

the Dominion on the death of the owner without heirs.

As the Ontario Government has applied moneys arising from the Mercer estate to the erection of an important public institution, the decision becomes interesting in this particular case apart from its interest as a precedent.

MANITOBA SEED GRAIN.

The superior quality for seed purposes of wheat grown in a northern climate, has long been well understood by scientific agriculturists, even though many farmers fail to recognise the importance of the principle by adopting it as the rule of their personal operations. There is little doubt that wheat grown in Manitoba and the Canadian North-West will, if carefully cleaned and selected, be in almost universal demand in the older provinces, as well as in the United States and Europe, for seed, as soon as its qualities become more widely known, and thus it will command such adventitious premium as naturally attaches to an article which is a speciality. It has already been shown through our columns, and very forcibly by Mr. Bathgate, of Winnipeg, in a letter, from which we freely quoted, that the settler in Manitoba will enjoy for all time a great advantage over the settler in Dakota, or Minnesota, in the larger yield per acre that is to be obtained north of the boundary, affording that extra profit, beyond an average return for agricultural industry, which cannot fail in very few years to make any industrious occupant of land not only independent but wealthy. Still a further extra profit will, however, accrue to the happy Manitoban or North-wester, in the several cents a bushel more which the product of his farm will claim on the strength of its peculiar excellence as seed grain. While no reasonable person may doubt the justice of Manitoba's claim to furnish a very superior quality of grain, as well as quantity of all kinds of cereals, it is nevertheless gratifying to note the impartial and uninvited testimony furnished in support of such claim by the following advertisement in the St. Paul (Minnesota) *Pioneer Press*, which has been kindly forwarded to us by an enthusiastic Winnipegger:—

MANITOBA WHEAT FOR SEED.—The Regents of the University of Minnesota, believing in the superiority of north-eastern grown seed, have procured a car-load of wheat from Winnipeg in Manitoba, which they now offer to the farmers of this State at a price which simply covers the first cost of the grain, duty, transportation, sacks, and expenses of agent in purchasing, and allows nothing for the labor of handling at this point. This wheat was selected by the Professor of Agriculture in person, and is not only a fine sample of grain, but the best and purest Scotch Fife that has been in Manitoba long enough to have fixed in it permanently the influence of that soil and climate. This stock has been grown there five seasons

in succession, and was three or four years previously imported from Scotland. It will be shipped in good sacks to parties in this State on receipt of the price, \$1.60 per bushel, which may be sent by bank draft, P. O. money order or registered letter, to Prof. Chas. Y. Lacy, University of Minnesota, Minneapolis, Minnesota.

The above testimonial is not only highly complimentary to Manitoba products, but eminently suggestive to the farmers and agricultural associations of the older provinces. Surely, if Minnesota—itsself a northern region—deems it necessary and profitable to import seed grain from the Prairie Province, it behoves the agriculturists of Ontario to be up and doing, lest their go-ahead neighbors should altogether surpass them in practical enterprise.

—We print, in this issue, another letter from Mr. Thos. Fyshe, on the subject of Municipal Taxation. We do not consider that it requires extended reply, for the writer, in the very statement of the question, sufficiently refutes himself. Mr. Fyshe before insisted that all taxes should be put on land, to the exclusion of buildings. Now, he narrows his ground still further, and insists that unimproved land shall bear all the taxes. To discuss such a proposition would be, in our opinion, of no avail.

MARK YOUR GOODS.

A shop-keeper will save time and avoid annoyance, besides increasing his trade, if he marks every article in his stock with the cost and selling price. A little trouble taken when goods are first received, will thus secure him against the mistake either of selling below cost or of charging too much, and thereby driving customers to other shops to make their purchases. The habit of marking once formed, becomes second nature to the business man, and this habit is important enough not to be neglected. A true merchant will regard no detail as too small for careful attention, and will require neither argument nor prompting to cause him to look carefully after the marking of his goods.

On certain days there is a rush of customers, each of whom wants to be served in the shortest possible time. Some of these are anxious to drive close bargains. The careless trader whose goods are not marked, often makes prices to such customers at random, and if he has not sold at less than cost he has taken off such percentage as leaves him no profit. He does not stop to think of the many losses by bad debts, etc., which his profits must cover to leave him anything for his labor. So long as his shop is filled with customers he goes on, probably thinking that he is making money. Some men have the faculty of serving customers and making few mistakes, but they forget that this may not be the case with some of their clerks who have not exact prices to guide them, and they never know what they lose by a slipshod method of doing business. The marking needs

to be precise, for we have heard of a clerk who found certain rolls or twists of fine woollen yarn marked "25c". A sharp customer said he would take ten pounds of that yarn at a quarter dollar a pound. "All right," said the clerk, and sold for 25c four of the quarter pound twists for which he should have got a quarter dollar each, thinking that they were 25 cents per lb. Customers soon find out a trader who is not "posted" as to prices, they often haggle and banter such a one; and as he frequently does not know the cost of his goods, people find they can gain by "stuffing" him, to use a cant phrase, and make a few cents at his expense.

The profits of such a merchant are invariably smaller than they should be, and he fails, with all his good nature, to secure the confidence of his customers, who soon discover his unbusiness methods. Any man who would succeed must command the respect and confidence of his patrons by his strict attention to his own business, and by showing that he understands it. Many profitable sales are thus gained to him. He knows that every article so disposed of has given him some profit, and that his customers have had goods at proper prices.

ROSE COLORED STATEMENTS.

A check to the career of a rather promising young merchant is found in the recent proceedings taken against Mr. George E. Depew, a general dealer, by a Toronto dry goods house. Mr. Depew had learned his business in Goderich, was a 'lightning' salesman, a very persuasive talker and had made, so he said, several thousand dollars—not behind a counter, selling dry-goods, oh! no, but by selling pianos and organs when he began a general business in Leamington. Being an imaginative young person, of a highly sanguine temperament, Mr. D. made some very rose-colored statements of his means to, among others, Messrs. Caldecott, Burton & Co., of this city, when making his first purchases from them last autumn, and presenting excellent testimonials as to character and ability, his assurances were believed. Faith not having been kept by Mr. Depew with respect to payments, one of the firm in question lately examined into his affairs and found his statement of property he owned, and of its position as to incumbrance, to be incorrect. He was arrested on a charge of obtaining goods on false pretences, and taken before the Police Magistrate of Windsor. His stock appears to have amounted to nearly \$20,000, while, according to a local paper, his assets, instead of exceeding his debts, reached only some \$14,000. A Ridgeway banker had been making some advances to him, and had obtained various securities, from which fact it arises that the remainder left for merchandise creditors was insufficient to realize more than say fifty or sixty per cent. The estate has been placed in insolvency. It is now the opinion of creditors that Depew had not, except in the matter of value of land and incumbrances, designedly misled the firms, from whom he bought, but that he was an exaggerator from habit. The pro-