

of Patterson and Brother, of Patterson, Ont., to remove their agricultural implement manufactory to Woodstock. Such an arrangement ought to be satisfactory—to the Messrs. Patterson.

Messrs. James Bros. & Co., manufacturers of roofing materials at Montreal and Bridgewater, Ont., have dissolved by the retirement of Mr. Wm. Angus as special partner. Chas. Taylor has been admitted to an interest, under the style of James Bros. & Taylor.

A DISSOLUTION is announced by Messrs. Moreison, Taylor & Co., of the well known Morse-Soap works. Mr. J. L. Morrison knows his connection with the firm to devote his attention more especially to his other interests, and Mr. Taylor carries on the works, including the manufacture of dye-stuffs, under the style of John Taylor & Co.

THE building of the Northwest Coal and Navigation Co.'s coal line of railway from Medicine Hat to Whoop-up will be recommenced at once. About forty men have already arrived on the work from the Rockies, and the grading will be pushed on rapidly. Three six-wheelers, 18-ton, Baldwin mogul locomotives have arrived for the road. The company's boats have left Medicine Hat for Swift Current.

At a meeting of the council of the Kingston Board of Trade last week it was decided to ask the Grand Trunk Railway to issue a circular of rates for places east of Kingston, similar to that marked No. 6 for Kingston, to points west of that city, and also for such a modification of the tariff as shall place Kingston merchants on the same footing as those of Montreal for places half way between those two cities.

THE hay shipping business in the Province of Quebec does not seem to be a very profitable one judging by recent heavy failures. The latest is that of P. Bourgeois of Napierville, against whom an attachment has been issued at the suit of La Banque de St. Jean for a claim of \$18,000. As is usual the poor farmer suffers too, several of them being creditors for amounts as large as \$800 and upwards. The total liabilities will exceed \$25,000.

THIS year's maple sugar and syrup crop in the Eastern Townships is said to be one of the largest for many years. At Bonaventure depot, a fortnight ago, some 30 tons came into Montreal per South Eastern Railway, and on Saturday last 11½ tons more. Besides, there are stacks of it, according to the *Star*, piled up awaiting transport to Montreal. This sugar is not from the Frelighsburg factory, but made by the township farmers. Much of it is of superior quality.

THE ingenuity of uselessness, is a phrase we have heard used often with appropriateness with reference to the production of wares for sale at church or charitable bazaars. The London *Spectator* thus defines a church fair:—"It is that for which people make what nobody values, in order that other people may buy what nobody wants, all to help an association which badly needs both time and money, and ought, therefore, to encourage in every way the economy of time and money."

THERE is a difference between busy-ness and fussyness. Some people are fond of saying they are too busy to read trade papers. For a man to say he has not time to read the current literature of his profession is to say he is in such a hurry to get along that he cannot keep up, that he is too busy spending strength to have time to repair it, that he is so eager to shoot that he can't wait to load. The busy man has time for all things needful to his work, the fussy man has never time enough for anything. The busy men keep familiar with the contents of the

papers, the fussy men complain that there are too many.

UNITED STATES Consul Taylor, of Winnipeg, states in his report that the exports of wheat from that province, mainly to eastern Canada, have increased over \$1,100,000, in 1884, over the exports of 1882. The surplus crop available in 1883-4 was \$1,000,000 bushels against half that amount in 1882-3. The estimated surplus for 1885 is 3,000,000 bushels. He declares that Manitoba promises to be a good country for all the small grains. He notes a large commerce with the United States, which he attributes to the construction of the Canadian Pacific.

THE dissolution is announced of the representative French wholesale dry-goods house of Thibaudeau Bros. & Co. of Montreal, Quebec and London. The Hon. Senator J. Rossaire Thibaudeau retires from the business, which will be continued under the usual style by Messrs. Isidore Thibaudeau and Alfred Thibaudeau.—Messrs. Inglis, Picard & Co., wholesale watch dealers, of Montreal, have also dissolved.—In Quebec, the leading retail dry-goods house of Glover, Fry & Co., has been dissolved by the retirement of Mrs. Glover, Mr. Wm. Dyer has been admitted a partner under unchanged style.

A MINNEAPOLIS correspondent of the North-Western *Lumberman*, writing last week, makes the following estimate of the cut on the Upper Mississippi and its tributaries:

	Feet.
Total stock for 1884.....	518,500,000
Total stock for 1885.....	388,000,000

Decrease 130,500,000
 "Mr. Sinclair's estimate is certainly a conservative one and is probably fully 10,000,000 less than the actual cut. The figures upon which the comparison is based were also conservative, but the approximate measure of decrease is pretty clearly shown."

