

from the surface, believing that by so doing they lose less of its fertilizing elements.

In the spring the ground is more or less efficiently worked up with disc and straight toothed harrows. When planting time arrives the field is marked out with a corn-marker usually 4 feet by 4 feet, sometimes 4 feet by 5 feet, 5 feet by 5 feet and $3\frac{1}{2}$ feet by 5 feet. The spade and furrow systems of planting are both used, the former being much more general. Some few hours before the plants are to be taken from the cold frames they are well watered, thus when the time arrives they are cut around with a sharp spade and the soil being fairly moist a good chunk of it adheres to the roots of each plant. In this way they may be transferred to the field with a minimum disturbance of the roots and the least possible wilt. When set in the field if the soil is dry, water is applied, about two quarts per plant.

The growers generally aim to give the first cultivation on the preceding day or within two or three days after setting. The best growers cultivate after heavy rains to prevent baking of the soil and throughout the season will cultivate in all about four times each way, using the spring tooth or other form of one horse cultivator. With few exceptions the crop is only hoed once, this generally being done shortly before the size of the plants renders horse cultivation detrimental. Harvesting lasts from the middle of August to the middle of October. The first pickings being light are gathered in baskets and afterwards placed in bushel crates. Later pickings, when the ripe tomatoes are numerous, are gathered right into crates. The number of crates hauled to the factory at a time depends largely on its proximity and the area under crop.

COST OF PRODUCTION.

It would seem to be one of the first, if not the first, essential of profitable production that the cost of producing the article upon the sale of which we depend for a profit should be definitely known. But it is a well known fact that of the various foods raised for human consumption probably the least is known concerning the cost of producing those crops raised on the ordinary farm. While this may, to some extent, be accounted for by the nature of the business, so largely affected by individual circumstances, yet in the main it must be credited to a lack of application of business principles to practical agriculture. The men to-day growing tomatoes for the canning factories who have kept any reliable track of their cost of production may be counted on the fingers of the two hands. Again, if a grower who has not kept track of the cost of production is pressed to place his estimate on the expense item by item he becomes alarmed at the large account he is running up, and almost invariably places some ridiculous estimate upon certain items, thus lowering the actual cost. From that standpoint he refuses to recede and his estimate therefore loses in reliability.