

in sufficient cinnamon water to form a definite quantity of Chalk mixture, and have found this a quick and easy method of preparing the mixture when needed; namely, by weighing sufficient of the Compound Chalk Powder containing the oil and adding thereto the required amount of distilled water.

LIME WATER.—We have had most excellent results in maintaining a strictly U. S. P. article of Lime Water by preparing it from a Calcium Oxide which is marketed in air-tight tubes, each containing sufficient to make one gallon on addition of the required amount of distilled water.

We have found this a rapid and convenient way of preparing this article in a form to meet the official requirements, an important matter in these days of pure food and drug laws.

COLLECTIONS "ON ACCOUNT."

In regard to current accounts with credit customers, it is always well to mail a statement at the beginning of the year. A certain percentage of people straighten out their financial matters at that time, and these people will pay their bills. Another class, dubious pay, make an effort to do better with the advent of a new year, and it is just as well for the druggist to take advantage of the spasm of reform and get something on account.

One druggist says: "When a man gets to owing me more than he can pay me in a lump, I do not mention the amount of the bill, but go after him hammer and tongs for something on account. If I can get him to make a couple of payments on account, I often get the bill reduced to a figure that does not scare him or make him decide to jump me altogether. If I went at him for the full amount, a sum that he could not possibly raise, the chances are that he would get sulky and let the entire bill go by the board."

This is good reasoning, and a number of druggists follow it, going after something on account until they can get the bill reduced to some extent, and then making a strike for the full amount. Suing a man is always a risky business, and it is well to avoid doing this whenever you possibly can. A young, hot-headed merchant often threatens suit, but the older he gets the more willing he is to keep out of a lawsuit. There's nothing in making enemies. You will pick up enough in the ordinary course of business as you go through life.—*National Druggist*.

FAILURE SHOULD NOT DISHEARTEN.

"High ideals, noble efforts will make seeming failures but trifles, they need not dishearten us; they should prove sources of new strength. The rocky way may prove safer than the slippery path of smoothness. Birds cannot fly best with the wind but against it; ships do not progress in calm, when the sails flap idly against the unstrained masts."—*William George Jordan*.