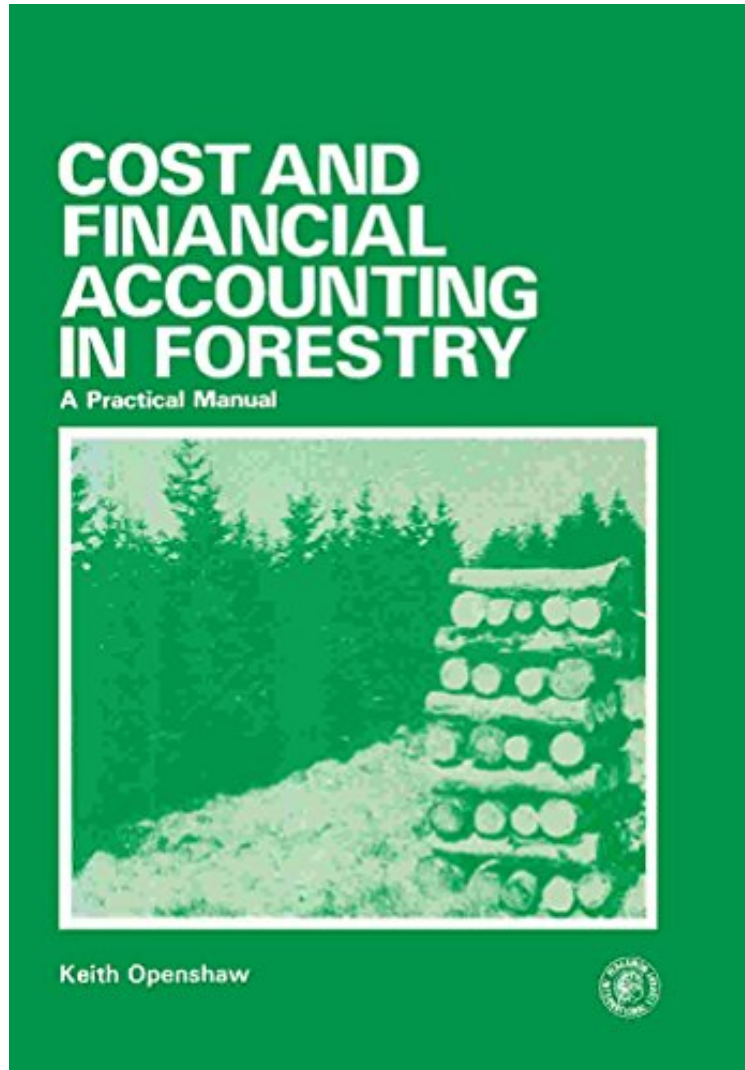


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Cost and Financial Accounting in Forestry: A Practical Manual

K. Openshaw

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Written for the forest manager, land agent and the forestry/rural economy student, either at the technical or university level, this book describes how systems of cost and financial accounting and financial yield may be built up, every step being illustrated by a series of interrelated examples. Financial accounting gives a precise view of a forest venture from year to year, whereas financial yield endeavours to show the profitability of a tree crop over its rotation. Cost

accounting probes into detail and is an essential management tool for budget control, profit maximisation and planning. It may thus be said that the book deals with an important and essential aspect of forestry