

# SYSTEMATIC STOCK-TAKING IN AMERICAN ESTABLISHMENTS.

(From the New York Post.)

"A good stock-taker is more valuable to me than a good salesman," said an old merchant recently. This remark is paralleled by the utterance of a chief of department in one of the metropolitan jobbing houses, when he said:

"If one gets his inventory wrong, his accounts will never come right." Something of the importance of the work recently undertaken by wholesale merchants, may be gleaned from this remark. The inventory time calls for all the labor and ingenuity the employee can bring to bear. For the employer it is an anxious time in more ways than one. In the great stores he does not know, accurately, where he stands in business, except on two occasions—immediately after the inventory of January and immediately after that of July. Even then the statements brought to him show only the condition on the exact day of the inventory. Within two days, if called upon to state the exact amount which he has invested in stock, he would be unable to state within several thousand dollars. If he should fail, it would take the employees of a receiver or an assignee several weeks to find out what his employees discovered in three days. In this, of course, familiarity with the goods under inventory plays an important part.

The approach of the inventory-taking in the big dry-goods jobbing stores comes with the day after New Year's. It is heralded by a phalanx of porters with horse-trucks, who fall on all the boxes and cartons, empty them of their contents and drag them off, like the giants in the fairy tales, to their caves and lairs in the cellars. The goods thus dumped incontinently on the floor are piled up in "lots" on papers. Dress goods and prints and similar bulky goods are assembled in groups of about twenty-five units—pieces are bundles. A less rough method is pursued in the case of the more fragile articles of merchandise. These "lots" are neatly arranged in long double rows with an aisle between every two rows, for the convenience of the inventory takers. These are the young men "in the stock," the class of apprentices, half porters, half salesmen, who arrive in time at the goals of their ambitions, and become "travelling men" or "general salesmen." These are a study in industry during the time the inventory-taking is in progress. There is no time for flippant conversation behind the piles of goods or confidences in the hallways.

It is a long, tedious task that is set before them. They have begun at half-past eight, and, unless they are novices, they know they will be at work until midnight. And every moment of the time, excepting the fleeting half hours given them for meals, must claim their whole attention. They work in pairs, one calling while the other writes. There are printed and consecutively numbered slips in the hands of the writers, squares of yellow paper, upon which the figures must be exact and distinct. One sheet is used for a lot, and the goods are accurately described, the number of pieces or bundles is stated, the make and style are noted upon the slip in most cases the work is verified by assigning the pairs to go over the checks of others after their own "lots" have been scrutinized. When a "lot" is examined, the top piece is set cross-wise on the pile, an indication of completion which strikes the eye at a glance. When the work is done, the head of the department and his assistants take a general survey of the floor and note whether any "lots" have escaped the attention of the recorders. The slips are then collected and arranged numerically. They are passed to the heads of the department, whose hardest labor now begins. Only the description and the amount of the goods are on the slips. The department chief must put opposite each item its actual market value at the time.

This is the point where the department chief's value becomes apparent. If he were to place opposite the goods the cost price of them, his task would be comparatively easy. But certain goods or styles have deteriorated in value, by reason of the shifting of popular taste, so well-known to dry-goods men, or from other causes. Other descriptions of goods have increased in value. Of all these facts the department chief must be quite sure. If there is a question in his mind as to exact values on any particular line of goods, he places the lesser value on it.

"We must not cheat ourselves," said a department chief, in speaking of this detail. "By the time the next inventory time comes we must show that our goods have brought the val-

ue we have placed on them, at least—unless unforeseen trade changes occur to account for any discrepancy. To fail to show a profit through small sales is bad enough for the department men. To fail to show a profit through an overestimate of stock is simply beyond apology."

The slips are now sent to the entry clerks, who go into the multiplication business on a huge scale. Their task is to figure the values on each "lot" by multiplying the amounts by the prices affixed by the chiefs. The slips then show the values by "lots," and they are sent at once to the book-keepers, who vary the arithmetical processes by substituting addition for multiplication. They foot up the "lot values in each department, and make statements showing the partial and general totals. These final inventory sheets go to the members of the firm or the officials of the company, if it is a corporation. Copies of them are sent to the department chiefs, and from them are "posted" the general and department stock-books.

