

Exchequer last month gave a deficiency on the estimates for the telegraph service for the year, of £177,174, and the official reports disclose the fact that the number of complaints average one for every six hundred messages transmitted. While, therefore, it may be justly claimed that in some respects the Government has accomplished much in the way of reform, it is evident that much still remains to be done before the service is brought into a condition of unqualified success.

There is nothing to show that what has been gained by the nation paying an enormous price for the lines, and passing through a transition stage of confusion and serious inconvenience, might not have been brought about easily and profitably if the old Companies had been influenced by proper public spirit, and had seen clearly what must have resulted to their own ultimate advantage.

We have an illustration of this in the case of the telegraphs of the Dominion. The Montreal Telegraph Company and its immediate connections are at the present time working over 12,000 miles of wires, which would be at the rate of nearly 100,000 miles to a population equal to that of Great Britain, against the 63,000 really in existence; and the number of offices open for business in the Dominion, as compared with Great Britain, bears a similar proportion. Let it be remembered that Canada is a young and, as yet, a poor country. Great Britain, on the other hand, is the centre of the world's wealth and commerce, as well as the seat of the government of a vast empire. If we were to challenge a comparison on these bases, the result, as is seen, would be immensely in favor of Canadian independent enterprise, against even the improved governmental system of England. The wires of the Montreal Company and its connections are transmitting at the present time about 1,500,000 messages a year; the British Government telegraphs, as we have said, about 10,000,000—another proof, the relative circumstances being taken into account, of the greater comparative development of our own system. Mr. Scudamore appears from his report to think he has done well to have reduced the number of complaints of irregularity in the transmission of messages, to one in six hundred! In the Dominion these complaints do not reach one in six thousand. Then again, notwithstanding the new organization we have alluded to for supplying Press news, the amount of such matter transmitted by British telegraphs is small compared with that of the Canadian telegraphs. In making these comparisons it must not be forgotten that there are with us competing lines in the

field, and it is well it should be so, but we take our illustrations from the oldest and largest—the Montreal Company. That company last year transmitted no less than 8,000,000 words of news messages, and in a single night during the Parliamentary session at Ottawa, has sometimes sent from that point alone, reports extending to 65,000 words over its wires.

We should be less confident as to the logical inferences to be drawn from these facts, if there were any indications that our private undertakings regarded their present organization as complete, but the reverse is the case. Very recently the announcement of a uniform 25 cent rate showed the Montreal Company was determined both to cheapen and simplify its tariff, and in a few weeks hence, when extensions now going forward are completed, over the whole distance from the Western frontier to remote Gaspé, messages will be carried at that rate. The same Company will, we are informed, during the current year, erect 760 miles of additional posts, nearly all for new extensions into remote parts of the country and some 2000 miles of fresh wires, opening at the same time nearly one hundred offices. The telegraph enterprise of Canada is admitted to have attained an exceptional degree of efficiency and cheapness, and it is but right that this should be acknowledged. With such an experience before us we need desire nothing better than its steady progress in the present hands. Even if no political reasons suggested themselves for preferring to keep the telegraphs under the control of independent commercial companies, it would be difficult to see wherein we should better ourselves by following in this instance the English precedent.

KEEPING ACCOUNTS.

Next in importance in commercial transactions to the success of the operations themselves is the keeping of a faithful, accurate, and intelligible record of them. The ability to do this is not natural, but must be acquired; and all our commercial experience may be cited in proof of the statement that no man, however shrewd naturally, or whatever amount of capital he may be possessed of or have at his control, should enter upon a mercantile career without a knowledge of the *modus operandi* by which his transactions may be so recorded as to be intelligible not only to himself, but to any other book-keeper or business man whose duty it may become, in the ever-changing current of human events, to examine and verify them. For this purpose, the adoption of a system based on uniform principles is necessary.

It is often assumed that book-keeping may be learned by actual practice, the same as many of the ruder industries are acquired in a new and young country such as this. No doubt that is the case. But the attempt to become a book-keeper in this way is a very objectionable experiment. In the first place, each one would most likely—if possessed of an original mind—adopt modes and symbols which would be unintelligible to others, no matter how well the author might understand them himself. In the next place, the attempt is usually attended by complete failure. The accounts become involved and contradictory, and often so inextricably tangled as to puzzle the wit that could even solve the mystery of the fabled Gordian knot. It has been noticed as a fact that very few of the "great whitewashed" whose affairs are adjusted in insolvency, can give any intelligible account of their position, nor can a strictly reliable statement be extracted from their books. Worse still, there have been case-hardened specimens of this unfortunate genus who kept no books at all. They trusted to their memories, which perhaps answered not so badly for their debtors' accounts, but often proved uncommonly treacherous in reference to their creditors.

It being conceded that a knowledge of book-keeping is a necessity of the times, it is requisite to decide how best to acquire it. A mode is to connect one's self with a mercantile firm already established, and by watching their methods and participating in their operations, gradually "pick up" the business, book-keeping and all. Such an apprenticeship is invaluable; and wherever this course is possible, we would unhesitatingly recommend it to our young men as the best they can adopt. Where this is not possible—as very often happens—the next best thing is to attend a commercial school, and pass through the course of instruction these schools provide. Though some of these institutions are perhaps little else than shams, there are at least one or two in Montreal and Toronto that have established a good reputation, and may be safely recommended as most valuable adjuncts and assistants to a young man ambitious of a mercantile life. And even though it is contemplated to serve the apprenticeship we have already spoken of, a course in one of these schools would lay an excellent foundation, and prove the means of economizing much valuable time, and avoiding many a serious and mortifying blunder.

The knowledge of business forms, their uses and legal value—such as drafts, cheques, bills of exchange, and promissory notes—can be as successfully acquired as in actual business life. The modes of opening and closing sets of books, of ascertaining loss and gain,