

HOUSEHOLD.

Corsets or No Corsets.

At the North London collegiate school for girls an athletic contest lately took place to test the value of otherwise of corset wearing. With a view to obtaining some actual scientific data on disputed points, sixteen pupils wearing corsets were arrayed against as many abstainers, the trial including a high leap, a long leap, "tug of war" and running competition. In leaping neither side gained any signal advantage over the other. In the tug, for which the girls had been well drilled, the abstainers had far the best of it, twice dragging their opponents over the line. For "endurance running" the object aimed at was to test the evidence of disturbance, as shown in an increased pulse, increased respiration and diminished breathing capacity. The results showed a small advantage to the corset party in the matter of respiration rates and a considerable advantage to the opposite side in pulse rate. But the most striking result was that while the effort of running diminished the breathing capacity of the corset wearers by 8 cubic inches that of the non-corsets was increased by 4.4.

Braiding on Winter Toilets.

Fine braiding is one of the features of coming winter fashions. Many of the new out-of-door jackets are covered with soutache, forming elaborate arabesque devices. One stylish coat is of gray and white cloth, the slightly high sleeves covered with fine black silk braid, every inch of the foundation cloth being covered by the braiding. The fronts, and a deeply-pointed piece at the back of the jacket, are similarly wrought. There are any number of red and garnet cloth jackets closely braided in black, and with these are worn black silk passementerie toques laid over red silk. Scarlet out-of-door jackets and pelisses in the same martial color are likely to be quite popular this winter. There is always an admixture of black with these gay garments, be it much or little. Black velvet yokes are seen with bright red coachmen's capes, and some of the red driving coats have black velvet collars.

Medicine for Children.

But few mothers have any clear idea of what proportion of an adult dose is suitable for a child. It is all guess work with them and oftentimes the results are most disastrous. If a mother has a cough and an obliging druggist puts up for her a mixture which proves helpful, she is quite certain to try it on her children the next time that they are similarly affected. To a child two years old she, like as not, gives one-half the dose she herself took; in which case the dose is about four times too large. Mothers would do well to remember the following rule for estimating doses—an adult dose is taken as a basis: To the number of years that a child is old add 12; then divide by the age. As for instance, the adult dose of a certain medicine is one teaspoonful. Now what is the proper dose of this for a child two years old? Two added to 12 is 14; of this two is one-seventh; therefore the child should be given one-seventh of a teaspoonful, which would be about ten drops if the medicine is of ordinary consistency. This simple rule is applicable to children between the ages of one and 12 years and only when the medicines used are mild in their action. Of the powerful narcotics—which of course, could be given safely only by physicians—no more than one-half the proportion expressed by this rule would be a perfectly safe dose.

The remedies which mothers most often administer to their children are cathartics, and it would be unwise to attempt to discourage their use. Errors in feeding children are common, and where they exist remedies of this class are frequently needed, and were they much less often used the mortality among infants would probably be even greater than it is now. The brains of young children are very susceptible and in attacks where there is fever this vital part is more or less threatened. A cathartic draws to the bowels an unusual quantity of blood, and lessens the flow to the head, and in this way inflammation is often prevented. The most popular cathartic for use among children is castor oil, and there are no others which act better and cause less disturbance. It is one of the very few medicines which affect children, proportionately, less than adults. As for instance, an adult dose is from one to two tablespoonfuls, and yet children five or six years of age require at least a tablespoonful to reach the full effect. This oil is too powerful for infants except in occasional cases. Up to six or eight months of age the best cathartic for them is sweet or olive oil. Children one year old generally need one teaspoonful of castor oil for an active effect. Those who are three or four years old can safely take a dessert spoonful. After that age a tablespoonful will ordinarily be none too much. A very good substitute for castor oil, for use in young children, is the aromatic syrup of rhubarb. This contains about one-tenth as much rhubarb as the aromatic tincture. The dose of the aromatic syrup is one teaspoonful for a child about one year old. The syrup of ipecac ought to be kept in every nursery. It is the medicine mothers should give while waiting for their physicians, when their children are attacked with croup or heavy "colds on the chest." In croup an emetic dose will be needed, and one teaspoonful should be given every ten minutes until the little patient vomits. In a severe cough, which is dry and hacking, for the purpose of loosening it, about five drops should be given a baby every two or three hours, until a physician assumes the treatment. The syrup of squills is a medicine popular with many mothers, who generally give it in far too large doses. Its action is much the same as the syrup of ipecac—in small doses it is a cough-loosener, and in larger doses an emetic. During the first two or three days of a cough, ipecac acts better than squills. If one is kept at hand the other is unnecessary, and the preference is given to the syrup of ipecac. Where there are infants, lime water will be needed for use in the milk to correct digestive disturbances. It is often required also in the sickness of older children and adults. It can be obtained from a druggist; but if any one prefers to make it, take a large bottle and press into it pure, clean, unslaked lime enough to fill about one-fourth of its depth. Now fill the bottle with pure water; cork and shake a while. On standing the fluid will become clear when it is ready for use. The dose is one drop for every month of age for a child under one year. As for instance, a child five months old may take five drops.