The next morning the young men are re-packing the goods in the cases, which the porters have wheeled back into place. They put the goods as nearly as possible into the boxes or cartons which they once occupied. Then the newly purchased goods are brought by the hundreds of cases, and set in long rows, which, in their entirety, are not removed for six months. During the whole task, the details of the work have been allotted to the men—the labor of each being only that upon which he is deemed to be an expert. The system and organization could not be more perfect. Practically, in most of the departments there is no selling done on these days. Announcement is made to the customers of the firm of the exact date of inventory-taking (it varies seldom), and the buyers have long ago learned that the time is not a propitious one for "shopping" and stay away. Should customers appear, they are welcomed, and the general salesmen attend to their wants, which are generally slight and only necessary goods required by emergencies which come daily to the retailer. Sales at such a time are made by sample, the buyer foregoing the examination of goods in bulk. In some departments there is a continuous inventory-taking in progress for a week previous to the date set. In these departments sales made from "lots" already inventoried are deducted from the totals with great care, and the technical estimate of stock on hand is not impaired.

The foregoing applies to the inventory-taking in the stores. The goods in the warehouses are inventoried without being removed from the packing cases. The fact that the cases contain what their exterior marks proclaim has already been verified on their arrival, and there is, besides, a guarantee from the mill or commission house. So the warehouse men simply transcribe the numbers from the ends of the cases to slips similar to those used in the store, and these slips go through a precisely similar process. To the warehouses the man who first examines the cases puts a short mark in black chalk on the ones he has passed. The verifier puts a cross-mark over this, making a sure record that the case has been correctly recorded.

## ANOTHER VIEW OF AMERICAN LIBERTY.

(From the New World, Chicago.)

The Rev. Dr. H. A. Butcher, of East Orange, N. J., recently delivered a sermon or discourse before the National Evangelical Union at Detroit. The reverend gentleman is a Methodist and he is reported to have expressed himself as follows:

"When William McKinley, who is a Methodist, was nominated for the Presidency, the President of the Convention was a Methodist, the man who nominated him was a Methodist, the candidate for the Vice-Presidency was a Methodist and the man who nominated him was a Methodist. The chairman of the platform committee was a Methodist. No question was raised in the country in consequence. Had all these men been Roman Catholics, what a cry would have gone up! And the ticket would never have been elected. These things prove that this is a Protestant country."

The reverend gentleman is right in his premises, but wrong in his conclusion. It is true that if the parties he refers to had been Catholics, instead of Methodists, a great cry would have gone up. And it is also true that such a ticket could not have been elected; but these things do not prove this is a Protestant country.

If the reverend gentleman means by a Protestant country in which the majority of the people are either Protestants or Infidels, then this is certainly a Protestant country, and it needs no such facts as he cites to prove what is a truism. But if he uses the term in its correct sense, this is not a Protestant country any more than it is a Catholic country or Mohammedan country.

The facts which he states and glories in are by no means creditable to the people of this country. They simply prove that the American people, and with all their boasted education and enlightenment, are still largely influenced by a narrow-minded and ignorant bigotry. The sentiment which would inspire the defeat of a Catholic candidate for the Presidency in this country is at the bottom the same sentiment which prompted the Puritans to persecute Catholics in the days that are gone by. It is in its essence the same sentiment as that which would have ensured the defeat of a Christian for any office in Imperial Rome during the first and second centuries. Instead of glorying in such a condition of things, the reverend gentleman ought to be ashamed of it and look forward to the time when more enlightened ideas may prevail.

## RELIGIOUS STATISTICS.

The English Catholic Directory for 1898, published by Messrs. Burns & Oates, contains much valuable information.

