

whites are advanced ½c., and the market is strong. According to advices from travellers people in the country speak cheerfully and hopefully of the condition and prospects of business, and there is an improved feeling amongst the retail trade.

HAY AND STRAW.—There is a good supply of both hay and straw in the market. No. 1 timothy hay brings \$8 50 to \$10 per ton, and clover \$7 to \$8. Bundled straw moves at \$8 to \$9.50.

HARDWARE AND METALS.—It is usually a quiet time with mill and machinery workers in the country at the end of the year; they are often engaged stock-taking or cleaning up, and so for two weeks or more there has been no great demand for heavy goods. But the indications are that there will be a good business done with them presently. Meanwhile there has been a fair demand for shelf goods and holiday goods. The Christmas trade is pronounced by several country retailers the best they have had for several years. We have no changes to make in quotations; prices in the Old Country are steady. Manufacturers of hardware, &c., in Canada are holding a meeting in Toronto as we write, and it is possible that their deliberations may result in some change in figures for nails, screws, wire, bolts, and such goods.

HIDES AND SKINS.—The market for green hides is easier in the United States, and the feeling may affect this market. Green hides are in steady demand here and there is no accumulation; we note a sale of a car-load of cured at 5½c. per lb.; calfskins are nominal; the supply of sheepskins usual at this season of the year are coming in and are taken at 90c. to \$1.06; tallow is in fair supply with prices steady at quotations.

HOPS.—Grocers have been hoping for prices to go up, while dealers look rather for prices to come down. The brewers profess no great anxiety, and say they have plenty on hand, which is not generally believed. There is a fair quantity of yearling moving in mostly small parcels at 14 to 15c., while fresh move rather more readily at 20c. for a nice sample, and the quality of the domestic crop is as a rule good.

PROVISIONS.—Dairy produce is rather quiet; receipts of butter are equal to demand and we do not alter quotations; of cheese much the same may be said, there is only moderate trade passing. Eggs are higher, and fresh quite scarce at 20 to 21c. per dozen; pickled are in good supply. Hops we have dealt with elsewhere. There is nothing doing in dried or evaporated apples. In hog products the market is very firm and higher; mess pork is worth \$18.50 to \$19; long clear bacon, 9½c.; hams, 12½ to 13c.; lard, 11 to 12c. per lb. as to package. Receipts of dressed hogs are limited; we quote them \$7.75 per cental.

SALT.—There is an abundance of Canadian salt to be had, but Liverpool is a little scarce. We quote the latter 80 to 90c. according to quantity; domestic unchanged at \$1 35 to 1.40. In dairy salts Rice's is lower at say 50 to 55c. for Washington (50 lbs.), and 70 to 75c. for Eureka (56 lbs.).

WOOL.—But little combing wool is offered at present and the price paid by dealers is from 17 to 17½c.; the mills having mostly finished stock-taking, there is a little demand for pulled wools; supers command 22 to 23c. per lb. and extra 25 to 27c. The bulk of the domestic wool that has been held here appears to have been disposed of, and a better tone seems to characterize dealers.

LIVERPOOL PRICES.

Liverpool, Jan. 5, 12.30 p. m.

	s.	d.
Wheat, Spring	5	1 3
Red, Winter	5	10 4
No. 1 Cal.	6	4 3
Corn	4	3 2
Peas	5	4
Lard	54	6
Pork	52	6
Bacon, heavy	48	6
Bacon, light	49	6
Tallow	26	3
Cheese, new white	53	6
Cheese, new colored	53	6

Farewell, Old Year,
All hail the New!

We hope to place a lot of our HIGH CLASS MILL MACHINERY during 1893. If you want anything in that line write us or call and see us.

JOHN ABELL Engine and Machine Works, Toronto.

Confederation Life.

ESTABLISHED
1871.

TORONTO.

J. K. MACDONALD,
Managing Director.

Cash Assets,	\$4,000,000
Cash Income,	\$870,000
Paid Policy-holders,	\$2,250,000
Insurance at Risk,	\$22,000,000

NEW BUSINESS FOR 1892 IS WELL IN ADVANCE

OF THAT FOR 1891 OR ANY PREVIOUS YEAR.

POLICIES NON-FORFEITABLE AND FREE,
practically, **FROM ALL CONDITIONS** as to Residence, Travel
and Occupation **AFTER TWO YEARS.**

HILL'S Wholesale Ledger

—SHOWS—

Cash Payments,
Discounts,
Credit Notes

Contains Monthly State-
ments of Invoices, Notes
and Drafts Maturing.

HILL'S MERCANTILE - REGISTER

—SHOWS—

The Actual Worth of the Firm,
The Amount of Liabilities
The Amount of Bills Receivable,
Value of Stock, Insurance, Bank & Cash.
Balance, Sales, Purchases, Expenses.

REGISTER CONTAINS 13 DEPARTMENTS

ARRANGED FOR SIX YEARS IN
DAILY, WEEKLY, MONTHLY, HALF-YEARLY
AND YEARLY STATEMENTS.

HILL'S General Ledger

WITH OR WITHOUT
Itemized
Statement Sheets
Attached . . .

—AND—

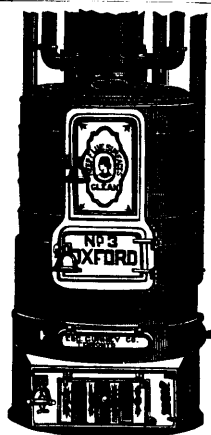
Self Index Tabs. Debit and
Credit Balances shown in
each entry.

Sole Manufacturers and Publishers,

THE BARBER & ELLIS CO., TORONTO, ONT.,

43, 45, 47, 49 BAY STREET.

HALL & McCHESNEY, Syracuse, N.Y., Cor. Franklin & Jefferson Sts.



Oxford and Double Crown Hot Water Heaters.

Durability, Efficiency, Economy.
Perfect in Construction.

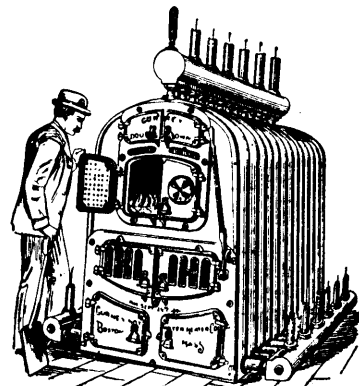
Do not fail to see these Boilers before you
—decide—

A TRIAL WILL CONFIRM OUR CLAIM.

MANUFACTURED BY

E. & C. GURNEY CO.,
TORONTO.

Send for "How Best to Heat our Homes."



Gold Medals, Paris, 1878: 1889.

JOSEPH GILLOTT'S PENS

Of Highest Quality, and Having
Greatest Durability are Therefore
CHEAPEST.