

GREAT HOLIDAY SALE

Christmas is almost here—only three weeks in which to prepare. This store is practically ready. Every department suggestive of the season. Presents of all kinds for all ages, sizes, purses and tastes.

Glove Department.

- Ladies' Kid Gloves, in black and colors, regular 75c, for 50c. 75c, \$1, \$1.25, in new shades, for the Holiday Trade. In fancy and plain backs in the newest shades.
- First-class Black Cashmere Gloves for 15c; other qualities 25c, 35c, 40c.
- Ringwood Gloves, black, white, self colors and plaids.
- Ladies' Lined Kid Gloves, Ladies' Kid Mitts.
- Men's, Boys' and Youths' Kid Mitts and Gloves, nice values at 50c, 75c, \$1.
- Wool Gloves for Boys and Men at 18c, 20c, 25c, 30c.

Mantles and Cloaks.

Some very smart styles, admirably adapted for an Xmas present for young or old. Do not forget these garments when thinking where to buy.

- Vellings for holiday wear in the newest novelties. These goods commence at 10c.
- Cashmere Mullers in white, fancy and black. Cashmere, Silk and Rep.

A very choice selection of Ladies' and Children's Vests at 10, 12, 18, 25c.

Lovely Wool Vests, 50c, 75c, \$1, \$1.25, with drawers to match.



Collars, Neckwear, Shirts

A most complete range of collars in Ladies' and Gentlemen's—suitable for the holidays and most suitable for presents—new shapes and prices. Our assortment was never better.

NECKWEAR, TIES, BOWS AND SCARFS

Plaid Windsor for ladies' wear. Bows and Ribbons so suitable for the prevailing styles of neck adornment. Men's, Boys' and Youths' Neckties, Bows 15c, 20c, 25c. Four-in-hand Ties, white, colors, blacks and fancies. Made-up Ties, a job, 2 for 25c.

WHITE AND COLORED SHIRTS

in sizes from 12 1/2 to 15.

MEN'S, YOUTHS', BOYS' UNDERWEAR

This department embraces a wide range in prices from 25c to \$3. Some extra good values at 50c, 75c and \$1.

Ribbons and Laces.

- Baby Ribbons 1 1/2, 2 and 3c.
- Fancy hair-pin boxes, Crochet needles.
- Hat Pins, some very nice effects in steel and Rhine stone.
- All the different widths of Plain Ribbons in satin and plain effects.
- Narrow Torchon Lace in White and Butter, Oriental and Cluny.
- Silk in cream, black, green and brown.

Handkerchiefs.

- Handkerchiefs suitable for children commence at 1c each.
- White Lawn at 5, 8, 10 and 15c.
- Hemstitched at 5, 10, 15 to 30c.
- White Silk at 12 1/2, 15, 25c, up to \$1, are lovely values.
- White Silk Initial Hank's 15, 25c.

Now we come to the greatest bargain of our holiday purchases.

A SHOW CASE OF WHITE METAL GOODS

Fifty different articles to choose from at 25c each. Could not be purchased at double the money if bought at regular prices.

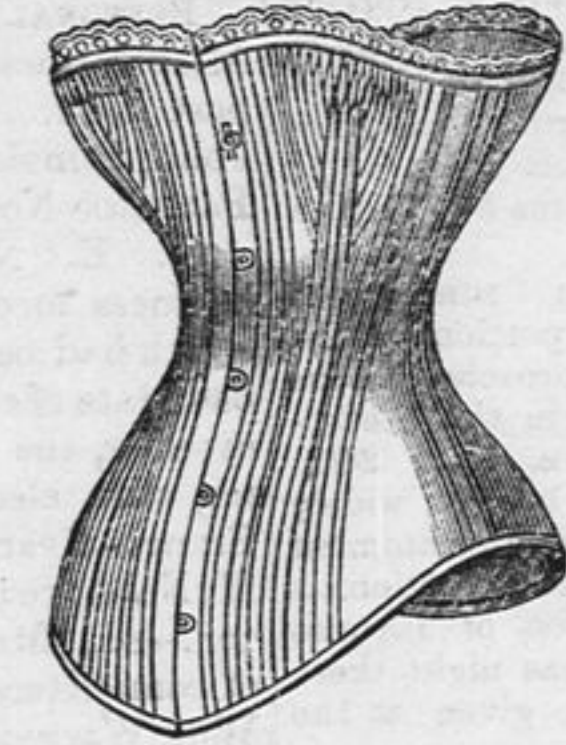
Fancy Dress Trimmings.

