When peach prices are low it is evident that the Tuscan variety is not profitable, and it appears likely that this early peach will be replaced by other varieties.

TABLE 7

Comparison of Costs, Yields and Returns per Ton by Varieties on Full Bearing Orchards for 1928, Sutter County

	Tuscan	Midsummers	Phillips
Number of records	10	17	12
Total acres.	51.9	123.35	112.25
Acres per record	5.19	7.25	9.36
Frees per acre	95.00	100.00	102.00
Fons per acre.	7.36	12.86	13.03
Labor cost per acre	\$119.48	\$147.01	\$145.27
Material cost per acre	16.12	18.30	18.50
Cash overhead per acre	19.32	19.82	17.93
Other overhead per acre	90.39	105.43	101.16
Total cost per acre	245.31	290.56	232.91
Total income per acre.	147.15	257.11	259.72
Net loss per acre	93.16	33.45	23.19
Labor cost per ton	16 24	11 44	11.15
Material cost per ton.	2.19	1.42	1.42
Cash overhead per ton	2 63	1.54	1.38
Other overhead per ton	9 61	8.19	7.77
Total cost per ton	30.67	22.59	21.72
Total income per ton	20.00	29.00	20.00
Net loss per ton	10.67	2.59	1.72

The Tuscan variety in Sutter County, as is true in Stanislaus County, is less profitable than the later varieties of canning peaches. This is accountable to a lower yield of merchantable and high quality fruit.

## HARVESTING AND HANDLING

Within a comparatively short period the larger part of the grower's peach crop is harvested, and the profit for the year's work is greatly dependent upon how well this is done, whether the crop is sold fresh, canned, or dried. The cost of harvesting peaches ranges between \$4.00 to \$5.00 per ton.

Fresh Fruit.—When suitable for market the fruit is fully developed and almost fully colored. The flesh is firm and will withstand handling. When fully ripe the peach is well colored and the flesh is soft and so easily bruised that it will not withstand shipping. Between market ripeness and full ripeness, peaches increase in sugar. During a similar period the total weight of the fruit increases almost 12 per cent. This indicates the importance of permitting peaches to remain upon the trees as long as possible and yet arrive upon the market in