TARIFFS CONTRASTED.

Examination Shows the U.S. Rate Lower Than That of Canada.

It will be urged that even after the reductions that have been made the United States tariff is no lower than Canada's. It has been pointed out that the average rate adopted in the United States is 26 per cent, and that the average duty levied on dutiable imports brought into Canada is only slightly over 26 per cent. Such a comparison, however, takes no account of the free list in either case, while the percentage levied on the goods which actually enter is no indication of the rates fixed on goods whose entrance is practically prohibited. Let us compare some of the more important articles which enter into the ultimate consumer's budget or are of primary importance in production. The first three schedules include most of the important commodities, but the four is naturally less complete, though fairly representative. Where not otherwise indicated the figures are ad valorem percentages.

Food Stuffs— Wheat flour, per bbl Oatmeal, per cwt Biscuits, unsweetened Sugar, per cwt. above 1	30 . Free 6	Canada Prefern'l. .40 .40 15%	.60 .60 25%
Dutch standard	. Free	. 72	1.08
	(after	1916)	
Tea	Free	Free	Free
Coffee	Free	Free	Free
Eggs, per dozen	Free	. 02	.03
Butter, per lb		. 03	.04
Cheese, per lb		.02	.03
Meats, fresh per lb.,			
N.o.p	Free	. 02	. 03
Fish per lb	Free	05	.01
1 1311 pt 10		water	
	and n		
Fruit, tropical			Free
, , , ,	varying	2.100	
Fruit, apples peaches	, 411, 11118		
pears, etc., per bushe		arying	
Woollens, tweeds	35%	30	35
Woollens, dress goods	2 00 /0		0.0
11.0.1)		30	35
Woollen blankets		201/3	35
	-	30	35
Woollen clothing			$26-32\frac{1}{2}$
Cotton fabrics 71		$\frac{14-25}{25}$	35
Cotton clothing		20	
Boots and shoes			30
Silk fabrics		$17\frac{1}{2}$	30
Lace		25	35
Diamonds	10	Erec	Free
House Furnishings-	_		
Furniture, wooden		20	30
Table cutlery	15	20	30
Carpets	20-35	25	35
		2.0	00
Production Material	S		
Bricks, common	10	$12\frac{1}{2}$	$22\frac{1}{2}$
Cement, per cwt	Free	.08	$.12\frac{1}{2}$
Structural iron and steel	10	221/2	35
Paints	15	20	30
Lumber, dressed both			
sides	Free	$17\frac{1}{2}$	25
Lumber, dressed one		7 24	
side	Free	Free	Free
Steel rails, per ton	20%	\$4.50	\$7.00
Steel bridges	20	$221/_{2}$	35
Railway cars	20	20	30
			50

Locomotives	15	$22\frac{1}{2}$	35
Gasoline engines	20	15	$27\frac{1}{2}$
Mining machinery	20	Free	Free
Hides	Free	Free	Free
Leather	Free	$10-12\frac{1}{2}$	13
Harness and saddlery .	Free	20	30
Mowers, harvesters, etc.	Free	$12\frac{1}{2}$	17
Ploughs	Free	$12\frac{1}{2}$	201/2
Waggons	Free	$17\frac{1}{2}$	25
Cream separators	Free	Free	Free
Coal, bituminous, ton .	Free	. 35	. 53

Except in clothing, the balance is weighted against the Canadian consumer and the Canadian producer.

—(Prof. O. D. Skelton in University Magazine.)

FIRE LOSSES.

The fire losses of the United States and Canada for February show a total of \$21,744,200. The following table gives a comparison of the losses by months:

	1914.	1913.	1912.
January	\$23,204,700	\$20,193,250	\$35,653,450
February	21,744,200	22,084,600	28,601,650
March		17,511,000	16,650,850
April		16,738,250	16,394,400
May		17,225,000	21,013,050
June		24,942,700	16,103,450
July		20,660,900	15,219,100
August		21,180,700	14,158,800
September .		17,919,300	13,779,300
October		14,932,750	13,651,650
November		15,207,600	. 16,172,300
December		16,126,450	17,967,000
12 Months.		*224,712,500	\$225,320,900

The fire losses of these two countries in 1911 amounted to \$234,337,250.

BOY SCOUTS AS FOREST RANGERS.

From an annual loss of more than \$1,000,000 the damage by fire in the forests of Michigan, U.S.A., last year was reduced to \$23,000. In 1911 the fire loss was \$3,500,000, and in 1912 \$67,000. In making his annual report the State Game and Forestry Warden, William R. Coates, commends the schoolboys in the forestry district for their assistance. In the year, 3,000 Michigan forest scouts patrolled the timber sections.

It was after the disastrous forest fires in 1911 that the State Department conceived the idea of forming an organization of schoolboys into boy scouts, and the following year there were more than 1,500 enrolled, known as Michigan Forest Scouts. 5 hundred and nine fires were extinguished by these boys in 1912, according to the State-records, and with an increased membership to more than 3,000 the number of fires extinguished by the boys amounted to 731.

PAWNING AN INSURANCE CARD.

In the Assurance Agents' Chronicle, of Manchester, England, there is an account of a pawnbroker who was charged before the Sheriff Substitute with having taken in pawn for the sum of eight cents from an insured person under Lloyd George's Act, his fifth quarter's National Insurance card. The misguided man hocked the card for eight cents, and his Lordship said the matter was one of importance, and fined him.