It is scarcely necessary to say that pare-

goric should never be given a child unless it is absolutely needed, as in severe colic. The essence of peppermint in hot weather will often prove effectual in these attacks, and it should always be tried first. If it fails, then the use of paregoric would be justified, if parents decline to call a physician. It should be plainly understood that its use is never warranted except in severe attacks of pain which might throw the little sufferer into convulsions if persistent. For mothers less restless, paregoric is extremely hazardous in ninety-nine cases out of a hundred. In giving essence of peppermint to infants only a few days old, the dose is half a drop—put one drop into a dessertspoonful of water, and of that give one teaspoonful, which will contain one-half a drop of peppermint.

Father Mathew's Centenary.

The City of Cork has just celebrated a century of more than local or even Irish interest. A hundred years ago, within a few hours, there was born at Thomastown, in the county of Tipperary, one who for years affected Ireland and benefited the Green Isle more than most men she has given birth to. Theobald Mathew had few advantages of early position, but for many years his influence was felt from Cork to Londonderry, and the sympathetic thrill extended across the seas. He was one of nine sons; his mother thought that one of the nine should be a priest, and so the pet of the family became Father Mathew. At Kilkenny, at May nooth, and at Dublin, he was educated; and at the latter place he was ordained. He joined the Capuchin order; and, says his biographer, "he was never happy except in doing good." He retired to the Little Friary at Cork; and to that beautiful, if somewhat slattern city, his fame first belonged. There he worked as a devoted Catholic priest for long years before he dreamt of teetotalism. He was one of the leading preachers in Cork; he was one of the best friends of his poor; he was emphatically the friend of his flock; and he had a charity that was boundless. At the Board of the House of Industry, of which he was a governor, Father Mathew met often with a fellow-governor, one of a body few in Cork but not undistinguished in the place where the conversion of William Penn took place. William Martin, a Quaker, whose first name the Corkonians irreverently shortened, and Unitarian named Dowden, struggled with a few others to keep up a feeble temperance light; and more than once Martin would turn to Father Mathew with the remark, "Oh, Theobald Mathew, if thou couldst do such good to these poor creatures." And so, in April, 1838, when about forty-eight years of age, Father Mathew signed the pledge, and entered upon a vast, a successful, and an effective work, which changed for a time the condition of Ireland. Converts became hundreds and thousands; and before a year had passed there were nearly a quarter of a million teetotalers in Cork and the counties up to Galway. In Cork city the moral reformation was remarkable; police found less to do; schools were better filled; the faces of the people grew brighter. The great teetotaler was pressed to take similar work, and he visited Limerick, Waterford, Dublin, his fame preceding and his works accompanying. The Orangemen of Ulster forgot their prejudices and came to hear him; his visit to England, nearly fifty years ago, lives still in the memory of many; and Mr. Maguire's "Biography"—an abridgement of which has just been published—tells the story of the triumphs and the trials of his later years. There had been over forty years' ministry, and less than eighteen years' temperance propaganda, when all Ireland crowded at the news of the death of Theobald Mathew, in Queenstown, nearly thirty-four years ago. Much of his labour failed to have enduring results; his goodness and generosity were often imposed upon; and the wave of temperance that rolled in the path of the apostle passed away. But his memory is honoured, and part of his raises another memorial to one whose fine persuasive voice still seems to linger in its streets, and well would it be for Ireland if the centenary celebration could cause to arise another Father Mathew, with famine and fever, plague and drunkenness; and to make, as he made, warm-hearted Irishmen of all sects feel that one virtue could benefit and make prosperous a nation. He had that entrance to the hearts of the great masses of Ireland that the Catholic priesthood has, but his labours won him acceptance with all classes; and there was no stranger sight than that when Protestant noblemen, bigotted Orangemen, non-conformists of all grades, joined to welcome the priest who "hoisted the banner of temperance in almost every parish in Ireland." It is a long look back through a hundred brawling years to the birth of Theobald Mathew in Tipperary, but in the century the cause he identified himself with has progressed and may still progress.

