all deference to the consideration of his readers, the mode he has ventured to recommend of Cultivating Potatoes.
In the papers published by the Bath Agricultural Society there are many sensible Essays upon this subject, but none that seem satisfactory respecting the method of cultivation, so as to obtain large crops with any degree of certainty

Any one will readily allow, better crops may be expected on a rich soil than on a poor one; and therefore dung is always thought necessary for this crop, but some recommend long dung and some spit dung; both the writer has tried and sometimes both, without much effect; He once planted Potatoes in a Trench a spade width, 6 inches deep, the bottom covered with spit dung, on which the plants were laid and covered lightly with the earth dug out and afterwards earthed up, the crop by no means answered his expectation, as he now believes the dung did little service; this experiment led him to reflect that he had just been taking pains enough, to put his plants

out of the reach of the good soil, and sent them to penetrate into a hard bottom of sour earth,× from this time he resolved to take the advantage of the top soil, and began by laying the plants on the surface of land in good tillage, covering them with a hoe in hillocks; this method was found to answer much better labour was saved, and in wet seasons the plants were preserved dryer.

The good success of this method was the origin of that which he now takes the liberty of proposing as a more perfect form of culture

It must be obvious to every one considering the nature of this plant, that the manure ~~should~~ ought to be placed in such a ~~xxxxxxx~~ situation that the Root may receive all the benifit of it; as well might your Gardner put a coat of dung round his Peaches as to cover the Potatoe Plant with manure, and yet it is the custom in many places so to do, if indeed long dung is thus used it may have the effect of giving room for the fibres to expand themselves, but the root which is to support the plant can reap ~~little~~ no advantage thereby.

This Root like others strike downwards, and it seems most natural that, that soil into which we know it will ~~strike~~ penetrate

× the root of the Potatoe plant will penetrate a great depth below the situation of the seed of the Land is improper cultivation to permit it, and the longer this root the larger will be the crop

should be rendered by manure and Tillage fittest for the Recep=
=tion of the Root and nourishment of the plant, hence arises
the necessity of placing the seed upon the surface
different soils require a different management, but the more
light and Porous the earth lays on the plant ~~[illegible]~~, the more it will be admitted,
the Fruit fibres will be encouraged to shoot forth, and being
well supported by a good rich soil, the more numerous it
may be expected will be the produce.
What has been said upon this subject, is desired to be consi=
dered as hints, upon which no doubt many ingenious
Cultivators may and will improve.
If any thing contained in the foregoing sheets shall be
found of service to the cause of Agriculture the writers
highest ambition will be gratified.

NB as the writer may perhaps be Criticised for having used the term Fruit when speaking
of Potatoes instead of the common name Root he would refer to Johnson, who sais
Root is that part of a plant which rests in the ground, and supplies the
Stems with Nourishment
Fruit the product of a Tree or plant in which the seeds are contained
secondly . . . . . considered as taken for food.

Now if you open the ground While the Potatoe plant is growing you may take
away every Potatoe and still the Stems will continue to flourish consequently
they cannot be the Root of the plant
But they are taken for food, and contain the seeds (the Eyes) of future plants
and therefore are in this Work denominated Fruit