

Total, 27 cows and bull included	\$2182 64
Average.....	78 66
EXPENDITURE.	
To grain and bran feed.....	\$ 338 41
" 150 tons ensilage (@ \$1.50 per ton.....	225 00
To 15 tons hay (@ \$7 per ton.....	105 00
" Cows bought.....	99 00

\$ 707 41

Net earnings of herd, 27 cows and bull.....	\$1415 23
Net earnings per cow.....	50 51

We are glad to find one farmer who makes an attempt to keep books showing the income and expense of the business he is carrying on, for farming is just as much a business as making implements or keeping store.

Indeed a farmer is a manufacturer, he takes the raw materials of soil, seed, immature stock, and by skilful manipulation he converts this into finished products. He is aided in his operations by certain natural laws, to which he owes irrigation, and ripening heat in due season. The manufacturer is no less dependent on natural laws, upon the constancy of the working of which he is absolutely reliant for success. Suppose, for instance, the laws relating to the fusibility of metals were eccentric, or the laws of gravitation uncertain, or other mechanical laws variable, then manufacturing would be paralyzed.

Business laws are also, in both cases, a serious factor in deciding whether success or failure is secured. No manufacturer or merchant can hope to prosper unless he keeps a proper set of accounts, by which he keeps track of his business. But farmers go on year by year, hap hazard, never knowing where they stand financially, or whether, or to what extent, they are making or losing money.

While we compliment Mr. Hume on having kept books, we would ask him to allow us to point out some defects in his system of recording income and expenses. He makes no charge for personal services, or for labor, nor for rent or interest charges on his land or on his capital, nor for depreciation in value of his stock, nor for bedding, nor plant, nor insurance, nor does he lay aside a fund for accidents to, or sickness in, his herd, or any of the small outlays which keeping cattle involves. We should like to see a copy of some farmer's accounts who has kept them on a complete system. We do not regard \$1 a week per cow a very satisfactory return for all the labor, skill, anxiety and money involved in the care of dairy animals.

#### THE AMERICAN ARCHITECT FOLLY.

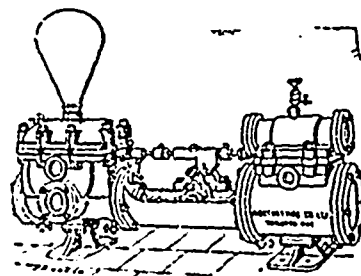
The Massey Music Hall, Toronto, is, architecturally, a failure, it is simply a huge barn-like structure in exterior, and the interior is commodious indeed, but tasteless. The approaches are most defective, insurance experts regard it as very imperfect from this standpoint. The architect was an American, and this hall

and that of the Legislature in Queen's Park, are demonstrations of there being a great capacity in the States for erecting ugly, unsightly structures, another being this city's Board of Trade building. With so large a number of beautiful examples to study from, it is a crime against Art for such miserable specimens of so-called architecture to be put up in our cities.

We are inclined to suspect that when an American architect is called in by Canadians he makes up his mind he will do something to disfigure this country. He has succeeded in this, and it is the only point in which he has scored success. Any Canadian architect would be heartily ashamed to have his name associated with any one of the buildings we have named. On the other hand we could name buildings in the States designed by a Canadian architect that all whose taste is cultivated, admire for their purity of style, beautiful proportions and artistic effects. To employ foreigners to do work that can be done by our own architects is very bad taste, in a double sense. Our national pride needs toning up.

#### THE ATTACK ON THE "WITNESS" PREMISES.

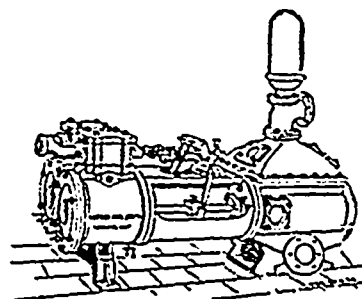
It by no means follows that the attempt to wreck the "Witness" premises and plant by an explosive bomb was inspired by anger at the course of that paper in its treatment of certain public questions. Outrages of this class have frequently been committed against the lives of persons who had given no provocation to any human being, and against properties innocent of any offence to any class or any individuals. In the troublous days of political agitation in the fifties, several of the noblest monuments of ancient architecture in England were sought to be demolished by "infernal machines" thrown in to them. What had the library of the Louvre done to excite the wrath of those who tried to harm it? The case in Paris recently the scene of a dynamite explosion cannot have given any provocation to those who sought its destruction. The motive of those who commit such crimes is purely a diabolical desire to strike terror into society with which they are at war. To regard such an action as having been instigated by any organized body or class, is unwarranted. These bodies and those classes whom the "Witness" makes a specialty of antagonizing, have an ample supply of weapons of defence and resentful offence too, without engaging a felon to throw a bomb. Such a step could only be taken if such bodies or such classes were made up of organized felons, and we are sure the "Witness" will agree with us that none of its public enemies are organized felons. The theory we favor is that the bomb was thrown from some personal spite, such as, unfortunately, all men are liable to suffer from, and frequently from those who owe them rather gratitude than



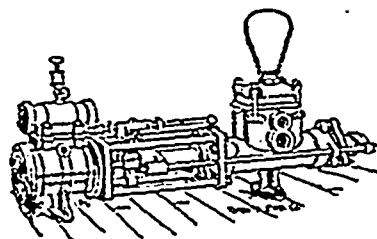
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