

WOMAN'S BOOK-KEEPING AND BUSINESS.

Varying the stock mother-in-law joke, the American papers are now joking about the woman in business, says "Accountants," for February. The papers abound with supposititious stories of what the woman does when confronted by a demand for identification on presenting a cheque in bank; what she does when she is informed by the bank that her account is overdrawn, and how, in general, she keeps her accounts. Some of the stories are worked up with much ingenuity, if not technical skill.

For example, the young husband presented his wife with an expense book, and explained to her how to keep it. She faithfully scrawled her accounts in the book every evening, like the thrifty housewife she aspired to be. Finally the husband asked to see this book. His wife, while handing him the book, beamed with pride as she glanced at the red lines under the amounts, and the neat array of figures. It was certainly a pleasing thing to look at, but every few days this cabalistic entry appeared: "G. K. W., 25 cents," or "G. K. W.," some other amount. The sum varied, but the initials were always the same, and they appeared with astonishing regularity. Naturally, the enquiry was made: "Who is this 'G. K. W.?' and why do you give him or her so much money?" The good wife laughed. "Why, that isn't anyone," she said. "You see, every now and then there is a certain sum for which I cannot account and so I put down 'G. K. W.'—goodness knows what. Don't you see?"

Another story of the same kind represents the wife receiving a certain amount of money and entering it thus: "January 2nd. Received from Bertie, \$85." The contra-entry was explicit and sufficient, even though not satisfactory in detail: "January 3rd. Spent it all." We have not space to refer to many other stories of a similar character, which are current at the present time. The attempted identification of the woman at bank by the production of a handkerchief with the initials worked on it, only to find that she was carrying the handkerchief of a friend, is one of them, and another is the suggestion that a strawberry mark or a mole, or some similar physical mark should meet the requirements of bank identification.

FOR BETTER ROADS.

The following extract, from the presentation of the Grand Jury of the county of Perth to the last County Court, referring to some portions of the address of His Honor Judge Barron touching upon the road question, is of general interest to those who take an active part in the movement for better roads: "We thoroughly agree with you in regard to the benefit that would result to the roads from the general adoption of wide tires on wagons for heavy roads. We must suggest that the County Council pass a by-law to compel their general use at an early date. In some cases the roads are not the required width, 66 feet, being encroached upon by the owners of adjacent lands, while others use them as dumping-ground for such rubbish as stumps and stones. "Some municipal councils have, we think, very unwisely encouraged this encroachment by granting a bonus of a certain number of feet for the erection of wire fence, where the roads are liable to be blocked by snow. Fences that cause obstruction to the public highway should be removed or the owners compelled to keep the roads open and in an easily passable condition." The many industries conducted and the rapid communication required, necessitate that the

roads be at all times in as passable condition in winter as in summer. Perhaps the better plan would be to have no fence at all. This would be a good subject for discussion at Farmers' Institute meetings. "We would recommend that the rules governing the rights of persons travelling or driving on the public roads should be posted up for the information of the public. It would be a great benefit to the winter roads if sleighs were made to track as wide as waggons. We have examined the statistics you gave us about statute labor, and approve your suggestion that the labor should be abolished and the value of that labor expended on the roads, under the direction of a practical engineer."—Perth Expositor.

WHERE THE PINS GO.

Every individual, who lives to grow up, has in all probability asked, at some time in his life, what becomes of all the pins that are manufactured and lost. An old gentleman in London has prepared himself to answer the question. By a series of experiments conducted in his back garden, where he exposed a variety of pins and pens to the weather, he has discovered that they go the way of all flesh, and are resolved into dust. Hair-pins, which he watched for one hundred and fifty-four days, disappeared at the end of that time, having been resolved into an oxide of iron, a brownish rust, which was blown away by the wind as it formed; bright pins took nearly eighteen months to disappear; polished steel needles nearly two years and a half; brass pins had but little endurance; steel pens at the end of fifteen months had nearly gone, while their wooden holders were still intact. Pencils, with which he also experimented, suffered little by exposure; the lead was unharmed, and the cedar almost as good as new, but then, nobody had ever asked the question about pencils, and he might have spared himself his pains.—Harper's Bazar.

