

deal with the ultimate consumer and it is the tastes of the ultimate consumer which, in the final analysis, have to be catered to.

COSTS AND RETURNS.

Following are the figures of two leading fruit growers, and although any such figures can be merely approximate and not actual results, yet they are valuable as showing reasonably accurately the cost of the various cultural operations, and the probable returns under proper management.

Mr. Robt. Thompson, St. Catharines, was kind enough to furnish the writer with the following estimates:—

	One acre Red Currants	One acre Gooseberries
Rent of land per year (one acre)	\$10 00	\$10 00
Taxes	2 50	2 50
Preparation of land	4 00	5 00
Cultivating during season	3 40	3 40
Spraying materials	14 00	14 00
Pruning	4 00	8 00
Fertilizers	18 00	18 00
Picking and packing	70 00	60 00
Crates and marketing	50 00	25 00
Cost of management	15 00	15 00
Depreciation and annual share of cost of plants and planting	22 00	30 00
	\$212 90	\$190 90
Selling 200 24-box crates red currants at \$1.60..	320 00	
Selling 300 11-qt. baskets gooseberries at \$1.00....		300 00
	\$107 10	\$109 10

Mr. Thompson further estimates that the cost of plants and planting for one acre of currants (1,400 plants to the acre) is \$76, and gooseberries (1,320 plants to the acre) \$208. The last items of expenditure given, \$22 and \$30, in the tabulated estimates are reckoned as a fair proportion for each year to bear of depreciation and the initial cost of plants and planting as noted above. The yields given are those to be expected from patches four to eight years planted in the case of currants and five to ten years with gooseberries.

The figures given below were supplied through the courtesy of Mr. L. B. Henry, Winona:

	One acre Black Currants	One acre Gooseberries
Rent of land per year (one acre)	\$15 00	\$15 00
Taxes	2 00	2 00
Preparation of land	5 00	5 00
Cultivating during season	5 00	5 00
Spraying and materials	5 00	10 00
Pruning	10 00	10 00
Fertilizers	15 00	15 00
Picking and packing	70 00	60 00
Baskets and marketing	19 00	28 00
Cost of management	25 00	25 00
Depreciation and annual share of cost of plants and planting	20 00	30 00
	\$191 00	\$205 00
Selling baskets black currants at \$1.75	350 00	
Selling baskets of gooseberries at 90c.....		315 00
	\$159 00	\$110 00