The results of the analyses of these samples are given in Table II, which also states, in the most of cases, the percentages of fertilizing constituents which the manufacturers guarantee them to contain. Certificates of analysis have not in all cases been supplied by the vendors, and frequently the quantities guaranteed are mere approximations. This must be remembered in comparing these with the per-

centages as ascertained in this laboratory.

Table II also contains a column in which is stated the "relative value" of the fertilizers. It must not be supposed that these values indicate the prices at which the goods ought to be sold to the consumer, because, in calculating them, no regard whatever has been paid to the cost of manufacture or mixing. The Act only requires that the relative value should be given, evidently in order that a comparison should be instituted among the fertilizers themselves. The manner prescribed by the Act has been followed in estimating the values, and the following rates, which correspond roughly to the values of the fertilizing ingredients in wholesale Canadian markets, have been used in the calculations:—

|   | Cents.<br>per lb. |
|---|-------------------|
| Nitrogen in ammonia salts or nitrates                   | 14                |
| Organic nitrogen in ground bone, fish, blood or tankage | 14                |
| Phosphoric acid soluble in water                        | 7                 |
| do soluble in ammonium citrate                          | $6\frac{1}{2}$    |
| do as contained in the Thomas phosphate powder          | $2\frac{1}{2}$    |
| do in ground bone and tankage                           | 6                 |
| do in finely-ground rock phosphate                      | 2                 |
| Potash as contained in potashes or pearl ashes          | . 7               |
| do as contained in wood ashes                           | 6                 |
| do as contained in high grade potash salts              | $5\frac{1}{4}$    |
| do as contained in kainite if imported in bulk          | $3\frac{1}{2}$    |

Some of the fertilizers manufactured in Canada still leave much to be desired as regards their fineness and evenness, and it has not been found advisable to state the relative value of the following samples on account of their coarseness: Nos. 190, 212, 220, 229 and 234.