The Sacred Heart College of Cardinals when complete consists of 6 cardinal bishops, 50 cardinal priests and 14 cardinal deacons. There are at present 57 cardinals and 13 vacancies; 5 of the cardinals now living were created by Pius IX. and 52 by Leo XIII; 123 cardinals have died during the present pontificate. Of the 57 cardinals, 30 are Italian, 9 Austrian, German or Polish, 7 French, 3 British subjects, 4 Spaniards, 2 Portuguese, 1 of the United States and 1 Belgian. Of the 46 cardinal priests, 2 are Patriarchs, 26 are archbishops, and 7 bishops of residential sees, and the 11 others have received episcopal consecration; so that, including the 6 cardinal bishops, 52 cardinals are Patriarchs, archbishops or bishops.

There are in the church 14 Patriarchal sees, 971 residential archiepiscopal and episcopal sees; and the number of patriarchs, primates, archbishops and bishops (including those retired and the archbishops and bishops of titular sees) is set down as 1,281.

In the United Kingdom and its colonies and dependencies there are 28 archiepiscopal and 104 episcopal sees, 28 vicariates-apostolic and 11 prefectures-apostolic, making a total of 171. Besides the 132 residential archiepiscopal and episcopal sees, 21 of the vicariates-apostolic are held by the bishops of titular sees. Including 11 coadjutors and 4 bishops auxiliary, the number of archbishops and bishops now holding office in the British empire is 167.

Occupying these sees, there are in the United Kingdom,

In England and Wales, the cardinal archbishop of Westminster; the 15 bishops of the suffragan sees, including the see of Merionia (in Wales), and a bishop coadjutor for Plymouth. In Scotland there are: The archbishop of St. Andrews and Edinburgh, with 3 suffragan bishops, the see of Aberdeen being vacant, and the archbishop of Glasgow with a bishop auxiliary. There are also in England one archbishop and 4 bishops of titular sees not included in the above summary.

Under these there are 3,212 priests of Great Britain, 2,247 are of the secular and 465 of the regular clergy. Of the secular priests, 145 are invalided, retired or unattached. Among the regulars, many are in colleges, novitiates or houses of study. They serve no less than a total of 1,854 churches, chapels and mission stations, which number is exclusive of those not open to the public.

The estimated Catholic population of the United Kingdom is nearly five millions and a half—namely, England, 1,500,000; Scotland, 365,000; Ireland (according to the census of 1891), 3,549,956. Including British America (with a Catholic population of about 2,600,000), Australia, India and all other possessions, the total Catholic population of the British empire is probably about ten millions and a half.

There are 31 Catholics peers, 18 Catholic lords who are not peers, 55 Catholic baronets, 19 Catholic members of the privy council, 3 Catholic members of the House of Commons for England, and 69 for Ireland.

## A WONDERFUL CHOR.

In the choir of St. Peter's, at Rome, there is not a female voice, and yet the most difficult oratorios and sacred music written are rendered

in such a manner as to make one think Adelfina Patti is leading. The choir is composed of sixty boys. They are trained for the work from the time they get control of their vocal chords, and some of the best singers are not over nine years old. At the age of seventeen they are dropped from the choir. To say that in that famous edifice, one hears the grandest church music the world has ever known sounds commonplace, so far short does it fall of apt description.

## CATHOLICS AND BANKS.

(From the Providence Visitor.)

The Visitor as a Catholic organ has a pleasure in mentioning any event in which the ability and character of the Catholic laity is recognized; and which offers evidence that the feeling which has worked in opposition to their opportunities is being gradually dispelled. Such an event was the appointment of Michael F. Dooley—described as Democrat and a Catholic—as the Secretary and Executive officer of the Union Trust Company of this city.

It is a fact worthy of notice that such an appointment indicates a radical change in bank administration in this vicinity. Heretofore, though the effort has been made it was impossible for a Roman Catholic to obtain employment in such institutions, and while the Catholics as a body have been sought as depositors or borrowers they have been treated with slight consideration and denied equal opportunities with others.