In a most pleasing assortment. Dress Goods in Black Cashmere commencing at 20, 25, 35, 40 and 50c. Five extra specials. Nice effects in colored Dress Goods, in individual length, so suitable for an Xmas present. Plaids for waists.

SILK SECTION.

Some beautiful shades in China Silks at 25c a yard, Peach, Mauve, Nile Green, Moss Green, Cherry, Old Gold and Butt r. White, Black and Pale Blue House Silks for Xmas presents in new tones and patterns. Black Silks and Satins, Duchess Merves' Watered Silks for reception dresses and housewear.

VELVETEENS and VELVETS



A complete range of shades from white to black at 25c a yard.

Nothing could be more acceptable than a present in Furs.

- Gauntlets, Ruffs, Collars and Capereens, Capes, Jackets and Collarettes.
- Men's Furs in Mitts, Caps, Coats and Collars. Coon Coats, Wallaby Coats, Astrachan Coats, Wambot Coats at holiday prices.
- Robes for the seat and lap.



- Men's Caps, a job lot of 200, at 20c ea.
- Men's, Boys' and Youths' Clothing at holiday prices.
- Overcoats in Freize, Beaver and Vicuna.

- Ladies' and Gentlemen's Umbrellas, nobby styles for Xmas presents.
- Hosiery in Cashmere, Wool and Heavy Ribs, 10, 15, 20, 25, 35c, five prices.

Every article in our large establishment at Holiday prices. Come and see us—we are ready for the best and happiest Xmas a kind public has ever given us. You'll find a welcome here.

E. E. W. MCGAFFEY.

N.B.—Flannelettes and Cretons at Holiday Prices. We are offering our Carpet Stock at very low prices to make room for Spring Importation.

Don't think!

NO NEED TO PUZZLE OVER IT

Want to buy Christmas Gifts for friends; we have done the thinking for you and see our selections: Ladies' Silver Watches from \$4.50 to \$14. Ladies' Gold Watches from \$12 up. Beautiful Solid Gold Rings from \$1.50 up. Natty Stick Pins pretty patterns. Bracelets, endless variety, beauties. Ladies' Gold Chains, Silk Guards.

For the Gentlemen

Have a large stock of Watches, Cuff Links, Scarf Pins, Gold Pencils, Charms, Rings, Fancy Rolled Plate and Solid Gold Buttons, Silk Guards Gold Headed Cane, Silver Hat Markers, Mugs, and Silver Match Box, and other useful articles. Now at low prices. We always sold at low prices. We are going to do better than ever.

F. MCGARTY,

77 KENT STREET.

MANVERS SPECIAL AUDIT

The Supplementary Report Exonerate The Councillors.

THE AUDITOR ACCOUNTS FOR EVERY DOLLAR OF THE SO-CALLED UNAUTHORIZED EXPENDITURE—THERE WAS NOTHING TO IMPLY MALFEASANCE OR FRAUD.

Subjoined is the supplementary report of the audit of the books and vouchers of the township of Manvers. The official auditor has made a more thorough search into the financial affairs of the township in this supplementary report than on his first visit, and as a natural consequence the members of council and municipal officers are completely exonerated from any attempt at "malfeasance or the slightest intimation of fraud."

The report should be very acceptable to the ratepayers of Manvers in view of the fact that after the most rigid examination into their financial affairs no charge of wrongdoing could be found. It is true, and just what we would naturally expect to find after an investigation by an expert auditor—that there are "irregularities and oversights" to be found in the manner of conducting the business affairs of the township. We venture the opinion that there is not a municipality in the province where such a finding could not be had.

In the case of the provincial auditor his system of bookkeeping would be both accurate and lengthy,—in fact cumbersome—while his salary would represent thousands where the municipal officers receive hundreds. The report should be doubly acceptable to the ratepayers of Manvers, who have been more or less excited by the "boomerang" accusations and false threats from certain quarters for the past few months. It is also true that while the representative men of the township have been forced to stand by and submit to costly investigation into the affairs of the municipality with which they were so closely allied in a vain attempt to discover damaging evidences of wrongdoing where no wrongdoing existed, they were also equally unable to prevent the same. It is to be sincerely hoped that this report will fully restore the confidence of the people and settle the matter for all time.

