

In the fall of 1901 a stubble field was taken and disc harrowed as soon as the oats were taken off :

1901	Cost per acre of harrowing	\$.75
"	25 loads stable manure	25.00
"	Hauling and spreading manure	8.00
"	Ploughing field	3.00
1902	Harrowing field (before ploughing)75
"	Ploughing.	3.00
"	Preparing for drilling	1.50
"	Drilling.	2.00
"	Commercial Fertilizer	10.00
"	Sowing Fertilizer75
"	Seed.60
"	Sowing seed.50
"	Thinning.	5.00
"	Cultivating.	3.00
"	Hoeing (second time).	3.00

CR

\$ 66.85

By half value stable manure \$ 12.50

" one third value of Com. Fertilizer 3.33

\$ 15.83

The yield was 1000 bushels \$ 51.02

which would make the cost of growing 5.1 cts. per bushel. When you add to this 1 ct. or less for harvesting you still have the cost out 6 cts. per bushel.

If the items of credit for manure left in the field need any explanation I think it can be found in the fact that we expect this field to produce a crop of grain and at least two crops of hay without any further dressing of fertilizer and then expect the field to be in as good shape as it was when we began with it. If this result is obtained (and experience bears it out) I think our estimate is sufficiently low. That liberal allowance has been made for the other items will I think be generally conceded. If to anybody the amount for thinning and hoeing seems small I may state that I have for several years hired a man for \$1.50 per day, who did his work well and made a daily average of one half of an acre.

I am aware that some farmers would grow more roots if they had better cellar accommodation. Those who have basement stables should not be confronted with this trouble. To others I would say it is not necessary to have expensive cellars for keeping roots.