The appointment was a sagacious one, for as depositors and others desire to do business with the persons of a broad and liberal character, there can be no doubt that a great number who have been chilled by the patronizing and yet narrow treatment they received in the past from too many bank officials, will take the advantage of the more congenial condition a liberal bank will establish. We do not wish to have it inferred that the Visitor claims that in the matter of employment or of business one should be employed or obtain business simply because he is a Catholic. The right to either should rest entirely upon character and ability. But we most strenuously do assert that no one should be deprived of employment or business solely because he is a Catholic.

That Catholics have had their opportunities narrowed in this respect solely on account of their religion is well-known, and in no place has it been more apparent than in many of the banks of this city. All of the money of the large numbers of Catholics in the city has been and has to be confided to these banks, and yet not a single Catholic has been elected an officer or employed behind their counters, with one exception. When the individual was chosen because of the financial assistance he could render.

While on this subject it would be well that our readers would consider this matter of banking. A bank is a quasi public corporation as well as a business enterprise; and, as a business enterprise, consists not only of the stock holders but the depositors. The first entitled to the profits and the second to accommodations in the way of loans.

The policy of Rhode Island banking has been to regard the bank and its depositors as a means of assisting and aiding the private business and enterprises of the directors to such an extent that many of the present banks, while ostensibly only in the banking business, are really in the manufacturing or some other business. The result of this narrow selfish management of the banks will appear when we consider that of the twenty-six banks in this city, the stock during the last eight years has fallen immensely in value and in some instances has ceased to have any value while a large number have ceased to pay dividends.

Under these conditions we feel justified in urging our readers to scan the condition of the banks in which they deposit as well as the character of the men conducting them, and to insist that in dealing with them that they be accorded equal opportunities and accommodations.

## TOO MUCH EDUCATION.

A young man graduated from college with special honors in surveying and mathematics. Some time ago his father requested him to put up a fence around a certain portion of his farm. "Go out to the place," said he, "and you will find lots of boards. Make the lower part of the fence with these, and put wire at the top. But before you have the post holes dug for the fence, you had better measure the boards, for some of them are 12 feet long and some are 14." The young surveyor listened and departed. He got out on the farm, collected a gang of workmen and set to work. At the close of the day he returned to his father, who asked how he progressed with the job. "Oh,

fine!" said the gifted surveyor. "We dug all the holes and will put up the boards to-morrow. I recollected what you said about the boards and made a calculation and dug the post holes 15 feet apart to even up matters." The father gave him one sorrowful look, and the next day had new holes dug, while the brilliant college graduate was trying to explain how the mistake he made was perfectly natural.—Home Journal and News.

## THE HUMOR OF IRISH CARMEN.

The Irish carman—or the "jarvey," as he is styled in his native isle—enjoys a wide celebrity for his humor. He says the quaintest things imaginable without the slightest striving after effect or the least intention of being funny.

A good example of the often audacious humor of the jarveys is found in the following authentic anecdote. A few years ago there was a waiter in one of the hotels in Dublin who was so ill that it was with difficulty he was able to go about. He always made it a point to stand at the door to see visitors off. A commercial traveller remarked to the carman who drove him from the hotel, "That poor waiter looks very ill. I'm afraid he won't last long." "Last long," exclaimed the jarvey, "sure he's dead these two months, only he's too lazy to close his eyes."

A proprietor of a hotel, overheard a car driver in Cork asking an exorbitant fare of an unsuspecting foreigner, expostulated with him on his exaggeration of the tariff, concluding with the reproof, "I wonder you haven't more regard for the truth." "Och, indeed, thin, I've a grate dale more regard for the truth than to be draggin' her out on every paltry occasion," was the reply. The sarcasm of their rhetoric is, as a rule, deprived of its sting by the quaint manner in which it is employed.

The ways in which drivers convey hints to fares are often very laughable. A long car full of passengers was toiling up one of the steep hills in the county of Wicklow. The driver leaped down from his seat in the front and walked by the side of the horse. The poor beast wearily dragged its heavy load, but the passengers were too eagerly engaged in conversation to notice how slow the car progressed. Presently the driver opened the door at the rear of the car and loudly slammed it to again. The "insides" were somewhat startled at first and then thought the driver was only assuring himself the door was securely closed. For the second time the man repeated the same action; he opened the door and slammed it to again with a louder bang. One of the travellers enquired why he did that. "Whist," he whispered, "I spoke low, or she'll overhear us."

