not exceed 27s. to 28s. per cwt., and the long price would most probably not exceed 40s. 4d. to 41s. 4d. per cwt. Indeed, a fall below those prices might be anticipated from three causes:—1st. From the diminished cost of production of refined cane-sugar, consequent on the increased consumption produced by the fall of its market price from 49s. 4d. to 42s. 4d. per cwt. on the equalization of the duties. 2nd. From the removal of the absurd restrictions now imposed on cane-sugar refiners. 3rd. From the competition between cane-sugar and beet-sugar, if the latter were manufactured to any extent. As to the third question, would it be profitable to manufacture from beet-root at the Irish price of 15s. 5d. per ton, or the Essex price of 19s. per ton, refined sugar to sell at 28s. per cwt? The calculations on this point which had been most relied on were two in number—that of Mr. W. K. Sullivan, chemist to the Museum of Irish Industry in Dublin, and that of M. Paul Hamoir, of the firm of Serret, Hamoir, Duquesne, and Co., the largest manufacture of beet-sugar at Valenciennes, dated 18th of April, 1850. These estimates were as follows:—

Mr. Sullivan's Estimate for Ireland.

60,000 tons of beet, at 15s per ton	£45,000
Cost of manufacture, at 9s per ton of beet	27,000
Total outlay	72,000
Produce, 5 per cent of sugar, at 28s per cwt.	93,000
Estimated profit	£21,000

Same Estimate applied to Essex.

60,000 tons of beet at 19s per ton	£57,000
Cost of manufacture, at 9s per ton of beet	27,000
Total outlay	84,060
Produce, 5 per cent of sugar, at 28s per cwt.	93,000
Estimated profit only	£9,000

Mr. Paul Hamoir's Estimate for France.

61,607 tons of beet, at 12s 11d per ton	38,400
Cost of manufacture, nearly 13s per ton of beet	39,900
Total outlay	78,300
Produce, 4½ per cent of sugar, at 39s per cwt	114,000
Estimated profit in France	£35,700

Same Estimate applied to Ireland.

61,607 tons of beet, at 15s 6d per ton	£46,080
Cost of manufacture, nearly 13s per ton of beet	39,900
Total outlay	85,980
Produce, 4½ per cent, of sugar, at 28s per cwt	81,430
Estimated loss in Ireland	£4,550

Same Estimate applied to Essex.

61,607 tons of beet, at 19s per ton	£58,527
Cost of manufacture, nearly 13s per ton of beet	39,900
Total outlay	98,427
Produce, 4½ per cent of sugar, at 28s per cwt.	81,430
Estimated loss in Essex	£16,997

From these simple calculations it appeared at once that, by only introducing into the estimates the Irish and English prices of beet-root and of refined beet-sugar, the result was so varied as to turn a profit of £35,000 at the French prices, on a capital of £78,000, into a loss of £4000 at the Irish prices, and a loss of £16,000 at the Essex prices. It followed, therefore, that the French estimate did not, as had been alleged, corroborate Mr. Sullivan's estimate; on the contrary, it showed how fallacious it was to reason from the success of the manufacture in France to its success in the United Kingdom, without taking into account the difference of the prices of beet-root and refined beet-sugar in both countries—the difference in economic conditions between the two countries being alone sufficient to make that which was profitable in France unprofitable here. The manufacture of beet-sugar had been first commenced in France when the continental system of Napoleon and the retaliation of England had almost excluded cane-sugar from France.—From that time to the present, beet-sugar had always had the protection of an artificial price—(the present price being 39s. per cwt. in France as compared with 28s. per cwt. in this country.) In every other country in the world where beet-sugar had been produced, it had the protection of an artificial high price. The conclusion was manifest, therefore, that, from any calculations yet submitted to the public, it appeared that the manufacture of beet-sugar could not be profitably carried on in the United Kingdom.

A GOVERNMENT DEPARTMENT OF AGRICULTURE.

It is stated in the papers that Government have made arrangements for creating a new Department of Agriculture,—an object we consider of paramount importance, and if judiciously prosecuted cannot fail of being highly instrumental in promoting the best interests of the country. An office in the Cabinet, in which the true value of agriculture will be adequately appreciated, and its welfare and advancement carefully studied and fostered, is what has been recommended in this Journal from its commencement. The field for the labors of such a Minister is indeed a wide and encouraging one; and there are few, if any parts of it, but would yield a bountiful harvest to diligent, enlightened and patriotic culture. We have already in active operation a system of Agricultural Societies, embracing most of the settled portions of the country; a Board of Agriculture for the Upper Province, just commencing its operations; —the theory of the art forms a part of the regular instruction given to young men in training for school-masters in our Normal Institution; and a Chair of Agriculture is on the eve of being filled in the Provincial University, in connection with an Experimental Farm. Similar agencies, we are happy to learn, have been, or are being brought into operation in the Lower Province; and a Minister of Agriculture, in a country where *four-fifths* of the population are directly engaged in that pursuit, would be a fitting representative of these various instrumentalities,