

to its value, not only as to its immediate, but as to its permanent benefit. The reputation of this fertilizer is established, not only as a cheap, but an efficient and valuable one for all cultivated crops. In the garden, for fruits and vegetables, I should hardly know how to raise my crops without it; with this the finest fruit trees, and beds of strawberries, besides the ordinary crops, are obtained. Cabbages and cauliflowers will head two weeks sooner by the application of it at the time of transplanting; when applied to lawns or mowing fields the best results are obtained.

I advise when it is applied in the hill to thoroughly mix with the soil, to prevent it from destroying the germ, when the seed first vegetates.

Yours truly,

L. WINCH.

CONCORD, Mass., January 15, 1862.

SIR:—I received yours of January 2d, requesting my opinion of Coe's Super-phosphate of Lime I purchased of you last spring. I used it on corn, and am much pleased with the result. I used it in the hill, putting in a table-spoonful, covering it lightly with soil, then dropping the corn. You told me that the worms and birds would not touch it. I found that to be a fact; they would as soon attack a *white oak* of five years' growth as a hill of corn planted on Coe's Super-phosphate of Lime, for it came up with such a dark, green, vigorous stalk that I do not think they knew what it was, and if they did their assaults would have been no match for its growth. It grew the fastest of any thing I ever saw, and the result was seventy-five bushels to the acre of as fine corn as I ever saw. I have used Guano, Poudrette, blood manures, &c. I think this fertilizer is the only one that pays. It is my opinion that for every dollar the farmer lays out for Coe's Super-phosphate of Lime in the spring, he will get five dollars back in the fall.

Yours respectfully,

JAMES D. HOSMER.

NAPLES, Me., November 13, 1861.

Messrs. KENDALL & WHITNEY, Gents:—I purchased of you last spring, Peruvian Guano, also, "Coe's Super-phosphate of Lime," and I have tried one experiment as carefully as I could, testing the comparative value of these two fertilizers on turnips and send you the result, knowing you take a deep interest in these matters, and wish to supply your customers with what will be for their interest to purchase.

The ground upon which the experiment was tried was one-half acre, but I have calculated the result for an acre, the comparison being more readily appreciated.

733 lbs. Guano, costing \$26 00, gave 823 bushels turnips per acre.  
555 " Phosphate, " \$13 50, " 835 " " " "

Thus you see, that a little more than half the money expended for "Coe's Super-phosphate of Lime," gave a greater yield than almost double the sum paid for Guano. This is but one trial and does not prove the thing beyond doubt, but it certainly tells well for the Lime, so far as a single trial is concerned.

Yours,

SAMUEL F. PERLEY.

MANSFIELD, Mass., February 7, 1861.

SIR:—You ask my opinion of Coe's Super-phosphate of Lime. I reply, that having tried some half dozen kinds of manufactured fertilizers,