"Who's she?" asked the astonished passenger, who began to think the driver must be mad. "The mare, to be sure," he replied. "I'm savin' the creature. Every time she hears the door slammin' that way she thinks one of yez is gettin' down to walk up the hill, and that rises her spirits." The "insides" took the hint.

## MONOPOLY OF TRUSTS.

In the course of an address delivered in the House of Representatives against the clause in the laws of Alaska (which was finally stricken out) making it a crime to force, threaten or induce workmen to strike. Mr. Maddox of Georgia said:

"Nearly every business interest of any importance in this country has combined its capital and organized gigantic trusts. If a man or community undertakes to enter the field in competition with them they set to work and drive him out of business or force him into the trusts. If this business increases for the next ten years as it has in the past ten, a man will not be allowed to manufacture a cotton basket without their permission. Now, what is the effect of these trusts? To destroy competition so they can fix their own prices and compel the consumer to pay whatever they demand; to limit the amount of production; to fix the wages of their laborers and compel them to take it, steal or starve, just as they choose, unless they can, by organizing, force their employers to give them living wages in order that they may maintain themselves and families and educate their children, which is the God-given right of every American citizen."

## TO PREVENT CONSUMPTION.

Hard to cure; easy to prevent. Scott's Emulsion nourishes the body, keeps all the organs and tissues healthy, and the consumption germs cannot get a foothold.

## FIRST CAPITAL PRIZE.

At the Drawing of January 18th, of the Society of Arts of Canada, 1066 Notre Dame Street, the first capital prize was drawn by Mr. H. Thompson, moulder, 57 Rideau st., Ottawa.

## THE EXPANSION POLICY.

Mr. Goldwin Smith, in the Weekly Sun, writes:

"If you have an empire you are sure in some form to have an emperor, not, it may be, a crowned head, but an autocrat or arbitrary power of some kind. The President, though devoid of personal force, a mere availability, in fact, nominated because his name was connected with a tariff, evidently exercises more than ordinary, if not more than constitutional power. Enormous sums are voted to him by Congress on his demand, unconditionally and without restriction. Let him or his successor be master of a great army and fleet, with all the military appointments, and he will soon be something more than the first citizen of the United States. Lincoln was dictator during the war, but with the war his dictatorship came to an end. The regime which now appears to be opening will not come to an end."

## SALARIES OF FRENCH CLERGY.

The work of restitution in the matter of ecclesiastical salaries, begun in France some months ago, still goes on. The Government has kept its promise. Monsignor Cattaui, Bishop of Lunon, has just received an official notification from the Mayor of La Vendre that all the salaries of the clergy, which had been suppressed in his diocese, would be restored.—Sacred Heart Review.

## Society Meetings.

### Young Men's Societies.

#### Young Irishmen's L. & B. Association.

Organized, April 1874. Incorporated, Dec. 1876. Regular monthly meeting held in its hall, 78 Dupre street, first Wednesday of every month at 8 o'clock, p.m. Committee: President, J. J. O'NEILL; every second and fourth Wednesday of each month, President, RICHARD BURKE; Secretary, M. J. POWELL; all communications to be addressed to the Hall, 78 Dupre street, St. Patrick's League; W. J. Hinley, D. Gallivan, Jas. McMahon.

#### St. Ann's Young Men's Society.

Organized 1885. Meets in its hall, 157 Ottawa Street, on the first Sunday of each month, at 8 o'clock, p.m. President, JOHN WHITE; Secretary, D. J. O'NEILL; Delegates to St. Patrick's League: J. Whitty, D. J. O'Neill and M. Casey.

