meet a just reproof from the merchant, and in nine cases out of ten condemn at first sight the best productions.

The question of a profit is of sufficient importance to command a place in this paper owing to the keen and too often senseless competition prevailing at the present day. The belief seems to be current with a certain class, that to be a manufacturer must per se be the sure road to wealth and opulence. How often is this delusive idea the means of bringing into competition with legitimate trade, and I may add by way of parenthesis (narrowed profits), a class of persons totally unfitted to meet it, and who after a bitter though wholesome experience, end with disappointment and the loss of means invested. I fear that an intelligent estimate of the cost of the article produced, together with the cost of conducting the business, is too often wanting in those who give the greatest trouble to legitimate business.

In estimating the cost of an article it is of importance that the utmost care should attach to every detail of its primary composition. No assumption as to the cost of this or that should be permitted, or indeed too sanguine a view of the cost of any article embodied therein.

Having obtained the primary cost of the article, including labor, there are legitimate loadings which it should bear. If the business is an established one, and not extravagantly conducted, the expenses of conducting it the previous year should be ascertained, and a searching analysis of the following accounts made: salaries, fire insurance, rent, interest on capital, discount, fuel, light, and general expense account. Now it should be ascertained what per centage these accounts in the aggregate have borne during the preceding year to the amount of business done. Having so discovered the lawful expenses of conducting the business let it be a factor in the estimated cost of the article before striking a per centage for profit.

I am well convinced that without the closest examination and scrutiny of these details, there can be no regard for exactness, the absence of which leads to looseness and want of economy, either of which are fatal to success.

I cannot close this paper without adverting to another important factor necessary to success, and that is the hearty cooperation of our operatives. How many industries have been arrested in their development by some unseemly dispute between employer and employee, growing out of some trivial matter capable of easy adjustment, but which from a spirit of antagonism has been allowed to imperil if not destroy the imported goods to the value of 41 millions of dollars from the interests of both.

There must be a spirit of fairness on both West Indies and Brazil direct. This does not include goods sides. The question of how much can be squeezed out of labor and how little pay given, should not be thought of. I believe our manufacturers, as a class, are superior to the grinding process as applied to labor, and believe in the maxim "a fair day's pay for an honest day's labor." The tying labor down to the bare necessities of life is not consistent with the spirit of Canadian manufacturers. While the utmost liberality should be extended to intelligent labor and its interests carefully guarded, the necessities of the hour arising from the keenest competition ever waged, require that labor should be also considered. There is no doubt our manufacturers aim at placing the intelligent labor of this country on a higher plane than that of our foreign competitors in Europe. Nevertheless the frugality and economy practised by French, German and English operatives must, to some extent, be kept in view here. believe also that in all manufactures which admit of such a system, economy in the use of material by the employee should be rewarded. Economy is more necessary to day than ever. It should be studied, practised, and paid for, while waste and extravagance should have no place in the concern.

I have endeavored to outline briefly what I regard as some of the features necessary to success in a manufacturing enterprise and to humbly add my quoto to something which concerns the prosperity and progress of the manufacturing interests of Canada.

TRADE WITH THE TROPICS.

(By John Taylor, Toronto.)

In view of the possibility in the near future of the federation of all British Colonies with the Mother Country on a representative basis, I thought it opportune to point out some of the advantages to be gained by closer trade relations with our trop ical cousins in the Carribbean Sea. We all know from childhood that Jamaica is noted for ginger and rum, but beyond this the 1,000 islands that dot the map, like a necklace, from the Baha ma group to Trinidad, are less known to most Canadians than Alaska. A population of 41 millions, out of which about 11 millions belong to the British West Indies, must in the nature of things require much that Canada has to export, when it is remembered that nearly every pound of beef, pork and butter has to be imported into those Islands from somewhere. nal summer will not produce good grass nor yield remunerative crops of cereals, so we must give credit to the malignant winters of Canada for rich pastures and that nursing rest that produces plump wheat and barley.

Geographically we are unfavorably located for regular inter change of commodities with the West Indies-and this unalter able fact must be the prime obstacle to profitable reciprocity So long as Canadians have to ship goods through the United States, and submit to the vexatious bonding and transfer charges in New York, our trade with the chief islands of the Antilles or the British possessions in Central America will be limited. True, there is a monthly Cunard service from Halifax, but the ports of call are too few, and there is a fatal lack of knowledge, in Ontario, at all events, about the service at all. Our government would be wise in disseminating information about the nature of West Indian imports and exports, and thus do much to reduce the hazard of "trial shipments." country has its peculiarities—e.g —in Jamaica, flour in flat hooped barrels wont realize by several shillings a barrel as much as the same flour in half round-hooped barrels. writer has had a personal and painful illustration of this fact. Size of package, style of packing, method of marking, etc., all appear trifles to us here, but the unlucky exporter will find to his cost that they mean quite as much as excellence, down among those who wear "the shadowed livery of the burnished

Without tiring you with dry statistics of the imports and exports, it would be well to note that last year the Dominion admitted free into the United States and re-sold by dealers and brokers on Canadian account, such as logwood, Fustic, Annato, etc. In fact nearly all dye-woods are entered as importations from the United States, whereas none are produced thereonly pass through the great American toll-gates, New York and Boston. The heaviest interest in the tropical islands is, of course, sugar, and this has been developed into a large and chiefly direct trade through the establishment of refineries in Nova Scotia and other convenient ocean ports. But we, as manufacturers and agriculturists in Canada, are more concerned in exports than imports. We want more customers for our flour, beef, butter, cheese, and manufactures, and when we read that Cuba alone imports on an average twelve million dollars worth of British produce, and that Jamaica imported in 1883, £43,474 worth of building materials from the United States as against £16,600 worth from British possessions, it would seem that our merchants are being outwitted in their own legitimate market. It is, however, comforting to read in the Jamaica Blue-book, that "the decrease in the trade (sugar) with the United Kingdom is due to the fact that a large proportion of the island sugars is being taken by the Canadian Take the item of clothing, of which we exported to Jamaica in 1883 but £946 worth, while the United States that highly tarriffed nation—sent them £10,000 worth. Certainly a small trade altogether in comparison with