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Mercantile Summary.

It cost \$42,253 to manage the affairs of Cape Breton county in 1898, according to the auditors' report, which was adopted by the council.

It is anticipated that the revenue of the Crown Lands Department for 1899 will show a diminution of \$200,000 in the amount derived from timber dues in consequence of the new law requiring logs cut on Crown lands to be manufactured in the province. This anticipation is based on the fact that last year American holders of Ontario limits cut and shipped to the United States 200,000,000 feet of logs upon which a stumpage rate of \$1 per thousand was paid. The Crown Lands Department officials think that practically the whole of the American holders of timber limits will abstain from cutting this winter owing to the exportation of logs being stopped, and figure that the loss of revenue this year will amount to the sum named by taking last year's cut as a basis.

THERE must be a great many farmer-storekeepers in the province of Quebec, judging by the frequency with which we hear of the failure of the merchant who has been brought up to farming. Here are two instances: Upon demand, A. A. Hunter, general dealer, Brome Corner, Que., has assigned to the court. He was formerly a farmer, and engaged in business with a brother here several years ago, afterwards separating and going into business alone at Sutton. He, however, returned here, and shortly after became involved, arranging a compromise at 25 cents in August, 1897. He has been pressed and sued from time to time. His present liabilities are \$5,900, with assets shown at only \$2,100.—T. Roux, another farmer storekeeper of Somerset, Que., shows even a shorter record, having only started business a year ago, and now a demand of assignment has been made upon him by Messrs. McCall, Shehyn & Co., wholesale dry goods merchants, of Quebec.

FROM Nova Scotia we hear of the following business troubles: Alex. Costly, who for many years has carried on a moderate tanning business at Lochaber or Collegeville, has assigned. He is reported to have made late losses in Newfoundland, and also by the failure last year of R. Tanner & Co., wholesale shoes, Pictou.—The creditors of D. H. Smith & Co., retail and jobbing stationers, Truro, recently reported failed, had a meeting a week or so ago, when an offer of 35 cents was made. Liabilities were shown at about \$25,000 direct, and \$5,600 indirect, with nominal assets of \$24,500.—John A. Dawson, of Pictou, doing business in the hardware line, under the style of R. Dawson & Son, has assigned. There are liabilities of \$2,400 for mortgage, taxes, etc., which will about eat up the assets, and unsecured creditors to the extent of \$2,100 will fare poorly.—A meeting of the creditors of E. J. Bishop, general storekeeper, Kentville, was held last week, when an offer of 50 cents was submitted on liabilities of \$4,500; assets apparent are \$4,500.

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