COST OF PRODUCTION, 1914.

2% acres, Montmorency Cherries, 280 trees, 7 years old .- Orchard valued at \$900.

Interest on money invested at 6 per cent. Taxes . Cultivating during the season	Cost. \$54 00 9 90 84 78 41 59 16 90 80 00 233 79 56 25 6 19 20 00	Receipts.
Total	-553 40	
1,246 11-quart baskets, cherries	\$176 50	\$729 96

These records, with the exception of cost of management, $tax \sim s$, and interest on money invested, are actual costs, made up from our time records, which we keep in minute detail, together with the cost of packages and spray material, etc. The receipts do not include any expenses for selling or shipping. I have deducted commission and express from the receipts, so that our receipts represent the total received, net, at Simeoc.

You will notice a considerable difference in the two statements as to cost of cultivation during the season. This is due partly to the fact that in 1913 the orehard had a heavy cover erop on from the previous year, and was not ploughed until after cherries were harvested, which kept down our cultivating expenses. In 1913 we did no pruning whatever.

You will notice that our item of expense for delivery to shipping point is very small. This is due partly to the fact that we are close to the station, and partly to the fact that we were drawing strawberries to market practically all the time we were drawing cherries, and the same trips answered for both.

You will notice we have charged the labor of men and the labor of horses separately; this is because we have worked out the actual cost of our horse labor, and having kept a record of the amount of horse labor spent on various crops, we charge it up against those crops at this rate, which is 11.64c. per hour.

CULTURAL METHODS .- The cultural methods followed with the cherry are entirely different from those followed with the apple. The cherry tree begins to draw on the soil to produce the crop very early in the spring, and very rapidly, and consequently must have early spring cultivation, which needs to be kept up almost until harvesting time in order to conserve moisture and to push a heavy crop to full maturity. For a time, just before and during harvesting, however, we have to stop cultivation for a period of some two, or perhaps three, weeks, and with an apple orchard this is the time we would sow our cover crop, but with cherries, if we are to get another crop again the next season, this is the time when the trees must colleet food material and force buds for the next year's crop, and it is not advisable to stop cultivation. As a matter of fact, we usually plough shallow away from the trees just after the crop is harvested, and once in three years put on it a heavy coat of manure, previous to the ploughing, and cultivate at least once a week almost the whole rest of the season. Towards the first of September, when rains are coming more frequently, we cease the frequent cultivation, and late in the fall plough again to the trees and leave the orchard in this condition over winter ready for the