

towards finishing the crop, during the time the same is on hand, specifying the quantities of each product, with the length of time they were employed in it. The same account should also contain their *real* disbursements, for maintaining, and cloathing the servants and negroes, if any there be; also when the deceased leaves a number of small children to be maintained, until such time as a division can be made, the executor or administrator may, in case all provisions in the house were appraised, and returned in the inventory (which ought, always to be done) likewise make a charge for such expences, in that particular; but this allowance is not to be claimed, under any other circumstance; the words of the law being very explicit, viz. “*that no account be allowed to any administrator, for diet, cloaths, or physick, against the estate of the intestate;*” such an account being produced to the commissary, he will be enabled to form a judgment of the legality of the several claims, and will allow, or reject them accordingly, either in part, or in the whole.

What is to be observed at the time of passing the account.

The final account being passed, and sworn to before the commissary, as prescribed in page 47, the balance and distribution of the estate is made out, and transmitted to the county court; where the executors or administrators