lett's article, says: "We regret to notice that Mr. Gillett has followed the misleading theory of adding 25 per cent. to the fat of the milk in estimating the yield of commercial butter 80 per cent. fat. This makes no allowance for those inevitable losses, small as they sometimes are, which are incidental to creaming and churning."

At the Denver convention of representatives from the different agricultural stations, held last year, it was decided that, in estimating the equivalent of butter fat in butter, such equivalent be computed by multiplying the amount of butter fat by 1⅛. Applying this to Mr. Gillett's cows, we find that they should be credited with only 463.712 lbs. of butter instead of 496.834 lbs., a difference of 33.122 lbs., which, at 25 cents a lb., equals $8.28.

Mr. Gillett's cows are charged with the actual food cost when purchased, or at its market value when raised on the farm. The Jerseys in the accompanying table are charged at World's Fair prices, a difference, I should judge, of 10 per cent., which would make the cost of food consumed by Holsteins not $51.36, but $56.50, at World's Fair prices. The food consumed by the Jerseys at the same time cost, at World's Fair prices, $39.38, a difference in favor of the Jerseys of $17.12.

There is no association of stockbreeders in America so strict and exacting as the American Jersey Cattle Club. A few years ago they decided to open a book of butter tests, and passed very rigid rules governing the admission of cows into this book. During the time the Holstein cows were being tested some 150 Jersey cows were admitted into this book, and I think a just comparison could be made by taking twenty-five of these cows and comparing them with Mr. Gillett's. I would, therefore, invite your attention to the accompanying table, for which I am indebted to Mr. W. S. Beck.

This table shows the amount of milk produced and actual butter made by the twenty-five Jersey cows therein named, for their seven days' test; also the value of the butter at 40 cents per pound, and skimmed milk (on the basis that 100 pounds of whole milk will make 80 pounds of skimmed milk) at 20 cents per pound; the gross profit; the cost of food consumed during their test, based upon World's Fair prices, and the net profit; also the last column shows the net profit, butter at 25 cents per pound.

These cows were selected from nineteen different owners, and not more than two cows were from any one herd, while Mr. Gillett's cows represent only six owners, and are confined to as many different families. The Holsteins gave 4,711 lbs. 2 oz. more milk than the Jerseys, but made 44.6 lbs. less butter. If we figure the cost of handling this extra amount of milk at the value of the difference of the amount of butter produced, we have another loss of $11.15.

The total week's *estimated* butter of the twenty-five Holsteins was 496.83 lbs., an average of 19.87 lbs. per week, or 2.83 lbs. per cow per day. The Jerseys produced 541 lbs. 7 oz. *actual* butter, an average of 21.65 lbs. per cow per week, or 3.09 lbs. per day.

	Milk.		Butter.		Value of Butter at 40c. per lb.	Value of Milk at 20c. per cwt.	Value of Butter and Milk.	Cost of Food	Net Profit. Butter at 40c.	Net Profit Butter at 25c.
	lbs.	oz.	lbs.	oz.						
Oonan of Riverside 69773	239	0	34	3	$ 13 68	$ 38	$ 14 06	$ 1 83	$ 12 23	$ 7 10
Massey Polo 67010	354	9	30	6½	12 16	57	12 73	2 67	10 06	5 50
Maquilla's Violet 69774	203	"	31	1	12 42	32	12 74	1 87	10 87	6 21
Marchande 52258	175	6½	26	14½	10 76	28	11 04	1 76	9 28	5 24
Calla Europa 77810	175	6½	20	6	8 15	30	8 45	80	7 65	4 59
Deke's Minnie 42785	190	0	20	4	8 10	30	8 40	1 14	7 26	4 22
Sister Sue 58447	335	12	19	9	7 85	54	8 37	1 21	7 16	4 22
Lady Grace of Upholme 39569	319	12	25	5½	10 14	50	10 64	2 83	7 81	4 00
Lily Niobe 55765	225	0	21	6½	8 56	36	8 92	1 82	7 10	3 89
Maria of St. Lambert 64908	216	0	20	3½	8 09	35	8 44	1 32	7 12	4 08
Biederkeit 52257	178	0	22	1¾	8 83	28	9 11	1 76	7 35	4 03
Rachel Spencer 50974	406	14	23	3¼	9 28	65	9 93	2 89	7 13	3 65
Bright Tass 46175	248	9	21	1	8 42	40	8 82	1 37	7 45	4 29
Moorey of Lawn 68847	267	8	21	4	8 50	43	8 93	1 54	7 39	4 20
Oonan's Fancy 31887	285	11	19	10¾	7 87	46	8 33	1 40	6 93	3 97
Signal's Rosebud 79474	285	0	19	11	7 88	45	8 33	1 81	6 52	3 56
Gipsy's Berry Duchess 86124	312	0	18	11½	7 49	50	7 99	1 14	6 85	4 03
Rinora Pogis 40107	239	12	19	1½	7 64	38	8 02	1 39	6 63	3 76
Dora Lowndes 64136	253	4	17	1	6 82	41	7 23	77	6 46	3 90
Teacher's Pet 60242	267	0	18	12	7 50	42	7 92	1 47	6 45	3 63
Genone 84784	188	0	18	5½	7 34	30	7 64	1 23	6 41	3 65
Ribbon's Gift 77375	304	8	18	1	7 22	49	7 71	1 44	6 27	3 56
Mary of Glenoir 930	316	8	18	5	7 32	51	7 83	1 21	6 62	3 87
Marie's Maude 78467	292	00	18	2	7 25	47	7 72	1 38	6 34	3 62
Rosalina	253	0	18	5	7 33	40	7 73	1 42	6 31	3 55
*Estimated milk yield.	6531	8	541	7	$216 58	$ 10 45	$227 03	$ 39 38	$187 65	$106 42