tario. The estimate made by Mr. Lillard, of an average of 150 retail druggists in the United States, that "it costs 25 per cent. to do a retail drug business" is not correct. He takes the amount of "sales" to be an average of \$8,000 per annum and expenses \$2,000 per year, and states that the percentage of expense is 25 per cent., or if an article is invoiced from wholesale at \$1 it costs \$1.25 to place it in the hands of a customer. Is this correct! No. It should be if an article is invoiced at 75 cents it costs \$1 to place in hands of a customer, or 334 per cent, on the invoiced price of article to do a retail drug business (if he desires to sell without a profit). The percentage should be based upon the purchase price of the articles and not upon the selling price. So, by these statements, if an article is purchased at \$1 it will cost \$1.33 to place it in the hands of the customer.

In letter in your journal signed "Druggist," is the statement that "if an article costs wholesale \$1, it will cost when handed to customer \$1.20." I think he is below the average cost for expenses of a retail drug business in Ontario. A fair estumate of the average sales of the retail druggists in Untario would be \$7,000 per annum, and ex penses \$1,750 per year, these include rent, taxes, heating and lighting store, clerk. apprentice and cost of living for proprietor the is at least entitled to this) and sundry small items. On this average estimate goods purchased at \$9 per dozen and sold at \$1 each nearly pay expenses of the store without any profit to the seller, or if an article is invoiced at \$1 it costs \$1.33 when handed to a customer.

Does it pay to sell goods to a physician at an advance on purchase price of 20 or 25 per cent? Are the druggists generally aware of the ratio expenses bear to purchases?

In view of these facts what ratio of profit ought a druggist to ask?

In the Era Supplement for August a statement is given of the number of retail druggists in the United States, namely, 31,527 (wholesale druggists, and most general stores handling drugs not included), of these 14,004 or about 44 per cent. are rated as being worth \$2,000 or more, and 56 per cent. as being worth less than \$2,000 each. Not a flattering record.

There are about 800 retail drug stores in Ontario. Does the aggregate sale per annum of these amount to over \$6,000.000? If not the average of \$7,000 per annum as sales for each is a fair estimate. I believe it will be under in place of over this amount.

Would like to hear from some other of our Ontario druggists on this matter.

Yours truly,

CHEMIST.

HAMILTON, Sept. 3rd, 1889.

The state of the s

A young lady has graduated at the Philadelphia College of Pharmacy, and the young male students who had made eyes at her so long have given up hope and called her pharma-sister. Poor thing!

CONGRATULATORY.

THE CANADIAN DRUGGIST.

Gentlemen,—We have to congratulate you upon the neat appearance of your journal and the high standard of its contents. With such a start as you have made there can be no doubt as to the future success of your enter, rise. We do not look for noticeable returns from an advertisement such as we insert in your paper, having no doubt whatever that it is doing its work amongst the intelligent and enterprising members of the trade who are constantly on the watch for close prices and good values. Wishing you every success, we are very truly,

THE HEMMING BROS. Co. (LD).

Publisher, CASADIAN DRUGGIST.

DEAR SIR,—We have had altogether better results than anticipated from advertisement in Canadian Druggist. We can trace many orders from outlying districts, where our representatives have never called, directly to your publication. We consider the Canadian Druggist to be the paper through which to bring any line of business to the notice of the druggists of Canada.

Yours very truly, LAWSON & JONES.

Publisher, Canadian Dauggist

DEAR SIR,—Answering your of the 26th, we have pleasure in reporting that we have had several enquiries for the article advertised in your paper from druggists to whom we had not formerly sold direct, and that we consider the Canadian Druggist a good medium for placing specialties before the trade. Yours faithfully,

ARCHDALE WILSON & Co.

FORMULÆ.

Some time ago Messrs. Gosnell & Co., of London, Eng., offered a prize of a free trip to Paris to the person sending the best formula for an inexpensive Cologne water. The successful competitor, out of 219, was Mr. G. F. Kneen, of Amerley Road, S. E. The following is his formula:—

Masonce of bergamot	= drachm
Oil of neroli	.20 drops
" rosemary	20 ''
S. V. R. treble-distilled Orange-flower water	1 pint
Compensate water	I wince

CITRIC ACID IN MILK.

Prof. Soxhlet, a French chemist, has demonstrated that cow's milk naturally contains citric acid in an almost constant proportion of 1 gram to every litre. A good animal yields, therefore, at a single milking as much of this acid as is contained in two or or three lemons, and the annual aggregate throughout an extensive dairying neighbourhood must be something enormous. It occurs in the form of a calcareous salt.

A POINTER IN DISPENSING.

S. F. Hughes, Ph G., Sa. Francisco, says: Every druggist appreciates the sense of embarrassment with which prescriptions applie able to delicate diseases are called for by the customer.

The ruby blush of the cheek too often tells the secret before the timid lip can speak it , the gaudy and fashionable attire may allure or amaze the layman, but the little scrap of paper handed to the clerk by the customer strips the latter of his spirit of nonchalant audacity and transforms him into a contrite creature, presenting his prescription, for which he richly pays, with an air of penitence intensified by an uncontrolled embarrassment of manner.

The writer was moved to these reflections a short time ago by a young man handing him a prescription as follows:

B Ung. Hydrargyri, 3i Div. in chart. No. xx. Sig. Use as directed.

I determined to get out of the old way of preparing this prescription, and am happy to state that I was able to dispense it in one-third of the time heretofore required in the old process, by the adoption of the following method, which I can earnestly recommend to the use of the profession, it being simple but quite practical.

I first lay the Ung. Hyd, on a pill-tile and roll it into a long roll, adding plenty of lycopodium to keep it from sticking to the fingers, and cut it into twenty parts, using a heated spatula to avoid adhering. Each piece is then rolled into a marble shape by placing it in the palm of the hand and, as stated above, using lycopodium ad libitum; the waxed paper being laid out on the counter, each piece when finished was dropped on the paper without adhering in the least. I then folded each and dispensed as usual.

It may be said that lycopodium does not affect the absorption of the mercury in the least.

NOTE ON THE DISPENSING AND ADMIN-ISTRATION OF SULPHONAL.

Peter Box says: Some months ago, before sulphonai was so generally obtainable as it now is, an occasional customer got from me some powders containing in each 10 grains of sulphonal. The sulphonal was reduced to very fine powder. A few weeks afterwards he called again and told me that the powders I supplied had produced the desired effect, he had, however, procured some later from the chemist with whom he regularly dealt, and he found that they did not produce any perceptible effect. He had observed that these were in larger particles than the first, and after consultation with his chemist the powders he had not used were, as he said, " pounded and returned to him. To his surprise they acted just as well as the first.