PROFIT ACCORDING TO ESTIMATE No. 1.

| | | 200 bushel yield | | 300 bushel yield | | 400 bushel yield | |
|-----------------|------------|------------------|------------|---------------------|-------------|---------------------|--|
| Initial cost | 6 | 50 00 00 | | 50 00 50 | | 50 00 00 | |
| Total cost | \$56 55 | 50 00 | \$61 82 | 00 50 | \$67 110 | | |
| Profit per acre | \$1 | 50* | \$21 | 50 | \$42 | 50 | |

PROFIT ACCORDING TO ESTIMATE No. 2.

| | | 200 bushel | | 300 bushel | | 400 bushel | |
|-----------------|----------------|----------------|----------------|----------------|------|----------------|--|
| | | yield | | yield | | yield | |
| Initial cost | \$40 6 3 | 65 00 00 | \$40 9 4 | 65 00 50 | | 65 00 00 | |
| Total cost | \$49 | 65 | \$54 | 15 | \$58 | 65 | |
| | 55 | 00 | 82 | 50 | 110 | 00 | |
| Profit per acre | \$5 | 35 | \$28 | 35 | \$51 | 35 | |

There are some sections of the Province, to wit, in portions of southern Ontario and Essex county, where the price of land is higher, manure is more scarce and the crops grown are harder on the soil, thus increasing the items of rent of land and manuring or fertilizing in the estimate of cost of production. Thus in some of these sections referred to the cost of production might approximate to \$75 per acre. It may be argued that the total cost of manuring should not be charged to the crop of tomatoes alone. This may be so, but in order that due allowance may be made, a thorough knowledge of the individual conditions and the rotation of crops practised in each case is necessary.