The Deepest Mine in the World.

The question where the deepest mine is to be found is not such an easy one to answer as might be thought. Most likely, however, it is at St. Andre du Poirier, France. This mine yearly produces 300,000 tons of coal. The mine is worked with two shafts, one 2052 feet deep, and the other 3083 feet. The latter shaft is now being deepened, and will soon touch the 4000-foot level. A remarkable feature of this deep mine is the comparatively low temperature experienced, which seldom rises above 75 deg. Fahr. In the gold and silver mines of the Pacific coast, at a depth of less than half that of the French coal mine, much difficulty is experienced in keeping the temperature low enough to admit of working. In some levels of the Comstock lode the temperature rises as high as 120 deg. Fahr.

A Compliment to Canada.

The Chicago Tribune is forced to pay this compliment to Canada: "Why cannot Austrian papers imitate the dignified composure and restraint of the Canadian ones? The new tariff hits Canada in a dozen places where it hits Austria in one. But the Canadians take it philosophically, use no hard words, and are not crying out to other nations to come to their assistance. The New World certainly keeps its temper better than the Old."

The gravedigger, Francis Rable del'He who was recently charged with the commission of 31 crimes, including several murders, robberies, and attempts at arson, has been condemned to death by the Assize Court at Graz.

AGRICULTURAL.

HOW MILK IS MADE.

Prof. Robertson Explains the Process.

All the milk of cows is made in a most mysterious way. The elaboration is effected in two glands called the udder. You can take one gland from the other without rupturing the remaining one; there is no organic or distinct division between the two quarters of each gland. The milk in the gland is elaborated from the blood, a physiological process imperfectly understood. That being so, it becomes necessary for every dairyman so to treat, feed, water and shelter his cow that she will have wholesome, vigorous blood coursing in her veins. The blood from which the milk is formed enters the glands by two large arteries. Alongside the arteries runs a large vein and nervous cord. Numerous ducts rise from the milk cisterns at the top of the teats; they spread through the whole structure of the udder. A small portion of the blood exudes or percolates through the membrane that lines these ducts and becomes milk.

Beginning from the bottom of the teat, there is an opening which stays closed without any effort on the part of the animal; therefore the milk does not leak. If this muscle relaxes the milk will drop out. At the top of the teat there is another valve over which the cow exercises some control. She can close it and hold the milk above that valve; then a man may tug all he likes and get nothing while the cow hold up her milk. When the cow has this valve closed it is mainly owing to undue excitement. When the cow is much excited the lack of nervous equilibrium will make her close this valve and shut off the milk flow.

There are a great many tiny cells on the inside of the ultimate follicles of the milk ducts. They are so small that if you measure a row of them not one inch in length, you will find 3,000 or 5,000 of them. They each grow a bud; that bud grows larger and larger until it becomes a globe, and these globules constitute the fat of the milk. These tiny globules drop and trickle down inside these milk tubes and come down with the rest of the milk. The last milk is richer than the first. Some men consider it to be an honest transaction to give the factory-men the first froths of the cow and to keep the last quart for the coffee.

The Poor Man's Cow.

Economy is something we all aim at, and anything, whether it be bird, beast or stock company, that pays large returns for a small investment is sure to be much sought for. The Kerry cow is an animal which does this to an astonishing degree, if we may credit the *Agriculturist*.