NEW LINES IN CANADA.

There are three railroad construction schemes on foot in Canada just now. The Manitoba and South-Eastern road has been completed, and placed in operation from St. Boniface Junction southeast to La Broguerie, Manitoba, 45 miles, and during the present year it will be extended from the latter point to the international line, about 45 miles, and thence around the south-west corner of the Lake of the Woods into and through Minnesota, to a point near the mouth of the Rainy river, where it will cross again into Canadian territory.

The second company which contemplates extension is the Portage du Fort and Bristol branch. This company, which holds a provincial charter in Ontario, is seeking a Dominion Charter to enable it to extend the line from Quyon to Hull, and to any bridges connecting the cities of Hull and Ottawa. The company will also ask for power to build a bridge at Deschenes, and to construct a line of railway through Nepean to Ottawa. It is the intention of the company to build a line from Quyon to Portage du Fort, and then to cross the Ottawa river into the province of Ontario, and extend the line west as far as Pembroke. It is also proposed to build from Quyon to connect with Ottawa, and to obtain admittance to the Central depot, either by crossing at Deschenes, or by making terms with the Interprovincial Bridge Company.

Out on the Pacific coast an entirely new line is projected, to be called the Vancouver, Victoria and Eastern. The line is to run from a point near English

Bluff, overlooking the harbor of Vancouver, B.C., east about 230 miles, via Chilliwack to Pendicton, and thence about 100 miles more to Midway. The charter is controlled by McKenzie and Mann. The Canadian Pacific Railway is now building from Robson to Midway, and locating surveys have been made between Midway and Pendicton, as well as some grading from the Pendicton. It is said the line will be completed from the coast to Kootenai in 18 months.

THE TELEPHONE YOUNG WOMAN.

A letter to a morning paper says of women who operate telephones that some of them have "no conception of the responsibilities of their places;" that they are impertinent at times, and in many instances cause delays and troubles for business men. The writer thinks that young men operators are alert, and, even if not always over-polite, nevertheless seem to appreciate the needs of business men. He closes by asking, "How about this?" Well, it depends on whose experience it is, and the personal peculiarities of the man. There are young women operating at telephones who are more alert, more patient, more polite and more accommodating than other young women or than young men. There are other young women who easily get rattled, who resent the insolent rudeness of unseen and anonymous patrons and take their sweet revenge in delays and the semblance of a stupidity that they are far from possessing. Human nature is much the same in the sexes. Those of either sex, who operate telephones, declare it to be one of the most trying to the temper of any calling.—Brooklyn Eagle.

AN AMERICAN PACIFIC CABLE.

The president of the United States sent to Congress some days ago a message respecting a Pacific ocean cable. When the treaty of Paris is ratified by the Senate, the United States will come into possession of the Philippine Islands on the farther shores of the Pacific. The Hawaiian Islands and Guam being United States territory, the necessity for speedy cable communication between the United States and all these Pacific islands has become imperative. Such communication should be wholly under the control of the United States, whether in time of peace or war.

The time has now arrived, the president says, when a cable in the Pacific must extend as far as Manila, touching at the Hawaiian Islands, and Guam on the way. Two methods of establishing this cable communication at once suggest themselves. First, construction and maintenance of such a cable at the expense of the United States Government, and second, its construction and maintenance by a private United States corporation, under such safeguards as Congress shall impose.

Such a cable requires so much time for construction and laying, that at least two years must elapse before the entire system could be successfully laid and put in operation. Further, deep sea soundings must be taken west of the Hawaiian Islands before the best route for the cable can be selected. Under these circumstances it becomes a paramount necessity that measures should be taken before the close of Congress to provide means for the establishment of a cable system. He commends the whole subject to careful consideration of the Congress, and to such prompt action as may seem advisable.