

Articles.	Tariff Item.	Rate p.c.
Insecticido, for killing insects on plants, etc..	128	..
Dental engines.....	288	15
Aluminum leaf.....	481	20
Crochet needles of steel.....	287	30
Communione plate, the following articles are to be rated as such, viz.: Flagon, chalices, patens, cruets and alms dishes.....	557	Free

The following articles, being chemicals, are entitled to entry at 20 per cent. under item No. 481: Acetanilid, antifebrin, antipyrine, analgesin, analgen, antithermin, aristol, aseptol, coumarin, caloralamide, chloride of ethyl, creosotal, diastase, exalgen, euphorin, formalhyde, formalin, guaiacol, gaduol, heliotropine, hypnone, hypnal, ichthyol, iodal, lycetol, lactophenin, morrhual, oil of tar, phenacetin, phenylacetamide, piperazin, pyrazole, preservalin, resorcin, salol, salophen, soziiodol, strophanthine, spermin, salacetol, somatose, savaline, terpin hydrate, trional.

The Customs Department have sent out a memorandum to collectors, having reference to the prices at which the shoe dressing manufactured by a concern in Boston, Mass., is sold to the trade in the United States, and which are, therefore, the values at which the article should be entered for duty in Canada. The instructions are timely and are intended to prevent the undervaluation of such merchandise. Instructions are also sent out to the effect that the Odell typewriter, manufactured in Chicago, should not be allowed to be entered at any less value than \$20 each; and that paper packages containing Lipton's tea are to be valued for duty purposes at one and one-half cent each for pound packages, and one cent for half pound packages, the package to be rated for duty at 35 per cent., under item No. 120 of the tariff. The Department is informed that at some ports colored cotton blankets have been entered as rugs at 25 per cent., under item No. 441, whereas they are properly dutiable at 30 per cent., under item No. 403. Instructions are therefore given that all such importations should be carefully examined, and if the articles represented as rugs are found to be double, they should be entered as blankets, rugs being in all cases single.

#### ADVANTAGES OF SUGAR-BEET CULTIVATION.

This journal has frequently directed attention to the fact that the establishment of the beet sugar industry would not only prove to be remunerative to those interested in the mechanical portion of it, but that it would be of even greater advantage to the farmers who cultivated and produced the sugar beet for the factory. In the United States, where the soil, climate and other circumstances affecting the industry are approximate so closely akin to those of Canada, the production of beet sugar has passed the experimental stage, and has become one of the permanent industries of the country; and, as a matter of course, in connection therewith, there are several most excellent trade journals that give much attention to the matter. Of these, one, The Sugar Beet, of Philadelphia, as may be judged from its name, is devoted exclusively to the interests of that industry, and, which publishes from time to time most excellent articles and suggestions on the subject. In a recent issue it points out some of the many advantages to the country at large, and particularly to the farming classes, of sugar beet cultivation which has as much force and application in Canada as in the United States.

The article points out that the beet flourishes in a soil that

has been worked to considerable depth, and the crops that follow derive advantage therefrom, their yield being greater and the cost of preparing the soil for their reception being reduced almost to a minimum. In consequence of the constant weeding during the sugar-beet development the next crop will have few weeds to contend with, and hence derives the entire benefit from the plant foods of the soil. Many agronomists go so far as to assert that the beneficial effects are such that the beets may be considered as having been obtained free of cost. The residuum pulp from factories feeds cattle and means cheap milk, butter and meat; furnishes fertilizers gratis, and by the feeding of these pulps, combined with necks and leaves, all the plant foods—with the exception of that contained in residuum molasses—is returned to the soil. Besides this there is a social question too frequently overlooked. The farmer, instead of being brought in contact only with other tillers of the soil, is forced through circumstances to have dealings with chemists, engineers and men of education at the factory, which stimulates his ambition for his children, and the rising generation thus becomes of a higher standard than if the factory had not been started in the locality.

The transportation of beets, of raw and manufactured material of the factory, necessitates the building of railways from which the farmer derives an advantage by his farm's soon becoming divided off in lots. He avails himself of the increased value of property, makes money in a hundred different ways, and sees a certain future not only for his land, but for all his belongings. The cultivation of beets demands more labor than most crops; hence it prevents the farming districts from becoming depopulated for want of occupation. The factory working during the winter, many of the hands who were employed on the fields during the summer find work there during a period of the year when they would evidently be unable to find employment elsewhere. The fact that the women and children can do the work of weeding increases the actual money returns for each family, and the work being done in open air is healthful and excellent exercise when the boys are home from school.

In Europe it is admitted that for every acre devoted to beets there is a money return just double that possible to obtain from any cereal. These examples could be continued almost without limit. It should be remembered that sugar from beets may be profitable or not to the manufacturer, but beets cultivated with care always mean in the end a fortune to the farmer. He does not always realize the fact, but the truth is, the tiller after a term of years turns his capital over many times, which the capitalist is never able to accomplish when extracting the sugar from beets furnished him.

#### THE AMERICAN PIG IRON INDUSTRY.

The statistics of pig iron production recently published by the American Iron and Steel Association give the official stamp, as it were, to the various reports of the recent rising tide in the iron trade. As in previous periods of great activity, all estimates of the output of the past six months fell short of the actual yield. The magnificent total for the year, 2,446,308 gross tons, causes a feeling of exultation among those who watch the progress of the iron trade. Not only has the record of the United States been beaten, but all other countries have been left far in the rear. The nearest competitor, Great