In the mountainous southwest of Ireland, the Kerry has from time immemorial been known as the "poor man's cow." In that raw and foggy climate she has subsisted upon sparse vegetation, giving a comparatively liberal yield of milk. Great improvement has been made in these hardy and useful cattle during the last two decades. Two distinct and well defined classes of them are now recognized, the original type or "pure" Kerry, and the Dexter. The increasing popularity of the Kerry in England has led to the organization of a record society to secure purity of breeding and promote in other ways the improvement and success of the breed. But the points of difference between the two classes are so marked that two distinct societies have been formed. The Royal Dexter Kerry Herd-book Society has its office in Dublin. The selection of foundation stock for the first volume of the herd-book was intrusted to a qualified man, who were known to be good judges, and who discriminated carefully between the two classes. The Dexter differs in all but color from the old type of Kerry. The latter has a dull, heavy head, heavy horns inclining backward, long legs, flat sides, and thin quarters. The Dexter is shorter in the legs, with rather fine expressive head, light horns, square, heavy flanks, and a broad, blocky build. The color is black, with some white hairs on the udder; height three feet six to three feet seven inches. The Dexter fully equals the old type of Kerry in milking qualities, and is besides a model beef animal. Some of the cows have been known to yield as high as twenty quarts of milk per day, but this was exceptional, the average amount being about ten quarts each. In quality it stands midway between the milk of Channel Island cows and that of other dairy breeds. In this respect, however, there is little difference between the Dexter and the old form of Kerry. But for beef the Dexters are very greatly superior. They fatten readily, laying on flesh in the parts where it is the most valuable. The beef is of the finest quality, nicely marbled throughout, juicy and palatable.

These beautiful and useful cattle have become quite popular in England, and a few have been brought to these shores. It is not to be supposed that they will come in competition with the improved breeds of cattle, which have become permanently established in the dairy and feeding regions of the country. But as a family cow for village and suburban dwellers, the Dexter Kerry is admirably well adapted. Docile, hardy, easy to keep, and yielding a fair quantity of rich milk, and fattening easily when dry, one of them is the very ideal of a family cow.

Cocoanut Butter.

They are now making good butter from cocoanuts. The industry was established in Germany five years ago, and is making considerable progress. According to the *London Times* of the 13th, factories are about to be started at Paris and Amsterdam. The butter costs a York shilling per pound. It contains 60 to 70 per cent. of fat and 23 to 25 of organic matter, of which nine to ten per cent. is albumen. It is of a clear whitish color, and hardens at 66 deg. Fahrenheit. It is suitable for cooking, and is not disagreeable to taste or smell. At present it is chiefly used in hospitals and State institutions, but it is rapidly finding its way into the homes of the poor, who are taking to it free from acids and other disturbing elements of digestion. One authority says:—"There are those who do not hesitate to declare this new substitute as healthier and infinitely preferable to the too often bad butter brought in the markets, and not to be named in the same breath with the oleomargarines made too often from the diseased fat horse and sheep flesh."

To Destroy Stumps.

1. Bore a hole 1 inch in diameter, 18 inches deep, into the centre of the stump, and put in 1 ounce of saltpeter, filling up with water and plugging up the hole. This should be done in the fall. In the spring the plug is to be taken out, half a gill of kerosene poured into the hole and set on fire. It will burn out the stump to the farthest root.

2. In the fall bore a hole 1 inch in diameter, 10 inches deep, into the centre of the stump, and put in a half pound of vitriol and plug very tight. In the spring the whole stump and roots through all their ramifications will be so rotted as to be easily removed.

Pruning and Training.

Care must be taken not to allow the vine to overbear, or it may be injured so as to never recover. At the rate of three to four tons per acre, is a full average crop for the strongest growers, although good vineyards often produce without injury five or six tons per acre. The less the number of clusters this weight can be put into, the more satisfactory will be the money return from the crop. Hence it is well to thin the fruit, picking off the smallest and poorest clusters.

We do not advise summer pruning further than pinching off or rubbing out weak and useless laterals and shoots. Leaves are the laboratories of growing vine, in which is perfected the food which produces the growth of both wood and fruit. Severe summer pruning removing a large amount of foliage, weakens the vine, reduces the size of the fruit, retards its ripening, and checks the growth of the root. Where more than one shoot starts from a bud it is well to rub off the weaker one before it is more than two to six inches long. When particularly fine clusters are desired the ends of the canes may be pinched off, and stopped when growth has progressed to four or five leaves from the last cluster, and thereafter the ends of all laterals are pinched off as soon as one or two leaves are formed. Superfluous suckers that start below the crown of the vine should be broken out before much growth has taken place. [T.S. Hubbard in *Our Grange Homes*.]

Importance of Cleanliness in Milking.

