There has been some rivalry between Coe's Phosphate and Peruvian Guano in our section. I last year determined to test the qualities of each on my cornfield; for this purpose I planted four rows through my field with Phosphate; I used a gill to each hill. I also planted four rows with the Peruvian Guano, and applied the same quantity of Guano. The corn started equally well, but in the latter part of the season the rows with the Phosphate seemed to get the advantage, and at harvesting the four rows on which I applied the Phosphate produced seven bushels of corn, and the four rows on which the Guano was applied produced six bushels of corn. The cost of the Phosphate was \$45 per ton, and the cost of the Guano was \$65 per ton.

Yours truly,

D. M. DUNHAM.

SCITUATE, January 18, 1862.

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Messrs. Parker, Gannett & Osgood,—Sirs:—My opinion of Coe's Super-phosphate of Lime is, that it is an excellent fertilizer; that it has paid me well in using the past season, and I recommend it as of great advantage in forwarding and increasing the several crops.

I decided to use this fertilizer after reading the statements, from those who had used it, published in the circular you furnish, and bought of you, on the 10th of May last, eight bags, also bought four bags Peruvian Guano, both of which were applied to different crops with good results. In order to satisfy myself as to the comparative, worth and merits of these two fertilizers named, I adopted the following course with my corn crop: after spreading on the field of 41 acres, which was alloted this crop, a fair coating of barnyard manure, which was ploughed in, and after harrowing, marked out as usual for corn, I put in a tablespoonful of Guano in the hill, taking ten rows directly through the piece, then leaving two rows, I applied the same quantity of Phosphate on the next ten rows, omitting two rows as before,-adopting this course throughout the field, or, until the Guano was expended. The remainder of the piece was planted with the Phosphate only, mixing each with the soil previously to dropping the corn. Now, as to the result, in nine days the corn was all up, and in two weeks time the difference in size and color, in favor of the rows where the Phosphate was used was marked. In five weeks from the time the corn was planted, it was one-third taller and a darker green color, which continued until the corn spindled. Many persons, in passing the field, asked the cause of the difference, and there was but one answer, viz: The Phosphate has done it. At harvesting the yield was one fourth more corn where the Phosphate was used, than on that portion of the piece where the Guano was used.

After planting this field, I bought of you eight bags more of this Phosphate and ploughed a piece of pasture land. Six bags of this was applied to the piece, which was planted to corn, with good success. One bag was used in planting potatoes—the result good. One acre of melons planted with this fertilizer done well, many of the water-melons weighing twenty-five pounds, musk-melons weighing eighteen pounds.

My experience has convinced me of its superior fertilizing qualities, and commends itself as the best fertilizer used.

Yours respectfully, E. PARKER WELCH.