

Of the cost of production of tomatoes, even so great an authority as W. W. Tracey says: "Under usual conditions the growing of an acre of tomatoes and the gathering and marketing of the fruit will cost from \$18 to \$90." From this statement, and from the fact that a host of conditions of the soil, location, labor, and proximity to markets combine to render the cost of producing this crop very variable, it is impossible to quote an estimate, or estimates that will agree with all the different conditions prevailing throughout the Province. It should be plainly borne in mind that the following figures deal with the cost of production as incurred by the ordinary farmer growing tomatoes for the canning factories, as we find them in Prince Edward County, Eastern and Western Ontario and to a lesser extent in Southern Ontario, for in this latter District the price of land often runs considerably higher, and thus the cost of production is increased. (These figures have nothing to do with the cost of raising early tomatoes and do not apply so much to market gardeners. From records kept for a few growers and assuming average conditions to prevail, with the aim of producing at least 400 bushels to the acre, the cost of production should be as follows:—

	Estimate No. 1. 	Estimate No. 2.
	\$ c.	\$ c.
Rent of land	5 00	5 00
Eight two-horse loads manure.....	6 00	6 00
To applying same.....	4 00	2 50
To 250 lbs. fertilizer.....	4 00	4 00
To applying same.....	1 00	1 00
Plowing.....	5 00	3 15
Harrowing.....		
Rolling.....		
Marking.....		
3,000 plants.....	10 00	10 00
Setting plan	4 00	4 00
Cultivating	3 00 2 00 1 00	3 50
"		
"		
Hoeing once.....	1 00	1 00
Pulling weeds.....	50	50
	45 50	40 65

In Estimate No. 1 the cost of a man for one day has been placed at \$1.50, one man and one horse at \$3.75, and a man and team at \$4.00. At the time of season when this labor is required it cannot be obtained for less than the prices quoted. However, many farmers argue that the actual cost is not as great to them, and place their estimate of cost of one man and a horse for a day at \$2, and a man and a team at \$2.50 per day. On this latter basis an estimate, No. 2, is also given, showing the difference it makes to the cost of production and profit.