THE brick block, corner of Teraulay and Hayter streets, occupied by the Cobban Manufacturing Co., has been purchased by Mr. John Bacon, of that firm who will enlarge the premises. Plans for an extensive addition are out and the contracts let. When finished the company will have a frontage on two streets of 292 feet. The new wing will be fire-proof and used as warehouses and offices. When the improvements are completed the Cobban Manufacturing Co. will have one of the largest and most complete establishments in Canada. The lot on Hayter St. opposite the factory, 100 feet frontage has been purchased by Mr. Bacon for a lumber yard.

CANOEING as a pastime has made rapid strides in this country during recent years, and Canada is celebrated for its canoes. The best makes come from Peterborough and surrounding district, the Ontario Canoe Company, (limited,) at Peterborough, occupying a large building devoted exclusively to the industry, makes its boats of bass-wood, cedar, juniper, &c., and has some folding ones of canvas. Its catalogue for 1885 contains illustrations of everything appertaining to a canoe, and what is not to be found in the pamphlet on the subject is doubtless not worth knowing. We observe that the company has an agency in London, Eng., as well as in Montreal, Halifax, Ottawa and Toronto.

A WRITER in the *Fancy Goods Record* has the following remarks about misplaced *hauteur* in employes:—"I am constantly in and about the trade, and occasionally—probably once a day—I meet what some people might call a dignified man. Let me say a word or two about this unfortunate being. Dignity works all right in a wooden Indian or a drum major, but the man who desires to draw a salary through life, and to be sure of a visible means of support, will do

well to make some other provision than a haughty look and an air of patronage. Dignity does not draw. It answers in place of intellectual tone for twenty minutes, but after awhile it fails." We in Canada are not seriously troubled with this sort of thing in warehouses. There is more of it, we are sorry to say, to be met with in banks and public departments.

In the Province of Quebec.—Joseph Masse, a threshing machine maker of St. Lin, has failed and assigned.—George Viens, a grocer at Actonvale, has left the place and the creditors have taken possession of his estate.—Vigeant & Desparois, a small jobbing house in hats &c., in Montreal, have assigned.—R. Broult general store Stottsville, whose trouble and arrest on a *capias* we noted in a late issue, has settled with creditors at 25 cents in the dollar, payable in three and six months.—J. M. Dubois, marble dealer, Waterloo, has failed and assigned.—E. Rinfret, of St. Lazare, a general dealer, has likewise failed.—E. Bernier, general storekeeper at St. Thomas, is unable to pay liabilities of \$2,300 in full, and has put his assets in an assignee's hands. He shows nominal assets of \$2,200.

DURING the last week of March, the British Government ordered canned beef to the extent of 4,000,000 lb, at Fairbanks Canning Company, and 5,400,000 lb. of the Armour Packing Company, Chicago. These are the heaviest orders ever received, and will require two weeks to fulfil. This is equal to the supply of 50,000 men each with eight ounces of cooked meat daily for a whole year, or 100,000 for six months. The beef, in six-pound cans, is shipped to Woolwich. And a London journal states that British contractors have invited specifications from American river steamboat builders for the construction of thirty iron hull stern-wheel steamboats, for use in the operations on the Nile. Each boat is about 600 tons. Specifications have been forwarded to England by builders at Pittsburg and St. Louis.

WITH respect to lumbering in Westmoreland and Cumberland counties, on the isthmus joining New Brunswick and Nova Scotia, the *Chignecto Post* has the following: "The outlook in business circles in Baie Verte and its surroundings is somewhat flattering; lumbermen have got out a large quantity of logs, perhaps more than in any one winter before. Milton Anderson has out some 1,300, and is about commencing to cut them up into deals. D. E. Casey & Son, 4,000, R. D. Wood and C. Prescott some 6,000, much of which will be made into hooks for lobster factories along the coast. Copp Bros. Bale Road, have out some 10,000 logs, being made into deals and boards. Henry Oulton, has out some 2,000 and a number of other persons have smaller lots, which will amount to several hundreds, and the deal market has advanced.

THE weakest feature of co-operative insurance and benefit concerns, is that while their members are young the losses are small and the assessments trifling, but as they grow old and one by one fall away, the losses increase, the assessments become large in proportion, and the rapid withdrawal of the members and the winding up of the concern, ensue. The *New York Insurance Journal* says:—"The Railway Employes' Mutual Benefit Association, St. Louis, Mo., a co-operative of fifteen years' endurance, is about to succumb to the inevitable. During its existence it has paid to beneficiaries \$400,000. But the heavy assessments of recent years alarmed the survivors; who gradually withdrew from membership. And now the president with depleted treasury and disappointed hope announces that the members are reduced to 100, and recommends the dissolution of the associa-