

half of the value of the manure used will be available for future crops. No credit is given for the undoubted value of the mulch and vines as humus making materials for succeeding crops. Four thousand quarts to the acre is considered a fair average crop in the preceding article. Ten cents per quart is the average net returns received by the writer for the past two years.

	Dr.	Cr.
To Rent of land for two years.....	\$ 14.00	
Value of fertilizer used.....	30.00	
Hauling and spreading 30 tons stable manure.....	15.00	
Plowing, harrowing and levelling.....	8.00	
Plants.....	30.00	
Planting.....	10.00	
Cultivating and weeding 12 times.....	30.00	
Mulching.....	20.00	
Crates.....	19.00	
Boxes.....	14.00	
Picking and hauling to station.....	60.00	
Balance, (profit).....	150.00	
By 4000 boxes at 10c.....		\$400.00
	<hr/>	<hr/>
	\$400.00	\$400.00