

POINTS FOR RETAILERS.

Spend at least one-tenth of your net profits in judicious advertising. It will most certainly come back again.

Let your stock be wisely proportionate to your capital. Use caution in buying and in selling, and require more cash and less credit.

In taking an invoice of your stock, do not figure the goods at what they cost you some time ago, but figure on the current quotations of the day, as many goods have declined or advanced.

Every retail merchant in the country should know just how he stands on the opening of the new year, in order to enable him to ascertain at the end of six or twelve months following, how much money his business is making or losing for him.

Credit is a necessity in our methods of carrying on trade. It is upon the credit system that the business of the country is based and built up, and, consequently, it is of vital importance that any abuse of that system should be rigorously avoided.

The following is a good resolution for the retailer to take for the new year: "I will pay my bills at the time, when and place where due, or, if unable to do that, and if my creditor is obliged to make drafts on me, I will meet his drafts as soon as possible, paying all legitimate bank charges."—*Dry Goods Chronicle*.

A FIRST-CLASS FOUNDRY PREMISES.

A fair idea of what a modern first-class American foundry is like may be obtained from the description in last week's *Iron Trade Review* of the shops of the Walker Manufactur-

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