

amount of wages you are paying the workmen, thus proving first the productive hours and minutes, second the wages you pay, third the absolutely accurate labor cost, fourth the accurate burden hour to figure the burden expense.

In a subsequent article the writer will give diagrams showing how this system is operated.

National Business Show

From Monday to Saturday, October 5 to 10, a business show will be held in Massey Hall, Toronto, under the direction of Messrs.

Hew R. Wood and Stewart Houston, of that city.

It is proposed to devote the main floor of this spacious building to the display of loose leaf devices, time recorders, typewriters, adding machines, duplicating machines, check protectors, office stationary and specialties of all kinds.

Though the show is still a month away Mr. Woods states that several prominent office equipment concerns have contracted for space while several others have reserved locations.

Tickets of admission can be secured by application to any of the exhibitors or to either Messrs. Wood or Houston.

System in the Order Department

By F. HARCOURT, MANAGING DIRECTOR CANADA LOOSE LEAF CO., LIMITED, MONTREAL.

Loose Leaf Systems are at present so much in vogue in our large mercantile offices in Canada, that a word on the method of operating some of the most important systems might not be out of place. It is doubtful if any part of the routine work in an industrial or mercantile business is of so much importance as the order department and certainly if this department is badly handled it is safe to say all other departments will be more or less affected. On the other hand if this department is working harmoniously it is also safe to say that all other departments will be doing likewise.

The order department is so wrapped up with the selling end of the business that it is necessary to solicit the co-operation of the selling staff in order to make either successful, in fact harmony must exist between the two forces. There is no surer way to obtain these results than a well organized order department. No other medium perhaps is more successful in dampening the ardor and enthusiasm of the salesman than the bad handling of orders which he has entrusted to his firm. Delays are dangerous and there is no more fruitful source of delay than a poorly organized and equipped order department. It puts the salesman in bad humor and it is sure to drive customers away and in nine cases out of ten the order department and not the factory or the warehouse is the guilty party.

A great percentage of the large wholesale offices of Canada can now endorse the benefits to be derived from operating the order department on a well devised Loose Leaf Method. Not only from an actual economic standpoint but from the standpoint of expedition.

The methods obtaining in nearly all offices in this department only a very few years ago are to-day antiquated so far as this country is concerned.

It is not my desire to here outline a plan of order system for any particular business but simply to point out in a general way the necessity for more progress in this direction.

Each different business or at least each different class of business must have its own distinctive method of handling its

orders. There are at least three reliable loose leaf companies in Canada to-day whose entire business it is to instal and manufacture these systems and in all cases these firms give the services of their accountants for the purpose of installing these systems free of charge. This is an advantage that the business public did not dream of fifteen years ago. There is, therefore, no good excuse which the party in charge of the order department can render to the management of his concern for not having an up-to-date method of handling his department.

So many so-called good business men—men shrewd in the financial end of their business are willing to shut their eyes to the advantage which might be gained in a more up-to-date method in the order department. This procedure certainly ends sooner or later in such houses falling behind in the race—in these days of keen competition. Only the house which is prepared to give quick and efficient service in its delivery of orders can hope to win in the race.

THINGS TO FORGET.

If you see a tall fellow ahead of a crowd
A leader of men marching fearless and proud,
And you know of a tale whose mere
telling aloud
Would cause his proud head to in
anguish be bowed,
It is a pretty good plan to forget it.

If you know of a skeleton hidden away
In a closet, and guarded, and kept
from the day
In the dark; and whose showing,
whose sudden display
Would cause grief and sorrow and
lifelong dismay,
It's a pretty good plan to forget it.

If you know of a thing that will dark-
en the joy
Of a man or a woman, a girl or a boy,
That will wipe out a smile, or the least
way annoy
A fellow, or cause any gladness to cloy,
It's a pretty good plan to forget it. —Ex.

The History of Envelopes

By B. F. KNAPP.

The first record of the use of envelopes that has come to our knowledge is contained in the following lines from a satirical poem written by Dean Swift in 1726:—

"Lend these to paper sparing Pope
And when he sits to write
No letter with an envelope
Could give him more delight."

In the British Museum there are preserved two envelopes, one of which is dated, Stockholm, April 24th, 1755, and it is known that in 1760 Madame de Pompadour sent a letter in an envelope to the Duchess d'Aiguillon.

Envelopes were used in England soon after 1830, and are referred to in a paper written in 1839 by Sir Rowland Hill, the father of modern postal systems, as "the little bags called envelopes."

They were without gum on the open flap, which was secured by wafer or wax. It is evident, however, that the use of envelopes at that time was far from general. The English postoffice made a double charge for letters enclosed in them, and they were a refinement largely confined to those in easy circumstances. A letter written by an English lady in 1840 is still preserved, in which she asks for "a quire or so of small colored notepaper, and a paste-board pattern of the little envelopes."

Soon after 1840 Warren de la Rue and Edwin Hill, brother of Sir Rowland, invented a machine for making envelopes which attracted a great deal of attention in the Crystal Palace Exhibition of 1851. Envelopes rapidly came into general use, and an Englishman named Dangerfield became in 1845 the first envelope maker in New York. The first American patent for envelope machinery was granted in 1853 to a Philadelphia inventor.

The early machinery folded envelope blanks which were cut by steel dies, and on the open flap of which gum had been spread by hand and allowed to dry. Modern machines are more than twice as fast, and require no hand work, the gum being applied to the open flap and artificially dried on the machine. For some years after the introduction of machines, envelopes were made by hand in large quantities, and business men now living can remember when the ability readily and surely to distinguish hand-made from machine-made envelopes was a mark of the expert.

Within recent years there has been a remarkable development in envelope machinery, and every first-class factory keeps its machine shop busy repairing its machinery or fitting it with improved devices.

PUBLICATIONS

HEATON'S ANNUAL—the commercial hand book of Canada and Boards of Trade Register fourth edition, 1908. This book contains a great amount of condensed information of value to persons doing business in Canada, such as cable regulations, postal information, customs tariff, commercial law, regulation of trust companies, transportation, shipping, business opportunities, statistics, etc., etc. Price \$1.00 from the publishers, or Morton Phillips & Co., Montreal.