guardian to the orphans' court within three months, as aforesaid; and the same shall be evidence against him in case of any suit for misconduct brought against him.

[181] 13. Waste; selling wood.

No guardian shall commit waste on the land, but the court may, on his application, allow him to cut down and sell wood, and account for the same, in case it shall deem the same advantageous or necessary for the ward's education and maintenance.

[182] 14. Cultivation or lease of real estate.

Each guardian having real estate under his care shall either cultivate the same, with the stock and utensils belonging to his ward, or to be purchased with his money, with the approbation of the court, or he shall lease the same from year to year, or for any term not exceeding three years, and within the nonage of his ward; or he may, with the court's approbation, undertake the estate on his own account, and be answerable for the annual value, to be every third year ascertained under the direction of the court.

[183] 15. Effect of death of infant before rents due.

The rents of all real estate of an infant dying before such rents become due shall, for the year in which such infant dies, be paid to his guardian, and shall be accounted for by the guardian in settlement of his accounts with the orphans' court, and the balance not appropriated for the education and support of such infant, for taxes, repairs, improvements, commissions and expenses, shall be paid by such guardian to the person entitled to the real estate at the death of such infant, and the guardian's bond shall be liable for the same.

[184] 16. Effect of death of guardian before receiving rents.

If the guardian die before the recovery of such rent, his administrator may recover the same, to be accounted for and appropriated in the same manner that the guardian, if living, would be held to account for the same.

[185] 17. Accounting for profit and increase of estate; liability for decrease.

Every guardian shall account for all profit and increase of his ward's estate, or the annual value as aforesaid, and shall not be answerable for any loss or decrease unless caused by his default, to be allowed by the court.

[186] 18. Annual accounting; special provision as to Montgomery County.

Once in each year, or oftener if required by the court, a guardian shall settle an account of his trust with the orphans' court and shall exhibit to the court the bonds, certificates of stocks, securities of any kind, deeds of property, bank books of deposits or other evidences of property belonging to his ward; and the said court shall ascertain at its discretion the amount of the sum to be annually expended in the maintenance and education of the infant, regard being had to his