Ever since the agitation was started it has been the cause bell for a great deal of ill-feeling throughout the township and it is just possible that to the worry and excitement connected therewith is attributable the death of the late township clerk. He was a man well up in years, a thorough business man, and one who had filled the position for many years with honor to himself and credit to the municipality, and the annoyance attendant on an investigation of this kind weighed heavily upon him.

To the Honorable the Lieutenant-Governor of the Province of Ontario:

SUPPLEMENTARY REPORT OF THE AUDIT OF THE BOOKS AND VOUCHERS OF THE TOWNSHIP OF MANVERS IN THE COUNTY OF DURHAM.

On the 13th of September last I had the honor of reporting on the audit of the books and vouchers of the above named township.

In that report I expressed in my con-

cluding remarks the pleasure I had in being able to state that I discovered nothing that looked like an attempt at wrongdoing or misappropriation of funds. The irregularities and oversights that I have had to point out were such as might easily occur in a condition where every one knew one another and consequently did not feel fully the importance of observing those strict business methods which experience has shown to be so necessary in public affairs.

I felt at the time that it was due to the officers of the township that I should make this acknowledgment, and I hoped that this statement would save them from accusations of wrongdoing, and from the suspicions which an enquiry is likely to arouse. At the same time I also felt confident that the recommendations which I made, and the reforms which I suggested, would at once be readily adopted.

It appears, however, that some of the oversights which I pointed out have been construed into acts of wrongdoing, and therefore I have made a further audit and report for the purpose of removing any misapprehension as to the meaning of certain parts of my first report.

In that report I stated that according to the auditors statement the total payments made by the treasurer amounted to \$9,025 26, of this sum I found authorized by the council \$730 46, leaving unauthorized a balance of \$1,294 80.

There was a general order allowing each councillor to expend \$100 in his own district, \$500 in all. If it be granted that it was unnecessary to submit the details of these expenses to the council for confirmation and to have them entered in the minutes, this leaves an expenditure of \$794 80 for which the minutes of the council show no authority.

In examining the books again I find that I had included as unauthorized certain figures which a closer inspection shows should have been omitted, so that instead of \$1,294 80, the correct amount is only \$1,007 60.

A list of these expenditures is appended herewith. In using the term "unauthorized" I had no idea that it would be interpreted to mean "misappropriation," but only that certain expenditures were not recorded in the minutes. For every one of these items the treasurer has the proper order signed by the reeve with the work performed specified in the order, all these expenditures are stated in detail in the treasurer's annual statement. There was nothing in all this to imply or suggest that there was any malfeasance or the slightest intimation of fraud.

Further than this I found resolutions authorizing certain work to be done under the supervision of certain councillors. These works, undoubtedly, caused many of the expenditures, and it may have been thought unnecessary to enter again the payment of these in the minutes when the work was completed.

TREASURER'S BALANCE.

In alluding to the financial statements made by the treasurer I called attention to the improved form of the statement for the year 1896—I had noticed the fact that at the close of 1895 the balance shown by the treasurer on the 31st Dec. was not the balance of that date, but of some subsequent date. I am glad to report that at the close of 1896 this lack of correspondence was not repeated, but that the balance as shown by the published statement of the auditors, \$404.17 was the correct balance on hand on the 31st of Dec. 1896.

EXPENDITURES.