Dirt settings in the bottom of the milk bucket, into which the milking has been done, is pretty sure to be followed by like settings in the cream and milk pitchers on the table, and are unmistakable evidences that the milking has been done in an uncleanly and careless manner, for these dirty specks have dropped into the milk at the stable and when once in, they stay in spite of strainers and fine wire cloth sieves. The presence of the "specks" in cream or milk, does not operate as an appetizer to any considerable extent, and when discovered no means should be left untaken to prevent their reappearance; they render the milk unfit for use and good butter cannot possibly be made from such milk. The milker turning out such milk should be reformed, and if improved method and more cleanliness are beyond his reach, he should speedily be replaced by one more competent to perform such an important duty.

A Straw Roof for Farm Buildings.

A Poughkeepsie, N. Y., correspondent of the *Farm Journal*, gives the following directions for a straw or thatched roof:

1. Good, straight, rye straw is required. Make the butts even by holding it loosely and tapping on the floor, then grasp firmly near the heads, and shake out short, crumpled straws and tie in convenient bundles.
2. Have rafters the same as for shingles.
3. Use poles about two inches in diameter, or sawed lath one and one-half inches square to tie the straw to. Nail lower one to rafters about a foot from plate, and the others fifteen or eighteen inches apart, depending on the length of the straw. Let them project about six inches over the rafters to nail the eave board to. Nail on eave boards.
4. Two men are required to put on straw, one to prepare the handfuls for the other who binds it on. A line is first drawn from eave board to eave board, to guide the butts of first course. One man takes straw and makes a band, fastens it to the pole and shoves it against the eave board. The other man grasps a little more straw than he can close his fingers over and passes it to No. 1, who lays it against the band, the butts touching the line, and brings the hand over the straw and around the pole, holding all firm and taut. No. 1 now takes a little straw from the head of the bunch and twists it in with the starting band, and is ready for another handful to bind on as before. This process is repeated until the opposite side is reached. The next course should be tied to the second pole, the butts being laid even with the first pole. In the third and succeeding courses all the straw should be reversed, and the heads pointed down. The peak should be capped with boards.

How Did the Turtle Find His Way?

The rocks at the west coast of the island of Helena abound with sea turtles, some of them as heavy as a man, and an English steamer once took aboard several dozen of those sea monsters, intending to deliver them alive to a provision dealer in Liverpool. But before they reached English waters one of the turtles was taken sick and flung overboard, after having been branded with the name of the ship. Next year the same steamer came across the same tortoise on the coast of St. Helena, more than 4,000 miles from the point where the home-sick creature had been flung back overboard.

The Czar is the largest of all living land-owning proprietors, owning a state which is nearly equal in area to the whole of France. To supply the inhabitants of the United States with milk and its products requires about 15,000,000 cows, it is estimated, and involves an investment of over \$2,000,000, or nearly double the amount invested in banking and commercial industries. To feed these fifteen million cows 60,000,000 acres of land are under cultivation, while \$180,000,000 are annually paid to workmen employed in the dairy business. The average cow yields about 450 gallons of milk a year which gives a total product of 6,750,000, or about 106 gallons to each of the sixty-four million inhabitants. This at twelve cents a gallon, a fair average price, would return to the dairy farmers the sum of \$810,000,000. But as 50 per cent. of the milk is made into cheese and butter, and as there is less profit in selling the products of the dairy in these forms than in the form of milk the above profits must be slightly reduced. The amount of nutrition contained in the annual milk product is equal to that contained in 14,000,000 fat steers weighing 1,500 pounds each.

FALL FUN.

De Mascus—"I hear poor White is lying at the point of death." St. Agedore—"Lying, eh? Well, the ruling passion is strong in death, you know."

Jones—"There is no mistake that gold is the only key to success in this world." Smith—"You're wrong, old man. The true key to success is brass."

Cumso—"Brown is using a fish diet to benefit his brain." Brown—"Well, judging from the present condition of his intellect it must be weak-fish he is living on."

An Optical Advantage—"And so Jimpson read his poem to you yesterday? Had you endure it?" "I just fixed my glass eye on him and went to sleep with the other."

First Tramp—"What have you been doing, Jimmy? You look mighty tired." Second Tramp—"That just what I am. I've been looking at the picture of a man sawing wood."

