

the civil revenue. In other words, taxation will be more widely and equitably distributed, while the principle still remains, in a different form, of placing a tax upon business. This brings up the question, why should business be subject to a special tax at all? Echo answers, Why! The system which it is now proposed to abolish, of taxing the stock of the merchant, or the plant of the manufacturer, while many business men who carried no stock or owned no manufacturing plant, were exempt, is iniquitously unfair. The new plan is a decided improvement upon the existing system, but the principle of taxing business is still retained.

A Bill has been introduced in the Provincial Legislature by a private member, as an amendment to the "Assessment Act," providing for an income tax. The Bill, like many others, is so clumsily worded that it is difficult to understand clearly just what it is proposed to enact, but the general principle is to tax income over \$900. The income tax seems a fair plan of taxation, as compared with the personal property tax, and if it could be applied in place of the latter, it would be a great improvement. The great difficulty with the income tax, however, is its impracticability. This is so great, that there can be little hope of making the income tax apply in a wide sense.

CANAL TOLLS.

The removal of the discriminating feature in the canal charges against the United States has been followed by the removal of the tax upon Canadian shipping passing through the United States canal at the Sault. Last year 20 cents per ton was charged on grain through the Welland canal, but on arrival at Montreal a rebate of 18 cents was given. This made a canal tax of only 2 cents on grain for Montreal, but grain transhipped at a United States port this side of Montreal was not allowed a rebate, and was therefore subject to the full tax of 20 cents. The United States Government complained of this discrimination and in retaliation placed a tax of 20 cents on Canadian shipping using the Sault canal. The removal of this tax makes the Sault canal free to Canadian shipping as formerly. The rate upon grain going through the Welland and St. Lawrence canals to Montreal has this year been fixed at 10 cents per ton and no rebate will be given. This is therefore practically an increase of 8 cents in the rate, as compared with last year, under the rebate system. Grain destined for a United States port, passing through the Welland canal, will be subject to the same rate of ten cents.

The effect upon traffic from Western Canada, by these canal toll changes, will be as follows: There will be a saving of the 20 cent tax at the Sault, and an increase of 8 cents per ton on grain destined for Montreal. The greater portion of the Manitoba crop which is moved by water, goes out via Buffalo and New York, and therefore does not pay the Welland and St. Lawrence canal tolls at all, as these canals are not passed through. The effect of the change therefore is to remove all canal tolls from Manitoba grain traffic eastward, except the smaller portion going through to Montreal.

The Origin of Tobacco.

There is no longer any doubt about the Spanish origin of the word tobacco, neither about the country where the Europeans saw it for the first time. Its discovery dates from that of America, and it was at Cuba on the 23rd day of October, 1492, that the bold representatives of the Old World saw the fragrant smoke pulled out from the lips of the inhabitants of the New World. (Another reason, lovers of the weed will say, for celebrating worthily the forthcoming anniversary of the discovery of America). Tobacco was the name given to the plant by the Indians who Columbus saw, but in Brazil and in Florida the natives called the tobacco plant *petun*, which word the Orientals have changed into *lutum*. However, the word tobacco prevailed everywhere as the generic term of the plant that the early Americans called the "cure all" and the "holy herb," probably because it seemed to them to be the consoling plant, and one fruitful in happy inspirations. The plant also had its place marked in Indian mythology, and all the tribes of red skins who still hunt the buffalo have faithfully preserved for tobacco the cult transmitted to them by their ancestors.

It was in 1590 that Catherine de Medecis received from Jean Nicot, the French ambassador in Portugal, the first lot of tobacco seeds. But curiously enough, though the people of Lisbon took snuff, and the inhabitants of Madrid smoked, of the plant for its medicinal qualities; English, on the contrary, became enthusiastic over the intoxicating odor of the fragrant smoke. As soon as its use spread to all classes the era of persecutions began.

Although the method of cultivation is the same in all countries, the differences that exist in the taste and perfume of tobacco come from the natural richness of the soil and the excellence of the temperature. The best tobacco is grown in Cuba, Mexico, Brazil, and, above all, in the United States, where the soil is fertile and the sky is full of sun. After Cuba the choicest tobacco comes from Virginia, Borneo, Ceylon and the Philippine Islands.

