

In this way, our farmers would sell for \$805,096 of tobacco more than they do now, and, on their side, our manufacturers would realise on the same tobacco an extra sum of \$571,734.30. This calculation refers only to tobacco imported in leaf and duty free.

But, if we take into consideration the possibility of making all our cigars and snuff out of home-grown tobacco, the profit to be realised will appear much greater.

Cigars and cigarettes imported in 1880,—93,300 lbs.

Value of the above \$169,071.

Duty on the above \$82,187.

These cigars and cigarettes pay a duty of 60 cts. a pound, and an additional 20 per cent. *ad valorem*. Thus the entire cost amounts to \$251,258. Could we grow as good tobacco here as they are made of, the country would save \$169,071, which would be divided between our farmers and our manufacturers. It is true that the latter would have a duty of 30 cts. a pound to pay, but that would not nearly amount to the \$82,187 chargeable on the same cigars and cigarettes if imported in a manufactured state; that is, 93,300 lbs. at 30 cts. only comes to \$27,990.

The quantities of snuff and other manufactured tobacco imported last year are as follows:

	Value.	Duty.
Snuff..... 13,913 lbs.	\$3,108	\$3,867.
Other tobacco.. 152,144 "	\$52,516	\$44,591.
<b>Total... 166,057</b>	<b>\$55,624</b>	<b>\$48,458</b>

This class of tobacco pays 25 cts. duty per pound, and 12½ *ad valorem*; and thus, if it were grown and made up in Canada, an amount equal to \$55,624 would be saved to the country, divisible between the grower and the manufacturer, the latter having only \$23,247.98 of duty to pay, instead of \$48,463 which would be chargeable on the imported article.

In order to seize at a glance the advantage of growing and manufacturing our own tobacco, let us look, once more, at our tables:

Total tobacco imported, 1880:	Value.	Duty
9,787,262	\$1,029,781	\$2,036,431

Here, we see 9,787,262 lbs. of tobacco which should be grown by our farmers, and manufactured by our own workmen; and still the government would receive an amount of duty approximating to \$1,385,284.68, according to the sort of tobacco manufactured.

According to these figures, the tobacco imported costs:

Value to the foreigner.....	\$1,029,781
Duty to government.....	2,036,431

Total cost..... \$3,066,212

But grown and manufactured in the country, the revenue would receive a duty approaching \$1,385,284.68, and if this sum be subtracted from the total cost of imported tobacco:

Cost of imported tobacco.....	\$3,066,212 00
Duty on the same if home grown..	1,385,289 68

A balance remains to the grower and manufacturer of... .. \$1,680,922 32

That is to say, if good tobacco could be grown here, the profits, in spite of the duty, would be large, and at the same time the revenue would receive a sufficient amount.

To those who cry out against the tax on tobacco we say this: All the world, politics apart, must admit that the government of a country cannot be carried on without a revenue, and that this revenue should be raised, by preference, from luxuries, such as spirits, tobacco, &c. From which principles, considered in connection with the figures we have quoted, the deduction is clear, that the cultivation of tobacco, in spite of the duty, is a source of riches to our farmers.

WESTERN ONTARIO.

The weather in this part of the country through the past winter months has been very remarkable for the large number of warm, clear, fine days. The great drawback has been, the want of sleighing for the movement of heavy loads. There was a large acreage of wheat sown last autumn, and with the exception of that which was sown late, this crop never looked better at this time of year. All that was well put in, on good wheat land, is as sound as when winter set in. Of course there is yet time for a good deal of injury to be done, by alternate thawing and freezing. Still the prospect is good for next year.

THE DAIRY.

As regards the future prospects of this important industry very little can be said at present. I was very much pleased with J. M. Jocelyn's article in the March number on lard cheese. He hits the right nail on the head when he compares that business with counterfeiting and forgery. It certainly is a great imposition on the public to pass off an article depreciated by the difference between four pounds of genuine butter and one and a half pounds of lard of questionable quality, simply because the consumer does not know it. At the present time Canada is doing an honest business, and it is to be hoped will continue to do so. The success of the two past years has had the effect of increasing the value of stock considerably. At public sales, a fairly good young cow brings from 40 to 50 dollars. Some extra have run as high as 70 dollars.

These prices are based on the continuance of high prices for cheese, which should not be expected. One extreme follows another with great certainty, and the dairyman who looks for these fluctuations and is prepared to meet them, is the man who will not be discouraged or disappointed. A persistent, even course of good feeding, will, in the end, always ensure success. An exceptional state of things exists at present as regards

HIRED HELP.

A great many young men have left during the last two years for the U. S. or the North West. The consequence is, wages are very high, 18 to 20 dollars for eight months, and 200 dollars per year, are being paid, with board and washing; and the supply is not equal to the demand, even at those rates. It is to be hoped, a few emigrants may find their way into this part of the country this spring. This account does not apply alone to male help, but good girls to do house work are even more difficult to obtain.

Innerkip, March 10, 1882.

F. MALCOLM.

CHURNS.

The best churn, where few cows are kept, is the six sided, oscillating box-churn, with no dashers. On a larger scale, the old barrel-churn, will answer all purposes. It has been used for centuries in Normandy, and the construction is so simple, that any common cooper can make it. Three cross-pieces run the length of the barrel, formed as in the cut. The churn should not be more than half-filled with cream, and a hole should be made, with a wooden plug, at the side, to allow the churner to see when the grains of butter are formed.

Mrs. Whitfield, at Rougemont, uses an immense oscillating churn, worked by horse-power, which answers admirably. Her dairy contains the milk of about 80 cows.

The Messrs. Johnston write me word that their "Gleaner and Binder" is not yet sufficiently perfect in its work to be ready for distribution. I hope to be able to get one sent for exhibition at the provincial show in September.

A. R. J. F.