

ANOTHER NEEDED REFORM.

A GREAT injustice is being done to the book trade of Canada by the duty on fashion magazines. The tariff places a duty of 6¢ per lb. and 20 per cent. ad valorem on all tailors' and mantle makers' fashion plates coming into this country. Did this duty fall on all the magazines which come in, it would not be so disastrous, but in the actual working this imposition discriminates against the newsdealer. Single copies are generally allowed to come in free, while the dealer who receives several copies has to pay this heavy duty. This enables the American or English dealer to sell direct to the Canadian consumer and cut off the trade of the Canadian dealer, the latter being handicapped by this fee which neither the American dealer nor the Canadian consumer is obliged to pay when copies come in singly. But it works destructively on the dealer, even when he gets his copies singly, because, while a person not in the trade may have his copy come in free of duty, when a copy comes to a newsdealer he is forced to pay the duty. This is due to the fact that the officer knows that the magazine is imported for sale, and also is accustomed to deal with the trader, and the trader must pay a tax while the ordinary reader goes free. If this principle were allowed to obtain, a man importing a gold watch may claim to have it allowed in free, because it is for his own consumption. Allow this to go on into other articles, and soon all the distributing trade of this country would be in the hands of foreign merchants, and we would have no stores of any consequence. But this principle is not recognised in other cases, and neither should it be in this. The consumer should pay as much as the book-eller or newsdealer, or the trade of the latter is at a severe disadvantage. The government claim that it is hard to collect this duty from the consumer, and are contemplating removing the duty altogether and placing these magazines on the free list.

The thanks of the trade are due Mr. A. S. Irving for his efforts to bring about this long needed reform, and he has obtained a promise from the government that the disadvantage under which the retailer has been laboring shall be removed.

When these magazines are placed on the free list, the retailer will be enabled to add many customers to his list who are now supplied from the publishing houses in the United States and England. And this is as it should be. Our own government should not exact any regulation which places us at a disadvantage compared with foreign merchants. So long as this duty is imposed on these magazines Canadian book-sellers and newsdealers are at a disadvantage, and justice is delayed until such time as the government see fit to remove the duty. It is to be hoped that the powers that be will see fit to place Canadian dealers on an equal footing with foreign competitors as soon as possible.

The New York Critic says: Mr. Julius Carman, the young Canadian poet, has resigned his editorial position on the New York Independent to accept a position with Current Literature, where he will assist Mr. Harold Godwin, who has lately taken charge of that magazine."

PROFITS ON BOOKS.

Not much profit can be made by the bookseller in selling twenty-five cent books. The margin is seldom over five cents, and the trouble is considerable. To sell a book at fifty or seventy-five cents requires no more time, and the profit will be about four times as great. That is, of two sales occupying the same time and requiring the same trouble, you make four times as much on the seventy-five cent as you do on the fifty-cent book. Hence dealers should discourage the sale of the cheaper paper books and encourage the sale of a good class of novels. A dealer often fails to find higher priced novels a paying venture, because he underestimates his own powers to sell, and the public's willingness to buy what they want, no matter what the price. Shakespeare gave good advice in a wise way when he said "Our doubts are traitors, and make us lose the good we oft might win, by fearing to attempt."

The public must be taught what it wants. It doesn't know what it desires till it sees the book reviews and the dealers' advertisements, and these educate the people to buying the class of novels there advertised. But the tendency is to publish fewer of the good novels in cheap form. Live dealers, who have learned the lesson long ago, prefer higher priced novels, as bringing in greater gross receipts for the same expense. Take the leading novels of the day: David Greve, The Three Fates, The Naulakha, Nada, the Lily, etc., all are editions at a higher price than fifty cents. To sell these novels it requires perhaps a little more care on the part of the dealer. He must know the history of the novel, the history of the author, and must have read a review of the work. An uneducated man cannot sell high priced books. Book buyers will not trust a man whom they consider an ignoramus to direct their tastes in reading. They will not trust to his abilities to tell them the latest and best novels. He must rather be an encyclopedia of sympathetic knowledge concerning the volumes that are on his shelves, and if he has not this broad foundation he is handicapped in trying to increase his gains by selling higher priced works.

CANADA'S TRADE.

The trade returns for the twelve months, with the exception of the figures from British Columbia, are now complete. The exports for the year show the magnificent increase of \$15,228,868 over 1891, the figures being \$110,795,372, as against \$95,566,504. Of course when the returns for British Columbia are received the totals will be changed but it is more than likely that they will make the final result better even than it appears to-day, owing to the development in our trade with China and Japan. The imports totalled \$110,186,444 as against \$108,553,797, an increase of \$2,632,738. The duty collected shows a falling off to the amount of \$2,901,370, the figures being \$19,122,111, as against \$22,023,023. The returns for the month of June are of a most encouraging character, the imports showing an increase of \$2,600,690, while there is a slight increase in the duty collected. The exports for June were \$14,188,961, as against \$10,993,671.

IMPROVED BOOK-KEEPING.

Some improvements are always being made in book-keeping, but the old day book, journal and ledger still remain nearly the same old time-honored articles. But the Barber & Ellis Co. are now manufacturing a line of ledgers and a mercantile register which are well adapted to work a revolution in book-keeping. The mercantile register, invented by a gentleman named Hill, is a new thing and well worthy of attention. It is adapted to last for six years in any business. It shows in a very simple manner the amount of business done each day, the amount per week and the amount per year in all the various departments. It shows at a glance the actual worth of the firm at any time, the aggregate amount of the liabilities and the aggregate amount of book accounts and bills receivable. It shows the amount of cash received, how received, and how expended. It shows when an insurance policy expires. In fact, it tells a man everything he desires to know about his business at any time of the year. It is not complicated, but the necessity of having the various parts and departments correspond to each other prevents mistakes. This is especially useful in the cash department. No progressive book-keeper should fail to see this new expedient.

Hill's Wholesale Ledger, which can also be used by retailers, shows at a glance cash payments, discounts, goods returned, past due accounts; contains monthly statements of all invoices, notes and drafts maturing, and shows when and how each are paid. This ledger is specially adapted to the needs of retailers by a man who knows exactly what they need, and has spent years of work in attaining perfection in these books. Anything which shows a business man what he is actually doing and where he is standing is greatly beneficial to him, as business men very seldom know this, and when a man does not know he is sick, how is he going to apply a remedy. If men knew exactly, twelve times a year, what their financial position is, there would be fewer failures and a more tranquil business world.

GOSPEL OF "GETTING THERE."

"I've come to the conclusion that 'getting there' is the one business of the modern man." It doesn't matter what he is or how much he knows, but only what he can do; indeed, it doesn't matter what he can do unless he does it; if you've got anything in you, show it; if you can do anything, do it; that is the gospel of the day. What are we here for? To make some sort of a mark; to be at the head; to benefit ourselves and, incidentally, our neighbors; to arrive, as the French say. The measures of a man is in the end he reaches, rather than the roads by which he reaches them. He has to be his own committee on ways and means, and to determine not only what he can accomplish, but how he had best set about it. Nobody cares for the process, but result speaks for itself. Money talks; position and power and popularity need no apologist. Attain these in any notable degree, and you are a benefactor of the species, a model for youth. —Lippincott's Magazine.