In Asia, and principally in Persia, the cultivation is carried on extensively. As for the Turkish tobacco it is extremely aromatic. The best brands come from Roumelia, Syria, Nomadan, Karmania, and the borders of the Persian Gulf. China furnishes a straw yellow tobacco, which is smoked a good deal in England, Japan, Cochinchina, India and the Tonkin produce only mediocre varieties. Burmah is more favored. At Manila the cultivation is more and more important; Manila cigars are sent all over the Orient. Holland has valuable lands at Java and Sumatra. The products are sold at Amsterdam, and are used as wrappers for costly cigars.

The United States is the most productive country in the world, and at least half of its production is exported. Mexico and Brazil furnish very aromatic tobaccos; that of Brazil being the most combustible in the world. A great variety of species is cultivated throughout Europe, but these are generally of very ordinary quality, and are consumed at home. England is the only country where tobacco is not grown. The German tobaccos are mostly cultivated on the banks of the Rhine, at Biedenkopf and at Mayence. They are fresh and light but of poor flavor.

In France, tobacco, being a Government monopoly, can be grown only by permission. The cultivators have the choice of selling their crops to the Government or of exporting them. No Frenchman other than that supplied by the Government, can get permission to grow a stock of tobacco, and that stock cannot exceed twenty pounds. There exist in France nineteen tobacco factories, of which two are in Paris. The ordinary caporal, or as it is officially called, *scaforlati* tobacco, is sold at \$1.20

a pound and the superior *scaforlati* at \$1.60 a pound. This tobacco is put up in small packages of different colored papers. This monopoly yields the Government nearly \$50,000,000 annually. —*New York Sun*.

How to Reach Success.

Why do some men succeed in business and some fail? There are many things that go to make success or failure. We will dismiss the discussion of lack of capital or of experience, with which no man should go into any sort of enterprise, and suppose that a man has learned the primary details of his business, and has a fair amount of capital to start in with. We will also suppose that he has found a suitable field for his operations. How shall he succeed? We will at this time lay down one rule. He must attend to his own business. A beginner had better always set out at a moderate pace—not get too far from shore at first. He must then give personal attention to every detail of his business. He must be very careful that he knows what is paid for everything that comes into his store; that he has not paid for it more than the fair market price, and that his competitor is not able to undersell him. He must know that every bill of goods sold is to bring a fair margin of profit into his till, and he must pay special attention to the matter of giving credit. Where a bad debt is made, first cost of handling and profit, all go, and set a man far back on his road toward success. It takes many good sales to make up for one bad one.

Retail merchants too often do not pay sufficient attention to small details. The wholesaler makes his profit in large transactions, where the margin of profit is so small that the slightest mistake may put the balance on the wrong side of the ledger. The retailer makes such small sales that he will run behind unless he carefully figures in freight, drayage, rent, help, interest and risks as part of what he adds to the price paid the wholesaler. He must also be careful that he gets full weight for his money. The jobber sells by the package and need not be watchful of these matters, but the retailer has to break bulk, and if the package weighs fifty pounds, with a tare of ten pounds allowed, while there are only thirty five pounds net weight of goods, the retailer will make nothing on that. He must see that he gets the fair weight, and then see that he does not give more than fair weight. A cracker here, or a handful of coffee there may seem to make no difference, but in a year the loss means all the difference between success and failure.

The merchant who does not give personal and unremitting attention to all these details, will not succeed. —*San Francisco Grocer*.

Drying Codfish.

Instead of the old fashioned way of drying codfish by spreading them on skids or flakes, machinery is now employed. Through the centre of a fixed iron cylinder runs a large iron pipe, and from the centre to the circumference shell are galvanized iron flakes, something like a gridiron. These are movable and are fixed, each forming a radius in the cylinder. The machine is then started, and flies around at 160 revolutions a minute. The door of the cylinder is then opened, and as each flake is taken out another is ready, and raw fish are put in its place. When the last flake has been removed and the last green one put in its place, the machine starts again at 160 revolutions a minute. The fish just taken out are piled for two or three days to let the pickle work out. These receive to hours more of centrifugal force and the work is done. Like many of the rapid modern processes, this new method of drying codfish impairs the flavor of the product as compared to the original and more tardy way of curing in the sun.