no account of the manure or the drawing, as these items would be the same cost on any other crop. Also, I compare a field of oats with the field of turnips: as oats are a standard crop in all parts of the Province. And as a basis of calculation: I reckon that the manure put upon one acre of turnips is sufficient for three acres of oats. And ignoring the fact, that writers generally claim that the yield of an acre of turnips is from 700 to 1000 bushels. base my calculation on a modest 500 bushels. (1) Also, in the same principle I place the oat crop at 50 bushels of 34 lbs. per acre: observing, that a return of 50 bushels of oats is less likely, than a return of 500 bushels of turnips.

I may also observe, that the several items will be varied, according to the circumstances of the individual farmer: some boys handle turnips just as well as higher priced men if under proper supervision. I paid my man 75 cts for ten hours work: the pulling and drawing was done by boys. The sowing, I did myself charging $1.50. I mention these points as the cost was probably about what it can generally be done for, and I am the more particular in mentioning them, as calculations are often misleading unless the circumstances are fully understood.

Cost of one acre of turnips

Rent of Land	$4.00
Ploughing	2.00
Harrowing	.50
Drilling	2.00
Seed	.50
Sowing	1.50
Cultivation	2.00
Hoeing	4.35
Cutting	2.25
Drawing	2.75
TOTAL	$21.58
500 bushels turnips — 15 tons at $1.44 — or 4 cents per 60 lbs.	21.60

Cost of three acres of oats

Rent of Land	$12.00
P'oughing	6.00
Harrowing	1.50
Sowing	1.00
Seed	3.60
Harvesting	7.50
Straw to pay for threshing	
Grinding at 3 cents	4.50
TOTAL	$36.10
150 bushels oats 5100 lbs equal to 2½ tons a t$15.00 — 24 cents per 34 lbs.—	$36.10

By this calculation the turnips cost $1.44 per ton, while the ground oats cost $15.00, per ton, about 10 lbs of turnip against each pound of oatmeal. Now, are my figures nearly correct? And according to the circumstances of the general farmer? If so the proof is conclusively against the oats, and no one with a practised eye and hand, requires scales to prove to him, whether ten lbs of turnips, or one lb. of meal, lays on most fat. At the present time I have two large toothless cows, each gets half a bushel measure of cut turnips twice a day, (40 lbs) and daily improvement can be seen: this according to my estimate would equal a feed of four lbs of meal. That is about a proper ration for cattle to be finished on grass, but cattle weighing ten to twelve hundred pounds, cannot be fattened on that quantity of ground oats. And I must here again, as I have previously done, protest against feeding turnips and meal at the same time. This is invariably done, and when fed in quantity, decidedly at a loss. In the report of the Manitoba Experimental Farm in regard to an experiment on feeding steers, the superintendent says, "It would seem that at the prevailing prices of grain, "turnips are fed at a lose." In this case several of the steers were fed forty lbs of turnips a day, extra above the reguiar ration of meal fed to the whole lot. Now, my experience in feeding turnips compels me to say it was the meal that was fed at a loss, and not the turnips; forty lbs of turnips are a good fattening ration for a steer with what green oats he will eat, without meal. The old country Scotch farmers

(1) A bushel of turnips weighs about 48 lbs. ED.