

basis of cost. How many bee-keepers take an inventory of their stock when they are through packing in the fall, and balance up accounts? When should the bee year end? This latter question has given us some difficulty. We have, however, arrived at this conclusion—the bee year should end when bees are unpacked or taken from the cellar in the spring. One then knows positively how his year has ended, as well as positively knowing with what it starts. Let us suppose you winter one hundred colonies. In the spring you find you have but ninety. Hence you start the new year with ninety, and so on. Another advantage of this is that by spring you are pretty sure to have disposed of all your crop. If you should sell bees in the spring, that, too, would be included in your year's revenue. The adoption of a business method of this kind would prove profitable and interesting. Profitable, because it would disclose the leaks; interesting, because it would furnish data that may be at present difficult to get. We would be very pleased if some of our readers would look into this matter this spring and let us have a report of a general character, not necessarily disclosing their private affairs.—Ed.]

CANADIAN PICTORIAL—EASTER NUMBER

The April issue of the ever-popular Canadian Pictorial may well stir with pride the heart of a true Canadian. The "Noted Canadian of the Month" is the Lieutenant-Governor of Manitoba, Sir Daniel McMillan, and a picture of Lady McMillan is given in the Woman's section. Winter scenes of varied beauty, including ice formation on Lake Huron, the muskrat's winter home, exquisite views, just taken, of Niagara in winter garb, well represent the season in which Canadians delight, while scenes of budding spring are not wanting. A couple of fine

pictures show Ontario's two great hydraulic lift locks at Kirkfield and Peterboro, either of which has twice the capacity of the largest work of the kind anywhere else in the world. Another picture is of Alexander Graham Bell, of telephone fame, who grew up in Canada, and installed his first working telephone in Brantford. A remarkable view, taken 700 feet underground, shows a couple of brawny miners in an Ontario gold mine near Kenora, and the new electric engines on the G.T.R. for the St. Clair Tunnel will be of special interest. Besides these, and many other Canadian pictures, there are pictures from across the water, such as a huge English telegraph exchange, the Thames frozen over, a winsome group of a schoolmistress at 85 and her pupils, etc., etc., all of them of interest to Canadians.

Weddings of the Month, Fashions, Toilet Hints, Care of the Baby, Wit and Humor, News in Brief, serve to complete a delightful number. The Canadian Pictorial is a pleasure to look at, a pleasure to touch. No home should be without it.

To Canada or Great Britain a club of three new subscribers at half-rate.

Ten cents a copy, one dollar a year, to all parts of the world.

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BEEES WINTERING WELL

Mr. Editor: Dear Sir,—Enclosed you will find photo of part of my apiary, nicely fixed up in clamps, packed in dry sawdust. We fixed up last fall ninety-four colonies in this way. All bees had a cleansing fly March 11th. Not one dead, so far as we can learn. Bees have wintered well in Lambton County, especially around the vicinity of Arkona, where a good many bees are kept.

GEORGE OTT.

Arkona, Ont., March 24, 1908.

SPRING

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