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### The Mercantile Adjuster,

P. O. Box 609,

150 Nassau Street, New York

medium going at \$4 to \$4.25. Milch cows sold from \$30 to \$50 each. Sheep were \$3.75 to \$4.25 for ewes; and \$3 to \$3.25 per cwt. for bucks; spring lambs were steady at \$2.50 to \$4.50 each. Hogs were: Best select bacon, \$6.87½; thick fats, \$6.25; lights, \$6 per cwt.

PAINTS AND OILS.—Trade has been a little easier during the past week, owing largely to heavy stocks carried by country merchants. Prices generally are steady; turpentine being the exception. It has dropped another 2c., and is now quoted 71 to 73c. Dealers think it has now struck bottom, and will remain at the figures quoted for a time at least. Linseed oil has advanced slightly in England, but it is believed by some that the local market will not be affected, as stocks are heavy enough to carry the trade along till the price eases up in the fall.

PROVISIONS.—The feeling is pretty generally satisfactory. Dairy butter is coming in in fair supply, but prices still remain firm at 15 to 16c. per lb. for tubs, and 16 to 17c. for prints. Creamery boxes continue unchanged, but creamery prints are up 1c., and are now quoted 20 to 21c. New cheese is firm, and cannot be bought to-day for less than 10½c. Hog products are firm, and prices unchanged. Eggs still remain at 12 to 12½c. per dozen. Nothing especially noteworthy in other directions.

WOOL.—Dealers are doing very little in wool, not feeling able to pay the prices country dealers are giving to farmers. The country dealers are evidently looking for an advance in prices, but local wool men do not consider the situation encouraging, and are keeping their hands off. The price for fleece still remains at 15c. per lb.

### CREDIT SYSTEM MUST GO.

A business man says: "There has never been a time to my knowledge when wages were as good as now. Everyone who really wants employment may obtain it. The mills and manufactories are paying out more money than ever before, and, so far as one may judge of industrial affairs, business is booming. Still there never has been a time when it was so troublesome for a man in business to collect his accounts against individuals. We see, in the increasing number of secret societies, clubs, organizations with auxiliaries, theatrical performances, balls, parties, suppers, and miscellaneous entertainments too numerous to mention, where the money goes. These attractions increase in the season of business prosperity, so that the merchant seems to be the man who is obliged to wait for his pay. The time is hastening when the credit system must go; when traders will be compelled to do business as the postal department does it. The customer must walk up to the counter and pay for what he wants at the time he obtains it. This must be the rule pretty soon, from which there must be an ironclad oath to make no exception, or there comes an end to business enterprises. Traders cannot much longer endure the hardships that are upon them by reason of the present system of doing business. They must find relief somewhere, and it will be on a cash basis."—*Commercial Gazette*.

### FRENCH INCOME TAX.

The details of the new income tax bill, which the Waldeck-Rousseau Government will lay before the French Chamber, are being published in Paris. The plan of the measure, which, it is expected, will raise 310,000,000 francs, replaces direct taxes, which are either to be abandoned in whole or in part to the departments and communes. According to the phrasing of the bill, the tax would be levied on all in-

comes, whether from real or personal property, trade, commerce, the practice of the liberal professions, pensions, retiring allowances; would, in brief, be levied on any and every income arising from whatever source, but with certain exceptions. The amount of the tax will be 4 per cent., and will fall due on January 1st of every year. The exceptions to taxation are graduated in two respects, being fixed in the case of those with small incomes on various bases, according to the population, the same income having a different relative value in places of different populations. The scale of total exemption is as follows: For an income of 1,000 francs in a commune of 2,000 inhabitants, or less; of 1,200 francs in communes of 2,000 to 5,000; of 1,500 francs in communes of 5,000 to 30,000; of 2,000 francs in towns of over 30,000 inhabitants, while in Paris, incomes of 2,500 francs will be totally exempted. Foreigners who have lived in France less than a year are exempt.

A partial reduction will be made on a further amount of income, and only after this will the full tax of 4 per cent. be levied. So that, in the case, for example, of an income at Paris of 15,000 francs, the taxpayer will be fully exempted in respect to 2,500 francs, be assessed on the next 2,500 francs, at the reduced rate, and pay the 4 per cent. on the balance of 10,000 francs.

### SHIPBUILDING AT COLLINGWOOD.

The Philadelphia gentleman, named Cramp, who, with others, have been incorporated as a company to erect steel shipbuilding works at Collingwood, named the Cramp Ontario Steel Co., Limited, are not exactly a branch of the noted shipbuilding firm of the United States. The Philadelphia Record says their names are Charles D. and William M. Cramp; that they were both formerly identified with the Cramp Shipbuilding Company, of that city, Charles D. Cramp having withdrawn from the concern two years ago, and his cousin, William M. Cramp, five years ago. The company's plant, it is said, will consist of blast and open-hearth furnaces, with plate, shape and rail mills, and its product is to be used in the construction of ships, bridges and railways. The plant is expected to be in operation by the 1st of January, 1901, and will employ about 600 men. The additional statement is made by the Record, though apparently not authoritatively, that part of the output of the plant will probably be used in a shipbuilding industry, to be started in the same town by Alexander McDougall, who formerly owned yards at Duluth, Minn., and sold them to the American Shipbuilding Company.

—The Raymond Manufacturing Company have acquired the old cemetery property, at Guelph, as a site for their new factory. They have also given a contract for 500,000 feet of lumber to be used in construction, to Robert Stewart, of Guelph. This removes all doubt as to whether the company will remain in Guelph.

—"Bredren," said Parson Black, earnestly, "dere am some folks in which dere still, small voice ob conscience keeps a-gettin' stiller an' smaller, until at las' it'd hab ter l'arn de deaf an' dumb langwidge if it wants ter attract deir attention!"—Puck.

—During the 137 days of the session of the United States Congress just closed, there were considered over 12,000 bills or resolutions, only 1,215 of which became effective as acts.