

its own electric lighting plant. Splendid wheat is grown there for their grinding. Oil, coal (lignite) and natural gas abound in the district, and white fish by the car-load taken in Lesser Slave Lake have been shipped from Edmonton to the Eastern States of America. Many more striking things about this wonderful north-land have been marked for copying, but we must be content with this much for the present. Any one who wishes to know more will do well to write for a pamphlet to the Secretary of the Edmonton Board of Trade. Our copy has been greedily taken from us by an English family bound for Calgary.



### MUNICIPAL TREASURERS.

"To anyone brought into close connection with the municipalities [of Ontario], the great prosperity of the counties and townships cannot but be evident. Their freedom from debt, the slow but sure increase in the value of land and agricultural values generally, are most gratifying indications of the high standard of material advancement prevailing throughout the Province."

This valuable testimony, from a man of ripe experience, is taken from the recently issued report of Mr. J. B. Laing, provincial municipal auditor for this province. At the same time, Mr. Laing takes occasion to refer in a cautionary way to a tendency which this journal has often remarked upon, and which the general manager of the Bank of Montreal referred a few years ago, namely, the too great disposition of municipalities to bonus new industrial or other enterprises. Says Mr. Laing:

"It is to be hoped that unless in very special cases, there will be a lull in the granting of municipal bonuses. During the past year it has been amply demonstrated that undertakings so fostered are not always attended with success. Municipal debts, so far as counties and townships are concerned, are on a very satisfactory footing; but in the case of cities, towns and villages, there has been a strong tendency to launch out, which it would be well to check. The municipalities have been most liberal as a rule in the assistance of companies and corporations asking aid for different enterprises, some in the way of loans, some in the form of bonuses, and it seems reasonable that they should have a little rest."

Before proceeding, as we hope to do, to remark somewhat in detail to the condition in which the Provincial Auditor found the accounts and financial affairs of the various municipalities, we shall make an extract or two from the generalization which he makes, on page 34, upon the unwisdom too often shown by towns, villages, and even counties in appointing men with inadequate knowledge of either book-keeping, banking, or financial affairs to positions which require an acquaintance with all three. While it is quite true that there has been an improvement in recent years of the book-keeping of municipal treasurers—much of which is due to the steps taken by the Provincial authorities in insisting upon more method and in providing officers with proper books of account—there is still room for more. And municipal councils are still culpably lax as to the type of men whom they appoint to such important offices. "I know," says Mr. Laing, "of one instance in 1904, of an important county treasurership going to a very worthy man it is true, but a man who knew absolutely nothing of accounts, and what is more, admitted that

he did not." And he exclaims, "When will municipalities learn that there is no use in electing men to the office of Treasurer who have no knowledge of accounts or business methods of any kind? Even the county municipalities are not blameless in this respect. The fact of being an honest man and popular, does not constitute the only qualification for being elected a municipal treasurer. Some knowledge of accounts and business methods should be considered an essential."

To business men, the making of a man unacquainted with banking and accounts the custodian of tens of thousands of dollars in money, and the oversight of accounts involving hundreds of persons or corporations seems absurd in the extreme. And the result of such folly is seen in the delinquencies or serious defalcations which have already occurred in Ontario, and which it is the business of the municipal auditor to expose and if possible prevent. It should be made clear to the minds of councils that the credit of their municipalities in the estimation of bankers or dealers in securities is greatly affected by the manner in which their books are kept and the condition of their financial affairs from year to year as exposed by the investigation of competent officers. When the time comes that a selection has to be made (in the general application for funds to be secured by debentures) between municipalities which have competent treasurers and capable book-keepers, and those who have not, the difference will be made very apparent by means of a blank refusal or a rate of interest that is prohibitive of borrowing.



### NEW GRADING FOR CHEESE AND BUTTER.

As a result of a conference between Mr. J. A. Ruddick, the dairy commissioner, and various members of the trade, several important changes have been made in the classification of standards and a clearer definition of grades in dairy products has been arrived at. Heretofore the classification of these goods has consisted practically of only two grades, "finest," and "under finest," the latter of which has been very indefinitely described. In future this will be subdivided into second and third grades. The first grade (for cheese) will be very similar in all essential features to that which has in the past been known as finest, and the standards will be as follows:—

Flavor.—Clean, sound and pure.

Body and Texture.—Close, firm and silky.

Color.—Good and uniform.

Finish.—Fairly even in size, smoothly finished, sound and clean surfaces, straight and square.

Boxes.—Strong, clean, well made and nailed. Ends to be of seasoned timber. Close fitting. Weights stencilled or marked with rubber stamp.

These standards are intended primarily to indicate the range of quality, and must not be understood to establish hard and fast rules to guide the grades.

The first grade for butter will be based on the following standards:—

Flavor.—Sound, sweet and clean.

Body and Grain.—Waxy; not too much moisture.

Color.—Even, no streaks or mottles, not too high.

Salting.—Not too heavy if salt butter. Salt all dissolved.

Finish.—Good quality parchment paper lining, neatly arranged. Package well filled; bright, even surface.

Packages.—Well made, of good material, and clean. Boxes to be of right size to hold 56 pounds of butter when properly filled. Parafined on inside. Neatly branded. Tubs to be lined with parchment paper of good quality.