for six horses. The balance of my basement was cemented for cow stables, except a portion which I need for sheep, which has no cement floor. The total cost of my walls and floor was \$184. This does not include the cost of hauling stone and gravel. I elevated my feed alleys to get the benefit of your plan of ventilation, which I like very much, and I fully believe that concrete walls and floors are cheaper, drier and stronger, and in every way better than either stone or brick.

Very truly yours,

W. S. HAWKSHAW.

Kintyre P.O., Elgin Co., Ont., December, 1895.

Isaac Usher & Sons:

Gentlemen,-In answer to your letter of inquiry as to the size and cost of my cement concrete walls and floors, my barn is 55x65 ft.; basement walls of concrete, 9½ ft. high from bottom of foundations; footings for foundations are 18 in. deep and 20 in. wide. My walls above foundation footings of concrete are 8 ft. high, 14 in. thick at the bottom and 12 in. thick at the top. Six men were nine days building wall. To one man, who had quite an experience in building concrete walls and floors, I paid \$1.25 per day; the balance of men I paid 75 cents per day and board. The total cost of building my walls was \$52.50; this also includes one man hauling gravel, which was not so coarse as is usually used for walls. I mixed five parts gravel to one part cement. I used 100 barrels of cement in construction of walls, costing \$100. Total cost of walls, in cash, \$152.50, which is less than half the cost of stone or brick. I am satisfied my walls are stronger, drier, smoother, and better in every way than either stone or brick. My stable floors, which are 38x63 feet, took three men six days to build, at a total cost of \$18 for labor. I used 53 barrels of cement for my floors. I consider my floors perfect-smooth, dry, clean and sweet—so easily kept clean, and at a much less cost than properly built plank floors. I used Queenston Cement in my work. Mr. Usher, the proprietor, came and showed me how to mix and build my cement concrete, without cost to me, and I am sure that when his instructions are carried out, and they are very simple, Queenston Cement Concrete structures of every kind will be perfect. I will take great pleasure in answering any letters of inquiry from the farmers of this country who contemplate building,