Wadleigh—"Do you know they say that the man who wrote that immensely popular song, 'Annie Rooney,' never got anything for it?" Smiley—"That's very wrong? He ought to have got 'em years."

"Well," remarked an Eastern man, as the train robber covered him with a revolver, "I've pawned almost all my possessions at various times, but this is the first time I have been obliged to put up my hands."

Two of a kind: They fill our daily cup with gall. As through the world we go, These two: The man who knows it all And he who "told you so."

Mr. Chugwater—"Samantha, I have a couple of tickets to a lecture this evening. Want to go?" Mrs. Chugwater—"What's the use of asking me, Josiah? I haven't a thing to wear." "All right. Then we'll wait and go to the opera."

"George," said the bride, "I seem to be constantly hearing the sweetest music. I wonder what it means." "It means," said the practical groom, "that the feller that sold me that wedding ring for a plain gold band worked off a brass band on me."

Tangle—"Hang it all Maria! that confounded puddle of yours has bitten a piece clean out of my leg." Mrs. Tangle—"Oh, how very annoying, Henry, when poor Fido is sick and the doctor said he mustn't have a bit of meat for at least two weeks."

"What a lovely ruby you wear!" she said as she made a vain hunt for her eyeglasses; "but what a queer place to pin it. Why don't you wear it in your scarf instead of in the back of your neck?" And the young man who was calling on that Hamilton girl remarked as he strode from the room: "It's downright poor taste, to make fun of a boyl."

Affairs in Japan.

Of all the changes that have taken place in Japan, which during the last two decades has abounded in surprises, social, political, and religious, none is more important or fraught with more far-reaching consequences to that young nation than that which will transpire next week, when absolutism gives place to constitutionalism. The new constitution, in which the attempt is made to incorporate the excellencies of the best western systems without their defects, is at once simple and progressive, and clearly demonstrates the fitness of the people to govern themselves. The opening session of their first parliament will be marked by the presence of three great political parties—besides many minor ones—the Progressists, or Moderate Liberals, whose main plank is the decentralization of the administration and the furtherance of local government, and in foreign affairs the extension of commercial and restriction of political relations with western nations; the Conservatives who are jealous of New Japan, and who resist the encroachment of western ideas and seek to preserve the old national life; and the Radicals who are ultra-Progressists, going much further in their demands for reform. Each party has its programme marked out for the session. The work which the Progressists have outlined for themselves embraces sixteen subjects and includes, among other things, cabinet by party, treaty revision, reform of the military and naval service, and of the educational system, and extension of the franchise and freedom of speech and of public meeting. The Radicals, between whom and the Progressists the issues in the new government will probably lie, will aim at securing the responsibility of the Ministry to Parliament, the introduction of trial by jury, relief of the burdens of agriculturists, the negotiation of treaties on equal terms with foreign states, and other subjects of similar character. Of the various subjects that will confront Parliament on its opening none are more pressing and more important than the questions concerning the revision of treaties under the terms of which Japan now labors under a disadvantage, the provision for a better system of taxation, and the question of social reform, particularly the reform of the judiciary. How these young and untired statesmen will deal with the issues entrusted to them remains to be seen, but judging from the sagacity and political wisdom displayed by those who have led her thus far along the path of civilization there is little reason for apprehension as to the results of the radical change so soon to take place.

About the Pullman Company.

Here are some facts and figures, taken from the last annual statement of the Pullman Company, which serve to show that the travelling public appreciate the luxurious comfort of the palace car, and that the Company has a singularly profitable business. The revenue of the business for the year ended July 31 was \$8,869,961, of which \$7,473,135 represented the earnings of 2,135 cars. On the disbursement side of the account were \$3,274,604 for operating expenses, including maintenance of upholstery and bedding, legal expenses, general taxes, and insurance; \$1,022,625, proportion of net earnings paid other interests in sleeping-car associations controlled and operated by the company; \$65,600 for interest on debenture bonds; \$2,000,000 for dividends on capital stock of \$25,000,000; and \$100,000 applied to contingency reserve. This makes a total disbursement of \$6,462,830, leaving a surplus for the year of \$2,398,130, carried to the credit of income account. The surplus thus amounts to more than the present yearly dividend. The total assets of the company are \$43,013,000, of which \$7,966,000 represents the value put upon the real estate plant, and buildings of the town of Pullman. The total liabilities are \$26,261,000.