

THE ACCOUNTS OF LIFE.



AN, said the weedy Man, lighting a cigar and throwing the half-burnt match at the best of bookkeepers, 'man is a business animal. The greatest innovation the world ever saw was the introduction of book-keeping. It was an arrangement for balancing commerce that has since been applied to everything from a corner grocery account to love and morals. We keep books for all accounts now. We strike balances every now and again, and such is the happy dispensation of Providence, we always have something due us from other people.

When George and Georgina married they strike a balance, and Georgina finds that in spite of his asseverations George has really charged up the ice cream, the champagne and oysters, the Christmas and birthday presents, and every word of love is put down as value paid. And George finds that while Georgina has failed to credit him with the full amount of all these things, she has put into the account as long a list of sentiments and other items which seem ridiculous to him. The man whose luck has run against him many years charges everything to the debit side of Fate's account, and even dares fate to pay the bill. The people who have been unhappy feel that some day they will be paid with happiness, and often they would willingly take ten cents on the dollar and call it square.

'What's the matter to-night?'  
 'With nothing. I have only been thinking of the book-keeping of the dramatist.'  
 'Most of them have to keep books now, don't they?'  
 'Yes, if they don't keep their plays. I do not speak in a technical sense; I speak in a moral sense. This methodical principle of business, nothing for nothing, something to be paid some time for everything, has fettered the drama terribly. The book-keeping woman whose husband has deserted her and left her to starve for four acts finds the recreant husband return a millionaire, and thus the entry stands.'

Fate account, Dr. To Unhappiness account, Cr.  
 For four acts of despair, starvation, and general de-  
 ficiency, 1000. To Fate account, Cr.  
 Happiness account, Dr. To Fate account, Cr.  
 A reconciliation and a balance at the end of the play. N

And the audience mentally transfers both the Happiness and Unhappiness balance to profit and loss account, and the thing is square.

'You're quite a bookkeeper.'  
 'Oh, yes. You'll see the same thing all through the drama. The wealthy gentleman's marriageable daughter falls in love with the country boy. The stigma is one that must necessarily part them. What does the dramatist do? He proposes that the wealthy gentleman's brother take possession

stamps in his youth. The two young people are on even terms, and true love goes a quite smooth course. I do not need to mention such trite examples as the four acts of villainy paid by the prospective life sentence, the effectual balance of hanging and murder. There are, of course, cases where the debit to happiness account does not appear to be quite enough to balance the unhappiness credit account. For instance, the husband comes back to the wife merely repentant, not rich. Well, that would not look enough to square the account, but the dramatist puts in an item of increased joy in his love, and said-prospective special care and protection, and the wife's own way is every-thing afterwards. To most people that balances a great deal of misery. If the wife should die in misery and starvation in the play, the dramatist simply allows the account to be carried forward to the next world and her life as an angel makes up for it. Sometimes the item of being better off there reduces the debit of Fate account.'

'But when she does not die and the husband does not come back?'

'Then the dramatist brings in another man—a better fellow a hundred times than the husband—and that balances the account.'

'Now there's Zicka, poor Zicka, sent out at the end of "Diplomacy," still punished.'

'Dramatic deserts is a heavy item in plays, my friend. It balances most things of itself. Of course, it is different in real life. Take "Camille." You weep over her, and she dies, and you are sorry. But, poor thing, her life has been balanced, after all. The gay society she enjoyed, money, diamonds, debts, love, admiration, all the excitement of the life she led, credited to Fate. Fate gave her hopeless love and shame and self-contempt and consumption. The account is square. She has paid for the pleasures of sin, she dies and her account is closed. Balance to profit or loss? In the books of fate, who can say? It always seems a balance of loss when the misery comes last, and a balance of profit when the tale ends happily. Ah, me! How much does the pleasure of a fortune squandered solace the man when he is wandering through the world on his uppers! Yet justice is justice. The human nature that envied him in his wealth pities him in his poverty, and his account with the public balances.'

'You are very practical this evening.'

'I sometimes am practical, gentlemen. I am a materialist. I believe that sentiment and love are quite material things. Sentiment acts much the same on certain nerves as a delicate dish of frog's legs or a glass of rare wine acts on certain other nerves. Love has been taken for intoxication, nervous dyspepsia, meningitis, and many other complaints, some of which are traced distinctly to health. I have no doubt, gentlemen, that when Adam fell in love with Eve, and she with him, there being nobody else around, they made camp tea or some other herb remedy, or put wet towels round their heads for the sensation. If there had been a doctor there he would have doubtless prescribed for them some dose of nassy medicine.'

'You're knocking the poetry out of things to-night.'

'I don't feel poetic. But I was saying, the dramatist, in keeping the books in a play, never enters the details of comedy in the journal at all. The comedy in life is kept in a kind of petty cashbook that's thrown away when the total is added up. Young people never balance their accounts. A man begins keeping his life's accounts about forty and a woman at about twenty-five. Life is exuberant up to that time. There is capital enough to be wasted without its being missed. It is when the capital account is being reduced, then look carefully to the items in life as in business. Love is ready money in life's business until a man gets married, and then he is supposed to put it into the partnership. He does not always do it. That is why so many partnerships are dissolved.'

'But how about the funny plays?'

'My friend, all plays are funny, but the balance has to be squared in every case of them. When the husband goes off on the spree the satisfaction of his repentance and his humiliations, placed to the wife's vanity account, balances all the debit he has been guilty of. In all plays the vanity account is a long and important one. What is it that is wounded when the woman runs away from the man? Vanity, of course. What is the woman's dread of social scandal over divorce? Vanity. What is the suffering of the jilted lover? Vanity. Vanitas vanitatum, my friends. Vanity, of patriot; vanity of business man; vanity of poet, painter, author; vanity of all men and women. The wise man said: "All is vanity." Ah! All is vanity, I think, except a mother's love. That never can despise. That, gentlemen, is the only account that, however overdrawn, is never closed against our draft. This bookkeeping business is what keeps people from enjoying themselves very often. They feel there's got to be something some time on the other side of the account. Joy and sorrow are so mixed that the best bookkeeper cannot always separate them. The happy man is he who does not keep books, and in moral, as in commercial matters, he becomes a bankrupt ultimately. But perhaps it doesn't matter. Perhaps it is really all the same when we are gone. But somehow or other I feel that, considering how the thousands of millions in the world get along, the balance must all be generally in favour of mankind. I will leave you, gentlemen, to balance—the immediate account. Good night.'

And the weedy Man refit the stump of cigar and went out with the smoke.

PETER ROBERTSON.

A German has, it is said, invented a safe that on its lock being tampered with throws open its doors, sends and drags and locks in the burglar, and handcuffs and binds him in readiness to be conducted to the police court in the morning. An American is going to improve upon this, and is experimenting upon a set of books which, as soon as a fraudulent entry is made in them, will, by means of a clever electrical contrivance, sound an alarm on the police court bell.

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