- Jan. 20—Hugh Logan, building and repairing culvert lot 24 con 4 and lots 20 and 21 \$6 00
- Feb. 8—T. Brownlee, postage etc. 3 56
- 18—Richard Vance 2 cords wood, town hall. 5 50
- Mar. 7—R. McCullough, 2 cords wood Mrs. J. Porter, ind. 6 00
- 11—J. D. Dumble, P. Magree, wood Mrs. J. Porter, ind. 2 00
- 30—T. Brownlee, postage etc. 2 13
- Apr. 13—R. McCullough, 2 cords wood Mrs. J. Porter, ind. 6 00
- 17—Wm Goheen on account contract for cedar. 35 00
- 29—C Smith work done lot 18 con 8 as per bill. 3 00
- June 9—Geo. Porter, building bridge, lots 5, 6 con 8. 13 50
- 9—Wm Goheen, bal contract Webb's fence. 6 60
- 18—Thos Farrow, building culvert and extra work. 8 00
- 18—Richard Falls, road job lot 21 con 6. 14 00
- 18—Robt Sheekleton, erecting railing and filling hill. 15 00
- 19—Josiah Johnston, road job lots 17 to 19 con 6. 10 00
- 22—J F Benson, (overseer) 87 loads gravel at 5c. 4 35
- 23—J B Williamson, 71 loads gravel at 5 cents N.B. 3 55
- 23—J B Williamson 22 loads gravel at 5 cents N.B. 1 10
- 23—W Little and R G Byers full pay filling washout boundary between Manvers and Darlington. 1 50
- 23—James Mills, filling washout lot 4 con 3. 2 00
- 23—Wes. Henders, building culvert lot 4 con 3. 9 00
- 23—Chas M Porter building culvert lot 7 con 7. 10 00
- 23—Chas Porter Jr. building culvert lot 7 con 7. 6 00
- 23—Henry Irwin 129 loads gravel at 5 cents. 6 45
- 23—F Fanning, (overseer) road work. 3 00
- 23—Henry Irwin, 8 loads gravel at 5 cents. 40
- 27—Wm Hume road job lots 15, 16 con 1. 3 00
- 27—T Campbell, overseer 24 days statute labor collected in 1895. 2 50
- 27—Jas R Shea, big culvert ditching lot 19 con 13. 12 00
- 27—W H Lee, road job E B opposite con 10 Manvers 10 00
- 27—R McQuade, road at Lotus 58 50
- 27—J Powell, road job lot 24 con 2. 4 00
- 27—F Fanning, repairs to

- road lots 5 6 con 14. 8 00
- 27—John McNight, three days statute labor done in 1895 and charged. 3 00
- 27—Robt Falls, building culvert lot 18 con 8. 5 50
- 27—Bunj Davidson, road job lot 22 con 2. 5 00
- 27—Jes Porter, timber for culvert lot 14 con 6. 2 00
- 27—James Mitchell, building culvert lots 10 11 con 7. 11 00
- 26—James Mills, overseer road job con C. 2 00
- 27—Wm McIndoo, 1/2 pay road job W B opp con 2 Man. 25 50
- 27—Wm McIndoo, con road jobs lots 5, 6 con 5. 9 00
- 27—Wm McIndoo, road job lot 8 con 2. 14 50
- 27—Wm McIndoo, 1/2 pay road job W B opp con 3 Man. 6 03
- 4—Thos McGill, road job lot 22 con 10. 5 00
- 4—McGill and Lang, road job lots 20, 21 con 9. 20 00
- 4—Alex Lang, road job lots 20, 21 con 9. 4 00
- 4—Wm Lane, stamping lots 15, 16 con 1. 19 00
- 9—Grand Trunk Railway express on money from Bank of Toronto. 50
- July 9—James Brown, 1/2 road job W B opp con 5, Manvers 9 50
- 9—Newton Herbert, 60 loads gravel at 5c. 3 00
- 9—William Henslip, road job con 12. 5 00
- 9—Simon Arnott, repair culvert, brushing, etc. 5 50
- 9—Edward Shea, building culvert and filling washout lot 19, con 12. 14 00
- 9—Wm Lee, road job E B. Murphy's bill and ditching 13 70
- 9—David McCullough, graveling con 7. 19 00
- 9—James Stewart, road job lot 25, con 13. 35 00
- 9—Wm Forsythe, 21 loads of gravel. 1 05
- 9—John Patton, 1/2 pay road job, E. B. opp con. 1, Manvers 2 00
- 9—Geo. McCartney, postage account. 5 40
- 10—Johnston Morton, statute labor charged 1895. 6 00
- 10—Estate late Geo. Shaw, 70 loads gravel. 3 50
- 10—Robert McCullough, 2 cords of wood, Mrs. J. Porter, indigent. 6 00
- 10—Frank Cooper, R. McCullough, J. McGill, cutting down hill lot 6, con 8 6 00
- 10—Marshall Porter, building culvert lot 6, con 8. 6 00
- 10—Robert Bannon, 1/2 pay road job W. B. opp con 2 Manvers 7 00
- 10—Wm McIndoo, road job con 8, lot 6. 1 00
- 10—Robert Porter, clearing lot 1 con 9. 16 00
- 10—John McGill, road job lot 8 con 6. 1 00
- 10—Humphrey Wood, building bridge at Lotus. 39 00
- 10—Marshall Porter, road job opposite lot 6, con 8. 5 00

