

CASCADE ROLL BRAID



Saves Boarding, Saves Remnants, Saves Tangled Bunches, Saves Measuring, Saves Time and Saves Money.

Put up in boxes of One Dozen Rolls, each Roll containing just what is required for the bottom of a dress. If your jobber does not keep CASCADE ROLL BRAID send us a postal and we will send you a list of leading wholesale houses that do.

A beautiful cabinet presented free to the retail trade.

CASCADE NARROW FABRIC CO.,

COATICOOK, P.Q.

number of pupils trained at these institutions get into a rut which they cannot get out of, and can see nothing good in any variation from the system they have been taught.

The high school or commercial college may possibly lay the foundation, but common sense must raise the structure; that foundation, and any one who in business sticks rigidly to the formula acquired at these institutions has wasted his time in studying book-keeping. Different businesses require different variations in the details, the main thing to be attained, whether the books are kept by double or single entry, being the keeping of an accurate record of all the transactions connected with the business, so that a statement can be made up from the books at any time which will show the loss in the event of a fire occurring. If books are kept in such shape that a statement of this kind can be made up without much difficulty, there is nothing radically wrong in the bookkeeping. But how many country merchants are there who keep their books in such order? Very few indeed, and to this cause may be attributed many of the failures in business, because, where the books are badly kept and irregularly posted up it is impossible for any man to know correctly how he stands.

Accountants who have had opportunities of examining the books of some of the country storekeepers assert that there are cash books which have come under their notice that contain nothing more than a record in pencil of the daily cash receipts, no entries being made of disbursements in the same book, but occasionally a memorandum in pencil in the margin of a bill book showing that a note has been paid or part paid and part renewed. How any man could ever hope to balance his cash under such a system is more than the accountant can tell, and such cases are not isolated but numerous.

Some even do not keep a record of their receipts or anything that has the appearance of a cash book, but make their trousers' pocket their bank, and for cash book and ledger can show a long wire with a hook on one end and a knot on the other hanging by the hook on a nail on the wall, on which is filed invoices, receipts, bills of lading, etc., dog-eared and well covered with dust and fly spots. How this kind of bookkeepers ever got into business and obtained a line of credit is a mystery!

[TO BE CONTINUED.]

THE TRADE IN MONTREAL.

(From Our Own Correspondent.)

The dry goods trade to date has been very satisfactory, and merchants say they have nothing to complain of regarding sales or payments, remittances showing a decided improvement. The city and suburban trade is very active, owing, no doubt, to the preparation now in progress for the closing of the schools and families leaving town to take up their residence for the summer in the country and at the seaside. Cashmeres have sold well all month and still

continue to keep the lead, the feeling being decidedly in favor of plain dress goods. Buyers are showing a disposition to hold back, however, preferring to wait for definite information regarding the crop prospects, and travelers who are out on their late sorting trip report only a fair trade.

MILLINERY.

It is just between seasons and in consequence very little can be said about millinery. Samples of fall goods will not be received for another week or two, so that nothing can be said definitely concerning fashions; but the travelers will be all out by the first of the month, and I hope to give some interesting news concerning the autumn fashions in next issue.

There has been a good demand for fruit flowers, the sales being particularly large in this province. Laces are still the prevailing trimming, and I hear that broche effects are likely to be the feature in fall goods. Ostrich tips, feather birds, small effects and fancy feathers continue to be enquired for, and will, it is expected, form a feature in fall trimmings. On the whole merchants expect a very favorable fall trade, stocks being well cleaned up and advices from all parts of the Dominion being good.

CLOTHING.

The clothing houses have their travelers out with winter samples—viz., overcoats, reefers and heavy winter suits. The news from the maritime provinces is very satisfactory, the travellers up to date being very successful in booking orders. Trade in Manitoba and British Columbia is slow. Buyers are showing marked caution, and refuse to place orders until the success of the crops is assured. While orders are coming in slowly manufacturers are not grumbling, but are pleased to see the western men, who have been so often fooled on glowing crop prospects, doing business in a more business-like manner. If things turn out all right, they know they will get the orders, but if crops are bad it would suit them better not to have them. Travelers have just started out in Ontario and Quebec, and report business very bad so far. It is rather early to make predictions, but the prospects are that while business on the whole may not be large, it will be of a better character than last year. Remittances are reported fair from all parts.

IN MEMORIAM.

Montreal was not behind in showing its respect to Sir John A. Macdonald, a great many of the wholesale houses being closed on Wednesday the 11th, during the hours of the funeral. Jas. O'Brien, & Co. wholesale clothiers had their warehouse decorated with mourning. H. Shorey & Sons' entrance was one mass of crape, and many others showed their sympathy for their Premier in like manner. R. J. Tooke, the celebrated shirt maker had a beautiful memorial window. It consisted of ties, gloves and Gordon sashes, all jet black, and in the window was Sir John's photo, these being the back ground and decorations around. Such respect touches the heart of every true Canadian.