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data secured from the testing floor.

The records as they are procured from the farmers at the present time as they have carried on traction cultivation, amount to very little. During the past three or four years I have gone over hundreds of these records from people who have done traction plowing in Canada and there is such a gross amount of inconsistency in the reports that they are really not what they seem.

The average traction engine owner does not know how to get at costs. He does not know just what to include with the result that we find a variation all the way from 75c up to \$5.00 per acre, conditions being practically the same.

I have here three records, one for steam and two for gasoline. They are fairly representative in so far as records go.

OUTFIT No. 1 USING GASOLINE.
One barrel kerosene, 42 gal. at 26c \$11.00
Lubricating oil and gasoline for starting 1.00
Labor, engineer and steersman 6.00
Board for above 1.00
Repairs 2.00
Depreciation (Life estimated at eight sixty-day years) 6.50

Interest on cost \$3,400 at 7% per annum divided into sixty working days 4.00
Total \$31.50
Daily expense \$31.50 divided by average day's work of 22½ acres, makes the cost per acre of \$1.40 for plowing and harrowing.

OUTFIT No. 2 USING GASOLINE.
40 gallons coal oil \$10.36
2 gallons gasoline 60
Other oils 50
Interest and wear on engine 2.00
Engineer 4.00
Plowman 2.00
Total \$19.46

This makes the cost of summer following \$1.39 per acre.
OUTFIT No. 3 USING STEAM.
2 tons of Galt Coal \$ 9.30
Engineer 3.50
One man to steer engine .. 2.50
Man and team to haul water 4.50
Man and team to haul coal 4.50
Man to cook 1.15
Wear on engine and plows 5.00
Interest on investment .. 1.20
Oil and sundries 1.50
Board for five men at 75c per day 3.75
Total \$36.90

42½ acres of plowing at \$3.50 per acre—\$148.75 less \$36.90, leaves \$111.85 net.

The cost of plowing per acre was 87c with a fraction.

There are many side issues in this traction cultivation proposition that are likely to become

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