- 10—Jacob Hart, gravel and graveling lot 17 con 13. 18 45
- 27—Henry Argue, 90 loads of gravel, W. T. McGuire and R Henders, overseers 4 50
- 29—D. Fisher, road job N. B. west of Shannon's. 5 00
- 29—F. Fisher, road job N. B. east of Shannon's. 5 00
- 31—Newton Herbert, 28 loads of gravel. 1 40
- Aug. 3—Charles Armstrong, 98 loads gravel. 4 90
- 3—W. H. Lee, half pay road job E. B. Murphy's hill 3 00
- 5—F. W. Galbraith, lumber as per bill. 9 55
- 15—Lang and Larmer, half pay damage to conveyance E. L. Murphy's hill. 7 00
- 19—Joseph McGill, 137 loads of gravel. 6 85
- 21—Jacob Hart, road job con 14, lots 16 and 17. 6 00
- 24—George Greer, road job W. B. opposite concession 11, Manvers. 11 25

(Continued on page 7.)

FARM TOPICS.

The farmer who is feeding a scrub cow and guessing that she pays may be said to be "gambling in stock." It is a sort of board business. That is, she trades a very small lot of very poor milk for her board and leaves the dealer short on butter and loog on endurance.

To fatten beeves quickly the most important point is to select those with a capacity for feed and a disposition to lay on fat. I believe in getting about twice as many cattle as I intend to finish and then carefully select the poorest feeders and ship them with a slight "warming." For my own feeding, I prefer a nice smooth steer with a white face; the whiter the face the more attention he seems to give to laying on fat. After selecting your feeders give plenty of oat straw, with corn either shelled or on the cob, and they will fatten to suit even the most fastidious. I am feeding 80 Hereford steers now on oat straw, shelled corn and wet starch feed. Besides this they run on blue grass pasture. They are doing nicely and I expect good results.—George S. Redhead, Polk Co., Ia.

Suppose a hard working farmer was called upon to provide for 4 or 5 strong, able-bodied persons who did not do work enough to pay for their board. There would be trouble on that farm right away and justly so. Yet many a farmer who would quickly turn loafers away from his own table will tolerate worse loafers in his barn. It is safe to say that in most dairy herds there are 4 or 5 cows that do not pay for the food they consume, to say nothing of the space they occupy and the labor expended in caring for them. The reason they stay year after year

thus eating profits is because the farmer is deceived, because he has no means of knowing which of his cows are robbers. It is easy to pick out the human loafers because his individual acts stand by themselves; but where the work of the cows is lumped together the individual fraud escapes. Babcock and Scales are the two detectives needed to pick out the robber cows. Leave out the loafers,

A proper degree of acidity in the cream is required to produce the best quality of butter. It matters not how this acidity is produced, whether by time or the mixture of some form of lactic acid. It may be produced by the addition of sour milk to the fresh cream in quantity of 1 pt. of the milk to 10 gal. of cream. A thorough stirring to diffuse the acid will cause it to begin at once on the sweet cream and in 24 hours it will be brought into the right condition for churning.

To make cottage cheese take a 10 gal. can of skim-milk and let it set until it gets thick and sour. After it reaches that stage set the can in a tank of hot water, turn on some steam and let the water heat until the milk in the can separates the water from the casein; the lower the temperature, the milk will whey off the softer and better will be the curd, and the hotter the milk is heated the drier the curd will be. After the curd and water have separated, strain all through a cheese bandage and hang up for 24 hours to drain, but do not press it any. After it has drained dry, moisten it with new milk or sweet cream, so that it will stick together when it is ready to mold into bricks or press into balls to be marketed. The milk can be scaled in larger quantities and strained through a larger strainer, but I have found that the cheese bandage makes the most convenient strainer, as it is easily handled and always ready for use.

One should never make the mistake of undertaking to do more than he can properly get through with. Sometimes in our attempts to save we waste more than we save, being scarce of money we do not hire as much as we would were it otherwise and our work gets ahead of us, causing loss and worry always. The best paying business stroke for any one in debt with a large farm would be to sell half the farm, get out of debt and improve the remainder. Cultivate better, manure better. Read more good farm papers, THE WATCHMAN and Farm and Home included. Study your business thoroughly. Plan everything, then work to your plan. Hire a good hand and keep abreast of your work.

READ THE WATCHMAN