reasons for the retention of the present system of weights and measures in the United States. He says:

It is not true that one in ten who trade in machine tools in foreign countries favors the change, and suppose everyone who has dealings there were in favor of it, would it not be a liberal estimate to say that it is a hundred thousand of our people? If you do not think one hundred thousand is liberal, let us say a million. How many million are there now and how many more million in years to come will there be to whom it would be all sorts of expense, a perfect nuisance, rendering all the present books and tables obsolete, or for one to read them, making it necessary to interpret everything relating to distances, sizes and weights, to be understood?

To figure, the metric system is the best; to measure anything, it is just as good and no better than our own; to work with, it is not half so good. How many workmen do we have to one figurer? The experience of over forty years of William Sellers & Co., where the two systems have been worked side by side for that length of time, is evidence that no amount of theory can upset. Worst of all there is no possible way to avoid carrying on the two systems as long as machines now made have to be repaired, or at least except by making things in inches and calling them French names, which is just exactly what they do more or less, even in France, to some extent and in the other countries to a greater extent.

No one advocating the metric system ever acknowledges that our system possesses any merit. No man can make out of the metric system a tool for the mason and the carpenter comparable to the steel square. No one can make a tool for measuring by the metric system comparable in convenience to the two foot rule. It is not possible to get the range of units out of the metric system that we get out of the English; and all our units are commensurate one with another as well as with the French. We have the mile, the rod, the yard, the foot, the inch, the ½ inch, ¼ inch, ½ inch, 1-16 inch, etc., and each becomes a unit when we are working to a scale. Building plans are drawn to a scale of ¼ inch to the foot. There is nothing in the metric scale that fits it. We can draw plans ½ size, ¼ size, ⅓ size, etc., without running into fractions.

The using of the multiple of ten was the first system and is still in use by the Orientals, but when civilized nations began to make things by rule and standards, they drifted into the more convenient system, and our present system is the survival of the fittest. There is no sense in making laws that people cannot and will not obey. The American people cannot change their practice at once and they will not change a good system which we have been so long accustomed to and which we have spent so much money to build up, to a bad one through a series of years, because its weakness will show itself.

Other nations, it will be claimed, have done this. They had no system when they adopted it, and any system of standards, however bad, is so much better than no system, that they are naturally satisfied. What is there about the use of the metric system that will compensate the farmers, the housewives, the grocers, the builders and the merchants for the cost of furnishing themselves with new scales and new measures? What the factories of all kinds to change their looms, the shops to carry two sets of gages, and a double stock of sizes, the rolling mills two sets of rolls? When this is looked into from all sides, it seems to me that every one except the man who has figuring to do must see that it's a wild scheme, a useless thing, a hopeless failure.

MANUFACTURERS BOOM TORONTO.

Probably no Canadian city has shown greater progress within the past few years than Toronto. Commercially it is coming well to the front, and the indications are that it will, in the near future, be the leading city of Canada in this respect. The large number of new factories which have been erected in the past two years is evidence of the prosperity of the manufacturers. In the west end of the city especially, the growth in most noticeable and the "boom," if it can be so called, has a foundation that will last for years. As a financial centre, it is gradually making headway, the

recent transactions in stocks and bonds on the exchange making new records. One property transfer recently effected, shows the confidence manufacturers have in the future of the city. The Canadian General Electric Co. have purchased the old Upper Canada College property at the corner of King and Simcoe streets upon which they intend to erect a large building for the company's business. The price paid has not been announced. The site is an ideal one, especially for the Canadian General Electric.

BRITISH GRAIN TAXES.

The immediate result of the announcement of the new British budget, with the taxes on grains and flour, has been an advance in the price of the latter product for dealers in the United Kingdom of a shilling a sack. The increase will, of course, be passed on to the consumer and the cost of living will be advanced by at least that much. But the tax reaches much farther than the British consumer in theory, at least, and may seriously affect all countries which export grain and flour to the United Kingdom. It is to be doubted whether the results will be felt at once, for it is evident that the British market must buy abroad and that the tax is not sufficient to expand the agricultural interests of the United Kingdom to any appreciable extent for some time. With one exception, practically the only way the tax will be appreciated in the United States for a long time will be the possible decrease in consumption in England, Scotland and Ireland. It is worth remembering, however, that people who have long been used to certain articles of food do not readily content themselves with substitutes. It is not likely, therefore, that the consumption of flour will decrease as rapidly as some reports indicate.

An interesting feature of the problem is the apparent discrimination, which is afforded by the new taxes in favor of British millers. The tax on the flour amounts to $17\frac{1}{2}$ cents a barrel of 196 pounds, with 112 pounds to the hundredweight, while the tax on the wheat required to make the flour amounts to about sixteen cents. This gives the British mills a preference of 11 cents. It will probably be felt by one American industry, but it is a question if more wheat may not be used by the British millers. The most serious problem which the United States has to face, is the possible discrimination of the British Government in favor of its colonies. There is already a strong effort afoot to have the taxes on grain and flour from its dependencies removed, and if this effort is successful, both the grain and flour trade of the United States will receive a heavy blow. This is apparent from the large percentage of our grain exports which goes to the United Kingdom. In the year ended on June 30, 1901, we exported 215,990,073 bushels of wheat, of which 78,574,752 bushels went to the British markets. If there were discrimination in favor of the British dependencies, the exports would rapidly decline. A removal of the taxes, as suggested, would open the way to commercial friction between Great Britain and the United States, and wars of this character easily become disastrous.

If the tax on American grains and flour was to be borne entirely in this country, it would be pretty heavy. Counting 112 pounds to the hundredweight, the tax, at three pence per hundredweight, on the 78,574,752 bushels of wheat exported to the United Kingdom in the year ended on June 30, 1901, would amount to about \$2,500,000. In the same year we exported 79,844,843 bushels of corn, the tax upon which would be about \$2,400,000, while on the 10,854,573 barrels of flour exported, the tax would be \$1,890,000.