spent. If nothing shows itself of immediate advantage to you, there are points to make memoranda of, and cuts you will need some time, that should be transferred to an indexed scrap-book. The next man who comes in may want just what you saw on a circular A short time spent in conversation with each salesman will generally give you enough information regarding his line of goods to pay for the time spent. Let it be understood, when you say you do not want any goods this trip, you mean it. This knowing you wants will save you much annoyance by men hanging around the store, expecting to urge or worry you into buying a bill. [Storekeeper

## VALUE OF COURTESY IN BUSINESS.

If it were possible to determine the money value of business courtesy, the majority of people would be wonderfully surprised to find at how high a figure it was rated; and stranger yet, if this same quality could be gathered up or manufactured into a market able form, we believe that it would find very few purchasers. In other words, courtesy is a something the worth of which is little appre fated, and most people would not care to take it even as a gift. How important a factor it is in the general affairs of life is not a question to be discussed in a trade paper, but on the other hand it is eminently proper to point out the influence of this personal ingredient in the business world. Furthermore, the subject is especially pertinent just now, when the celebration of the centennial anniversary of General Washington's inauguration is turning men's thoughts back to the customs of the last century. To be sure. the chief attention is given to the military ways of our ancestors, but along with this there is a good deal of investigating into the every-day habits a hundred years, more or less, ago. Whoever looks up the history of business and reads old correspondence and papers relating to past methods of trading cannot but be struck by the more digmied and courteous tone that pervaded the dealings of the merchants then, and if the written records they have left are marked by an old-fashioned courtesy we can depend upon it that the manners of the day possessed the same charm. It is no excuse to say that business men of the present are subject to such herce competition and are so driven in their work that they have no time to waste in being courteous, for a gentlemanly manner will facilitate rather than delay a trade, even if it is but swapping jack-knaves. Furthermore, as there is little prospect of the hurry of business life abating yet a while, we should be all the more careful to guard against the consequences that come from fret and worry, lest our future behaviour become intolerably rough.

Looking at the matter simply from a mercenary standpoint, it will require but little reflection on the part of sensible people

to discover that courtesy in business brings an actual money reward. There is no one but can recall instances in his experience where the manner of a salesman had as much to do with a bargain as the quality of the goods. It would seem to be true, however, that this personal element enters with greater force in small transactions than in large ones, for where considerable money is involved we are less influenced by our feelings in the matter. A pleasant address will win a fortune for a book agent, while the president of a big corporation can be as crotchety as he pleases without coming to bankruptcy. Nevertheless, the amount of business lost through the offensive behaviour of a company's agents is an indeterminable factor, and very likely it is the difficulty of estimating the losses from this cause that makes us undervalue it. If, as not infrequently happens, we are kept from purchasing a lot of goods or from awarding a contract by a disagreeable manner, we are not apt to tell the person the reason why we do not trade with him, and such people are seldom modest enough to divine our motives But if it is the price of the work or quality of the goods that deter us, we have no hesitation in letting our reasons be known. In the first instance, the man injures his interests without knowing how, and we will likely repeat the folly many times over, while in the second case we have cited the obstacle to the trade is understood and can readily be removed. As we intimated above, the influence of courtesy increases as we approach the last division in the distributing trade, and is greatest with the retail salesman, but in every department of business it is too important a factor to be ignored. It is extremely difficult to write about this subject in a general way, and it would require an infinite number of practical illustrations to cover the whole field. The best we can hope to do is to direct attention to it, and let each one reason out for himself the money value of business courtesy. After all, courtesy is much like advertising; we know that it is a good thing, but cannot tell exactly how many dollars it is worth to Metal Worker,

## A QUEER SET OF BOOKS.

A correspondent of Stoves and Hardware, of St. Louis, who signed himself "Travelling Tinker," revamps a story current in many quarters and presents it with new features, which entitle it to consideration. The story is told as coming from some one sitting on a soap box or a nail keg in a store telling stories of a winter's evening.

"Talking about bookkeeping," said he, "the queerest set of books I ever saw was kept by a chap I used to know by the name of Ted Ohver. Ted was as smart as they make 'em, but couldn't read a word, although he knew all about figures, I guess. He was one of the best arithmetickers I ever saw, and could do any sum you gave him without

making a mark. Before the war he used to make his money trading round, and about twice a year he'd build a flatboat, load it up with truck, and steer it down the river to New Orleans, sell out the stuff and then sell the flatboat for tirewood or lumber, which ever it was best for, and take a steamboar and go back home. Chickens was one of his best things, and he used to always have a lot a of them on board, but good smoked side mean was about as good paying.

"When the war came on it stopped that business, and Ted started a store down t the river landing near where I used to live He knew everybody round that whole coun try, and he used to trust nearly everybody for anything, and he kept most everything any fellow wanted, but how he kept track of things used to get the fellows that knew he couldn't read, and they tried to get the best of him sometimes, but they couldn't do a Ted would open his books just like a city bank clerk, first look in front to see where a fellow's account was, and then turn over to it and tell him exactly what he owed every time. But Ted got more than he could do himself in the store, and got me to help him

For a good while he wouldn't let me see his books, but everything he put down him self. One day a chap come in and bought a grindstone, and Ted put it down, but about three or four months after that when the same fellow wanted to know what he owed, and Ted told him, he reckoned the account wasn't right. Ted said he knew he was right. and the chap asked him what it was he got. and he read off to him a whole lot of things -an axe, a side of meat, a grubbing hoc. some nails, a cheese - and when he comes to the cheese the chap said he'd never bought a cheese from him. Well, after jawing awhile about it, Ted brings out his book and shows him just how he knowed what it was he bought, and there was a picture of everything, with a figure to it, which was the price, and that was the kind of books Ted kept. Well, the axe and the side of meat and the nails and other things the fellow said was all right. but he hadn't got no cheese and he wouldn't pay for it. Just as they was both getting hot over the business, I remembered about the grindstone, and tells them about it, and sure enough that's what the picture was for, but Ted says what fooled him was that he hadn't put a hole in the middle, and so thought it was a cheese. After that I got a good look at Ted's books, and before long I got so I could read them off pretty near as good as he could.

"But the cutest thing about it was what you fellows would call the index. You see, Ted knew all the fellows' names that bought of him, but he couldn't write them down, and he knew where they all lived, too, so what does he do but make a map on the first four pages of his book of the country round them parts, and it was just as snug as if it had been drawed out by a county surveyor. All the roads was down, and the river where it turned