#### Ancient Order of Hibernians

**DIVISION No. 2.** Meets in lower vestry of St. Gabriel New Church; corner Centre and LaPrairie streets, on the 2nd and 4th Mondays of each month, at 8 p.m. President, ANDREW DUNN; Recording Secretary, THOMAS SMITH, 63 Richmond street, to whom all communications should be addressed. Delegates to St. Patrick's League: A. Dunn, M. Lynch and P. Connaughton.

**A.O.H.—Division No. 3.** Meets the 2nd and 4th Mondays of each month, at Hibernia Hall, No. 2042 Notre Dame St. Officers: H. Wall, President; P. Carroll, Vice-President; John Hughes, Fin. Secretary; Wm. Rawley, Rec. Secretary; W. P. Stanton, Treas.; Marshal, John Kennedy; R. Bowie, Chairman of Standing Committee. Hall is open every evening (except on the 1st meeting nights) for members of the Order and their friends, where they will find Irish and other leading news papers on file.

**A.O.H.—Division No. 4.** President, H. T. Keenan, No. 32 Delorimier ave. Vice President, J. P. O'Hara; Recording Secretary, P. J. Finn, 15 Kent street; Financial Secretary, P. J. Tomlin; Treasurer, John Traynor; Sergeant-at-arms, D. Mathewson, Sontine St. White; Marshal, P. O'Connell; Delegates to St. Patrick's League: T. J. Donovan, J. P. O'Hara, P. O'Connell; Chairman Standing Committee, John Castello. A.O.H. Division No. 4 meets every 2nd and 4th Monday of each month, at 1113 Notre Dame street.

## C.M.B.A. of Canada, Branch 26

(Organized, 13th November, 1883.) Branch 26 meets at St. Patrick's Hall, 95 St. Alexander Street, on every Monday of each month. The regular meetings for the transaction of business are held on the 2nd and 4th Mondays of each month, at 8 p.m.

Applicants for membership or any other details of information regarding the Branch may communicate with the following officers: MARTIN BLAGAN, President, 37 Cadieux St. G. A. GADBOIS, Treasurer, 511 St. Lawrence St. J. A. B. COSTIGAN, Secretary, 325 St. Urbain St.

## Catholic Order of Foresters.

### St. Gabriel's Court, 195.

Meets every alternate Monday, commencing Jan 31, in St. Gabriel's Hall, cor. Centre and LaPrairie streets.

M. P. MCGOLDRICK, Chief Ranger. M. J. HEALEY, Rec.-Sec'y, 48 LaPrairie St.

### St. Patrick's Court, No. 95, C.O.F.

Meets in St. Ann's Hall, 157 Ottawa street, every first and third Monday of every month. Officers: M. J. HEALEY, Chief Ranger; JAMES F. FOSSER, Recording Secretary; ALAN PATTERSON, 197 Ottawa street.

## Catholic Benevolent Legion.

### Shamrock Council, No. 320, C.B.L.

Meets in St. Ann's Young Men's Hall, 157 Ottawa Street, on the second and fourth Tuesday of each month, at 8 p.m. M. SHEA, President; T. W. LESAGE, Secretary, 447 Berrill Street.

## Total Abstinence Societies.

### ST. PATRICK'S T. A. & B. SOCIETY.

ESTABLISHED 1841. Meets on the second Sunday of every month in St. Patrick's Hall, 95 St. Alexander street, immediately after Vespers. Committee of Management meets in same hall the first Tuesday of every month at 8 p.m. Officers: Chief Ranger, Rev. President, JOHN WALSH; Vice-President, W. P. DOYLE, Secretary, 24 St. Maria Street. Delegates to St. Patrick's League: Messrs. J. H. Feeley, M. Sharkoz, J. H. Kelly.

### St. Ann's T. A. & B. Society.

ESTABLISHED 1868. Rev. Director, REV. FATHER FLYNN, P. O. JOHN KILFEATHER, Secretary, JAMES BRADY, 115 Ontario Street. Meets on the second Sunday of every month in St. Ann's Hall, corner Young and Ottawa streets, at 8:30 p.m. Delegates to St. Patrick's League: Messrs. J. Kilfeather, T. Rogers and Andrew Galien.