from each year's crop for waste, &c., in cleaning and for wheat used on the farm for feed, &c., and the third column gives the net quantity available for distribution. The fourth column shows the quantity retained for seed, based on the acreage under cultivation of wheat in the following year, and calculated at 1\frac{1}{2} bushels per acre, the allowance formerly made having been 2 bushels per acre, but consultation with the best authorities has shown this to be excessive, and the calculations have been changed accordingly. Investigation has tended to show that the figures for the consumption per head arrived at by dividing the balance left after deducting exports and seed among the population were too high, and therefore, in the fifth column, the consumption has been calculated on the fixed basis of $5\frac{1}{2}$ bushels per head; an arbitrary amount to a certain extent, but all such estimates are more or less arbitrary, and the evidence goes to show that, in all probability, the consumption is, if anything, below that figure. The next two columns show the net excess respectively of exports and imports of wheat and flour and are for the twelve months commencing on the 1st October in each crop year, and ending on the 30th September in the following year, it being considered that this period best represents the exports of each individual crop. There seems to be no doubt that a considerable quantity of wheat, especially in the shape of flour, leaves this country as an export without being brought under the notice, and therefore not included in the returns, of the Customs officials, and an addition of 10 per cent for short returns probably represents a smaller amount than actually leaves the country in this manner. two columns show the balance unaccounted for remaining in the country at the end of each year. It will be seen that there was, according to the table, a net quantity unaccounted for of 34,185,502, being an average annual excess over distribution of 3,107,773 bushels, but after deductions, which cannot well be put into figures, have been made for loss in transportation, by fire and water, damage by weather and also for over estimate in the official figures of the two wheat growing provinces, the total quantity of wheat unaccounted for will be found to There is every reason to believe that the be comparatively small. official estimates in Ontario and Manitoba, especially in the earlier years, have been at times excessive, but it is impossible to find any reliable basis on which to reduce them, or, except on general principles, to name any particular year in which they are too high.