GRANDFATHER'S INVENTORY.

A NEW YEAR'S STORY.

"Run away, Dick! I'm taking an inventory. I can't be bothered now."

When Grandfather Morris used a certain tone, people were apt to obey him, but this time his small namesake only came nearer.

"What's an 'inventory,' grandpa?" asked the bov.

"Every year, before the 1st of January, I go over my books, the record of the store, my bank stock, rents, and all. I have the capital and profit on one side, and the expense and loss on the other. Then I balance my accounts, and know just what I am worth," answered the old gentleman.

"Oh, I believe I'll do that, too," said his small grandson, who tried to imitate his grandfather in every possible way.

"Very well," said Mr. Morris. "Here's a little book. What can you enter on the credit page?"

"I have four dollars in the bank, and my pony and dog," answered Dick. "Yes, and grandma, and little sister, and papa, and mamma. You I'll put in big letters."

"Very good," said the old gentleman, much pleased. "Anything more?"

"Yes; I'll write down my eyes and ears and my legs, anyway."

"Yes, they are to your credit," said Mr. Morris, eyeing his small grandson with satisfaction.

"But, grandpa, don't we have to invest the credit side?"

"Yes, sir. Mine brings me seven per cent. and more. Your bank money draws interest, and your other belongings pay you in comfort. Now run away, my boy."

"One thing more, grandpa," said the little fellow, laying his head against the old gentleman's shoulder. "What are you going to do with your money?"

Mr. Morris looked at the boy sharply

from under his heavy eyebrows, but the questioner was evidently innocent of any personal designs.

"Well, my boy, I'll tell you. After making my family comfertable, I'm going to leave the rest to charity; that is, for poor people, or to a school, or the church."

"O grandpa, I'm so glad! Then you won't mind helping Steve Bartlow, even if you are not dead. That's why I came.



A HAPPY NEW YEAR.

Mary said you wasn't to be disturbed, but I couldn't wait. He's in trouble. You see he's in the college, but even the Preps and the Primes in our room make fun of him and call him 'Old Patchy.' The patches on his pants are awful plain. His coat is too short to hide them, you know. Well, some of the boys thought they would play a trick on him, so they went to his room and took his stove down and put it on the

shed roof. Then they found they had all their hard work for nothing, for he hadn't had a fire this winter, and it's been awful cold. We all went to chapel, even us Primes, and I heard Dr. Williams tell about it. Steve was at work. He said some good man ought to put up a building for poor boys, so they could have warm, comfortable homes and plenty to eat without it costing too much. So I thought I'd

ask you to do it right away, 'cause Steve is so good to us little fellows."

"You seem to think grandpa is made of money," said the old gentleman, much amused.

"O grandpa, do take some of the money you're going to leave when you're dead," begged "I'm afraid Steve and Dick. lots of nice boys will freeze waiting for you to die. Why, he only has mush he makes on a little oil stove, and molasses is what he eats on it. If you'd build a home for boys you could see all about it yourself, and you'd have more folks to love you. Grandpa, could you look down from heaven and see whether folks used your dead money as you wanted?"

"I'll see about it, my son. Now run away. I must get this work done before day after tomorrow."

Dick turned away much disappointed, not quite sure what his grandfather was going to see about. He had hoped Steve could have a better home at once. He did not know how hard it was for his grandfather to part with his dollars. The good old gentleman was waiting

for the cold hand of death to loosen his grasp, and then he hoped to bless mankind with what he no longer needed.

"Dead money," muttered the old man.

"Pretty good, after all. A man's money seems to die or stop growth, with him. Why not make folks love me when I can feel it? And boys may freeze waiting for me to die! I hope they will wait for some years."